

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
WESTERN DIVISION

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In re		)	
		)	
ERVING INDUSTRIES, INC.,		)	Chapter 11
et al.		)	Case No. 09-30623-HJB
		)	(Jointly Administered)
		)	
Debtors		)	
_____		)	

**FIFTH INTERIM APPLICATION FOR ALLOWANCE OF ATTORNEYS' FEES AND REIMBURSEMENT OF EXPENSES BY BOWDITCH & DEWEY, LLP, COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
WESTERN DIVISION

In re	)	
	)	
ERVING INDUSTRIES, INC.,	)	Chapter 11
et al.	)	Case No. 09-30623-HJB
	)	(Jointly Administered)
Debtors	)	

**SUMMARY SHEET**

Fees Previously Requested:	\$181,535.00	NAME OF APPLICANT: Bowditch & Dewey, LLP
Expenses Previously Requested:	\$7,628.59	ROLE IN CASE: Counsel to the Official Committee of Unsecured Creditors
Retainer:	\$0.00	CURRENT APPLICATION: Fees Requested: \$42,564.75 Expenses Requested: \$2,282.56

**FIFTH INTERIM FEE APPLICATION**

	<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
PARTNERS:				
	George W. Tetler III	62.10	\$425.00	\$26,392.50
	George W. Tetler III*	0.60	\$212.50	\$127.50
	Mark W. Powers	43.10	\$325.00	\$14,007.50
	Mark W. Powers*	5.30	\$162.50	\$861.25
PARALEGAL:				
	Perry Band	12.60	\$70.00	\$882.00
	Perry Band*	8.40	\$35.00	\$294.00
<b>TOTAL</b>		<b>132.10</b>	<b>\$322.21</b>	<b>\$42,564.75</b>

\* Counsel's services in preparing the First, Second, Third, Fourth and Fifth Interim Fee Application are billed at one-half of B&D's normal billing rate.



Submitted with this Fifth Interim Application are the following schedules:

Schedule A -- Order Approving B&D as Counsel to the Committee.

Schedule B -- Description of Services Provided by B&D;

Schedule C -- Biographical Information regarding B&D's Attorneys and Paralegals;

Schedule D -- Daily Time Records of B&D's Attorneys and Paralegals;

Schedule E -- Summary of Hours and Rates; and

Schedule F -- Summary of Disbursements.

B&D has submitted invoices for services rendered from September 1, 2010 through December 31, 2010 pursuant to the Order Establishing Interim Compensation Procedures entered by the Court on April 22, 2009 (Doc. No. 40). At the time of submission of this Fifth Interim Application, B&D has received payment of \$33,438.84 on its invoices for services rendered and expenses incurred from September 1, 2010 through December 31, 2010, leaving a balance owed of \$11,408.47 for services rendered.

In support of this Fifth Interim Application, B&D respectfully represents as follows:

1. On April 20, 2009 (the "Petition Date") Erving Industries, Inc., Erving Paper Mills, Inc. and ERSECO, Inc. (collectively, the "Debtors") filed separate voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code, United States Bankruptcy Court, District of Massachusetts. On October 2, 2009 Erving Realty Corp. filed a voluntary petition for relief in the United States Bankruptcy Court, District of Massachusetts.

2. On April 22, 2009 the United States Trustee appointed the Committee in this case. The Committee represents the interests of trade creditors, utility providers and one of the Debtors' unions.

3. As discussed below, and as set forth in further detail in Schedule B, B&D has rendered the following professional services for the period covered by this Fifth Interim Application:

- reviewed financial information furnished by the Debtors;
- analyzed issues relating to the PBGC's claims on plan confirmation;
- analyzed various legal and financial issues relative to a prospective Chapter 11 plan of reorganization, including classification of claims, voting and feasibility;
- met with the Committee and Argus Management, financial advisor to the Committee, to review the Debtors' operations and to formulate proposals for the treatment of general unsecured claims under a Chapter 11 plan of reorganization;
- met with the Committee and the Debtors, and their respective advisors, to review the Debtors' operations and to negotiate the treatment of general unsecured claims under a Chapter 11 plan of reorganization;
- advised the Committee on the Debtor's business operations and financial performance; and
- performed such other legal services as may be required and are deemed to be in interest of the Committee in accordance with those powers and duties set forth in the Bankruptcy Code.

