

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:) Chapter 11
)
COLLINS & AIKMAN CORPORATION, et al.¹) Case No. 05-55927 (SWR)
) (Jointly Administered)
Debtors.)
) (Tax Identification # 13-3489233)
)
)
) Honorable Steven W. Rhodes

**SIXTH INTERIM APPLICATION OF AKIN GUMP STRAUSS HAUER & FELD LLP,
CO-COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF COLLINS & AIKMAN CORPORATION, ET AL., FOR
INTERIM ALLOWANCE OF COMPENSATION AND FOR THE
REIMBURSEMENT OF EXPENSES FOR SERVICES RENDERED DURING
THE PERIOD FROM JANUARY 1, 2007 THROUGH APRIL 30, 2007**

**TO: THE HONORABLE STEPHEN W. RHODES,
UNITED STATES BANKRUPTCY JUDGE:**

Akin Gump Strauss Hauer & Feld LLP (“Akin Gump” or “Applicant”), Co-
Counsel to the Official Committee of Unsecured Creditors (the “Committee”) of Collins &

¹ The Debtors in the above-captioned jointly administered cases include: Collins & Aikman Corporation; Amco Convertible Fabrics, Inc.; Becker Group, LLC (d/b/a Collins & Aikman Premier Mold); Brut Plastics, Inc.; Collins & Aikman (Gibraltar) Limited; Collins & Aikman Accessory Mats, Inc. (f/k/a the Akro Corporation); Collins & Aikman Asset Services, Inc.; Collins & Aikman Automotive (Argentina), Inc. (f/k/a Textron Automotive (Argentina), Inc.); Collins & Aikman Automotive (Asia), Inc. (f/k/a Textron Automotive (Asia), Inc.); Collins & Aikman Automotive Exteriors, Inc. (f/k/a Textron Automotive Exteriors, Inc.); Collins & Aikman Automotive Interiors, Inc. (f/k/a Textron Automotive Interiors, Inc.); Collins & Aikman Automotive International, Inc.; Collins & Aikman Automotive International Services, Inc. (f/k/a Textron Automotive International Services, Inc.); Collins & Aikman Automotive Mats, LLC; Collins & Aikman Automotive Overseas Investment, Inc. (f/k/a Textron Automotive Overseas Investment, Inc.); Collins & Aikman Automotive Services, LLC; Collins & Aikman Canada Domestic Holding Company; Collins & Aikman Carpet & Acoustics (MI), Inc.; Collins & Aikman Carpet & Acoustics (TN), Inc.; Collins & Aikman Development Company; Collins & Aikman Europe, Inc.; Collins & Aikman Fabrics, Inc. (d/b/a Joan Automotive Industries, Inc.); Collins & Aikman Intellimold, Inc. (d/b/a M&C Advanced Processes, Inc.); Collins & Aikman Interiors, Inc.; Collins & Aikman International Corporation; Collins & Aikman Plastics, Inc.; Collins & Aikman Products Co.; Collins & Aikman Properties, Inc.; Comet Acoustics, Inc.; CW Management Corporation; Dura Convertible Systems, Inc.; Gamble Development Company; JPS Automotive, Inc. (d/b/a PACJ, Inc.); New Baltimore Holdings, LLC; Owosso Thermal Forming, LLC; Southwest Laminates, Inc. (d/b/a Southwest Fabric Laminators Inc.); Wickes Asset Management, Inc.; Wickes Manufacturing Company.



Aikman Corporation (“Collins & Aikman”) and certain of its subsidiaries and affiliates (collectively, the “Debtors”), for its sixth application (the “Application”) pursuant to 11 U.S.C. §§ 330 and 331 for an interim allowance of compensation for services rendered and for reimbursement of expenses incurred in connection therewith, respectfully represents as follows:

I. INTRODUCTION

1. By this Application, Akin Gump seeks (i) an interim allowance and award of compensation for the professional services rendered by Akin Gump as attorneys for the Committee for the period from January 1, 2007 through and including April 30, 2007 (the “Compensation Period”) in the amount of \$381,107.50, representing 714.9 hours of professional services and 45.6 hours of paraprofessional services, and (ii) reimbursement of actual and necessary expenses incurred by Akin Gump during the Compensation Period in connection with the rendition of such professional services and paraprofessional services in the amount of \$35,587.31.

2. This Application is submitted pursuant to the terms of the Administrative Order Establishing Procedures for Monthly Compensation and Reimbursement for Professionals and Official Committee Members dated June 9, 2005 (the “Administrative Fee Order”). Pursuant to the Administrative Fee Order, Akin Gump is seeking the interim award and the full payment, without any holdback of fees, of \$381,107.50 in fees and \$35,587.31 for reimbursement of its expenses relating to services rendered on behalf of the Committee during the Compensation Period.

II. BACKGROUND

3. On May 17, 2005 (the “Petition Date”), each of the Debtors filed with this Court a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”).

4. Since the Petition Date, the Debtors have continued in possession of their property and have continued to operate and manage their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The statutory bases for the relief requested herein are sections 330 and 331 of the Bankruptcy Code.

6. On May 24, 2005, pursuant to section 1102 of the Bankruptcy Code, the United States Trustee appointed the Committee. The Committee currently consists of seven members.² On May 26, 2005 (the “Akin Gump Retention Date”), the Committee selected Akin Gump to serve as co-counsel to the Committee pursuant to section 1103(a) of the Bankruptcy Code. On June 15, 2005, this Court entered an order authorizing the retention of Akin Gump as co-counsel to the Committee nunc pro tunc to May 26, 2005. A copy of the Court’s order is annexed hereto as Exhibit “A.”

7. Prior to the Petition Date, an ad hoc committee (the “Ad Hoc Committee”) of certain unaffiliated holders of the Debtors’ pre-petition unsecured notes (collectively, the “Notes”) was formed, and the Ad Hoc Committee retained Akin Gump as its counsel. Prior to the Akin Gump Retention Date (the “Pre-Committee Period”), the Ad Hoc Committee ceased to exist and immediately prior thereto, released Akin Gump from service. Two former members of the Committee were members of the Ad Hoc Committee. In addition, prior to representing the Ad Hoc Committee, Akin Gump represented a holder of the Notes in analyzing the Debtors’

² The Committee members are currently as follows: Bank of New York, Delphi Corporation, Law Debenture Trust Company of New York, Pension Benefit Guaranty Corporation, The Brown Corporation of America, UAW – International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, and United Steelworkers.

capital structure. Akin Gump was released from this representation prior to representing the Ad Hoc Committee.

8. Prior to the Akin Gump Retention Date, Akin Gump rendered professional services to the Ad Hoc Committee as requested, necessary, and appropriate in furtherance of the interests of the members of the Ad Hoc Committee, including reviewing and commenting on the terms of the Debtors' postpetition financing motion and related order and the other first-day applications and motions and appearing telephonically at the first day hearings in these cases. Akin Gump reserves its rights to file an application, on behalf of the Ad Hoc Committee, with the Court seeking allowance and payment of the fees and expenses incurred for services rendered to the Ad Hoc Committee during the Pre-Committee Period pursuant to section 503(b) of the Bankruptcy Code at a future date.

9. Except with respect to the receipt of payment made pursuant to the Administrative Fee Order, Applicant has received no payment and no promises for payment from any source for services rendered in connection with these chapter 11 cases. There is no agreement or understanding between the Applicant and any other person (other than members of Akin Gump) for the sharing of compensation to be received for the services rendered in connection with these chapter 11 cases.

10. As stated in the Affirmation of Michael S. Stamer, Esq., annexed hereto as Exhibit "F," all of the services for which interim compensation is sought herein were rendered for or on behalf of the Committee solely in connection with these chapter 11 cases.

11. Pursuant to the Administrative Fee Order, during the Compensation Period, Akin Gump sent to the Debtors and the appropriate notice parties its: (i) Monthly Fee Statement, dated February 23, 2007, for Compensation and for Reimbursement of Expenses for Services Rendered during the Period of January 1, 2007 through January 31, 2007 in the amounts of \$149,069.50 for

fees and \$4,868.55 for expenses (the “January Monthly Fee Statement”); (ii) Monthly Fee Statement, dated March 22, 2007, for Compensation and for Reimbursement of Expenses for Services Rendered during the Period February 1, 2007 through February 28, 2007 in the amounts of \$95,616.00 for fees and \$15,244.77 for expenses (the “February Monthly Fee Statement”); (iii) Monthly Fee Statement, dated April 30, 2007, for Compensation and for Reimbursement of Expenses for Services Rendered during the Period March 1, 2007 through March 31, 2007 in the amounts of \$114,145.50 for fees and \$10,368.72 for expenses (the “March Monthly Fee Statement”); and (iv) Monthly Fee Statement, dated May 24, 2007, for Compensation and for Reimbursement of Expenses for Services Rendered during the Period April 1, 2007 through April 30, 2007 in the amounts of \$22,276.50 for fees and \$5,105.27 for expenses (the “April Monthly Fee Statement”).

12. Pursuant to the Administrative Fee Order, as of the date of this Application, Akin Gump has received payment of 80% of the fees requested and 100% of the expenses requested in the January Monthly Fee Statement, the February Monthly Fee Statement and the March Monthly Fee Statement.

13. On October 14, 2005, Akin Gump filed its First Interim Application for Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period May 26, 2005 through August 31, 2005 (the “First Interim Fee Application”). On November 18, 2005, this Court entered an order approving the First Interim Fee Application and awarding Akin Gump fees in the amount of \$1,287,101.10 and reimbursement of expenses in the amount of \$109,060.90. Akin Gump has received payment of the fees and expenses awarded in the Court’s order.

14. On February 24, 2006, Akin Gump filed its Second Interim Application for Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during

the Period September 1, 2005 through December 31, 2005 (the “Second Interim Fee Application”). On March 23, 2006, this Court entered an order approving the Second Interim Fee Application and awarding Akin Gump fees in the amount of \$1,419,986.75 and reimbursement of expenses in the amount of \$117,179.05. Akin Gump has received payment of the fees and expenses awarded in the Court’s order.

15. On June 16, 2006, Akin Gump filed its Third Interim Application for Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period January 1, 2006 through April 30, 2006 (the “Third Interim Fee Application”). On September 5, 2006, this Court entered an order approving the Third Interim Fee Application and awarding Akin Gump fees in the amount of \$1,070,770.25 and reimbursement of expenses in the amount of \$65,693.27. Akin Gump has received payment of the fees and expenses awarded in the Court’s order.

16. On October 13, 2006, Akin Gump filed its Fourth Interim Application for Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period May 1, 2006 through August 31, 2006 (the “Fourth Interim Fee Application”). On December 15, 2006, this Court entered an order approving the Fourth Interim Fee Application and awarding Akin Gump fees in the amount of \$1,051,534.75 and reimbursement of expenses in the amount of \$110,705.90. Akin Gump has received payment of the fees and expenses awarded in the Court’s order.

17. On February 13, 2007, Akin Gump filed its Fifth Interim Application for Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period September 1, 2006 through December 31, 2006 (the “Fifth Interim Fee Application”). On April 16, 2007, this Court entered an order approving 80% of the fees and 100% of the

expenses requested in the Fifth Interim Fee Application. Akin Gump has received payment of the fees and expenses awarded in the Court's order.

III. SUMMARY OF SERVICES RENDERED

18. Since the Akin Gump Retention Date, Akin Gump has rendered professional services to the Committee as requested and as necessary and appropriate in furtherance of the interests of the Debtors' unsecured creditors. The variety and complexity of the issues in these chapter 11 cases and the need to act or respond to such issues on an expedited basis in furtherance of the Committee's needs have required the expenditure of substantial time by Akin Gump personnel from several legal disciplines, on an as-needed basis.

19. Akin Gump maintains written records of the time expended by attorneys and paraprofessionals in the rendition of their professional services to the Committee. Such time records were made contemporaneously with the rendition of services by the person performing such services and in the ordinary course of Akin Gump's practice, and are presented in a form that is in compliance with the Local Bankruptcy Rules for the Eastern District of Michigan. A compilation showing the name of the attorney or paraprofessional, the date on which the services were performed, a description of the services rendered, and the amount of time spent in performing the services during the Compensation Period is annexed hereto as Exhibit "C".

20. Akin Gump also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services, all of which also are available for inspection. A schedule of the categories of expenses and amounts for which reimbursement is requested is annexed hereto as Exhibit "E".

21. Akin Gump respectfully submits that the professional services that it rendered on behalf of the Committee were necessary and appropriate, and have directly contributed to the effective administration of these chapter 11 cases.

22. The following summary of services rendered during the Compensation Period is not intended to be a detailed description of the work performed, as those day-to-day services and the time expended in performing such services are fully set forth in Exhibit “C”. Rather, it is merely an attempt to highlight certain of those areas in which services were rendered to the Committee, as well as to identify some of the problems and issues that Akin Gump was required to address.

(i) Case Administration

23. A portion of the services rendered during the Compensation Period was related to the continuing organizational needs of the Committee and matters related thereto. Akin Gump’s attention to the Committee’s organizational needs during the Compensation Period enabled the Committee to function as a coordinated group and to acquit its fiduciary duties to the Debtors’ unsecured creditors.

24. Akin Gump reviewed and analyzed all motions filed by the Debtors and other parties in interest in these cases during the Compensation Period. Akin Gump reviewed each of these motions and the objections thereto, if any. Akin Gump kept the Committee members advised of all material developments with respect to the foregoing and all material motions filed in these cases during the Compensation Period.

25. In connection with all material motions and applications filed by the Debtors and other parties in interest in these cases, Akin Gump conducted diligence on the subject matter of each material motion and application to, among other things, ascertain the effect the relief requested in the pleading would have on the Debtors, their business and the administration of these cases. Akin Gump’s diligence efforts included reviewing underlying documentation and/or litigation related to the applicable pleading, meeting with or holding conference calls with representatives of the Debtors and third parties, as appropriate, and working with the other

professionals for the Committee to ensure that the Committee had a complete understanding of the effect the granting of the relief requested in a given pleading would have on the Debtors or their unsecured creditors.

26. Akin Gump kept the Committee members advised of all material developments during the Compensation Period through detailed memoranda and, as appropriate, conference calls with the Committee.

27. Due to Akin Gump's experience in counseling creditors' committees, Akin Gump believes it was able to address efficiently all issues relating to case administration that have arisen during the pendency of these chapter 11 cases. As discussed in detail above, at the request of the Committee, Akin Gump assisted in or took the lead in analyzing all material motions filed by the Debtors and/or third parties, and advised the Committee on its own initiatives and directions for the Debtors' chapter 11 cases. In addition, Akin Gump coordinated all Committee activities, including attending to member issues and interacting with Committee members in setting agendas for the Committee. Akin Gump also consulted with Chanin Capital Partners, LLC ("Chanin"), the Committee's financial advisor, with respect to pertinent matters in the chapter 11 cases.

(ii) Committee Meetings

28. The Committee played an appropriately active role in these cases during the Compensation Period. Akin Gump, together with Chanin, held at least eight (8) telephonic meetings with the full Committee during the Compensation Period. In addition, Akin Gump had numerous telephonic conferences with a subcommittee of the Committee and with individual Committee members and their professionals.

29. Prior to its meetings and telephone conferences with the Committee and individual Committee members, Akin Gump reviewed each pending matter requiring the

Committee's attention and all underlying documentation in connection therewith. Thereafter, Akin Gump discussed each of these matters with the Committee, as well as individual Committee members, and assisted the Committee in formulating a position thereon. In addition, Akin Gump prepared multiple detailed memoranda to the Committee during the Compensation Period discussing the status of important matters in these proceedings.

30. Through meetings, telephone conferences and correspondence, Akin Gump has assisted the Committee in fulfilling its statutory duties to make informed decisions regarding the various issues that have arisen in these chapter 11 cases, to monitor closely the Debtors' management of these proceedings, and to reach independent conclusions on the merits of specific matters.

31. During the Compensation Period, Akin Gump also participated in numerous telephonic conferences with the Debtors and their professionals to discuss and address pending issues and proposed actions for the Debtors.

(iii) Court Hearings

32. Akin Gump attorneys appeared either in-person or telephonically at all of the hearings held before this Court during the Compensation Period, which numbered no less than 5. In preparing for Court hearings, Akin Gump reviewed all applicable motions and applications filed with the Court, including any responses thereto, and then actively asserted the Committee's position at such hearings.

(iv) Fee Applications/Monthly Billing Statements

33. During the Compensation Period, Akin Gump prepared its monthly billing statements and Fifth Interim Fee Application, as well as reviewed the monthly billing reports and interim fee applications of the Debtors' professionals and the other professionals retained in these proceedings to identify any issues regarding such billing reports.

(v) Fee Examiner/Examiner

34. On November 8, 2006, creditor Third Avenue Trust (“Third Avenue”) filed objections to, among other fee applications, Akin Gump’s Fourth Interim Fee Application (the “Fee Objections”). Third Avenue’s Fee Objections sought, among other things, the appointment of a fee examiner (the “Fee Examiner”) to examine the appropriateness of professional fees. At a hearing held before the Court on December 14, 2006, the Court denied Third Avenue’s Fee Objection and approved Akin Gump’s Fourth Interim Fee Application in full. The Court, however, requested that interested parties submit a statement of position on the appointment of a Fee Examiner in the Debtors’ chapter 11 cases. In connection with the Court’s request, Akin Gump held numerous conference calls with individual Committee members as well as the full Committee to discuss the appointment of a Fee Examiner and the Committee’s views with respect thereto. At the Committee’s direction, Akin Gump prepared and filed a statement opposing the appointment of a Fee Examiner in these cases and prosecuted such opposition at the March 12, 2007 hearing held before this Court (the “March Hearing”).

35. On February 23, 2007, the U.S. Trustee filed a motion (the “Examiner Motion”) seeking the appointment of an examiner (the “Examiner”) pursuant to section 1104 of the Bankruptcy Code. Akin Gump participated in numerous conference calls with the Debtors’ professionals and professionals for the steering committee of prepetition lenders (the “Steering Committee”) as well as with individual Committee members and the full Committee to discuss strategic responses to the Examiner Motion. On March 9, 2007, Akin Gump, on behalf of the Committee, filed an objection to the Examiner Motion (the “Examiner Objection”).

36. On May 4, 2007, the Court issued a decision denying the U.S. Trustee’s request for the appointment an Examiner and granted the request for the appointment of a Fee Examiner.

On May 24, 2007, the Court appointed Judy A. O'Neil of Foley & Lardner LLP to serve as the Fee Examiner.

(vi) Retention of Professionals

37. During the Compensation Period, Akin Gump reviewed and negotiated the terms of the Debtors' retention of Alan Miller ("Miller"), as special counsel to the Debtors. Miller was retained by the Debtors, in consultation with the Creditors' Committee and the Steering Committee, to act initially as special counsel to facilitate the liquidation of assets (the "Trust Assets") that will be transferred to the litigation trust (the "Litigation Trust") established on the effective date of the Debtors' First Amended Joint Plan, and ultimately serve as the Litigation Trust Administrator of the Litigation Trust. Akin Gump also spent time during the Compensation Period negotiating, on behalf of the Committee, the terms of retention of certain other professionals including Togut, Segal & Segal, Lerach Coughlin Stoia Geller Rudman & Robbins LLP, and Boyle Burdett, who were each retained by the Debtors to assist Miller in the liquidation of the Trust Assets. In connection therewith, Akin Gump participated in numerous conference calls with Miller, the Debtors' professionals and professionals for the Steering Committee to discuss the economic terms and scope of each professional's engagement. Akin Gump also prepared memoranda for the Committee outlining the proposed terms of the professional's retention.

38. During the Compensation Period, Akin Gump also reviewed the Debtors' (i) applications to retain Beringea LLC and Donnelly Penman & Partners as investment bankers to assist the Debtors in the sale of certain businesses in their plastics segment, (ii) motion to amend the terms of retention of CB Richard Ellis, Inc. and Keen Realty, LLC, and (iii) motion to amend the employment agreements between the Debtors and Mr. Millard King and Mr. Timothy Trenary. In connection with this effort, Akin Gump analyzed the terms of the engagements

and/or agreements, and prepared memoranda for the Committee outlining the terms of employment and the professionals' retention.