4. The specific legal services provided by B&D are summarized in the narrative of services appended hereto as Schedule B and are detailed in the computerized time records appended hereto as Schedule D. In providing these services, B&D devoted 132.1 hours of attorney and paralegal time, as fully itemized in Schedule E hereto. The fair and reasonable value of such services, calculated at B&D's hourly rates, is \$322.21. In its capacity as counsel to the Committee during this period, B&D has incurred reasonable and necessary expenses of \$2,282.56 summarized in Schedule F hereto.

5. Accordingly, B&D respectfully requests compensation of \$42,564.75 for services rendered, plus reimbursement for actual and necessary costs and disbursements of \$2,282.56.

6. The fee requested by B&D represents the number of hours worked by its attorneys and paralegals, at hourly rates set forth in the Retention Application, and reflects the factors to be considered in determining a reasonable fee. These factors include:

A. The time and effort required. Schedule D sets forth in detail the time and labor expended by B&D's attorneys and paralegals in its capacity as counsel to the Committee for the period September 1, 2010 to December 31, 2010. B&D submits that the number of hours expended was reasonable and necessary and that its services have benefited the Committee and the Debtors' bankruptcy estates.

B&D further submits that there was little, if any, duplication of effort, and that the division of work among the firm's attorneys and paralegals was proper and resulted in the efficient delivery of legal services. The average hourly rate of all professionals at B&D as set forth in Schedule E is \$322.21, reflecting an economical division of work and efficient delivery of services.

B. Nature of the services rendered. B&D's services assisted the Committee on a range of issues, including analyzing plan issues, meeting with the Committee and Argus Management to discuss the parameters of a Chapter 11 plan, identifying various non-operating assets that could be recovered and the proceeds thereof utilized to enhance the dividend to general unsecured creditors, negotiating with the Debtors on the parameters of a plan acceptable to unsecured creditors, monitoring developments on the Debtors' negotiations with Huntington National Bank and Constellation NewEnergy. B&D also provided case administrative services, including organizing and docketing all pleadings and maintaining, updating and circulating calendars of scheduled hearings and applicable objection deadlines to the Committee.

C. The skills requisite to perform the legal services properly. B&D has extensive experience representing creditors' committees, secured lenders and Chapter 11 debtors. B&D

has acted as counsel to lender syndicates and creditors' committees in several large Chapter 11 cases in this District.

D. Time demands of the case. This case has required the attention of a senior partner, George W. Tetler III, assisted by attorneys and paralegals. B&D has assisted the Committee on a variety of issues in an expeditious and cost-effective manner.

E. Amount involved and the results obtained in the proceedings to date. The Debtors' cases are substantial in size and present a number of complex and unusual legal issues. B&D's services have assisted the Committee in understanding the complexity of the Debtors' cases and in assessing alternative options under a Chapter 11 plan.

F. The experience, reputation and ability of the attorneys. Set forth on Schedule C is a list of B&D's attorneys and paralegals who rendered services in these cases and a description of the areas of expertise in which these attorneys and paralegals practice. Set forth in Schedule E are the hourly billing rates of these attorneys and paralegals. The Bankruptcy Court in this District has, in the past, awarded compensation to B&D based on these attorneys' and paralegals' hourly billing rates.

Attorney George W. Tetler III has extensive expertise in the areas of bankruptcy and commercial law. Attorney Tetler has delegated various tasks whenever possible to minimize costs. The division of time among attorneys and paralegals is consistent with B&D's overall objective of providing high quality legal representation at minimum cost. This is reflected in an average hourly rate of \$322.21 for all professionals as set forth in Schedule E.

7. Awards in similar cases. B&D has received awards of its fees at its hourly rates in cases pending before the Bankruptcy Court in this District. The highest hourly rate charged by any attorney at B&D in this case is \$425 and the average hourly rate of all B&D professionals

is \$322.21. B&D believes these hourly rates are consistent with rates charged by comparable law firms which appear before this Court in similar cases.