(vii) Financial Reports and Analysis

39. Akin Gump reviewed and analyzed the Debtors' monthly operating reports during the Compensation Period. Additionally, Akin Gump participated in numerous conference calls with the Debtors and the Committee's other professionals as well as with the full Committee, to discuss the Debtors' operational performance and liquidity as well as the status of the sale of the Debtors' principal assets and businesses (the "Sale Process").

(viii) Executory Contracts/Lease Agreements

40. During the Compensation Period, Akin Gump reviewed and analyzed motions filed by the Debtors and other parties in interest with respect to the assumption or rejection of executory contracts (the "Executory Contract Motions"). In connection therewith, Akin Gump prepared memoranda, as appropriate, to assist the Committee in formulating a position on the various motions.

(ix) Adversary Proceedings

41. As the Court is aware, Wilhelm Karmann GMBH ("Karmann") commenced an action (the "Adversary Proceeding") against Debtor Dura Convertible Systems, Inc. ("Dura"), claiming that a convertible top that Dura manufactures and sells for use in the Ford Mustang infringes upon a certain patent owned by Karmann. During the Compensation Period, Akin Gump, on behalf of the Committee as intervening Defendant in the Adversary Proceeding, reviewed and prepared a memorandum for the Committee on the terms of a settlement (the "Karmann Settlement") reached between the Debtors and Karmann which resolves the Karmann Adversary Proceeding. The Karmann Settlement was approved by the Court on April 9, 2007.

(x) Plan, Disclosure Statement and Plan Related Documentation

42. On December 22, 2006, the Debtors filed the First Amended Joint Plan of Collins & Aikman Corporation and its Debtor Subsidiaries (the “Plan”) and accompanying disclosure statement. Following the filing of the Plan, Akin Gump continued its participation, on behalf of the Committee, in plan discussions with the Debtors, the Steering Committee and each of their respective professionals to address various confirmation issues presented by the Plan, as well as the treatment of unsecured creditors thereunder. In connection therewith, Akin Gump negotiated and analyzed various settlement proposals, and held numerous conference calls with the Debtors and their professionals, professionals for the Steering Committee, the full Committee and individual Committee members, to discuss the proposals and strategic alternatives. Following lengthy negotiations among the Committee and the Steering Committee, the Debtors filed an amended plan (the “Amended Plan”) and disclosure statement (the “Disclosure Statement”) with the Court on January 24, 2007, as further amended on February 20, 2007, which Amended Plan embodies terms agreed to by the Committee.

43. During the Compensation Period, Akin Gump reviewed each of the objections to the Debtors’ Disclosure Statement and discussed the resolutions of such objections with the Debtors and their professionals. Akin Gump also prepared detailed memoranda for the Committee outlining the Disclosure Statement objections and held conference calls with individual Committee members and the full Committee to discuss the objections. On February 9, 2007, the Court entered an order approving the Disclosure Statement. A confirmation hearing on the Amended Plan has been scheduled for July 12, 2007.

(xi) Litigation Trust

44. Under the terms of the Amended Plan, unsecured creditors and the Debtors' prepetition lenders will receive a recovery from the proceeds of the Litigation Trust.³ As such, Akin Gump spent considerable time during the Compensation Period negotiating with the Steering Committee's professionals over the terms of the agreement (the "Litigation Trust Agreement") that will govern the Litigation Trust and define the scope of authority of the Litigation Trust Administrator. On May 25, 2007, a form of the Litigation Trust Agreement was filed with Bankruptcy Court as an exhibit to the Amended Plan.

(xii) Intercreditor Allocation

45. Substantive consolidation of the Debtors' estates is contemplated as part of a settlement under the Debtors' Amended Plan. Given that substantive consolidation will impact the distributions under the Amended Plan to certain constituencies of unsecured creditors, at the direction of the Committee, Akin Gump continued its analysis during the Compensation Period regarding intercompany claims and the proposed substantive consolidation of the Debtors' estates. In analyzing intercompany claims and substantive consolidation, Akin Gump reviewed the Debtors' schedules, statements of financial affairs, books and records, relationships with creditors, business dealings and significant contracts. In connection therewith, Akin Gump prepared detailed memoranda for the Committee related to substantive consolidation of the estates and held numerous conferences calls with individual members of the Committee and the full Committee to advise and assist the Committee members in consensually resolving certain intercreditor allocation issues under the Amended Plan. At the direction of the Committee, Akin Gump drafted the Litigation Trust Allocation Exhibit, which outlines the agreed upon allocation

³ The Debtors' prepetition lenders will receive a recovery from additional other sources including from the proceeds of the Sale Process.

of proceeds from the Litigation Trust among the various classes of unsecured creditors. The Litigation Trust Allocation Exhibit was filed as Exhibit J to the Amended Plan on March 9, 2007.

(xiii) Sale Process

46. In connection with the Debtors' efforts to maximize the value of the various assets and businesses contemplated to be sold pursuant to the agreement with the Debtors' principal customers and the Debtors' Amended Plan, the Debtors filed a motion during the Compensation Period to implement standard sale and bidding procedures (the "Sale Procedures") for the sale of assets with a selling price equal to or less than \$100 million. Akin Gump thoroughly reviewed and negotiated modifications to the Sale Procedures and prepared a memorandum for the Committee which summarized the principal terms of the proposed procedures.

47. Akin Gump, with the assistance of Chanin, also spent time during the Compensation Period reviewing the terms of the various bids and asset purchase agreements for the sale of the Debtors' carpets and acoustics and interior plastics divisions (the "Asset Sales"). In connection therewith, Akin prepared memoranda for the Committee on the principal terms of the Asset Sales, and routinely updated the Committee on the status of the Debtors' Sale Process.

(xiv) Claims Analysis

48. As a condition precedent to confirmation of the Debtors' Amended Plan, the Debtors' pension plan and other pension obligations for the Debtors' United States employees must be terminated. Termination of the Debtors' pension obligations will give rise to claims in favor of the Pension Benefit Guaranty Corporation (the "PBGC") against the estates. During the Compensation Period, Akin Gump participated in numerous discussions with the Debtors and their professionals, the PBGC, and other Committee members and their professionals concerning

the appropriate methodology to calculate the PBGC's unsecured claim. Akin Gump prepared detailed memoranda for the Committee concerning the termination of the Debtors' pension plans and the PBGC's resulting claims against the estates and played a key role in brokering a consensual resolution of the PBGC's unsecured claim (the "PBGC Settlement"). On April 13, 2007, the Debtors filed a motion for approval of the PBGC Settlement, which was approved by the Court on May 2, 2007.

(xv) Creditor Inquiries

49. During the Compensation Period, Akin Gump fielded numerous telephone inquiries from the Debtors' unsecured creditors to discuss the status of various pending matters and to respond to their many questions about these cases, including the status of the Sale Process, the Amended Plan and the status of their claims against the estates.

IV. FACTORS TO BE CONSIDERED IN AWARDING ATTORNEYS' FEES

50. The factors to be considered in awarding attorneys fees have been enumerated in In re First Colonial Corporation of America, 544 F.2d 1291, 1298-99 (5th Cir.), reh'g denied, 547 F.2d 573, cert. denied, 431 U.S. 904 (1977), and have been adopted by most courts. Akin Gump respectfully submits that a consideration of these factors should result in this Court's allowance of the full compensation sought in this Application.

(A) The Time and Labor Required. The professional services rendered by Akin Gump on behalf of the Committee have required the continuous expenditure of time and effort, under time pressures. The services rendered required a high degree of professional competence and expertise in order to be administered with skill and dispatch.

(B) The Novelty and Difficulty of Questions. In these cases, as in all others in which the firm is involved, Akin Gump's effective advocacy and creative approach have helped clarify and resolve a number of complex and novel issues.

(C) The Skill Requisite to Perform the Legal Services Properly. Akin Gump believes that its recognized expertise in the area of corporate reorganization, its ability to draw from highly experienced professionals in other areas of Akin Gump's practice, and its creative approach to the resolution of issues has contributed to the administration of these cases and benefited the Debtors' unsecured creditors.

(D) The Preclusion of Other Employment by Applicant Due to Acceptance of the Case. Due to the size of Akin Gump's insolvency department, Akin Gump's representation of the Committee has not precluded its acceptance of new clients.

(E) The Customary Fee. The fees sought herein are based upon Akin Gump's normal hourly rates for services of this kind. Akin Gump respectfully submits that the fees sought herein are not unusual given the magnitude and complexity of these chapter 11 cases and the time expended in attending to the representation of the Committee, and is commensurate with fees Akin Gump has been awarded in other cases, as well as with fees charged by other attorneys of comparable experience.

(F) Whether the Fee is Fixed or Contingent. Pursuant to sections 330 and 331 of the Bankruptcy Code, all fees sought by professionals employed under section 1103 of the Bankruptcy Code are contingent pending final approval by this Court, and are subject to adjustment dependent upon the services rendered and the results obtained.

(G) Time Limitations Imposed by Client or Other Circumstances. Akin Gump has been required to attend to certain issues arising in these chapter 11 cases in compressed and urgent time periods.

(H) The Amount Involved and Results Obtained. Through the efforts of Akin Gump, the Committee has been an active participant in these chapter 11 cases, and its constructive assistance, as well as criticism, has greatly benefited the interests of the Debtors' unsecured creditors and contributed to the efficient administration of these chapter 11 cases.

(I) The Experience, Reputation and Ability of the Attorneys. Akin Gump has a large and sophisticated financial restructuring practice and is playing and has played a major role in numerous cases of national import including, for example, the reorganization proceedings of Adelpia Business Solutions, Inc., Aetna Industries, Inc., Allegiance Telecom, Inc., American Commercial Lines LLC, Anchor Glass Container Corporation, ATA Holdings Corp., Calpine Corporation, Dairy Mart Convenience Stores, Inc., Dan River Inc., Delta Air Lines Inc., Exide Technologies, FLAG Telecom Holdings Limited, Granite Broadcasting Corporation, Haynes International, Inc., Hayes Lemmerz International, Inc., Kaiser Aluminum Corporation, The LTV Corporation, Loral Space & Communications Ltd., Pegasus Satellite Television, Inc., Polaroid Corporation, Scott Cable Communications, Inc., Solutia Inc., Tower Automotive, Inc., Venture Holdings Company, LLC, Worldcom, Inc. and XO Communications, Inc. Akin Gump's experience enables it to perform the services described herein competently and expeditiously. In addition to its expertise in the area of corporate reorganization, Akin Gump has called upon the expertise of its partners and

associates in other practice areas to perform the wide ranging scope of the legal work necessitated by these chapter 11 cases, including environmental, ERISA, regulatory, corporate, tax and litigation.

(J) The “Undesirability” of the Case. These cases are not undesirable.

(K) Nature and Length of Professional Relationship. Akin Gump was selected as counsel to the Committee on May 26, 2005. The Court entered an order on June 15, 2005, authorizing the Committee to employ Akin Gump, nunc pro tunc to May 26, 2005. Akin Gump has been rendering services continuously to the Committee since May 26, 2005 and continuing through the Compensation Period, as necessary and appropriate.

V. ALLOWANCE OF COMPENSATION

51. The professional services rendered by Akin Gump required a high degree of professional competence and expertise so that the numerous issues requiring evaluation and determination by the Committee could be addressed with due skill and dispatch. It is respectfully submitted that the services rendered to the Committee by Akin Gump were performed efficiently, effectively and economically, and the results obtained to date have benefited not only the members of the Committee, but also the unsecured creditor body as a whole and the Debtors’ estates.

52. The allowance of interim compensation for services rendered and reimbursement of expenses in bankruptcy cases is expressly provided for in section 331 of the Bankruptcy Code:

Any professional person ... may apply to the court not more than once every 120 days after an order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered ... as is provided under section 330 of this title.

11 U.S.C. § 331. Moreover, this Court has authorized the filing of this Application in the Administrative Fee Order.

53. With respect to the level of compensation, 11 U.S.C. § 330(a)(1) provides, in pertinent part, that the Court may award to a professional person:

reasonable compensation for actual, necessary services rendered ...

Section 330(a)(3)(A), in turn, provides that

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. §330(a)(3)(A). The clear Congressional intent and policy expressed in this statute is to provide for adequate compensation in order to continue to attract qualified and competent bankruptcy practitioners to bankruptcy cases.

54. The total time spent by Akin Gump attorneys and paraprofessionals during the Compensation Period was 760.5 hours. The work involved and, thus, the time expended, was carefully assigned in light of the experience and expertise required for a particular task.

55. As shown by this Application and supporting documents, Applicant spent its time economically and without unnecessary duplication of time. Attached hereto as Exhibit “B” is a schedule of the hours expended by the attorneys and paraprofessionals during the Compensation Period, their normal hourly rates, and the value of their services. The biographies for each attorney who billed in excess of 10 hours during the Compensation Period are attached hereto as Exhibit “D.”

56. Akin Gump respectfully requests that the Court not “hold back” any portion of the fees awarded. This Application covers the period ending April 30, 2007. Pursuant to the Administrative Fee Order, Akin Gump’s monthly fees are subject to a 20% “holdback”. The amount of Akin Gump’s holdback for the period ending April 30, 2007 is \$76,221.50. By the time of the hearing on this Application, Akin Gump will have additional 20% holdbacks for at least the months of May 2007 and June 2007 in addition to the 20% of fees held back in connection with Akin Gump’s Fifth Interim Fee Application (the “Additional 20% Holdbacks”). Akin Gump suggests that based on the Additional 20% Holdbacks, there is no need for the continued holdback of the fees awarded pursuant to this Application.

57. Akin Gump incurred actual out-of-pocket expenses in connection with the rendition of the professional services to the Committee in the amount of \$35,587.31 for which Akin Gump respectfully requests reimbursement in full. The disbursements and expenses have been incurred in accordance with Akin Gump’s normal practice of charging clients for expenses clearly related to and required by particular matters. Akin Gump has endeavored to minimize these expenses to the fullest extent possible.

58. Akin Gump’s billing rates do not include charges for photocopying, telephone and facsimile charges, computerized research, travel expenses, “working meals,” secretarial overtime, postage and certain other office services, because the needs of each client for such services differ. Akin Gump believes that it is fairest to charge each client only for the services actually used in performing services for it. In these proceedings, Akin Gump charges \$.15 per page for internal duplicating and \$.25 per page for outgoing facsimile transmissions. Akin Gump does not charge for incoming facsimile transmissions.

59. No agreement or understanding exists between Akin Gump and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with these chapter 11 cases.

60. No prior application has been made in this Court or in any other court for the relief requested herein for the Compensation Period.

WHEREFORE, Akin Gump respectfully requests that this Court enter an order:

(a) approving the allowance of \$381,107.50 for compensation for professional services rendered to the Committee during the period from January 1, 2007 through and including April 30, 2007;

(b) approving the reimbursement of Akin Gump's out-of-pocket expenses incurred in connection with the rendering of such services during the period January 1, 2007 through and including April 30, 2007 in the amount of \$35,587.31;

(c) authorizing and directing the Debtors to pay the fees and expenses awarded; and

(d) granting such other and further relief as this Court may deem just and proper.

Dated: June 15, 2007

AKIN GUMP STRAUSS HAUER & FELD LLP

By: /s/ Michael S. Stamer
Michael S. Stamer
A Member of the Firm

590 Madison Avenue
New York, New York 10022-2524
(212) 872-1000

Co-Counsel for the Official Committee of
Unsecured Creditors of Collins & Aikman
Corporation, et al.

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:) Chapter 11
)
COLLINS & AIKMAN CORPORATION, et al.¹) Case No. 05-55927 (SWR)
) (Jointly Administered)
Debtors.)
) (Tax Identification #13-3489233)
)
) Honorable Steven W. Rhodes

**ORDER GRANTING SIXTH INTERIM APPLICATION OF AKIN GUMP STRAUSS
HAUER & FELD LLP, CO-COUNSEL FOR THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF COLLINS & AIKMAN CORPORATION, ET AL., FOR
INTERIM ALLOWANCE OF COMPENSATION AND FOR THE
REIMBURSEMENT OF EXPENSES FOR SERVICES RENDERED DURING
THE PERIOD FROM JANUARY 1, 2007 THROUGH APRIL 30, 2007**

Upon the Sixth Interim Application (the “Interim Fee Application”) of Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”), Co-Counsel for the Official Committee of Unsecured Creditors of Collins & Aikman Corporation, et al., for Interim Allowance of Compensation and for the Reimbursement of Expenses for Services Rendered During the Period

¹ The Debtors in the jointly administered cases include: Collins & Aikman Corporation; Amco Convertible Fabrics, Inc., Case No. 05-55949; Becker Group, LLC (d/b/a/ Collins & Aikman Premier Mold), Case No. 05-55977; Brut Plastics, Inc., Case No. 05-55957; Collins & Aikman (Gibraltar) Limited, Case No. 05-55989; Collins & Aikman Accessory Mats, Inc. (f/k/a the Akro Corporation), Case No. 05-55952; Collins & Aikman Asset Services, Inc., Case No. 05-55959; Collins & Aikman Automotive (Argentina), Inc. (f/k/a Textron Automotive (Argentina), Inc.), Case No. 05-55965; Collins & Aikman Automotive (Asia), Inc. (f/k/a Textron Automotive (Asia), Inc.), Case No. 05-55991; Collins & Aikman Automotive Exteriors, Inc. (f/k/a Textron Automotive Exteriors, Inc.), Case No. 05-55958; Collins & Aikman Automotive Interiors, Inc. (f/k/a Textron Automotive Interiors, Inc.), Case No. 05-55956; Collins & Aikman Automotive International, Inc., Case No. 05-55980; Collins & Aikman Automotive International Services, Inc. (f/k/a Textron Automotive International Services, Inc.), Case No. 05-55985; Collins & Aikman Automotive Mats, LLC, Case No. 05-55969; Collins & Aikman Automotive Overseas Investment, Inc. (f/k/a Textron Automotive Overseas Investment, Inc.), Case No. 05-55978; Collins & Aikman Automotive Services, LLC, Case No. 05-55981; Collins & Aikman Canada Domestic Holding Company, Case No. 05-55930; Collins & Aikman Carpet & Acoustics (MI), Inc., Case No. 05-55982; Collins & Aikman Carpet & Acoustics (TN), Inc., Case No. 05-55984; Collins & Aikman Development Company, Case No. 05-55943; Collins & Aikman Europe, Inc., Case No. 05-55971; Collins & Aikman Fabrics, Inc. (d/b/a Joan Automotive Industries, Inc.), Case No. 05-55963; Collins & Aikman Intellimold, Inc. (d/b/a M&C Advanced Processes, Inc.), Case No. 05-55976; Collins & Aikman Interiors, Inc., Case No. 05-55970; Collins & Aikman International Corporation, Case No. 05-55951; Collins & Aikman Plastics, Inc., Case No. 05-55960; Collins & Aikman Products Co., Case No. 05-55932; Collins & Aikman Properties, Inc., Case No. 05-55964; Comet Acoustics, Inc., Case No. 05-55972; CW Management Corporation, Case No. 05-55979; Dura Convertible Systems, Inc., Case No. 05-55942; Gamble Development Company, Case No. 05-55974; JPS Automotive, Inc. (d/b/a PACJ, Inc.), Case No. 05-55935; New Baltimore Holdings, LLC, Case No. 05-55992; Owosso Thermal Forming, LLC, Case No. 05-55946; Southwest Laminates, Inc. (d/b/a Southwest Fabric Laminators Inc.), Case No. 05-55948; Wickes Asset Management, Inc., Case No. 05-55962; and Wickes Manufacturing Company, Case No. 05-55968.

from January 1, 2007 through April 30, 2007; it appearing that the relief requested is in the best interest of the Debtors' estates, their creditors and other parties in interest; it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); it appearing that venue of this proceeding and the Interim Fee Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; it appearing that notice of the Interim Fee Application and the opportunity for a hearing on the Interim Fee Application was appropriate under the particular circumstances and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefore, it is hereby ORDERED

1. The Interim Fee Application is granted in its entirety, on an interim basis.
2. The Court allows an administrative expense claim for Akin Gump in the amount \$381,107.50 for necessary professional services rendered and \$35,587.31 for expenses incurred during the period commencing January 1, 2007 through and including April 30, 2007.
3. The Court authorizes and directs the Debtors to pay Akin Gump all unpaid fees and expenses incurred for the period commencing January 1, 2007 through and including April 30, 2007, without any holdbacks.
4. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Interim Fee Application.
5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
6. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Entered: _____, 2007

Steven Rhodes
Chief Bankruptcy Judge

EXHIBIT A

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

FILED
2005 JUN 15 P 4:23
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:	)	Chapter 11
)	
COLLINS & AIKMAN CORPORATION, et al. ¹	)	Case No. 05-55927 (SWR)
	)	(Jointly Administered)
Debtors.	)	(Tax Identification # 13-3489233)
)	
	)	Honorable Steven W. Rhodes

**ORDER AUTHORIZING THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS OF COLLINS & AIKMAN
CORPORATION, ET AL. TO RETAIN AND EMPLOY
AKIN GUMP STRAUSS HAUER & FELD LLP AS
CO-COUNSEL, NUNC PRO TUNC TO MAY 26, 2005**

Upon the application dated June 8, 2005 (the "Application") of the Official Committee of Unsecured Creditors (the "Committee") of the above-captioned debtors and debtors in possession (the "Debtors") for an order, pursuant to section 1103(a) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy

¹ The Debtors in the above-captioned jointly administered cases include: Collins & Aikman Corporation; Amco Convertible Fabrics, Inc.; Becker Group, LLC (d/b/a Collins & Aikman Premier Mold); Brut Plastics, Inc.; Collins & Aikman (Gibraltar) Limited; Collins & Aikman Accessory Mats, Inc. (f/k/a the Akro Corporation); Collins & Aikman Asset Services, Inc.; Collins & Aikman Automotive (Argentina), Inc. (f/k/a Textron Automotive (Argentina), Inc.); Collins & Aikman Automotive (Asia), Inc. (f/k/a Textron Automotive (Asia), Inc.); Collins & Aikman Automotive Exteriors, Inc. (f/k/a Textron Automotive Exteriors, Inc.); Collins & Aikman Automotive Interiors, Inc. (f/k/a Textron Automotive Interiors, Inc.); Collins & Aikman Automotive International, Inc.; Collins & Aikman Automotive International Services, Inc. (f/k/a Textron Automotive International Services, Inc.); Collins & Aikman Automotive Mats, LLC; Collins & Aikman Automotive Overseas Investment, Inc. (f/k/a Textron Automotive Overseas Investment, Inc.); Collins & Aikman Automotive Services, LLC; Collins & Aikman Canada Domestic Holding Company; Collins & Aikman Carpet & Acoustics (MI), Inc.; Collins & Aikman Carpet & Acoustics (TN), Inc.; Collins & Aikman Development Company; Collins & Aikman Europe, Inc.; Collins & Aikman Fabrics, Inc. (d/b/a Joan Automotive Industries, Inc.); Collins & Aikman Intellimold, Inc. (d/b/a M&C Advanced Processes, Inc.); Collins & Aikman Interiors, Inc.; Collins & Aikman International Corporation; Collins & Aikman Plastics, Inc.; Collins & Aikman Products Co.; Collins & Aikman Properties, Inc.; Comet Acoustics, Inc.; CW Management Corporation; Dura Convertible Systems, Inc.; Gamble Development Company; JPS Automotive, Inc. (d/b/a PACJ, Inc.); New Baltimore Holdings, LLC; Owosso Thermal Forming, LLC; Southwest Laminates, Inc. (d/b/a Southwest Fabric Laminators Inc.); Wickes Asset Management, Inc.; Wickes Manufacturing Company.

12
35-

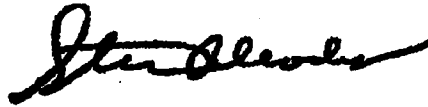
Procedure (the "Bankruptcy Rules"), authorizing the Committee to retain and employ the law firm of Akin Gump Strauss Hauer & Feld LLP ("Akin Gump") as co-counsel, nunc pro tunc to May 26, 2005, and upon the Declaration of Michael S. Stamer, Esq., a member of the firm of Akin Gump, dated June 8, 2005 (the "Stamer Declaration"); and it appearing that the members, counsel and associates of Akin Gump who will be engaged in these chapter 11 cases are duly qualified to practice before this Court; and the Court being satisfied, based on the representations made in the Application and the Stamer Declaration, that said attorneys represent no interest adverse to the Committee and/or the Debtors' estates with respect to the matters upon which they are to be engaged, that they are "disinterested persons," as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, that Akin Gump's employment is necessary and would be in the best interests of the Committee and the Debtors' estates; and finding that adequate notice of the Application having been given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the Application is approved; and it is further

ORDERED that, in accordance with section 1103(a) of the Bankruptcy Code and Bankruptcy Rule 2014(a), the Committee is hereby authorized and empowered to employ and retain the firm of Akin Gump as their co-counsel, nunc pro tunc to May 26, 2005, to represent it in these cases under chapter 11 of the Bankruptcy Code and such retention is hereby approved; and it is further

ORDERED that Akin Gump shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, such Bankruptcy Rules and Local Bankruptcy Rules as may then be applicable from time to time, and such procedures as may be fixed by order of this Court.

Dated: JUN 15 2005, 2005



UNITED STATES BANKRUPTCY JUDGE

No Objection

Office of the United States Trustee

By: 

Date: 6/9/05

EXHIBIT B

COLLINS & AIKMAN CORPORATION
JANUARY 1, 2007 THROUGH APRIL 30, 2007

PARTNERS	DEPARTMENT	STATE OF BAR ADMISSION – YEAR	HOURS	RATE	AMOUNT
Philip C. Dublin	Financial Restructuring	New York – 1999	122.40	\$600.00	\$73,440.00
Peter J. Gurfein	Financial Restructuring	New York – 1976	0.40	\$690.00	\$276.00
Stephen B. Kuhn	Corporate	New York - 1991	11.20	\$675.00	\$7,560.00
Bruce E. Simonetti	ERISA	New York – 1995	2.70	\$635.00	\$1,714.50
Michael S. Stamer	Financial Restructuring	New York – 1990	70.70	\$815.00	\$57,620.50
COUNSEL	DEPARTMENT	STATE OF BAR ADMISSION – YEAR	HOURS	RATE	AMOUNT
Patrick M. Cox	Tax	New York - 1997	7.60	\$490.00	\$4,522.00
Hyongsoon Kim	Litigation	New York – 2004	0.50	\$595.00	\$245.00
Abid Qureshi	Litigation	New York – 1995	3.10	\$575.00	\$1,782.50
John F. Storz	Corporate	New York – 1997	9.00	\$550.00	\$4,950.00
ASSOCIATES	DEPARTMENT	STATE OF BAR ADMISSION – YEAR	HOURS	RATE	AMOUNT
J. Meritt Crosby, Jr.	Financial Restructuring	Texas – 2005	21.10	\$335.00	\$7,068.50
Alexis Freeman	Financial Restructuring	New Jersey – 2001	130.10	\$475.00	\$61,797.50
Brian D. Geldbert	Financial Restructuring	New York – 2004	6.40	\$450.00	\$2,880.00
Patrick J. Ivie	Financial Restructuring	California – 2002	1.60	\$425.00	\$680.00
Ryan C. Jacobs	Financial Restructuring	New York – 2004	321.20	\$450.00	\$144,540.00
Cleo F. Sharaf	Financial Restructuring	New York - 1996	6.90	\$450.00	\$3,105.00
LEGAL ASSISTANTS	DEPARTMENT		HOURS	RATE	AMOUNT
Lauren N. Lee	Financial Restructuring		28.90	\$185.00	\$5,457.50
Jennifer Rajkowski	Corporate		4.40	\$190.00	\$836.00
Peter J. Sprofera	Financial Restructuring		12.30	\$225.00	\$2,632.50
TOTAL			760.50		\$381,107.50

EXHIBIT C

**COLLINS & AIKMAN CORPORATION
 COMPENSATION BY PROJECT CATEGORY
 JANUARY 1, 2007 THROUGH APRIL 30, 2007**

Project Category	Total Hours	Total Fees
General Case Administration	123.80	\$59,494.00
Akin Gump Fee Applications/Monthly Fee Statements	61.90	\$25,173.50
Analysis of Other Professionals Fee Applications	38.10	\$17,766.00
Retention of Professionals	8.30	\$3,857.50
Creditors Committee Meetings	54.00	\$32,065.00
Court Hearings	55.40	\$28,770.50
Financial Reports and Analysis	2.90	\$1,492.50
DIP, Cash Collateral and Exit Financing	4.70	\$2,132.50
Executory Contracts/License Agreements	12.00	\$5,482.50
General Claims Analysis/Claims Objections	44.10	\$20,394.50
Analysis of Pre-Petition Transactions	3.90	\$2,112.50
Analysis of Secured Claim/Adequate Protection	1.20	\$570.00
Lift Stay Litigation	0.50	\$225.00
Adversary Proceedings/Litigation Matters	14.10	\$6,693.00
Tax Issues	0.20	\$90.00
Labor Issues/Employee Benefits	15.90	\$7,099.00
Real Estate Issues	2.30	\$1,080.00
Exclusivity	1.80	\$912.50
Plan, Disclosure Statement and Related Documentation	246.90	\$129,174.50
Asset/Stock Transactions/Business Liquidation	42.00	\$20,885.00

Project Category	Total Hours	Total Fees
Travel (billed at 50% of actual time)	23.40	\$14,022.50
2004 Motions/Investigations	1.40	\$637.50
Accounting Investigation	0.50	\$407.50
Intercompany Transactions	1.00	\$475.00
International	0.20	\$95.00
Totals	760.50	\$381,107.50

**AKIN GUMP
STRAUSS HAUER & FELD LLP**

Attorneys at Law

COLLINS & AIKMAN CORPORATION
ATTN: TIM TRENARY
250 STEPHENSON HIGHWAY
TROY, MI 48083

Invoice Number 1080732
Invoice Date 02/16/07
Client Number 682438
Matter Number 0001

Re: CHAPTER 11

FOR PROFESSIONAL SERVICES RENDERED THROUGH 01/31/07 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	12.60	\$4,655.00
0003	Akin Gump Fee Application/Monthly Billing Reports	24.40	\$10,476.50
0004	Analysis of Other Professionals Fee Applications/Reports	5.70	\$2,565.00
0006	Retention of Professionals	3.10	\$1,420.00
0007	Creditors Committee Meetings	28.50	\$17,497.50
0008	Court Hearings	17.80	\$9,138.50
0009	Financial Reports and Analysis	0.60	\$270.00
0010	DIP and Exit Financing	0.30	\$135.00
0011	Executory Contracts/License Agreements	2.70	\$1,275.00
0012	General Claims Analysis/Claims Objections	11.20	\$4,612.00
0013	Analysis of Pre-Petition Transactions	0.20	\$120.00
0017	General Adversary Proceedings	2.20	\$1,123.50
0020	Real Estate Issues/Leases	0.70	\$332.50
0021	Exclusivity	1.80	\$912.50
0022	Plan, Disclosure Statement and Plan Related Documentation	163.90	\$85,866.50
0024	Asset/Stock Transaction/Business Liquidations	1.60	\$727.50
0025	Travel	12.10	\$7,305.00
0027	2004 Motions/Investigations	1.40	\$637.50
	TOTAL	290.80	\$149,069.50

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
01/01/07	JC	0002 Check docket for motions to summarize.	0.20
01/02/07	MSS	0002 T/c's and E-mails w/Akin team re various issues.	0.40
01/02/07	PCD	0002 Review and comment on summaries (.2), confer with Jacobs re same (.1), calls with Stamer and Freeman re pending matters (.2).	0.50
01/02/07	JC	0002 Check docket for motions to summarize.	0.20
01/02/07	AF	0002 Calls with creditors re: status (.3); confer with P. Dublin re: pending matters (.2).	0.50
01/03/07	JC	0002 Check docket for motions to summarize.	0.20
01/03/07	AF	0002 Calls with creditors re: status.	0.40
01/04/07	MSS	0002 T/c's and E-mails w/Akin team re various issues.	0.40
01/04/07	JC	0002 Check docket for motions to summarize.	0.20
01/05/07	AF	0002 Calls with creditors re: status.	0.40
01/08/07	JC	0002 Check docket for motions to summarize.	0.20
01/09/07	JC	0002 Check docket for motions to summarize.	0.20
01/10/07	JC	0002 Check docket for motions to summarize.	0.20
01/11/07	JC	0002 Check docket for motions to summarize.	0.20
01/12/07	JC	0002 Check docket for motions to summarize.	0.20
01/13/07	JC	0002 Check docket for motions to summarize.	0.20
01/15/07	JC	0002 Check docket for motions to summarize.	0.20
01/16/07	JC	0002 Check docket for motions to summarize.	0.20
01/16/07	AF	0002 Call with creditor re: status.	0.10
01/17/07	JC	0002 Check docket for motions to summarize.	0.20
01/18/07	JC	0002 Check docket for motions to summarize.	0.20
01/18/07	AF	0002 Confer with Akin team re: pending matters.	0.30
01/19/07	MSS	0002 Conf's w/P. Dublin and R. Jacobs re various issues.	0.50
01/19/07	RCJ	0002 Phone call w/creditor re: case status.	0.10
01/19/07	JC	0002 Check docket for motions to summarize.	0.20
01/20/07	JC	0002 Check docket for motions to summarize.	0.20
01/22/07	JC	0002 Check docket for motions to summarize.	0.20
01/23/07	JC	0002 Check docket for motions to summarize.	0.20
01/23/07	LL	0002 Retrieve docs for A. Freeman.	0.20
01/23/07	AF	0002 Calls with creditors re: status.	0.20
01/24/07	JC	0002 Check docket for motions to summarize.	0.20
01/25/07	JC	0002 Check docket for motions to summarize.	0.20
01/26/07	JC	0002 Check docket for motions to summarize.	0.20
01/29/07	JC	0002 Check docket for motions to summarize.	0.20
01/29/07	LL	0002 Check dockets and retrieve various recently filed pleadings.	0.30
01/30/07	JC	0002 Check docket for motions to summarize.	0.20
01/31/07	JC	0002 Check docket for motions to summarize.	0.20
01/31/07	LL	0002 Cite check memo for R. Jacobs (3.2); pull docs re examiner (.3).	3.50
01/08/07	RCJ	0003 Draft AG interim fee application.	5.80
01/10/07	RCJ	0003 Continue drafting AG interim fee app.	1.40
01/11/07	PCD	0003 Review invoice --.5.	0.50
01/11/07	RCJ	0003 Continue work on Fifth interim fee app.	0.90
01/12/07	RCJ	0003 Revise AG interim fee app.	0.70
01/16/07	RCJ	0003 Continue work on AG interim fee app.	0.90
01/17/07	RCJ	0003 Continue work on AG interim fee app.	1.10
01/18/07	PJS	0003 Review and prepare documents re fee statement.	2.10
01/18/07	RCJ	0003 Continue drafting AG interim fee app.	0.60
01/19/07	RCJ	0003 Revise interim fee application (.3). Confer w/P. Dublin and A. Freeman re: same (.1).	0.40
01/19/07	LL	0003 Summarize hours and fees for R. Jacobs.	0.40
01/29/07	RCJ	0003 Continue work on 5th interim fee app (2.4). Email correspondence w/P. Sprofera and L. Lee re: same (.1).	2.50
01/30/07	RCJ	0003 Continue work on AG interim fee app (.9). Work on statement re: fee	2.00

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
01/31/07	RCJ	0003 examiner (1.1). Draft statement re: fee examiner (2.3). Case law research re: same (2.2). Revise AG interim fee app (.6).	5.10
01/02/07	RCJ	0004 Review professionals' monthly fee statements.	0.40
01/03/07	RCJ	0004 Review professionals' fee statements.	0.30
01/04/07	RCJ	0004 Review professionals' monthly fee statements.	0.20
01/08/07	RCJ	0004 Review professionals' monthly fee statements.	0.40
01/09/07	RCJ	0004 Continue drafting AG interim fee application.	2.80
01/10/07	RCJ	0004 Review professionals' monthly fee statements.	0.30
01/17/07	RCJ	0004 Review Gordon Brothers Industrial and Tex-Mach, Inc. fee statement.	0.30
01/29/07	RCJ	0004 Review professionals' monthly fee statements.	0.40
01/31/07	RCJ	0004 Review professionals' monthly fee statements.	0.60
01/02/07	AF	0006 Review DP&P engagement letter (.5); review Beringea engagement letter (.3); emails re: same (.2).	1.00
01/08/07	RCJ	0006 Review KZC supplemental affidavit (.1). Revise memoranda re: Beringea and DP&P retention (.3).	0.40
01/09/07	RCJ	0006 Correspondence w/A. Freeman re: Beringea and DP&P engagements (.1). Review final terms of engagement (.6).	0.70
01/10/07	RCJ	0006 Revise memorandum re: DP&P and Beringea retention (.9). Correspondence w/P. Dublin re: same (.1).	1.00
01/03/07	PCD	0007 Calls re CTE call agenda (.1), confer with Freeman re same (.1) --.2.	0.20
01/03/07	AF	0007 Prepare for committee call.	0.50
01/04/07	MSS	0007 Participating in comm call.	0.40
01/04/07	SBK	0007 Attend professionals pre-call (.30) and conference call w/Committee re pending matters (.60).	0.90
01/04/07	PCD	0007 Committee call (.7); prof pre call (.3); prep for call (.3) --1.3.	1.30
01/04/07	RCJ	0007 Participate in committee call (.5). Participate in professionals' pre-call (.2).	0.70
01/04/07	AF	0007 Conf. call with committee (.7); precall with pros re: same (.3); prepare for same (.4).	1.40
01/09/07	RCJ	0007 Prep work for subcommittee call.	0.70
01/09/07	AF	0007 Emails re: subcommittee meeting.	0.20
01/10/07	MSS	0007 Reviewing materials in prep for comm call (1.0). E-mails and conf's w/Akin team re same (.4). E-mails and t/c's and conf's w/comm members re same (.3). Participating in company update call (.4). Participating in subcom call and follow ups w/Akin team and subcom members (.7).	2.80
01/10/07	SBK	0007 Conference calls w/committee (.50) and subcommittee (.60) re bank settlement negotiations.	1.10
01/10/07	PCD	0007 Weekly company call --.4.	0.40
01/10/07	RCJ	0007 Prep work for subcommittee call (.4). Prep work for committee call (.3). Participate in call (.5).	1.20
01/10/07	AF	0007 Weekly call with company (.3); conf. call with plan subcommittee (.5).	0.80
01/11/07	MSS	0007 Reviewing materials in prep for comm call (.5). T/c's and E-mails w/Akin team re same (.4). T/c's and E-mails w/comm members re same (.3). Participating in comm call (.4).	1.60
01/11/07	SBK	0007 Conference call w/committee re formulate response to bank proposal on litigation trust.	0.80
01/11/07	SBK	0007 TC w/Stamer & Dublin re same.	0.70
01/11/07	PCD	0007 Participate on CTE call (.3); follow-up re same (.2) --.5.	0.50
01/11/07	RCJ	0007 Prep work for committee call (.3). Participate in same (.6).	0.90
01/17/07	SBK	0007 Attend professionals pre-call (.10) and conference call w/Committee (.80).	0.90
01/17/07	PCD	0007 Prep for and attend CTE call (.8) -.8.	0.80
01/17/07	RCJ	0007 Prep work for committee call (.5). Email correspondence w/AG, Chanin, A&M teams (.1), and committee members (.1). re: same (.1). Participate in professionals' pre-call (.2). Participate in committee call (1.6).	2.60