8. No agreement exists between Applicant and any other person for the sharing of compensation for such services.

WHEREFORE, Bowditch & Dewey, LLP respectfully requests entry of an order granting:

- (1) Compensation for professional services rendered as attorneys for the Committee in the sum of \$42,564.75, plus reimbursement of actual and necessary expenses incurred in the sum of \$2,282.56, for a total allowance of \$44,847.31 from September 1, 2010 through December 31, 2010.
- (2) That B&D's fees and expenses be treated as an expense of administration pursuant to 11 U.S.C. § 503(b)(1)(A); and
- (3) That the Court grant it such other and further relief as is just and proper.

Respectfully submitted,

/s/ George W. Tetler III

George W. Tetler III (BBO #495140)

Mark W. Powers (BBO #555337)

Bowditch & Dewey, LLP

311 Main Street

Worcester, MA 01608

Tel: (508) 791-3511

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[gtetler@bowditch.com](mailto:gtetler@bowditch.com)

[mpowers@bowditch.com](mailto:mpowers@bowditch.com)

DATED: February 14, 2011

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
WESTERN DIVISION

In re	)	
ERVING INDUSTRIES, INC.,	)	Chapter 11, No. 09-30623-HJB
et al.	)	(Jointly Administered)
Debtors	)	

**ORDER ON FIFTH INTERIM APPLICATION FOR ALLOWANCE OF ATTORNEYS' FEES AND REIMBURSEMENT OF EXPENSES BY BOWDITCH & DEWEY, LLP, COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

At Springfield, in said District, on this the \_\_\_\_ day of March, 2011.

Upon consideration of the Fifth Interim Application for Allowance of Attorneys' Fees and Reimbursement of Expenses by Bowditch & Dewey, LLP, Counsel To The Official Committee Of Unsecured Creditors in the above matter that seeks an allowance of fees and reimbursement expenses, after notice and hearing and for cause shown, it is hereby

ORDERED that Bowditch & Dewey, LLP be awarded fees in the amount of \$42,564.75 in connection with professional services rendered to the Committee and \$2,282.56 as reimbursement for expenses incurred for a total allowance of \$44,847.31 during the period from September 1, 2010 through December 31, 2010.

By: \_\_\_\_\_  
Honorable Henry J. Boroff  
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT  
THE DISTRICT OF MASSACHUSETTS  
WESTERN DIVISION

In re

ERVING INDUSTRIES, INC.,  
et al.

Debtors

Chapter 11, No. 09-30623-HJB  
(Jointly Administered)

**APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS TO  
EMPLOY BOWDITCH & DEWEY, LLP, AS COUNSEL TO THE COMMITTEE NUNC  
PRO TUNC TO APRIL 28, 2009**

The duly appointed Official Committee of Unsecured Creditors (the "Committee") of ERVING INDUSTRIES, INC. ("EII"), ERVING PAPER MILLS, INC. ("Paper"), and ERSECO, INC. ("ERSECO"), the Debtors and Debtors-in-Possession in the above matter (collectively, the "Debtors"), request the Court enter an order approving the employment of Bowditch & Dewey, LLP ("B&D") as counsel to the Committee nunc pro tunc from April 20, 2009 (the "Application") pursuant to sections 1102, 1103, 328 and 504 of title 11, United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy Code") and Rules 2014, 2016 and 5002 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). In support of this Application, the Committee states:

**Introduction**

1. On April 20, 2009 (the "Petition Date") the Debtors filed separate voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code, United States Bankruptcy Court, District of Massachusetts.

*Nancy J. Bowditch*

6/2/2009 GRANTED. ALL COMPENSATION AND EXPENSES ARE SUBJECT TO COURT APPROVAL. THE COURT WILL FOLLOW THE EXPENSE GUIDELINES SET FORTH IN IN RE BANK OF NEW ENGLAND CORP., 134 B.R. 450 (BANKR D. MASS. 1991). NO OBJECTIONS HAVE BEEN FILED.

**SCHEDULE B**

02. Asset Analysis And Recovery:

Bowditch & Dewey, LLP (“B&D”) reviewed documents relating to prepetition loans made by the Debtors to certain shareholders and had discussions with the Debtors and with counsel to the shareholders concerning the repayment of these loans under a Chapter 11 plan.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	1.1	\$425.00	\$467.50
<b>TOTAL</b>	<b>1.1</b>		<b>\$467.50</b>

03. Asset Disposition:

B&D did not provide any services in this category during the period covered by the Fifth Interim Fee Application.