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
01/18/07	SBK	0007 Attend weekly update call with Committee and Company.	0.50
01/18/07	RCJ	0007 Participate in weekly update call.	0.30
01/18/07	AF	0007 Weekly call with company (.3); follow up discussions re: same (.3).	0.60
01/23/07	MSS	0007 Reviewing materials in prep for comm call (.8). Participating in comm call and follow up (1.0).	1.80
01/23/07	SBK	0007 Attend professionals pre-call (.30) and committee call (.60) re intercreditor splits for plan of reorganization; Follow-up discussion w/Stamer, Freeman and Dublin re same (.40); Emails to/from Dublin & Stamer re same (.10).	1.40
01/23/07	AF	0007 Conf. call with committee (.5); precall with pros re: same (.3); follow up discussions re: same (.5).	1.30
01/24/07	MSS	0007 Participation in comm update call w/company and follow-up (.4).	0.40
01/24/07	SBK	0007 Attend weekly update call w/Stamer, Freeman, Debtors' advisers and committee.	0.40
01/24/07	AF	0007 Weekly call with company (.2); follow up discussions re: same (.2).	0.40
01/02/07	PCD	0008 Confer with Freeman re 1/11 hearing --.1.	0.10
01/05/07	LL	0008 Create Jan 11, 07 hearing binder.	1.20
01/09/07	PCD	0008 E-mails re hearing --.1.	0.10
01/09/07	RCJ	0008 Prep work for hearing.	1.00
01/10/07	PCD	0008 Prep for hearing on 1/11 --.7.	0.70
01/10/07	RCJ	0008 Confer w/P. Dublin re: hearing (.2). Prep work for same (.8).	1.00
01/10/07	AF	0008 Discuss upcoming hearing with R. Jacobs.	0.20
01/11/07	PCD	0008 Prep for hearing (1.1); attend hearing (.8); calls re hearing (.3) -- 2.2.	2.20
01/16/07	AF	0008 Emails re: upcoming hearing.	0.20
01/22/07	LL	0008 Pull docs for hearing binder.	0.60
01/23/07	LL	0008 Retrieve plan objections for M. Stamer.	1.10
01/24/07	LL	0008 Work on hearing binder.	1.30
01/25/07	MSS	0008 Participating in hearing.	0.70
01/25/07	MSS	0008 Reviewing materials in prep for DS hg (2.5). Conf's w/Akin team re same (.8). Conf's w/various parties before and after hearing (.6).	3.90
01/25/07	AF	0008 Prepare for hearing (2.4); attend hearing (.7); prepare hearing update (.4).	3.50
01/29/07	RCJ	0009 Review Dec. Mor.	0.60
01/10/07	RCJ	0010 Participate in weekly update call w/company.	0.30
01/02/07	AF	0011 Review memo re: insurance financing (.2); review memo and motion re: Hayashi agreement (.3); emails re: customer agreement (.1).	0.60
01/05/07	RCJ	0011 Review Die and Engineering; NH Department of Environmental Services objections to Customer Agreement.	0.60
01/08/07	PCD	0011 E-mails re customer agreement --.1.	0.10
01/08/07	RCJ	0011 Review D&F Corp objection to Customer Agreement and related stip re: adequate protection (.2).	0.20
01/09/07	AF	0011 Review objections to customer agreement (.5); emails re: same (.2).	0.70
01/10/07	AF	0011 Review rejection notice.	0.10
01/11/07	AF	0011 Review settlement and option agreement.	0.40
01/02/07	AF	0012 Review memo and motion re: ASC claims (.3); review memo and motion re: BVP Lowell claims (.3).	0.60
01/03/07	RCJ	0012 Review data re: Lowell admin claim.	0.30
01/10/07	RCJ	0012 Review motion to reclassify claims (.3). Review omnibus claims objections (.5).	0.80
01/15/07	AF	0012 Review claims objections.	0.50
01/16/07	RCJ	0012 Review motion to reclassify reclamation claims (.3). Email correspondence w/P. Dublin re: same (.2). Phone call w/creditor re: same (.2).	0.70
01/16/07	JC	0012 Summarize Motion to Deem Reclamation Claims Unsecured.	4.20
01/17/07	RCJ	0012 Review case law re: reclamation issues (.8). Review draft memorandum re: summary of reclassification motion (.2).	1.00
01/18/07	AF	0012 Calls re: claims objections.	0.30

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
01/24/07	JS	0012 Review intercreditor analysis	0.20
01/29/07	RCJ	0012 Case law analysis re: Prior Lien Defense (1.2). Draft summary memorandum re: Motion to reclassify reclamation claims (.9).	2.10
01/30/07	RCJ	0012 Phone call w/creditor re: action reclamation reclassification motion (.1). Revise draft summary memorandum re: same (.4).	0.50
01/18/07	PCD	0013 Call re avoidance actions (.1); confer with Stamer re same (.1) -- .2.	0.20
01/02/07	AF	0017 Review docs re: El Paso.	0.10
01/03/07	AQ	0017 Emails re: ASC adversary.	0.20
01/09/07	AQ	0017 Emails re: Karmann adversary proceeding.	0.20
01/09/07	AF	0017 Emails re: status of Karmann adv. pro.	0.20
01/10/07	AQ	0017 Emails re: Karmann case status.	0.20
01/10/07	AQ	0017 Emails re: GECC adversary.	0.20
01/10/07	HK	0017 Call with Jim Cleland re: status of Karmann, ASC litigations.	0.40
01/10/07	RCJ	0017 Correspondence w/AG team re: Karmann litigation.	0.10
01/10/07	AF	0017 Emails re: status of Karmann.	0.10
01/10/07	AF	0017 Review Wachovia stip (.1); tc with M. Carmel re: GECC status (.2).	0.30
01/12/07	RCJ	0017 Email correspondence w/AG team re: Karmann SJM hearing.	0.10
01/30/07	RCJ	0017 O/c w/P. Dublin re: w/drawal of standing/2004 motions (.1). Revise draft of same.	0.10
01/02/07	AF	0020 Review memo and motion re: North Pointe lease.	0.30
01/03/07	AF	0020 Review memo re: Lowell (.2); review memo re: North Pointe (.2).	0.40
01/02/07	PCD	0021 Confer with Freeman re exclusivity --.1.	0.10
01/02/07	RCJ	0021 Draft memorandum re: exclusivity (.5). Confer w/P. Dublin and A. Freeman re: same (.1).	0.60
01/02/07	AF	0021 Review exclusivity motion (.3); emails re: same (.2).	0.50
01/03/07	PCD	0021 Calls re exclusivity (.2), e-mails re same (.1), confer with Jacobs re same (.1) -- .4.	0.40
01/03/07	RCJ	0021 Confer w/P. Dublin re: action on exclusivity.	0.10
01/04/07	PCD	0021 E-mails re exclusivity --.1.	0.10
01/02/07	RCJ	0022 Review DS voting procedures motion/ballots (.6). Continue work on DS objection (3.9). Case law research re: same (2.1).	6.60
01/03/07	MSS	0022 T/c's and E-mails w/Akin team re plan issues.	0.40
01/03/07	RCJ	0022 Continue work on DS objection (2.3). Case law research re: same (.9).	3.20
01/04/07	PCD	0022 Calls re plan provisions (.2); confer with Stamer re same (.2) --.4.	0.40
01/04/07	RCJ	0022 Continue work on DS objection.	2.80
01/05/07	PCD	0022 E-mails re IT issues (.2); e-mails re DS issues (.1); calls re same (.1) --.4.	0.40
01/05/07	RCJ	0022 Continue drafting DS objection (2.4). Case law research re: same (.9).	3.30
01/08/07	PCD	0022 Calls re restructuring proposals (.3), confer with Stamer re same (.2) -- .5.	0.50
01/08/07	RCJ	0022 Research re: confirmation issues.	0.80
01/12/07	MSS	0022 T/c's & E-mails w/various parties re ds issues.	0.50
01/12/07	RCJ	0022 Revise DS objection.	0.90
01/14/07	MSS	0022 T/c's and E-mails w/P. Dublin re plan issues (.2). T/c and H. Novikoff and P. Dublin re plan.	0.50
01/15/07	PCD	0022 Review DS obj (.4)--.4.	0.40
01/15/07	RCJ	0022 Revise and review DS objection (.9). Correspondence w/P. Dublin re: same (.1).	1.00
01/15/07	AF	0022 Review State of Michigan DS objection.	0.10
01/16/07	PCD	0022 E-mails re plan and DS (.2); confer with Stamer re same (.2) --.4.	0.40
01/16/07	RCJ	0022 Confer w/P. Dublin re: plan issues (.2). Review plan and DS (.9). Revise draft DS objection (1.3), case law research re: same (2.7). Review plan an DS objections (.5). Draft memorandum re: DS objections (1.1).	6.70
01/17/07	MSS	0022 Conf's and E-mails w/Akin team re plan and ds issues.	0.40
01/17/07	PCD	0022 E-mails re DS obj (.1); calls re plan and DS (.6); confer with Stamer re same (.4) --1.1.	1.10
01/17/07	RCJ	0022 Phone call w/creditor re: plan and DS.	0.20
01/17/07	RCJ	0022 Continue work on DS objection (1.1). Review Liquidation Analysis (.7).	2.20

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		Email correspondence w/AG, Chanin and A&M teams re: same (.1). Review DS objections (.3). Revise draft summary memorandum re: same (.3).	
01/18/07	MSS	0022 T/c's w/client reps re plan issues (.8). Conf's w/P. Dublin re same (.6). Conf w/LT candidate (.5). T/c w/counsel for Agent re plan issues (.3).	2.20
01/18/07	PCD	0022 Calls re plan proposals (.5); confer with Stamer re same (.3); confer with Jacobs re DS.(4); review DS (.5) --1.7.	1.70
01/18/07	RCJ	0022 Review objections to DS (1.3). Continue drafting summary memorandum re: same (1.2). O/c's w/P. Dublin re: plan and DS (.3). Draft revisions to DS (4.8). Phone calls w/committee members re: counteroffer (.2). Phone call w/creditor re: DS, plan process (.2).	8.00
01/18/07	AF	0022 Review articles re: plan (.3); review plan (.8).	1.10
01/19/07	MSS	0022 T/c w/H. Novikoff re plan issues (.3). T/c's and E-mails w/comm members and Chanin re plan issues (.4).	0.70
01/19/07	PCD	0022 Calls re DS (.4); e-mails re same (.1); review DS language (.3) -- 8.	0.80
01/19/07	RCJ	0022 Review DS objections (1.2). Confer w/M. Crosby and C. Sharaf re: same (.1). Revise summary memorandum re: same (.4). Continue DS markup (3.9). Confer w/P. Dublin re: same (.1). Settlement discussions w/M. Stamer and P. Dublin (.2).	5.90
01/19/07	LL	0022 Retrieve disclosure statement objections.	0.30
01/19/07	AF	0022 Review objections to d.s.	0.40
01/19/07	CFS	0022 Various correspondence re: objections to disclosure statement (.5); summarize objections to disclosure statement (.3).	0.80
01/20/07	CFS	0022 Summarize objections re: disclosure statement.	5.00
01/21/07	PCD	0022 Review and comment on DS(2.8), e-mails re same (.1), e-mails re claims estimates for DS (.2) - 3.1.	3.10
01/21/07	RCJ	0022 Email correspondence w/P. Dublin re: DS.	0.30
01/22/07	MSS	0022 Conf's w/P. Dublin re plan and ds issues.	0.80
01/22/07	PMC	0022 Review Disclosure Statement (.1).	0.10
01/22/07	PCD	0022 Review and comment on DS (3.2); confer with Stamer re same (.2); confer with Freeman re same (.5); calls re same (.7); review i/c analysis (.9); calls re same (.3); confer with Freeman re same (.1) -- 5.9.	5.90
01/22/07	RCJ	0022 Email correspondence w/P. Dublin re: DS.	0.20
01/22/07	AF	0022 Review and analyze disclosure statement and exhibits (7.9); mark up D.S. (.9); prepare memo re: same (1.1).	9.90
01/22/07	CFS	0022 Update disclosure statement summaries (1.0); email re: summaries (.1).	1.10
01/23/07	MSS	0022 Reviewing and revising intercreditor presentations (1.2). Conf's w/P. Dublin and A. Freeman re same and other plan issues (.8). Reviewing disclosure statement and objection (2.4). T/c's w/counsel for Bank Agent re plan issues (.3).	4.70
01/23/07	PMC	0022 Review and revise tax section of the disclosure statement (1.0).	1.00
01/23/07	PCD	0022 Review and comment on DS (.9); confer with freeman re same (.3); confer with Stamer re same (.8); e-mails re same (.2); calls re same (.2) - - 2.4.	2.40
01/23/07	AF	0022 Review and analyze intercreditor issues memo (.4); analysis of plan and DS (6.4).	6.80
01/24/07	MSS	0022 Reviewing and revising ds and plan (2.8). Conf's w/Akin team re same (.8). Conf call w/A. Freeman and H. Novikoff re same (.3). T/c's w/Debtors counsel re plan and ds issues (.6). T/c's w/former comm members re plan issues (.8).	5.30
01/24/07	PCD	0022 Calls re ds (.9); e-mails re same (.2); review docs re same (.4) --1.5.	1.50
01/24/07	AF	0022 Calls w/debtors re plan and ds (.5). Calls w/comm members re same (.2). Conf's w/akin team re same (.8). Conf call w/M. Stamer and H. Novikoff re same (.3). Reviewing and revising plan and ds (12.3); o/c with B. Geldert re: DS (.1).	14.20
01/24/07	BDG	0022 Office conference with A. Freeman re motion to approve disclosure statement (.1); review same (.8); draft e-mail to A. Freeman with	1.20

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		conclusions (.3).	
01/25/07	PMC	0022 Review and revise tax section of the disclosure statement (3.2).	3.20
01/25/07	PCD	0022 Calls re DS (.3); e-mails re same (.3); review docs re same (.5); --1.1.	1.10
01/25/07	AF	0022 Emails and calls re: D.S.	0.30
01/26/07	MSS	0022 Conf's w/Akin team re ds and plan issues.	0.70
01/26/07	PMC	0022 Review and revise tax aspects of the Plan and Disclosure Statement (2.8); discuss same with A. Freeman and Todd Maynes (.4).	3.20
01/26/07	PCD	0022 E-mails re DS/plan issues (.2); confer with Freeman re same (.1); confer with Stamer re same (.2) --.5.	0.50
01/26/07	AF	0022 Calls from creditors re: plan and D.S. (1.1); review and revise amended plan and D.S. (6.7).	7.80
01/29/07	MSS	0022 Conf's w/Akin team re ds issues.	0.40
01/29/07	PCD	0022 Review and comment on revised plan and DS (2.1); confer with Freeman re same (.3); e-mails re same (.1); confer with Stamer re same (.2) -- 2.7.	2.70
01/29/07	RCJ	0022 Review memorandum re: subcon (.9). Email correspondence w/P. Dublin and A. Freeman re: same (.1). Review amended POR and DS (1.2). Draft critical dates memorandum (.8).	3.00
01/29/07	AF	0022 Review and revise amended plan and D.S. (4.0); confer with P. Dublin re: same (.3).	4.30
01/30/07	PCD	0022 Review revised plan and DS (.8), confer with Freeman re same (.7), calls re same (.1) -- 1.6.	1.60
01/30/07	RCJ	0022 Draft subcon memo and analysis of issues re: same (6.3). Case law research re: same (1.0). Review comments to First Amended POR and DS (.4).	7.70
01/30/07	AF	0022 Review and revise plan and ds (3.2). Confer w/Phil re: same (.7). Calls w/comm members re: same (.7). Emails re: same (.3).	4.90
01/31/07	PMC	0022 Discuss status with P. Dublin (.1).	0.10
01/31/07	PCD	0022 Calls re plan and DS (.2), e-mails re same (.1), review comments on same (.3) --.6.	0.60
01/31/07	RCJ	0022 Continue subcon analysis (2.7). Confer w/L. Lee re: same (.1).	2.80
01/31/07	AF	0022 Review markup of plan and ds (.4). Confer w/P. Dublin re: same (.2). Emails re: same (.2).	0.80
01/02/07	RCJ	0024 Review notice of abandonment of assets.	0.10
01/02/07	AF	0024 Review articles re: C&A sale (.2); review de minimis asset sales notices (.1).	0.30
01/09/07	RCJ	0024 Review statement re: consummated sales.	0.20
01/11/07	RCJ	0024 Review materials re: Fabrics wind-down (.4). Participate in update call (.4).	0.80
01/29/07	RCJ	0024 Review de minimis asset sales.	0.20
01/11/07	PCD	0025 Travel to Detroit (3.9); return from Detroit (4.7) (Actual time - 8.6).	4.30
01/25/07	MSS	0025 Traveling to and from Detroit. (Actual time - 6.0).	3.00
01/25/07	AF	0025 Travel to Detroit (4.3); travel to NY (5.3) (Actual time - 9.6).	4.80
01/29/07	RCJ	0027 Confer w/A. Freeman re: w/drawal standing/2004 motions (.1). Draft w/drawal notice (1.0).	1.10
01/29/07	AF	0027 Discuss withdrawal notices of 2004s with R. Jacobs (.1); call to chambers re: same (.1); review drafts of same (.1).	0.30

Total Hours

290.80

AKIN GUMP
STRAUSS HAUER & FELD LLP

Attorneys at Law

COLLINS & AIKMAN CORPORATION
ATTN: TIM TRENARY
250 STEPHENSON HIGHWAY
TROY, MI 48083

Invoice Number 1089495
Invoice Date 03/20/07
Client Number 682438
Matter Number 0001

Re: CHAPTER 11

FOR PROFESSIONAL SERVICES RENDERED THROUGH 02/28/07 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	30.00	\$15,091.00
0003	Akin Gump Fee Application/Monthly Billing Reports	27.30	\$11,981.00
0004	Analysis of Other Professionals Fee Applications/Reports	27.00	\$12,934.00
0006	Retention of Professionals	1.30	\$617.50
0007	Creditors Committee Meetings	5.30	\$3,247.00
0008	Court Hearings	8.50	\$3,268.50
0010	DIP and Exit Financing	4.40	\$1,997.50
0011	Executory Contracts/License Agreements	8.30	\$3,750.00
0012	General Claims Analysis/Claims Objections	16.40	\$7,660.00
0013	Analysis of Pre-Petition Transactions	1.90	\$912.50
0017	General Adversary Proceedings	3.80	\$1,709.50
0019	Labor Issues/Employee Benefits	11.10	\$5,046.00
0020	Real Estate Issues/Leases	0.50	\$225.00
0022	Plan, Disclosure Statement and Plan Related Documentation	34.70	\$19,156.50
0024	Asset/Stock Transaction/Business Liquidations	12.80	\$6,220.00
0025	Travel	4.00	\$1,800.00
	TOTAL	197.30	\$95,616.00

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
02/01/07	MSS	0002 Participating in update call w/company.	0.40
02/01/07	JC	0002 Check docket for motions to summarize.	0.10
02/02/07	JC	0002 Check docket for motions to summarize.	0.10
02/02/07	BDG	0002 Research regarding statute of limitations and draft memo re same.	2.20
02/05/07	PCD	0002 Review and comment on motion summaries (.7); e-mails re same (.1) -- .8.	0.80
02/05/07	JC	0002 Check docket for motions to summarize.	0.10
02/05/07	LL	0002 Retrieve hearing transcripts.	0.30
02/05/07	BDG	0002 Continue to research statute of limitation issue.	0.60
02/06/07	JC	0002 Check docket for motions to summarize.	0.10
02/06/07	LL	0002 Retrieve hearing transcripts.	0.30
02/07/07	PCD	0002 Review and comment on motion summaries --.4.	0.40
02/07/07	JC	0002 Check docket for motions to summarize.	0.10
02/08/07	JC	0002 Check docket for motions to summarize.	0.10
02/09/07	MSS	0002 Reviewing and revising subcon memo.	1.20
02/09/07	JC	0002 Check docket for motions to summary.	0.10
02/10/07	MSS	0002 Reviewing and revising subcon memo.	1.00
02/11/07	JC	0002 Check docket for motions to summarize.	0.10
02/12/07	MSS	0002 Conf's w/P. Dublin and R. Jacobs re subcon issues.	0.40
02/12/07	PCD	0002 Review and revise statement re examiner (2.1); confer with Jacobs re same (.3); review pleading summaries (.2) -- 2.6.	2.60
02/12/07	PJI	0002 Follow-up regarding substantive consolidation analysis.	1.60
02/12/07	JC	0002 Check docket for motions to summarize.	0.10
02/13/07	PCD	0002 Calls with debtors and banks re pending matters and related follow-up (1.2), calls with Stamer re same (.1) -- 1.3.	1.30
02/13/07	PJG	0002 Review memo conclusion re substantive consolidation (.3); telephone conference with R. Jacobs re substantive consolidation analysis (.1).	0.40
02/13/07	JC	0002 Check docket for motions to summarize.	0.10
02/14/07	JS	0002 Review memorandum regarding motion summaries	0.30
02/14/07	PCD	0002 Review motion summaries - .2.	0.20
02/14/07	JC	0002 Check docket for motions to summarize.	0.10
02/15/07	JC	0002 Check docket for motions to summarize.	0.10
02/16/07	PCD	0002 Review and revise fee examiner statement (.7); calls re same (.1); confer with Stamer re same (.1) --.9.	0.90
02/16/07	JC	0002 Check docket for motions to summarize.	0.10
02/17/07	JC	0002 Check docket for motions to summarize.	0.10
02/19/07	PCD	0002 E-mails re withdrawal of claims (.1); revise same (.2); e-mails re examiner statement (.1); calls re same (.1) -- .5.	0.50
02/20/07	PCD	0002 Review and revise fee examiner statement (.6); calls re same (.1); e-mails re same(.1); e-mails re motion withdrawal (.1) --.9.	0.90
02/20/07	RCJ	0002 Phone calls w/creditor re: plan issues.	0.20
02/20/07	JC	0002 Check docket for motions to summarize.	0.10
02/20/07	LL	0002 File notice of withdrawal (.3); file statement re examiner (.2); serve notice and statement (2.1).	2.60
02/21/07	RCJ	0002 Phone calls w/creditors re: voting.	0.30
02/21/07	JC	0002 Check docket for motions to summarize.	0.10
02/22/07	RCJ	0002 Phone calls w/creditors re: plan issues.	0.30
02/22/07	JC	0002 Check docket for motions to summarize.	0.10
02/22/07	JC	0002 Summarize Motion to Enter Into Settlement Agreement with Nissan.	1.50
02/23/07	RCJ	0002 Phone calls, email correspondence w/creditors re: plan issues.	0.90
02/23/07	JC	0002 Check docket for motions to summarize.	0.10
02/24/07	PCD	0002 E-mails re examiner motion -- .1.	0.10
02/26/07	RCJ	0002 Phone calls w/creditors re: confirmation process.	0.80
02/26/07	JC	0002 Check docket for motions to summarize.	0.10
02/27/07	RCJ	0002 Phone calls w/creditors re: case status.	0.90

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
02/27/07	JC	0002 Check docket for motions to summarize.	0.10
02/28/07	PCD	0002 Calls re examiner (.7), confer with Jacobs re same (.2), confer with Jacobs and Stamer re same (.3), review examiner pleadings (.4) -- 1.6.	1.60
02/28/07	PCD	0002 Review and revise restructuring timeline (.9), review and revise pleading summaries (.7), call with Seligman re pending matters (.2), calls with Lazard re pending matters (.4) -- 2.2.	2.20
02/28/07	JC	0002 Check docket for motions to summarize.	0.10
02/28/07	LL	0002 Review and revise objection for R. Jacobs.	0.20
02/01/07	PJS	0003 Review and prepare documents re monthly fee statement.	0.30
02/01/07	RCJ	0003 Review case law re: fee examiner.	0.90
02/02/07	RCJ	0003 Draft fee examiner response (2.3). Confer w/P. Sprofera re: interim fee app (.1).	2.40
02/05/07	RCJ	0003 Continue drafting fee examiner statement (1.8). Case law research re: same (1.6). Continue drafting AG interim fee application (1.5). Confer w/L. Lee re: same (.1).	5.00
02/05/07	LL	0003 Review fee app schedules.	0.30
02/06/07	RCJ	0003 Continue drafting response to examiner request (1.6). Continue drafting AG interim fee application (.9).	2.50
02/06/07	LL	0003 Review fee charts.	0.30
02/06/07	AF	0003 Preparation of monthly fee statement.	0.70
02/07/07	RCJ	0003 Research re: fee examiner issues (.8).	0.80
02/08/07	RCJ	0003 Review and revise interim fee app.	0.20
02/08/07	RCJ	0003 Continue drafting statement re: fee examiner (1.5). Confer w/P. Dublin re: same (.1).	1.60
02/09/07	RCJ	0003 O/c w/P. Dublin re: fee examiner response (.1). Research re: same (1.8).	1.90
02/10/07	RCJ	0003 Research related to fee examiner statement (.9). Email correspondence w/P. Dublin re: same (.1).	1.00
02/12/07	MSS	0003 Reviewing and revising fee app (.8). Reviewing and revising statement re fee examiner (.8).	1.60
02/12/07	RCJ	0003 Continue work on draft response and legal research re: fee examiner (2.1). Revise and review interim fee application (.7).	2.80
02/13/07	RCJ	0003 Review interim fee application (.9). Prep work for filing same (.1).	1.00
02/13/07	LL	0003 Prepare for service of fee app.	0.60
02/14/07	LL	0003 Prepare for filing fee application.	0.60
02/15/07	PCD	0003 Revise fee examiner statement (.4); confer with Stamer re same (.3) --.7.	0.70
02/15/07	RCJ	0003 Phone call w/L. Lee re: AG interim fee app.	0.10
02/20/07	LL	0003 Draft and file affidavit of service.	0.40
02/23/07	PJS	0003 Review and prepare documents re monthly fee statement.	1.60
02/09/07	PCD	0004 Review and revise statement re examiner (.9); confer with Jacobs re same (.2) --1.1.	1.10
02/15/07	MSS	0004 Reviewing and revising statement re fee examiner (.5). Conf w/P. Dublin re same (.3).	0.80
02/15/07	RCJ	0004 Review prepetition lenders statement re: fee examiner (.8).	0.80
02/16/07	RCJ	0004 Review revised statement re: fee examiner.	0.80
02/20/07	RCJ	0004 Revise and review statement re: appointment of fee examiner (1.3). Prepare same for filing (.2). Email correspondence w/P. Dublin re: same (.1). Review Debtors' (.9). Third Avenue's (.7) statements re: same.	4.10
02/24/07	RCJ	0004 Review and analysis of UST motion and case law re: examiner (1.7). Correspondence w/P. Dublin and M. Stamer re: same (.2).	1.90
02/26/07	RCJ	0004 Draft response to UST motion to appoint examiner (6.7). Confer w/P. Dublin re: same (.1). Email correspondence w/M. Carmel re: same (.1).	6.90
02/26/07	AF	0004 Review fee examiner pleadings.	1.40
02/27/07	RCJ	0004 Continue drafting objection to UST examiner motion (5.4).	5.40
02/28/07	MSS	0004 Reviewing Examiner motion (.3). Conf call w/Debtor's counsel re same (.5).	0.80
02/28/07	RCJ	0004 Participate in conf call w/K&E and AG teams re: UST Examiner motion (.3). Continue drafting objection to same (2.7).	3.00

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
02/02/07	AF	0006 Review Beringea and DP&P retention applications.	0.80
02/07/07	AF	0006 Prepare supplemental disclosure affidavit.	0.50
02/08/07	PCD	0007 Call with company --3.	0.30
02/08/07	AF	0007 Weekly call with company re: status.	0.30
02/15/07	MSS	0007 Reviewing materials in prep for comm call re Intercreditor issues (.8). Participating in comm call re Intercreditor issues (.5).	1.30
02/15/07	PCD	0007 Prep for CTE call (.6); committee call (.5); call with company (.4); follow-up re calls (.5) --2.0.	2.00
02/15/07	AF	0007 Conf call w/comm (.5); weekly conf call with company (.4); follow up discussions re: both calls (.5).	1.40
02/13/07	RCJ	0008 Prep work for 2/15 hearing.	0.80
02/14/07	RCJ	0008 Prep work for hearing (1.4). Confer w/P. Dublin re: same (.1).	1.50
02/14/07	LL	0008 Prepare and assemble hearing binder.	2.10
02/15/07	RCJ	0008 Attend hearing (2.8). Draft email update re: hearing (1.2).	4.00
02/21/07	RCJ	0008 Prep for 2/22 hearing.	0.10
02/08/07	RCJ	0010 Review motion re: participation in Pine River Dip (.8). Confer w/M. Crosby re: same (.1).	0.90
02/09/07	RCJ	0010 Continue revisions to memorandum re: Pine River DIP participation (.8).	0.80
02/10/07	RCJ	0010 Revise summary memorandum re: Pine River DIP participation.	0.70
02/10/07	AF	0010 Review motion to participate in Pine River DIP.	0.70
02/12/07	RCJ	0010 Phone call and email correspondence w/P. Kukla re: financial commitment and OEM assurances under Pine River DIP (.4).	0.40
02/13/07	RCJ	0010 Email correspondence w/P. Kukla re: Pine River DIP participation (.1). Review order re: same (.2).	0.30
02/14/07	RCJ	0010 Review proposed language re: Pine River DIP participation order (.2). Email correspondence w/P. Kukla re: same (.1).	0.30
02/15/07	RCJ	0010 Email correspondence w/P. Kukla re: order re: Pine River DIP participation (.2). Review revised order re: same (.1).	0.30
02/05/07	RCJ	0011 Review motion to assume/assign Owosso lease (.4). Confer w/M. Crosby re: same (.1).	0.50
02/06/07	RCJ	0011 Continue analysis of Owosso lease assumption/assignment and related asset sale (.5). Phone call w/M. Marcus re: same (.1). Revise memorandum re: same (.7).	1.30
02/07/07	RCJ	0011 Review Debtors' motion for approval of JCI Agreement (.7). Confer w/M. Crosby re: same (.1).	0.80
02/08/07	RCJ	0011 Revise and review summary memorandum re: JCI Agreement (.8). Email/phone correspondence w/M. Carmel and P. Kukla re: same (.1).	0.90
02/10/07	RCJ	0011 Revise summary memorandum re: JCI Agreement (.6). Email correspondence w/P. Dublin re: same (.1).	0.70
02/10/07	AF	0011 Review motion re: Lear et al stip (.2); review Owosso assumption motion (.2).	0.40
02/12/07	RCJ	0011 Confer w/P. Dublin re: JCI agreement (.1).	0.10
02/20/07	RCJ	0011 Review motion re: Nissan agreement (.4). Email correspondence w/M. Carmel re: agreement (.1).	0.50
02/21/07	RCJ	0011 Review Nissan settlement agreement.	0.80
02/22/07	RCJ	0011 Revise and review draft memorandum re: Nissan Agreement (.6). Analysis of agreement (.7).	1.30
02/26/07	AF	0011 Review Nissan settlement motion.	0.20
02/27/07	RCJ	0011 Review motion to extend deadline re: lease assumption/rejection.	0.30
02/28/07	RCJ	0011 Revise draft memorandum re: Nissan agreement (.4). Email correspondence w/P. Dublin re: same (.1).	0.50
02/01/07	RCJ	0012 Email correspondence w/AG team re: tolling (.1). Review El Paso claims stip (.4).	0.50
02/02/07	PCD	0012 E-mails re PBGC claim (.1); confer with Stamer re same (.2); calls re same (.2).	0.50
02/02/07	AF	0012 Review EL Paso claims stip.	0.30
02/05/07	RCJ	0012 Revise memorandum re: reclassification of reclamation claims (.6).	2.30

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		Confer w/P. Dublin re: same (.1). Case law research re: same (1.1). Email correspondence w/committee re: same (.1). Review motion to approve El Paso stip (.4).	
02/06/07	RCJ	0012 Review El Paso settlement (.3). Revise memorandum re: same (.9).	1.20
02/06/07	BDG	0012 Research regarding tolling of section 546(a) time limitation (1.1); draft memo re same (.9); various office conference with P. Dublin re same (.4).	2.40
02/07/07	RCJ	0012 Review and revise summary memorandum re: El Paso claims settlement.	0.20
02/07/07	AF	0012 Review response to claims obj.	0.10
02/13/07	RCJ	0012 Review materials re: analysis of PBGC claim.	0.70
02/14/07	PCD	0012 Calls re PBGC claims (.5), review materials re same (.2), confer with Jacobs re same (.1) -- .8.	0.80
02/14/07	RCJ	0012 Prep work for PBGC claims call (.5). Participate in call re: same w/AG and K&E teams (.5). Case law research re: same (.8). Review amended order re: reclamation reclassification (.2).	2.00
02/16/07	RCJ	0012 Email correspondence w/M. Carmel re: PBGC claim info (.1). Correspondence w/B. Simonetti re: same (.1).	0.20
02/19/07	RCJ	0012 Research issues re: PBGC claim.	1.40
02/21/07	PCD	0012 E-mails re claims numbers --.1.	0.10
02/22/07	RCJ	0012 Continue case law research re: same (1.9). Review materials from K&E re: same (.7).	2.60
02/27/07	RCJ	0012 Review motion re: settlement w/Wachovia re: trust asset claims (.6). Correspondence w/M. Crosby re: same (.1).	0.70
02/28/07	PCD	0012 E-mails re PBGC claim (.1), confer with Jacobs re same (.2), confer with Stamer re same (.1) -- .4.	0.40
02/02/07	PCD	0013 E-mails re avoidance actions --.2.	0.20
02/02/07	AF	0013 Emails re: avoidance actions.	0.20
02/13/07	AF	0013 Conf. call with banks and debtors re: avoidance actions.	0.60
02/20/07	AF	0013 Conf call with banks and Debtors re: avoidance actions.	0.30
02/25/07	RCJ	0013 Correspondence w/P. Dublin, A. Freeman re: presentation of avoidance actions.	0.10
02/26/07	RCJ	0013 Draft letter to R. Schrock re: preservation of avoidance actions.	0.50
02/08/07	JC	0017 Summarize Motion to Enter Into Settlement Agreement with JCI.	1.30
02/12/07	AQ	0017 Review amended scheduling order re GECC adversary.	0.20
02/12/07	AQ	0017 Review and analyze Karmann brief opposing Dura motion for reconsideration.	0.60
02/12/07	RCJ	0017 Confer w/A. Qureshi and A. Freeman re: Dura hearing.	0.10
02/13/07	RCJ	0017 Confer w/A. Qureshi re: Dura.	0.10
02/14/07	RCJ	0017 Email correspondence w/H. Kim re: Karmann adversary proceeding.	0.10
02/19/07	RCJ	0017 Review P. Dublin's comments re: notice of w/drawal (.2). Correspondence w/M. Carmel re: same (.2).	0.40
02/20/07	PCD	0017 Call re avoidance actions (.2); e-mails re same (.1) --.3.	0.30
02/20/07	RCJ	0017 Revise and review notice of w/drawal re: Standing/2004 motions (.3). Email (.2), phone (.1). Correspondence w/M. Carmel and P. Dublin re: same.	0.60
02/28/07	HK	0017 Review Karmann consent order.	0.10
02/01/07	RCJ	0019 Review motion re: approval of Macher separation agreement.	0.90
02/01/07	JC	0019 Summarize Motion for Approval of Separation Agreement with Macher.	2.60
02/02/07	JC	0019 Summarize Sansome Stipulation.	1.30
02/05/07	RCJ	0019 Review and revise memorandum re: Motion to approve Macher Separation Agreement.	1.20
02/06/07	RCJ	0019 Continue revisions to memorandum re: Macher stip (1.3). Email correspondence w/M. Carmel re: same (.1).	1.40
02/07/07	RCJ	0019 Revise and review summary memorandum re: Macher separation agreement.	0.30
02/13/07	RCJ	0019 Review D&O insurance policies.	0.70
02/14/07	BES	0019 Review of pension liabilities (0.8); call regarding same (0.4).	1.20

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
02/22/07	BES	0019 Review of pension funding issues.	0.50
02/23/07	BES	0019 Review of pension funding issues.	1.00
02/07/07	RCJ	0020 Review and revise summary memorandum re: Owosso lease.	0.20
02/28/07	RCJ	0020 Review motion to extend time to assume/reject unexpired non-residential leases (.3).	0.30
02/02/07	PCD	0022 Calls re por --.6.	0.60
02/02/07	AF	0022 Calls with creditors re: por (.4); tc with G. Pessin re: same (.1).	0.50
02/05/07	PCD	0022 Review and comment on memo re plan issues (1.9); confer with Jacobs re same (.2); confer with Freeman re plan and DS (.2); e-mails re same (.1) --2.4.	2.40
02/05/07	RCJ	0022 Revise draft memorandum re: subcon.	2.10
02/05/07	AF	0022 Review and comment on revised plan and D.S.	2.10
02/06/07	PCD	0022 Calls re plan and DS (.2); review memo re i/c issues (1.3); confer with Jacobs re same (.2); confer with Stamer re same (.1); review RCA list (.8) - 2.6.	2.60
02/07/07	PCD	0022 Calls re plan/DS (.3); confer with Freeman re same (.2); confer with Stamer re same (.1); review and revise memo re plan issues (.6) --1.2.	1.20
02/07/07	RCJ	0022 Revise and review subcon analysis.	0.70
02/07/07	AF	0022 Draft letter re: plan support (.3); review changes to plan and DS (.7); calls with banks and Debtors re: same (.3); tc with C. Plaza re: same (.1); confer with PD re: same (.2).	1.60
02/08/07	MSS	0022 Conf's w/P. Dublin re support letter and plan (.4). Reviewing and revising support letters (.2).	0.60
02/08/07	PCD	0022 Review and revise plan support letter (1.2); review revisions to plan and DS (1.4); calls re same (.6); e-mails re same (.1); confer with Freeman re same (.3); confer with Stamer re letter and plan (.4) - 4.2.	4.20
02/08/07	AF	0022 Prepare letter in support of plan (1.6); review revisions to plan and DS (.8); confer with P. Dublin re: same (.3); tc with R. Schrock re: same (.2).	2.90
02/09/07	MSS	0022 Conf's w/P. Dublin re various plan issues.	0.30
02/09/07	PCD	0022 E-mails re plan and DS (.1); calls re same (.1); review revised drafts (.2) -4.	0.40
02/09/07	AF	0022 Review revised plan and D.S.	0.80
02/10/07	AF	0022 Review DS and plan exhibits.	0.40
02/12/07	MSS	0022 Conf's w/P. Dublin re various plan issues.	0.40
02/12/07	PCD	0022 Confer with Stamer and Freeman re plan issues (.2); confer with Stamer re same (.2); review revised docs (.7); confer with Stamer and Jacobs re sub con (.4); --1.5.	1.50
02/12/07	RCJ	0022 O/c w/M. Stamer and P. Dublin re: subcon analysis (.2). Phone calls w/P. Gurfein and P. Ivie re: same (.3).	0.50
02/12/07	AF	0022 Confer with MS and PD re: pending plan issues (.2); tc with S. Zemhick re: same (.2); emails re: plan exh. (.1); review revised DS (.3).	0.80
02/13/07	MSS	0022 Reviewing and revising subcon memo (1.5). Conf's w/R. Jacobs re same (.4).	1.90
02/13/07	MSS	0022 T/c w/P. Dublin re subcon memo and plan issues.	0.20
02/13/07	RCJ	0022 Revise and review substantive consolidation analysis (3.9). Email correspondence w/P. Dublin re: same (.1). O/c's (.1), phone calls (.1) w/M. Stamer and P. Gurfein re: same. Email correspondence w/committee re: same (.2).	4.40
02/13/07	AF	0022 Call with creditor re: plan status.	0.10
02/16/07	MSS	0022 T/c w/creditor re plan issues.	0.20
02/19/07	JS	0022 Review substantive consolidation analysis	0.50
02/22/07	RCJ	0022 Review email from A. Freeman re: liquidity trustee.	0.10
02/22/07	AF	0022 Tc with H. Novikoff re: liq. trustee (.1); emails re: same (.1).	0.20
02/23/07	RCJ	0022 Phone call w/C. Plaza re: subcon.	0.20
02/28/07	AF	0022 Calls with creditors re: plan status (.3).	0.30
02/07/07	RCJ	0024 Review proposed de minimis asset sales.	0.10