04. Business Operations:

B&D reviewed the Debtors’ Monthly Operating Reports and conferred with Debtors’ counsel on various business and operational issues.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	3.6	\$425.00	\$1,530.00
Mark W. Powers	0.7	\$325.00	\$227.50
<b>TOTAL</b>	<b>4.3</b>		<b>\$1,757.50</b>

05. Case Administration:

B&D organized pleadings, documents, claims and other information to permit the efficient retrieval and review of pleadings and other documents.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Mark W. Powers	0.2	\$325.00	\$65.00
Perry Band	4.7	\$70.00	\$315.00
<b>TOTAL</b>	<b>4.9</b>		<b>\$380.00</b>

06. Claims Administration And Objections:

These services included the review of general unsecured claims and administrative expense claims in contemplation of Chapter 11 plan negotiations.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	2.9	\$425.00	\$1,232.50
Mark W. Powers	1.2	\$325.00	\$390.00
Perry Band	2.8	\$70.00	\$196.00
<b>TOTAL</b>	<b>4.9</b>		<b>\$1,818.50</b>

07. Employee Benefits And Pensions:

These services included B&D's review of the Debtors' pension plans and their impact on the Chapter 11 cases.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	0.2	\$425.00	\$85.00
Mark W. Powers	0.1	\$325.00	\$32.50
<b>TOTAL</b>	<b>0.3</b>		<b>\$117.50</b>

08. Employment Applications And Objections:

B&D did not provide any services in this category during the period covered by the Fifth Interim Fee Application.

09. Fee Application And Objections:

B&D's services in this category consist of finalizing its Fourth Interim Application For Allowance Of Attorney's Fees And Expenses and preparing its Fifth Interim Fee Application. Additional time in the preparation of B&D's Fifth Interim Application will appear in B&D's next application for allowance of fees and expenses. These services are charged at one-half of B&D's normal hourly billing rates.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	0.3	\$425.00	\$127.50
George W. Tetler III*	0.6	\$212.50	\$127.50
Mark W. Powers	0.0	\$325.00	\$0.00
Mark W. Powers*	6.2	\$162.50	\$1,007.50
Perry Band	2.5	\$70.00	\$175.00
Perry Band*	8.0	\$35.00	\$280.00
<b>TOTAL</b>	<b>17.6</b>		<b>\$1,717.50</b>

\* B&D charged one-half of its normal hourly billing rate in preparing its First, Second, Third, Fourth and Fifth Interim Fee Applications. It charged its normal hourly rate in reviewing the Fee Applications of other professionals and attending the hearing thereon.

10. Financing:

B&D reviewed the Debtors' motion for continued use of cash collateral and proposed cash collateral Stipulation and cash flow projections.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	0.7	\$425.00	\$297.50
Mark W. Powers	0.6	\$325.00	\$195.00
<b>TOTAL</b>	<b>1.3</b>		<b>\$492.50</b>

11. Litigation:

B&D did not provide any services in this category during the period covered by the Fifth Interim Fee Application.

12. Meetings of Creditors and Creditor Committee Issues:

B&D conferred regularly with the Committee to update the Committee members on the Debtors' operations and advise them on various legal and financial issues. B&D met with the Committee and the Debtors on several occasions to review a range of operational and legal issues and to negotiate the structure of a Chapter 11 plan.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	9.9	\$425.00	\$4,207.50
Mark W. Powers	9.7	\$325.00	\$3,152.50
Perry Band	0.9	\$70.00	\$63.00
<b>TOTAL</b>	<b>20.5</b>		<b>\$7,423.00</b>

13. Plan and Disclosure Statement:

B&D analyzed various issues regarding Chapter 11 plan, including access to non-operating assets, classification of claims, and potential cram-down issues under Section 1129(b).

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	28.4	\$425.00	\$12,070.00
Mark W. Powers	17.5	\$325.00	\$5,687.50
Perry Band	0.5	\$70.00	\$35.00
<b>TOTAL</b>	<b>46.4</b>		<b>\$17,792.50</b>

14. Relief From Stay Proceedings:

B&D did not provide any services under this category during the period covered by the Fifth Interim Application.

15. First American Equipment Finance/Huntington National Bank ("HNB"):

B&D conferred with Debtors' counsel on relevant strategic considerations in the Adversary Proceeding commenced by the Debtors against HNB.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	5.5	\$425.00	\$2,337.50
Mark W. Powers	3.3	\$325.00	\$1,072.50
<b>TOTAL</b>	<b>8.8</b>		<b>\$3,410.00</b>

16. Union Issues:

B&D did not provide any services in this category during the period covered by the Fifth Interim Fee Application.