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
02/08/07	RCJ	0024 Review and analysis of sales procedures and motion to approve same (.9). Draft summary memorandum re: same (.8).	1.70
02/09/07	JS	0024 Review bidding procedures	0.50
02/09/07	RCJ	0024 Review and analysis of bidding procedures motion (.8). Confer w/P. Dublin re: same (.1). Phone call w/J. Zemnick re: same (.2).	1.10
02/10/07	AF	0024 Review Owosso de min sale agreement.	0.20
02/12/07	JS	0024 Review revised bidding procedures and telephone call with R. Jacobs regarding same	0.40
02/12/07	PCD	0024 Review BID procedures (.3); calls re same (.1); confer with Jacobs re same (.2) --.6.	0.60
02/12/07	RCJ	0024 Review and negotiate asset sale bidding procedures (2.1). Phone calls w/S. Zemnick and R. Schrock re: same (.2).	2.30
02/12/07	AF	0024 Review article re: sale of bus.	0.10
02/14/07	RCJ	0024 Draft email response to G. Bush re: sales procedures (.8). Confer w/S. Zemnick re: asset sales procedures (.1).	0.90
02/20/07	RCJ	0024 Review revised order re: standard asset sale procedures (.3). Review proposed de minimis asset sales (.2).	0.50
02/26/07	JS	0024 Review asset purchase agreement	0.30
02/26/07	AF	0024 Review asset sales procedures motion and agreement.	0.90
02/28/07	JS	0024 Review asset purchase agreement regarding Williamstown facilities	2.20
02/28/07	RCJ	0024 Analysis of Williamston APA (.9). Confer w/J. Storz re: same (.1).	1.00
02/15/07	RCJ	0025 Travel to Detroit for hearing. (Actual time - 4.1).	2.05
02/16/07	RCJ	0025 Travel back from hearing to NYC. (Actual time - 3.9).	1.95

Total Hours

197.30

**AKIN GUMP
STRAUSS HAUER & FELD LLP**

Attorneys at Law

COLLINS & AIKMAN CORPORATION
ATTN: TIM TRENARY
250 STEPHENSON HIGHWAY
TROY, MI 48083

Invoice Number 1091863
Invoice Date 04/30/07
Client Number 682438
Matter Number 0001

Re: CHAPTER 11

FOR PROFESSIONAL SERVICES RENDERED THROUGH 03/31/07 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	80.60	\$39,338.50
0003	Akin Gump Fee Application/Monthly Billing Reports	5.90	\$1,328.50
0004	Analysis of Other Professionals Fee Applications/Reports	3.10	\$1,788.50
0006	Retention of Professionals	3.90	\$1,820.00
0007	Creditors Committee Meetings	20.20	\$11,320.50
0008	Court Hearings	23.10	\$13,992.50
0011	Executory Contracts/License Agreements	1.00	\$457.50
0012	General Claims Analysis/Claims Objections	12.30	\$6,112.50
0013	Analysis of Pre-Petition Transactions	1.70	\$1,020.00
0015	Analysis of Secured Claims/Adequate Protection Issues	1.00	\$450.00
0016	Lift Stay Litigation	0.40	\$180.00
0017	General Adversary Proceedings	5.30	\$2,600.00
0019	Labor Issues/Employee Benefits	3.00	\$1,220.50
0020	Real Estate Issues/Leases	1.10	\$522.50
0022	Plan, Disclosure Statement and Plan Related Documentation	30.70	\$15,321.50
0024	Asset/Stock Transaction/Business Liquidations	21.20	\$10,777.50
0025	Travel	7.30	\$4,917.50
0029	Accounting Investigation	0.50	\$407.50
0030	Intercompany Transactions	1.00	\$475.00
0033	International	0.20	\$95.00
	TOTAL	223.50	\$114,145.50

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
03/01/07	MSS	0002 Conf's w/Akin team re tomorrow's call (.4). Reviewing relevant docs (4).	0.80
03/01/07	RCJ	0002 Continue drafting objection to Examiner motion.	5.90
03/01/07	JC	0002 Check docket for motions to summarize.	0.20
03/02/07	PCD	0002 Revise motion summaries -- .4.	0.40
03/02/07	RCJ	0002 Continue drafting objection to UST Examiner motion.	2.90
03/02/07	RCJ	0002 Phone call w/Dorris McBride, Corporate Bank, GA re: C&A plan.	0.10
03/02/07	JC	0002 Check docket for motions to summarize.	0.20
03/04/07	JC	0002 Check docket for motions to summarize.	0.20
03/05/07	PCD	0002 Review draft obj re examiner (.4); calls re same (.5) --.9.	0.90
03/05/07	RCJ	0002 Phone call w/creditor J. Sebastian re: C&A plan.	0.10
03/05/07	RCJ	0002 Continue work on objection to UST examiner motion (1.9). Review case law re: same (1.3). O/c w/P. Dublin re: same (.1).	3.30
03/05/07	JC	0002 Check docket for motions to summarize.	0.20
03/06/07	PCD	0002 Calls re examiner motion (.2); review obj to same (.9); confer with Stamer re same (.1); confer with Jacobs re same (.2) -- 1.4.	1.40
03/06/07	RCJ	0002 Continue drafting objection to UST examiner motion (2.6). O/c's w/P. Dublin re: same (.1). Confer w/A. Freeman re: same (.1). Review case law and transcripts re: 1104 (1.1).	3.90
03/06/07	JC	0002 Check docket for motions to summarize.	0.20
03/06/07	AF	0002 Review fee examiner statements.	0.80
03/07/07	PCD	0002 Calls re examiner motion (.2); review and comment on draft objection (3.1); confer with Jacobs re same (.2); confer with Stamer re same (.2) -- 3.7.	3.70
03/07/07	RCJ	0002 Continue drafting and reviewing objection to examiner motion (3.9). Review Adelpia, Loral, SAC Telecom, Fibermark transcripts and orders re: examiner issues (2.1). Case law research re: waiver issues (1.6). O/c's w/P. Dublin re: 1104 research (.1).	7.70
03/07/07	JC	0002 Check docket for motions to summarize.	0.20
03/07/07	LL	0002 Create binder of cases re examiner.	1.20
03/07/07	AF	0002 Review draft objection to examiner motion (.6); prepare insert for same (.6).	1.20
03/08/07	MSS	0002 Conf w/P. Dublin re examiner issues (.3). Reviewing relevant docs (.8).	1.10
03/08/07	PCD	0002 Review and revise obj to examiner (2.1); confer with Jacobs re same (.5); confer with Stamer re same (.3); review drafts of objections (.8); review legal research (.7) -- 4.4.	4.40
03/08/07	RCJ	0002 Revise and review objection to UST examiner motion (4.9). O/c's w/M. Stamer (.2) and P. Dublin (.3) re: same. Phone calls (.1) and emails (.1) w/S. Zemnick re: 1104 issues. Review case law and circumstances of other examiner appointments (3.1). Review Debtors' objection to examiner motion (.4). Review Agent's objection to examiner motion (.3).	9.40
03/08/07	JR	0002 Cite check; quote check and shepardize brief; perform edits to same.	4.40
03/08/07	JC	0002 Check docket for motions to summarize.	0.20
03/08/07	AF	0002 Discuss objection to examiner motion with R. Jacobs.	0.10
03/09/07	MSS	0002 Reviewing and revising obj to motion for examiner (1.5). Conf's w/Akin team re same (.7).	2.20
03/09/07	PCD	0002 Review and revise examiner obj (2.1), calls re same (.3), confer with Jacobs re same (.6), confer with Stamer re same (.2), review motion summary (.1) -- 3.3.	3.30
03/09/07	RCJ	0002 O/c's w/P. Dublin (.4) and M. Stamer (.1) re: examiner pleading. Revise and review draft of same (6.4). Research and review re: 1106 and 1104 issues (1.4). Confer w/P. Dublin re: same (.1). Email (.1); phone call (.1) w/R. Schrock re: same.	8.60
03/09/07	JC	0002 Check docket for motions to summarize.	0.20
03/09/07	LL	0002 File and serve objection to examiner.	0.50
03/09/07	AF	0002 Revisions to examiner obj (.5); discuss same with Akin team (.3).	0.80

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
03/11/07	PCD	0002 Review examiner filings - 1.2.	1.20
03/11/07	JC	0002 Check docket for motions to summarize.	0.20
03/12/07	JC	0002 Check docket for motions to summarize.	0.20
03/12/07	LL	0002 Draft and file certificate of service for examiner objection.	0.30
03/12/07	AF	0002 Review objections to examiner motion.	1.10
03/13/07	PCD	0002 E-mails re status (.2), confer with Stamer re same (.1), confer with Jacobs re same (.1) - .4.	0.40
03/13/07	RCJ	0002 Draft email update to committee re: Barclays resignation, hearing update and admin issues.	0.30
03/14/07	MSS	0002 Conf's and E-mails w/various parties re various comm issues.	0.40
03/14/07	AF	0002 Review memo re: status.	0.10
03/16/07	PCD	0002 Confer with Jacobs re pending matters --.1.	0.10
03/21/07	MSS	0002 E-mails and conf's w/Akin team re fee examiner issues (.3). E-mails and t/c's w/R. Belinsky re same (.3).	0.60
03/21/07	AQ	0002 Review and edit draft joint prosecution agreement w/Debtors' special counsel.	0.50
03/21/07	AQ	0002 Confer w/R. Jacobs re joint prosecution agreement.	0.20
03/21/07	PCD	0002 Calls re JPA (.1); review and comment on draft re same (.8); confer with Jacobs re same (.2) --1.1.	1.10
03/21/07	RCJ	0002 Review email correspondence re: CCAA proceedings.	0.10
03/22/07	PCD	0002 Review and comment on e-mail memo re JPA(.2); confer with Jacobs re same (.1); confer with Stamer re same (.1) --.4.	0.40
03/22/07	LL	0002 Revise doc re chart of PBGC claims for R. Jacobs.	0.40
03/23/07	PCD	0002 Calls re case status --.2.	0.20
03/26/07	MSS	0002 Prelim review of indictment.	0.50
03/26/07	PCD	0002 Review and revise e-mail summaries re pending matters (.4) --.4.	0.40
03/26/07	RCJ	0002 Draft email update re: Stockman indictments (.1). Review indictment (.3).	0.40
03/26/07	AF	0002 Emails re: indictment.	0.20
03/27/07	PCD	0002 Calls with creditors re pending issues --.3.	0.30
03/28/07	MSS	0002 Conf's and E-mails w/Akin team re various issues.	0.30
03/13/07	PJS	0003 Review and prepare documents re fee statement.	2.70
03/13/07	RCJ	0003 Confer w/M. Stamer and L. Lee re: fee issues (.1). Review fee chart (.1).	0.20
03/13/07	LL	0003 Create monthly fee chart.	1.10
03/21/07	PJS	0003 Review and prepare documents re fee statement.	1.90
03/06/07	RCJ	0004 Review professionals' monthly fee statements (.4). Review KZC fee examiner statement (.1).	0.50
03/07/07	MSS	0004 Reviewing materials and conf's w/P. Dublin re examiner motion.	0.70
03/13/07	RCJ	0004 Email correspondence w/M. Carmel re: OCP cap increase.	0.10
03/16/07	RCJ	0004 Review Gordon Brothers monthly fee statement.	0.10
03/21/07	PCD	0004 Review fee order (.1); calls re same (.2) --.3.	0.30
03/21/07	RCJ	0004 Confer w/A. Freeman re: Chanin and A&M abeyance order.	0.10
03/21/07	AF	0004 Review order re: Chanin and A&M fees (.1); discuss same with Akin team (.1); calls with A&M and Chanin re: same (.4); emails re: same (.2).	0.80
03/28/07	MSS	0004 T/c w/counsel for A&M re fee issues.	0.20
03/28/07	RCJ	0004 Confer w/A. Freeman and email to T. Radom re: interim fee order.	0.10
03/30/07	RCJ	0004 Email correspondence w/T. Hill and B. Hertzberg re: fee order (.1). Phone call w/A. Kapur re: same (.1).	0.20
03/06/07	RCJ	0006 Review application for retention of Alan Miller. Review email correspondence from M. Carmel re: OCP cap (.1). Draft summary memorandum re: same (.5). Review amendment to CB Ellis/Keen Realty Engagement and original terms of retention (.9). Draft summary memorandum re: same (.8).	2.30
03/07/07	RCJ	0006 Correspondence w/committee re: OCP Cap Increase.	0.10
03/12/07	RCJ	0006 Review filed application re: amendment to CB Richard Ellis/Keen retention (.3). Revise draft summary memorandum re: same (.5).	0.80

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
03/13/07	AF	0006 Review motion to amend CB Ellis' retention.	0.20
03/30/07	PCD	0006 E-mails re prof retentions for lit trust (.2); confer with Stamer re same (.1); confer with Jacobs re same (.1) -- .4.	0.40
03/30/07	RCJ	0006 Review Seventh Supplemental Affidavit of K&E.	0.10
03/02/07	MSS	0007 Reviewing materials in prep for comm call (1.8). Participate in comm call (1.4).	3.20
03/02/07	PCD	0007 Weekly call with company (.4), prep for and participate on CTE call (1.4), follow-up re same (.3) - 2.1.	2.10
03/02/07	RCJ	0007 Prep work for committee call (.2). Participate in professional pre call (.1). Participate in committee call (.9).	1.20
03/02/07	RCJ	0007 Participate in weekly update call.	0.30
03/02/07	AF	0007 Weekly call with company (.3); conf. call with comm (1.0); precall with pros re: same (.3).	1.60
03/05/07	RCJ	0007 Prep work for 3/6/07 committee calls.	0.30
03/06/07	PCD	0007 Prep for and participate on CTE call re allocations (1.1) --1.1.	1.10
03/06/07	RCJ	0007 Prep work for committee calls (.3). Participate in committee call (.7).	1.00
03/06/07	AF	0007 Conf call with comm (.6); follow up discussions re: same (.2).	0.80
03/07/07	PCD	0007 Committee call re allocation issues (1.3); follow-up re same (.3) --1.6.	1.60
03/07/07	RCJ	0007 Prep work for committee call (.2). Participate in committee call (1.1).	1.30
03/07/07	AF	0007 Conf call with committee re: interco claims issues (1.4); follow up discussions re: same (.3).	1.70
03/08/07	SBK	0007 Emails to/from Dublin re weekly call w/Company (.10); Attend weekly call (.70).	0.80
03/08/07	RCJ	0007 Participate in weekly update call.	0.40
03/08/07	AF	0007 Weekly call with company (.4); follow up discussions re: same (.3).	0.70
03/13/07	PCD	0007 E-mails re call with company -- .1.	0.10
03/15/07	RCJ	0007 Review email update from A. Freeman re: weekly company call.	0.10
03/15/07	AF	0007 Weekly call with company (.5); prepare email summary of same (.3).	0.80
03/23/07	RCJ	0007 Participate in weekly update call w/company (.2). Confer w/P. Dublin re: same (.1).	0.30
03/23/07	AF	0007 Weekly call with company.	0.30
03/30/07	RCJ	0007 Participated in weekly update call (.4). Confer w/P. Dublin re: same (.1).	0.50
03/01/07	RCJ	0008 Prep work for committee call.	0.30
03/06/07	AF	0008 Review hearing agenda.	0.10
03/08/07	RCJ	0008 Prep work for 3/12 hearing (1.1). Confer w/L. Lee re: same (.2).	1.30
03/08/07	LL	0008 Create hearing binders.	2.10
03/09/07	MSS	0008 Conf call w/Debtors counsel re hearing issues.	0.30
03/09/07	RCJ	0008 Prep work for 3/12 hearing (1.0). Confer w/P. Dublin and L. Lee re: same (.3).	1.30
03/09/07	LL	0008 Work on hearing and examiner binders.	2.40
03/11/07	MSS	0008 Reviewing materials in prep for tomorrow's hearing.	2.00
03/12/07	MSS	0008 Reviewing materials in prep for fee examiner hearing (3.5). Conf's w/P. Dublin re same (.8). Preparing outline of argument (2.5). Participating in hearing (1.9). Conf's w/various parties before and after hearing (.5).	9.20
03/12/07	PCD	0008 Prep for court hearing (1.3); attend court hearing (2.1); meet with debtors re court hearing (.5) -- 3.9.	3.90
03/13/07	AF	0008 Discussions with PD and MS re: fee/examiner hearing.	0.20
03/02/07	RCJ	0011 Review notice re: rejection of executory contracts (.1). Revise and review memorandum re: motion to approve settlement agreement w/Nissan (.2).	0.30
03/04/07	RCJ	0011 Review S-Group LOC re: One if By Land lease.	0.10
03/05/07	RCJ	0011 Revise memorandum re: motion to extend time to assume/reject nonresidential real property leases (.2). Email correspondence w/committee re: same (.1).	0.30
03/06/07	AF	0011 Review motion to extend time to assume/reject (.2); review rejection notices (.1).	0.30
03/01/07	PCD	0012 Confer with Jacobs re PBGC claim (.2); review materials re same (.3);	0.60

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
03/01/07	RCJ	0012 confer with Stamer re same (.1) -- .6. Review materials re: PBGC claim valuation (.5). Email correspondence w/T. Carlson and P. Dublin re: same (.1). Phone calls w/T. Carlson re: same (.3).	0.90
03/02/07	PCD	0012 Calls re PBGC claim (.3), review docs re same (.4) -- .7.	0.70
03/02/07	RCJ	0012 Continue analysis of PBGC claim and discussion w/P. Dublin re: same (.8). Phone call w/S. Eagle (.1), T. Carlson re: same (.1).	1.00
03/05/07	PCD	0012 Calls re PBGC claims (.3); confer with Jacobs re same (.1) --.4.	0.40
03/05/07	RCJ	0012 Phone call w/S. Eagle re: PBGC claim (.2). Email correspondence w/T. Carlson re: union claims (.1). Diligence re: same (.3).	0.60
03/06/07	RCJ	0012 Participate in conference calls w/trade committee members re: intercreditor allocation (.4). Conf calls w/J. Schwartz and C. Plaza re: same (.3). Calls w/S. Eagle re: same (.1). O/c w/M. Stamer re: same (.1).	0.90
03/08/07	AF	0012 Review claims objections.	0.50
03/13/07	RCJ	0012 Confer w/P. Dublin re: PBGC claim settlement.	0.10
03/14/07	RCJ	0012 Phone call w/S. Eagle re: PBGC claim (.1). Correspondence w/P. Dublin re: settlement of same (.1).	0.20
03/15/07	PCD	0012 E-mails re PBGC claim (.1); confer with Jacobs re same (.1) --.2.	0.20
03/15/07	RCJ	0012 O/c (.1) and email correspondence (.2) w/P. Dublin re: PBGC claim settlement. Phone calls w/C. Plaza re: same (.2). Draft email memorandum re: same (1.2). Review Milliman study (.5). Review Crane U.S. Airways report (.5).	2.70
03/19/07	PCD	0012 E-mails re PBGC claims (.1), review analysis re same (.3), calls re same (.2) -- .6.	0.60
03/20/07	PCD	0012 E-mails re PBGC claim issues - .1.	0.10
03/21/07	RCJ	0012 Phone call w/S. Eagle re: foreign entity claims.	0.10
03/21/07	AF	0012 Emails re: PBGC claims.	0.20
03/22/07	PCD	0012 Review and comment on PBGC claims memo (.5); confer with Jacobs re same (.1); confer with Stamer re same (.1) --.7.	0.70
03/22/07	RCJ	0012 Revise and review memorandum re: PBGC claim settlement (.4). Confer w/P. Dublin re: same (.1). Email correspondence w/G. Bush re: same (.1).	0.60
03/22/07	AF	0012 Emails re: PBGC claims.	0.20
03/23/07	PCD	0012 E-mails re PBGC claim --.1.	0.10
03/23/07	RCJ	0012 Phone call w/S. Eagle re: PBGC settlement (.1). Phone call w/M. Carmel re: same (.1). Draft email memorandum re: same (.2).	0.40
03/27/07	PCD	0012 Calls re PBGC claim --.1.	0.10
03/28/07	PCD	0012 Calls re PBGC claim --.2.	0.20
03/30/07	RCJ	0012 Email correspondence w/M. Carmel re: PBGC claim settlement (.1). Review application of Philips Tool and Mould re: admin expense (.1).	0.20
03/26/07	PCD	0013 Review Stockman indictment (1.2); e-mails re same (.1); calls re same (.3); confer with Stamer re same (.1) -- 1.7.	1.70
03/12/07	RCJ	0015 Confer w/A. Freeman re: prepetition lender recoveries (.1). Review DS and email correspondence w/P. Dublin re: same (.2). Phone call w/C. Plaza re: PBGC claim (.1). Review PBGC claims and email correspondence w/C. Plaza re: same (.3). Review motions for admin expense, Phillips Tool and Mold (.1), Dott Industries (.2).	1.00
03/28/07	RCJ	0016 Review Debtors' response to JL lift stay/setoff motion.	0.40
03/01/07	AQ	0017 Review stipulation and order re Karmann adversary.	0.20
03/06/07	AF	0017 Review Wachovia stip (.2). Review Karmann stip (.2).	0.40
03/09/07	AF	0017 Emails re: status of GECC adv. pro (.1); tc with D. Eaton re: same (.1).	0.20
03/12/07	AQ	0017 Review pleadings re Karmann.	0.20
03/12/07	RCJ	0017 Phone call w/C. Plaza re: Wachovia trust settlement (.1). Review and analysis of plan and DS re: preservation of C of A (.9). Draft email memorandum (.6) and correspondence w/P. Dublin and A. Freeman (.1) re: same.	1.70
03/13/07	AQ	0017 Review and analyze draft settlement agreement re Karmann adversary	0.40

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
03/15/07	RCJ	0017 proceeding. Review Karmann/Dura settlement (.4). Email correspondence w/A. Qureshi re: same (.1).	0.50
03/19/07	PCD	0017 E-mails re JPA -- .3.	0.30
03/23/07	AF	0017 Review docs re: Karmann settlement.	0.30
03/26/07	RCJ	0017 Confer w/P. Dublin re: Karman settlement (.1). Email correspondence w/M. Carmel re: same (.2).	0.30
03/26/07	RCJ	0017 Phone call w/J. Cleland re: Karman settlement (.1). Revise and review draft email summary memorandum re: same (.3).	0.40
03/26/07	AF	0017 Review email memo re: Karmann settlement update.	0.10
03/28/07	PCD	0017 E-mails re avoidance actions (.1); calls re same (.2) --.3.	0.30
03/01/07	JC	0019 Summarize Motion to Enter Into Stipulation With Wachovia.	1.30
03/05/07	RCJ	0019 Revise and review memorandum re: Rabbi Trust settlement (.9) and review settlement agreement (.3).	1.20
03/07/07	RCJ	0019 Revise draft summary memorandum re: Rabbi Trust settlement.	0.20
03/14/07	PCD	0019 E-mails re retiree benefits --.1.	0.10
03/16/07	AF	0019 Review correspondence re: retiree benefits.	0.20
03/08/07	AF	0020 Review Owosso lease (.8); review Sansome lease stip (.1).	0.90
03/13/07	AF	0020 Review Becker lease obj.	0.20
02/09/07	LL	0022 Make DS binders.	1.20
03/01/07	PCD	0022 Review Miller letter (.2); confer with Stamer re same (.2) ; confer with Jacobs re same (.1) --.5.	0.50
03/01/07	RCJ	0022 Review A. Miller engagement letter re: Litigation Trust (.1). Email correspondence w/committee re: same (.1). Phone call w/creditors re: plan (.3).	0.50
03/02/07	MSS	0022 Meeting w/Alan Miller re plan issues (.8). Conf's w/P. Dublin re plan issues (.3).	1.10
03/02/07	PCD	0022 Calls re plan distributions. (.6), confer with Stamer re same (.3) -- .9.	0.90
03/05/07	PCD	0022 Calls re allocations (.3); confer with Jacobs re same (.1) ---.4.	0.40
03/05/07	RCJ	0022 Phone call w/D. Jury re: intercreditor allocation issues.	0.10
03/06/07	PCD	0022 Calls re allocations (.8); confer with Stamer re allocations (.3); confer with Jacobs re same (.2) -- 1.3.	1.30
03/06/07	AF	0022 Review letter re: lit. trust administrator (.1); review motion to retain same (.4).	0.50
03/06/07	AF	0022 Correspondence with creditors re: plan status.	0.30
03/07/07	MSS	0022 Reviewing materials and conf's w/P. Dublin re plan allocation issues.	0.50
03/07/07	PCD	0022 Calls re plan allocation (.3); review and comment on allocation exhibit (.2); confer with Stamer re same (.1); confer with Freeman re same (.1) - .7.	0.70
03/07/07	RCJ	0022 Phone call w/S. Eagle re: intercreditor allocation issues (.1). Phone calls w/J. Schwartz re: same (.1). Phone call w/Reidel of Warrenbrook Consultants re: voting (.1).	0.30
03/07/07	AF	0022 Calls with creditors re: plan (.4); prepare plan allocation exhibit (.7); emails re: same (.2); calls re: same (.3).	1.60
03/08/07	MSS	0022 Conf w/P. Dublin re plan issues.	0.20
03/08/07	PCD	0022 Calls re allocation (.1); review and comment on exhibit (.3); confer with Stamer re same (.2); confer with Freeman re same (.1) -- .7.	0.70
03/08/07	AF	0022 Calls with creditors re: plan status (.4); revise draft allocation exhibit (.7); confer with P. Dublin re: same (.2); calls re: same (.2); emails re: same (.2).	1.70
03/09/07	PCD	0022 Review and revise allocation exhibit (.1), e-mails re same (.1) -- .2.	0.20
03/09/07	AF	0022 Revise exhibit J to plan (.7); calls re: same (.8); calls with creditors re: voting issues (.8).	2.30
03/12/07	AF	0022 Review disclosure statement re: distributions (.5); calls re: same (.2); review disclosure statement re: PBGC claims (.2); discuss same with R. Jacobs (.1); review disclosure statement re: litigation trust claims (.6); discuss same with R. Jacobs (.1); calls with creditors re: voting issues	2.10

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		(.4).	
03/13/07	AF	0022 Calls with various creditors re: voting/distribution issues.	0.70
03/14/07	AF	0022 Calls from creditors re: voting issues.	0.60
03/15/07	RCJ	0022 Review plan objections Clarion Corp (.2); Ace American Insurance (.1); Century Indemnity Company (.1); H.P. Pelzer (.1).	0.50
03/16/07	AF	0022 Calls with creditors re: voting issues.	0.50
03/16/07	AF	0022 Review obj. to confirmation.	0.20
03/19/07	RCJ	0022 Email correspondence w/P. Dublin re: Joint Prosecution Agreement between Alan Miller and Committee (.1). Review models and prep work to draft same (.5).	0.60
03/20/07	RCJ	0022 Draft and review Joint Prosecution Agreement.	1.90
03/21/07	PCD	0022 E-mails re post confirmation trust --.1.	0.10
03/21/07	RCJ	0022 Review draft Post-Consummation Trust Agreement (.1). Revise and review Joint Prosecution and Common Interest Agreement (1.3). Research re: 6th Circuit case law (.6). Confer w/A. Qureshi re: same (.1).	2.10
03/21/07	AF	0022 Calls with creditors re: voting/plan issues (1.2); (8 calls); review withdrawal of conf obj. (.1).	1.30
03/22/07	RCJ	0022 Draft email to committee re: JPA (.6). Phone call w/C. Plaza re: same (.1).	0.70
03/22/07	AF	0022 Calls with creditors re: plan/voting issues (.7) (4 calls); emails re: joint prosecution agreement (.2); review exhibit J (.2).	1.10
03/23/07	RCJ	0022 Email correspondence w/A. Miller re: JPA.	0.10
03/26/07	AF	0022 Calls with creditors re: plan issues (2 calls).	0.20
03/27/07	RCJ	0022 Phone call w/asbestos plaintiff lawyer re: C&A plan (.1). Phone call w/B. Strickland of Melville Capital re: C&A (.1). Phone call w/Robert Daniels (ASA Environmental Consultants) re: C&A plan (.3).	0.50
03/27/07	AF	0022 Calls with creditors re: plan issues (2 calls).	0.20
03/28/07	PCD	0022 Calls re confirmation (.3); e-mails re same (.2); confer with Stamer re same (.1) --.6.	0.60
03/28/07	RCJ	0022 Phone call w/MMP Export re: non-released parties notice (.1). Draft emails to committee re: adjournment of confirmation hearing (.1).	0.20
03/28/07	AF	0022 Calls with creditors re: voting issues.	0.10
03/29/07	PCD	0022 E-mails re plan process --.1.	0.10
03/29/07	RCJ	0022 Email correspondence w/C. Plaza (.1) S. Eagle, M. Carmel and S. Zemnick (.1) re: adjournment of voting deadline. Review motion for approval of same (.1).	0.30
03/29/07	AF	0022 Tc with creditor re: voting issues.	0.30
03/30/07	RCJ	0022 Phone call w/G. bush of BNY re: voting deadline (.1). Email correspondence w/M. Carmel re: voting results (.1).	0.20
03/30/07	RCJ	0022 Phone call w/M. Bartoni (Venezuela) re: C&A plan.	0.30
03/30/07	RCJ	0022 Review email from A. Miller re: proposed counsel to pursue Litigation Trust Assets (.1). Draft email to committee re: same (.1).	0.20
03/01/07	JS	0024 Review APA regarding Williamston and telephone call with R. Jacobs regarding same	1.50
03/01/07	RCJ	0024 Confer w/J. Storz re: Williamston APA (.4). Phone call w/bidder re: same (.2). Phone call w/S. Zemnick re: sale procedures (.1). Confer w/T. Carlson and P. Dublin re: same (.2).	0.90
03/02/07	SBK	0024 Attend weekly update call w/Company re update on various asset sales (.50); review draft engagement letter for liquidation trustee (.40).	0.90
03/02/07	RCJ	0024 Revise memorandum re: notice of as "stalking horse" bidder (.2). Confer w/P. Dublin re: same (.1).	0.30
03/06/07	PCD	0024 Calls re sale status --.2.	0.20
03/06/07	RCJ	0024 Review notice fo sale of de minimis assets to Industrial Technology Services.	0.10
03/06/07	AF	0024 Review article re: sale of business (.2); Review Williamston motion and sale agreement (1.3).	1.50

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
03/07/07	SBK	0024 Review emails to/from Schrock & Ford counsel re LOI for sale of plastics division (.20); Emails to/from Freeman re same (.10); Review LOI (.50).	0.80
03/07/07	JS	0024 Review letter of intent and telephone calls with R. Jacobs regarding same	0.60
03/07/07	PCD	0024 E-mails re bids (.1); confer with Kuhn same (.2) --.3.	0.30
03/07/07	RCJ	0024 Review Cadence LOI (.4). Confer w/J. Storz and P. Dublin re: action on same (.1). Review proposals re: soft trim acquisitions (.8).	1.30
03/07/07	AF	0024 Review and analyze soft trim and plastics bids (1.9); emails re: same (.3).	2.20
03/08/07	AF	0024 Review de min. sale notice.	0.10
03/09/07	JS	0024 Review bids regarding carpets, plastics	0.50
03/09/07	AF	0024 Review stip re: GECC de min assets.	0.20
03/12/07	RCJ	0024 Phone call w/J. Storz re: LOI (.1). Review proposed deminimis asset sales (.1).	0.20
03/13/07	RCJ	0024 Review Gill Industries APA and bid materials re: Williamston facilities (.7). Email correspondence w/T. Carlson and A. Kapur re: same (.1).	0.80
03/13/07	AF	0024 Emails re: plastics sale.	0.20
03/14/07	PCD	0024 E-mails re Williamston sale -- .1.	0.10
03/14/07	RCJ	0024 Phone call w/T. Carlson re: Williamston Auction (.1). Review correspondence from S. Varma re: same (.1).	0.20
03/15/07	PCD	0024 Calls with creditors re sale process -- .3.	0.30
03/15/07	RCJ	0024 Review de minimis asset sale to Bridgewater Interiors.	0.10
03/16/07	RCJ	0024 Email (.1), phone call (.1) w/S. Zemnick re: Williamston asset auction. Email correspondence w/P. Dublin re: same (.1).	0.30
03/19/07	PCD	0024 Calls with creditors sale process -- .4.	0.40
03/21/07	PCD	0024 Review corr re Williamston sale (.2); calls re same (.1); confer with Jacobs re same (.1) --.4.	0.40
03/21/07	AF	0024 Review de min sale notice.	0.10
03/22/07	RCJ	0024 Email correspondence w/J. Storz re: APA (.1). Review email from A. Kapur re: same (.1). Review APA and bidding procedures (.5). Phone call w/R. Schrock re: same (.1). Confer w/A. Freeman re: same (.1).	0.90
03/22/07	AF	0024 Review draft Williamston order (.3); emails re: same (.1); review and analyze interiors APA (1.8); discussions with R. Jacobs and P. Dublin re: same (.2).	2.40
03/23/07	PCD	0024 Review Williamston corr -.1.	0.10
03/23/07	RCJ	0024 Phone call w/M. Carmel re: APA (.1). Confer w/P. Dublin re: action on same (.1).	0.20
03/26/07	RCJ	0024 Review motion for approval of Williamston APA (.4). Draft email summary memorandum re: same (.6). Review de minimis asset sale to Mayco Plastics (.1).	1.10
03/27/07	RCJ	0024 Review de minimis asset sale to Tech Industries Corp (.1). Review Gill Industries response to Williamston asset sale motion (.1). Review notice of abandonment and disposal of assets at Abermarle, NC (.1).	0.30
03/28/07	SBK	0024 Emails to/from Stamer & Dublin re follow-up on asset sales.	0.30
03/29/07	RCJ	0024 Review notice of de minimis asset sale to TRW Automotive.	0.10
03/30/07	SBK	0024 Conference Call w/Boken, Carmel & Jacobs re updates on pending asset sales.	0.40
03/30/07	RCJ	0024 Review Debtors' proposed bidding procedures and motion re: interior plastics sale (.6). Email correspondence w/P. Dublin re: same (.1).	0.60
03/31/07	RCJ	0024 Review Agent's comments to motion to approve Cadence APA, bidding procedures and related orders.	0.30
03/12/07	MSS	0025 Traveling to and from hearing. (Actual time - 5.0).	2.50
03/12/07	PCD	0025 Travel to Detroit (3.7); return from Detroit (5.4) (Actual time - 9.6).	4.80
03/06/07	MSS	0029 Conf's w/Akin team re various intercreditor issues.	0.50
03/07/07	AF	0030 Tc with Akin team and S. Eagle re interco claims issues.	0.10
03/08/07	AF	0030 Review subcon memo.	0.90

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>		<u>Hours</u>
03/21/07	AF	0033	Emails re: Canadian status.	0.20
Total Hours				<hr/> 223.50

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250 STEPHENSON HIGHWAY
TROY, MI 48083

Invoice Number 1101892
Invoice Date 05/17/07
Client Number 682438
Matter Number 0001

Re: CHAPTER 11

FOR PROFESSIONAL SERVICES RENDERED THROUGH 04/30/07 :

MATTER SUMMARY OF TIME BILLED BY TASK :

	<u>HOURS</u>	<u>VALUE</u>
0002 General Case Administration	0.60	\$409.50
0003 Akin Gump Fee Application/Monthly Billing Reports	4.30	\$1,387.50
0004 Analysis of Other Professionals Fee Applications/Reports	2.30	\$478.50
0008 Court Hearings	6.00	\$2,371.00
0009 Financial Reports and Analysis	2.30	\$1,222.50
0012 General Claims Analysis/Claims Objections	4.20	\$2,010.00
0013 Analysis of Pre-Petition Transactions	0.10	\$60.00
0015 Analysis of Secured Claims/Adequate Protection Issues	0.20	\$120.00
0016 Lift Stay Litigation	0.10	\$45.00
0017 General Adversary Proceedings	2.80	\$1,260.00
0018 Tax Issues	0.20	\$90.00
0019 Labor Issues/Employee Benefits	1.80	\$832.50
0022 Plan, Disclosure Statement and Plan Related Documentation	17.60	\$8,830.00
0024 Asset/Stock Transaction/Business Liquidations	6.40	\$3,160.00
TOTAL	48.90	\$22,276.50

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
04/05/07	PCD	0002 Confer with Jacobs re pending matters (.1); e-mails re same (.1) --.2.	0.20
04/10/07	MSS	0002 Telephone conferences with creditors re: status (.3).	0.30
04/13/07	RCJ	0002 Email correspondence w/M. Carmel re: DTC invoice per participation list.	0.10
04/03/07	PCD	0003 Review March monthly fee statement --.6.	0.60
04/03/07	RCJ	0003 Phone call w/court clerk re: interim fee order.	0.10
04/04/07	RCJ	0003 Phone call w/court clerk re: order approving AG interim fee app.	0.10
04/10/07	PCD	0003 Review fee order and confer with Stamer re same (.2); confer with Jacobs re same (.1); review other fee orders (.1) --.4.	0.40
04/30/07	PJS	0003 Review and prepare documents re fee statement.	3.10
03/05/07	LL	0004 Cite check document for R. Jacobs re fee examiner.	2.10
04/10/07	RCJ	0004 Review interim fee orders and confer w/P. Dublin re: same.	0.20
04/09/07	RCJ	0008 Confer w/A. Freeman re: 4/12 hearing (.1). Prep work for same (.1).	0.20
04/16/07	AF	0008 Correspondence re: hearing.	0.20
04/17/07	RCJ	0008 Prep work for 4/19 Hearing (0.4).	0.40
04/18/07	RCJ	0008 Prep work for 4/19 hearing.	1.50
04/18/07	LL	0008 Work on hearing binder for R. Jacobs.	1.60
04/19/07	RCJ	0008 Participate in hearing.	1.00
04/26/07	RCJ	0008 Confer w/P. Dublin re: soft trim hearing.	0.10
04/30/07	PCD	0008 Prep for hearing (.4), participate on hearing (.2)..	0.60
04/30/07	RCJ	0008 Prep work for hearing (0.2); participate in same (0.2).	0.40
02/09/07	SBK	0009 Attend weekly update call w/Company representatives (.80).	0.80
04/05/07	RCJ	0009 Participate in weekly update call.	0.40
04/10/07	RCJ	0009 Email correspondence w/T. Carlson re: weekly update call.	0.10
04/13/07	RCJ	0009 Participate in weekly update call.	0.40
04/19/07	RCJ	0009 Participate in weekly update call w/Company.	0.30
04/19/07	AF	0009 Weekly call with company.	0.30
04/03/07	RCJ	0012 Review stipulation re: settlement of W.C. Black and Sons claim.	0.10
04/04/07	RCJ	0012 Phone call w/M. Equinda of Millberg Factors re: reclamation claims (.2). Review reclamation documentation re: same (.1). Review JSP Mold, LLC motion for allowance of admin claim (.1).	0.40
04/09/07	RCJ	0012 Review Debtors' response to Dott Industries Motion for Admin Claim.	0.10
04/13/07	PCD	0012 Calls re PBGC claims (.1); review motion re same (.3); confer with Jacobs re same (.1) --.5.	0.50
04/13/07	RCJ	0012 Review and draft summary memorandum re: Debtors' motion to approve PBGC settlement.	0.90
04/16/07	PCD	0012 E-mails re PBGC claims --.1.	0.10
04/16/07	RCJ	0012 Review email from R. Schrock re: PBGC settlement.	0.10
04/17/07	PCD	0012 Calls re PBGC claims (.1), confer with Jacobs re same (.1) - .2.	0.20
04/17/07	RCJ	0012 Review Central Transport motion for admin claim.	0.10
04/17/07	RCJ	0012 Review email correspondence from C. Plaza re: PBGC settlement (0.1); correspondence with S. Eagle re: same (0.1).	0.20
04/18/07	RCJ	0012 Review case law re: late filed poc and prepare argument per ACT motion (.9). Email correspondence w/M. Carmel and S. Zernick re: same (.1).	1.00
04/20/07	RCJ	0012 Review Motion of Fireman Fund Insurance Company re: claims allowance.	0.20
04/25/07	RCJ	0012 Phone call w/L. Randall of Kirby Risk Corp re: claims (.1). Phone call w/S. Hoffman (creditor) re: plan (.1).	0.20
04/26/07	RCJ	0012 Review motion of H.P. Pelzer Auto Systems re: allowance of claims.	0.10
04/17/07	PCD	0013 Call re Tolling Agt -- .1.	0.10
04/22/07	PCD	0015 E-mails re Calgen lit (.1), confer with R. Johnson re same (.1) -- .2.	0.20
04/26/07	RCJ	0016 Review stipulation w/JSP Mold re: continuance of automatic stay.	0.10
04/20/07	RCJ	0017 Email correspondence with M. Carmel (0.2) and M. Laidlaw (0.1) re: status conference on preference actions .	0.30

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
04/20/07	RCJ	0017 Draft email memorandum re: Softrim sale and bidding procedures (0.9). Email correspondence with A. Kapur re same (0.1); Review Softrim APA (0.8), bidding procedures (0.4) and motion for approval of same (0.3).	2.50
04/04/07	RCJ	0018 Review motion to approve IRS settlement re: contingent liability transactions.	0.20
04/04/07	RCJ	0019 Review motions to amend King and Trenary employment agreements.	0.50
04/09/07	RCJ	0019 Draft summary memorandum of Motions to Amend King and Trenary Employment Agreements.	0.80
04/10/07	PCD	0019 Review e-mail re employment agreements --.1.	0.10
04/10/07	RCJ	0019 Revise summary memorandum re: Amendments to King and Trenary employment agreements and email correspondence w/committee re: same.	0.10
04/16/07	AF	0019 Emails re: employment agreements (.1); emails re: PBGC claims (.2).	0.30
04/02/07	MSS	0022 Email with A. Miller and Akin team re: various plan issues (.3).	0.30
04/02/07	JS	0022 Review e-mail correspondence regarding asset sales, litigation trust and plan related matters	0.40
04/02/07	PCD	0022 E-mails re confirmation --.1.	0.10
04/02/07	PCD	0022 E-mails re Lit trust counsel retention issues --.1.	0.10
04/02/07	RCJ	0022 Phone call with creditors, T. Lee of SMS (.1) and P. Milstead (.3) re: C&A plan.	0.40
04/02/07	RCJ	0022 Review email from A. Miller re: law firm retention proposals (.1). Draft email to committee re: same (.1).	0.20
04/02/07	RCJ	0022 Email correspondence w/G. Bush re: preliminary voting results.	0.10
04/02/07	AF	0022 Correspondence re: litigation trust's retention of pros.	0.10
04/03/07	PCD	0022 E-mails re LT retention issues (.2); confer with Jacobs re same (.1) --.3.	0.30
04/03/07	RCJ	0022 Phone call w/G. Bush re: proposals for law firms representing Litigation Trust (.1). Phone call w/A. Miller re: same (.1). Review terms of engagement of firms (.3) and draft summary memorandum re: same (.8).	1.30
04/04/07	RCJ	0022 Revise memorandum re: fee arrangements for law firms retained by Litigation Trust (.2). Phone call w/G. Bush re: same (.1).	0.30
04/04/07	RCJ	0022 Phone call w/creditor re: voting deadline.	0.10
04/05/07	RCJ	0022 Review Boyle Burdett retention proposal (.1). Draft email memo to committee re: same (.1). Confer w/P. Dublin re: retention terms (.1) and phone calls w/G. Bush (.1) and A. Miller (.1) re: same.	0.50
04/05/07	RCJ	0022 Phone call w/creditor re: plan.	0.10
04/05/07	AF	0022 Call with creditor re: plan issues.	0.10
04/06/07	RCJ	0022 Review Litigation Trust Agreement.	0.80
04/08/07	RCJ	0022 Markup draft Litigation Trust Agreement.	1.50
04/09/07	RCJ	0022 Email correspondence w/G. Bush of BNY re: voting results (.1). Continue markup of Litigation Trust Agreement (1.4).	1.50
04/09/07	RCJ	0022 Review Noble Int'l (.1) and Ohio Dept of Taxation (.1) confirmation objections.	0.20
04/09/07	AF	0022 Calls with creditors re: plan issues (2 calls).	0.20
04/11/07	PCD	0022 Call with Rosen re Lit Trust and related follow-up (.4) --.4.	0.40
04/17/07	RCJ	0022 Email correspondence with P. Dublin re: LTA (0.1).	0.10
04/18/07	RCJ	0022 Confer w/P. Dublin re: LTA indemnification (.1) and revise draft LTA markup (.8).	0.90
04/22/07	PCD	0022 Review and comment on LT agreement (2.8) - 2.8.	2.80
04/23/07	PCD	0022 Confer with Jacobs re LTA -- .2.	0.20
04/23/07	RCJ	0022 Confer w/P. Dublin re: LTA (.1). Revise and review draft of same (1.3). Email correspondence w/S. Kuhn and P. Cox re: same (.1).	1.50
04/23/07	AF	0022 Review solicitation results.	0.10
04/25/07	RCJ	0022 Review LTA markup.	0.20
04/26/07	RCJ	0022 Revise and review LTA (.3). Confer w/P. Dublin re: same (.1). Review Shawmut Corp. objection to plan (.1).	0.50
04/30/07	MSS	0022 Telephone calls with counsel for LT re: plan issues (.2); conference calls	0.20

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
04/30/07	PCD	0022 with P. Dublin re: same (.2). Review LTsettlement procedures (.3), confer with RJ re same (.2), call re same (.1) - .6.	0.60
04/30/07	RCJ	0022 Office conference with P. Dublin re: proposed revisions to LTA settlement procedures (0.1); review and comment on same (0.9); email correspondence with P. Dublin re: same (0.2); phone call with S. Ratner re: same (0.1) email correspondence w/G. Bush re: solicitation results (0.1); email correspondence w/S. Kuhn and R. Cox re: LTA (0.1).	1.50
02/09/07	SBK	0024 Emails to/from Jacobs and Storz re proposed section 363 bid procedures (.10); Brief review same (.40).	0.50
04/02/07	RCJ	0024 Confer w/J. Storz (.1) and A. Freeman (.1) re Cadence APA. Draft memorandum re: Interior Plastics sale (.3).	0.50
04/02/07	AF	0024 Correspondence re: sale of plastics.	0.10
04/03/07	RCJ	0024 Draft summary memorandum re: Cadence APA, bidding procedures (.8). Confer w/P. Dublin re: same (.1).	0.90
04/03/07	AF	0024 Correspondence re: plastics sale.	0.10
04/05/07	JS	0024 Review Asset Purchase Agreement regarding interior plastics	1.00
04/09/07	RCJ	0024 Review stipulation between Williamston Products and Debtors re: asset sale (.1). Review Ford's (.1) and Tri-Way Mold's (.1) response to Motion to Approve Interior Plastics Sale.	0.30
04/10/07	RCJ	0024 Review GECC objection to Interior Plastics bidding procedures (.2). Review joinder to Century Indemnity's Objection to Interior Plastics sale (.1).	0.30
04/11/07	RCJ	0024 Review Penman affidavit re: IPG sale.	0.10
04/12/07	RCJ	0024 Confer w/A. Freeman re: IPG bidding procedures hearing (.1). Review Selwood Affidavit re: same (.1).	0.20
04/13/07	RCJ	0024 Confer w/A. Freeman re: 4/16 hearing on IPG sale.	0.10
04/17/07	RCJ	0024 Email correspondence with J. Storz re: IPG APA (0.1)	0.10
04/18/07	RCJ	0024 Email correspondence w/M. Carmel re: amended bidding procedures order for IPG (.1). Review same (.2). Review objections to IPG sale (.2).	0.50
04/21/07	RCJ	0024 Email correspondence w/committee re: Soft trim sale.	0.10
04/22/07	JS	0024 Correspondence with committee advisors regarding sale of soft trim	0.40
04/23/07	JS	0024 Correspondence with working group members regarding soft trim	0.20
04/23/07	AF	0024 Review emails re: carpet/acoustics sale.	0.10
04/24/07	RCJ	0024 Prep work for soft trim bidding procedures hearing (.1). Confer w/J. Storz re: APA (.1).	0.20
04/30/07	RCJ	0024 Review amended bidding procedures re: soft trim (0.2); review objection of secured creditor group to same (0.2); email correspondence w/M. Carmel re: w/drawal of same (0.1); email correspondence w/P. Dublin re: soft trim objection (0.2).	0.70

Total Hours

48.90

EXHIBIT D



BIOGRAPHY

MICHAEL S. STAMER, Partner
mstamer@akingump.com

New York T: 212.872.1025
F: 212.872.1002

Practice Area: Financial Restructuring

Michael S. Stamer concentrates on debtors' and creditors' rights, corporate restructurings and bankruptcy law.

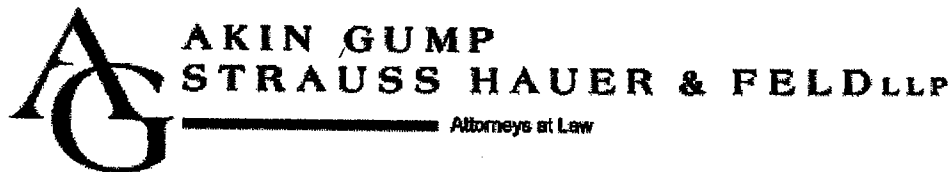
Mr. Stamer represents official and unofficial committees of unsecured creditors, debtors, secured creditors, DIP lenders and acquirers of business and assets in large, complex Chapter 11 cases and out-of-court restructurings. He has served as lead counsel in the representation of—



- the creditors' committee in the Chapter 11 case of an energy company with the largest fleet of natural gas-fired power plants in North America
- the creditors' committee in the Chapter 11 case of a large auto parts manufacturer
- the largest secured and unsecured creditors and ultimate acquirers of a large auto parts manufacturer
- the creditors' committee in the Chapter 11 case of the largest behavioral health care company
- the creditors' committee in the Chapter 11 case of a large oil and gas exploration and production company
- the creditors' committees in the Chapter 11 cases of several large telecommunications companies
- the noteholders' committee in the Chapter 11 case of an owner and operator of 50 nursing homes
- a large international telecommunications company in connection with the restructuring of \$1.5 billion in bond debt
- the largest secured creditor in the Chapter 11 case of a large retail showroom and catalogue company
- the creditors' committee appointed in the Chapter 11 case of a large furniture/financial services company
- the largest secured creditors and DIP lenders in the Chapter 11 case of a large furniture manufacturer.

Mr. Stamer received his B.A. from the University of Vermont in 1986 and his J.D. from the Rutgers School of Law - Newark in 1989. After law school, he was a judicial law clerk for the Honorable Daniel J. Moore, U.S. Bankruptcy Judge for the District of New Jersey. Mr. Stamer is admitted to practice before the state courts of New York and New Jersey and the U.S. District Courts for the Northern, Southern and Eastern Districts of New York and the District of New Jersey.

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BIOGRAPHY

STEPHEN B. KUHN, Partner
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New York T: 212.872.1008
F: 212.872.1002

**Practice Areas: Corporate and Securities
Private Equity
Financial Restructuring**

Stephen B. Kuhn's practice focuses on bankruptcy and workout transactions and restructurings.

Mr. Kuhn has been lead corporate and transactional counsel to numerous official and informal creditors' committees in Chapter 11 reorganizations, out-of-court restructurings and exchange offerings, with particular emphasis on sale transactions of distressed companies in Chapter 11 proceedings. He also frequently represents buyers in Chapter 11 section 363 sales.

Mr. Kuhn's recent representations have included creditors' committees in the Chapter 11 cases of Loral Space & Communications, Ltd., Collins & Aikman, Globalstar, L.P., Fruit of the Loom and LTV Steel; informal creditor groups in the restructurings of an international parcel tanker shipping company and a small kitchen appliance company; on the buy side, a public company in its section 363 acquisition of a bus manufacturer, a private company in its section 363 acquisition of two styrene butadiene plants, a private equity fund in its section 363 acquisition of the assets of a special bar quality steel maker, and a private equity investment firm and a private equity fund in their section 363 acquisition of the assets of a maker of coil processing equipment for the metals industry; and on the sell side, a mall-based specialty retailer of young women's casual apparel, a provider of selling and merchandising solutions to manufacturers and retailers, and a men's quality footwear designer and manufacturer in the section 363 sales of their assets.

Prior to joining Akin Gump, Mr. Kuhn worked at Proskauer Rose LLP.

Mr. Kuhn received his B.A. in 1983 from Middlebury College and his J.D. in 1989 from Fordham University. He is a member of the New York Bar.



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BIOGRAPHY

PHILIP C. DUBLIN, Partner
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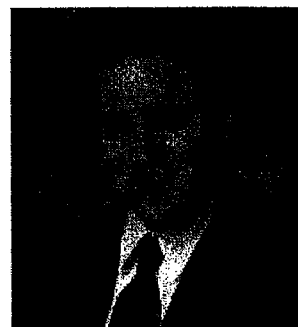
Practice Area: Financial Restructuring

Philip C. Dublin concentrates on debtors' and creditors' rights, corporate restructurings and bankruptcy law.

Mr. Dublin represents official and unofficial committees of unsecured creditors, debtors, secured creditors, DIP lenders and acquirers of business and assets in large, complex Chapter 11 cases and out-of-court restructurings. Mr. Dublin's recent engagements include participating in the representation of the following:

- the Official Committee of Unsecured Creditors of Calpine Corporation
- the Official Committee of Unsecured Creditors of Collins & Aikman Corporation
- the Official Committee of Unsecured Creditors of Pegasus Satellite Television
- the Official Committee of Unsecured Creditors of WorldCom
- the Official Committee of Unsecured Creditors of Allegiance Telecom
- the Official Committee of Unsecured Creditors of Haynes International, Inc.
- the Official Committee of Unsecured Creditors of Polaroid Corporation
- an informal committee of secured noteholders of Adelpia Business Solutions (n/k/a TelCove)
- the largest secured creditors and DIP lenders in the Chapter 11 cases of certain large furniture manufacturers.

Mr. Dublin received his B.A. in 1994 from the College of Charleston and his J.D. with distinction in 1998 from the Hofstra University School of Law, where he was the recipient of the Benjamin Weintraub and Alan N. Resnick Bankruptcy Award and a member of the *Hofstra Law Review*. He is a member of the New York Bar and the Committee on Bankruptcy and Corporate Reorganization of the Association of the Bar of the City of New York. He is admitted to practice before the U.S. District Courts for the Southern and Eastern Districts of New York.





BIOGRAPHY

ALEXIS FREEMAN, Associate
afreeman@akingump.com

New York T: 212.872.1026
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Practice Area: Financial Restructuring

Alexis Freeman represents creditors and bondholders in both in-court and out-of-court restructurings and focuses on complex corporate restructurings. Ms. Freeman has been involved in a wide variety of commercial and bankruptcy cases. She has represented lenders, sureties and other creditors in complex commercial and Chapter 11 cases in a variety of industries, including automotive, telecommunications, energy, grocery, HVAC and pharmaceutical. She has also worked on a number of appeals in the U.S. Supreme Court and the U.S. Courts of Appeals for the 2nd, 6th and 9th Circuits, including *TIII v. SCS Credit Corporation* and *In re Vickie Lynn Marshall, a/k/a Anna Nicole Smith*.

Prior to joining Akin Gump, Ms. Freeman was an associate in the New York office of Bingham McCutchen.

Ms. Freeman received her B.A. in 1997 from Emory University, her J.D. in 2001 from the Georgia State University College of Law and her LL.M. in bankruptcy in 2002 from St. John's University. She is a member of the New York, New Jersey and Pennsylvania Bars and is admitted to practice before the U.S. District Courts for the Southern and Eastern Districts of New York and the District of New Jersey.

Ms. Freeman is the author of *Internet Domain Name Security Interests: Why Debtors Can Grant Them and Lenders Can Take Them in This New Type of Hybrid Property*, and *Internet Domain Name Security Interests: Why Debtors Can Grant Them and Lenders Can Take Them*, 10 *Am. Bankr. Inst. L. Rev.* 853 (2002) and 20 *No. 6 Computer & Internet Law* 7 (2003).

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Practice Area: Financial Restructuring



Meritt Crosby focuses on financial restructuring matters.

Mr. Crosby received his B.A. in 2001 from Washington & Lee University and his J.D., cum laude, in 2005 from the University of Miami School of Law. Mr. Crosby is a member of the State Bar of Texas.

EXHIBIT E

**COLLINS & AIKMAN CORPORATION
DISBURSEMENT SCHEDULE
JANUARY 1, 2007 THROUGH APRIL 30, 2007**

COURIER SERVICE/POSTAGE	\$417.19
LONG DISTANCE TELEPHONE/CONFERENCE CALLS	\$8,483.47
DUPLICATING COSTS/OUTSIDE DUPLICATING COSTS	\$2,154.15
FACSIMILE	\$11.25
MEALS/COMMITTEE MEETING EXPENSES	\$1,768.29
TRAVEL EXPENSES	\$10,611.93
TRANSCRIPTS	\$282.85
COMPUTERIZED RESEARCH/CORPORATE SERVICE CHARGES	\$11,858.18
TOTAL	\$35,587.31

EXHIBIT F

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:	)	Chapter 11
)	
COLLINS & AIKMAN CORPORATION., <u>et al.</u> ¹	)	Case No. 05-55927 (SWR)
	)	(Jointly Administered)
Debtors.)	
	)	(Tax Identification # 13-3489233)
)	
	)	Honorable Steven W. Rhodes

AFFIRMATION

MICHAEL S. STAMER respectfully states and affirms:

1. I am a member of the firm of Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”), which firm maintains offices for the practice of law at 590 Madison Avenue, New York, New York 10022. Akin Gump has acted as co-counsel to and has rendered professional services on behalf of the Official Committee of Unsecured Creditors (the

¹ The Debtors in the above-captioned jointly administered cases include: Collins & Aikman Corporation; Amco Convertible Fabrics, Inc.; Becker Group, LLC (d/b/a Collins & Aikman Premier Mold); Brut Plastics, Inc.; Collins & Aikman (Gibraltar) Limited; Collins & Aikman Accessory Mats, Inc. (f/k/a the Akro Corporation); Collins & Aikman Asset Services, Inc.; Collins & Aikman Automotive (Argentina), Inc. (f/k/a Textron Automotive (Argentina), Inc.); Collins & Aikman Automotive (Asia), Inc. (f/k/a Textron Automotive (Asia), Inc.); Collins & Aikman Automotive Exteriors, Inc. (f/k/a Textron Automotive Exteriors, Inc.); Collins & Aikman Automotive Interiors, Inc. (f/k/a Textron Automotive Interiors, Inc.); Collins & Aikman Automotive International, Inc.; Collins & Aikman Automotive International Services, Inc. (f/k/a Textron Automotive International Services, Inc.); Collins & Aikman Automotive Mats, LLC; Collins & Aikman Automotive Overseas Investment, Inc. (f/k/a Textron Automotive Overseas Investment, Inc.); Collins & Aikman Automotive Services, LLC; Collins & Aikman Canada Domestic Holding Company; Collins & Aikman Carpet & Acoustics (MI), Inc.; Collins & Aikman Carpet & Acoustics (TN), Inc.; Collins & Aikman Development Company; Collins & Aikman Europe, Inc.; Collins & Aikman Fabrics, Inc. (d/b/a Joan Automotive Industries, Inc.); Collins & Aikman Intellimold, Inc. (d/b/a M&C Advanced Processes, Inc.); Collins & Aikman Interiors, Inc.; Collins & Aikman International Corporation; Collins & Aikman Plastics, Inc.; Collins & Aikman Products Co.; Collins & Aikman Properties, Inc.; Comet Acoustics, Inc.; CW Management Corporation; Dura Convertible Systems, Inc.; Gamble Development Company; JPS Automotive, Inc. (d/b/a PACJ, Inc.); New Baltimore Holdings, LLC; Owosso Thermal Forming, LLC; Southwest Laminates, Inc. (d/b/a Southwest Fabric Laminators Inc.); Wickes Asset Management, Inc.; Wickes Manufacturing Company.

“Committee”) of Collins & Aikman Corporation and its affiliated debtors and debtors in possession (the “Debtors”).

2. This affirmation is submitted pursuant to Bankruptcy Rule 2016(a) in support of Akin Gump’s application for interim allowance of compensation and for the reimbursement of expenses for services rendered on behalf of the Committee during the period January 1, 2007 through and including April 30, 2007 in the aggregate amount of \$416,694.81.

3. All services for which compensation is requested by Akin Gump were professional services performed for and on behalf of the Committee and not on behalf of any other person.

4. In accordance with 18 U.S.C. § 155, neither I nor any member or associate of my firm has entered into any agreement, express or implied, with any other party-in-interest for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the Debtors’ estates.

5. In accordance with section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm, or any member or associate thereof, on the one hand, and any other person, on the other hand, for division of such compensation as my firm may receive for services rendered in connection with these cases, nor will any division of fees prohibited by section 504 of the Bankruptcy Code be made by me or any partner or associate of my firm.

/s/ Michael S. Stamer
MICHAEL S. STAMER

Dated: New York, New York
June 15, 2007