17. PBGC:

B&D reviewed the Debtors' proposed settlement with the Pension Benefit Guaranty Corporation ("PBGC") and the impact of that settlement on the Chapter 11 plan negotiation process.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	4.2	\$425.00	\$1,785.00
Mark W. Powers	8.2	\$325.00	\$2,665.00
Perry Band	1.6	\$50.00	\$112.00
<b>TOTAL</b>	<b>14.0</b>		<b>\$4,562.00</b>

18. Town of Erving:

B&D did not provide any services in this category during the period covered by the Fifth Interim Fee Application.

19. Assumption/Rejection of Executory Contracts:

B&D did not provide any services in this category during the period covered by the Fifth Interim Fee Application.

20. Section 366 - Utility and Service Contract Issues:

B&D did not provide any services in this category during the period covered by the Fifth Interim Fee Application.

21. Appraisal Issues:

B&D did not provide any services in this category during the period covered by the Fifth Interim Fee Application.

22. Reclamation and 20 Day Administrative Claims:

B&D attended the hearing before the United States Bankruptcy Appellate Panel for the First Circuit in the appeal of the Bankruptcy Court's order allowing the Section 503(b)(9) administrative expense claim ("503(b)(9) Claim") of Constellation New Energy and reviewed the impact on general unsecured claims of a potential settlement of the CNE claim for plan purposes.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	5.1	\$425.00	\$2,167.50
Mark W. Powers	0.4	\$325.00	\$130.00
<b>TOTAL</b>	<b>5.5</b>		<b>\$2,298.50</b>

23. Environmental Issues:

B&D discussed with Debtors' counsel the proofs of claims filed by the Massachusetts Department of Environmental Protection and their possible treatment in a plan of reorganization.

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
George W. Tetler III	0.2	\$425.00	\$85.00
Mark W. Powers	0.3	\$325.00	\$97.50
<b>TOTAL</b>	<b>0.5</b>		<b>\$182.50</b>

24. Schedules & Statement of Affairs:

B&D did not provide any services in this category during the period covered by the Fifth Interim Fee Application.

## SCHEDULE C

### INFORMATION REGARDING ATTORNEYS AND PARALEGALS

#### GEORGE W. TETLER III, Partner

Mr. Tetler graduated from Denison University in 1974 and received his law degree from The American University in 1977 and his L.L.M in Taxation from Boston University in 1985. Mr. Tetler regularly counsels debtors, secured lenders, creditors' committees and other interested parties in Chapter 11 reorganization cases. Mr. Tetler lectures frequently on bankruptcy related issues and is a regular contributor to business and bankruptcy programs sponsored by *Massachusetts Continuing Legal Education*. Mr. Tetler was inducted as a Fellow of The American College of Bankruptcy in March, 2010 and has been listed in THE BEST LAWYERS IN AMERICA since 1989.

#### MARK W. POWERS, Partner

Mr. Powers graduated, magna cum laude, from The College Of The Holy Cross in 1985 and received his law degree from The University of Chicago in 1989. Mr. Powers concentrates his practice in the area of bankruptcy, commercial law, and commercial litigation. Mr. Powers has co-authored articles for *Massachusetts Continuing Legal Education* on bankruptcy and real estate issues and foreclosure law.

#### PERRY BAND, Paralegal

Ms. Band graduated, magna cum laude, from Clark University in 2010. Ms. Band supports the attorneys in Bowditch & Dewey's Business and Finance Practice Area.

**SCHEDULE D**

**02. Asset Analysis And Recovery:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/27/10	George W. Tetler	0.3	\$127.50	Telephone conference with Attorney Seder regarding issues related to Mr. Charles Housen and loans to Mr. Housen from debtors.
09/30/10	George W. Tetler	0.3	\$127.50	Telephone conference with Mr. Seder regarding Charles Housen issues in Chapter 11 case.
10/04/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Seder regarding Housen negotiations.
10/25/10	George W. Tetler	0.3	\$127.50	Review of correspondence from Attorney Bostwick regarding issues relating to Morris Housen.
<b>TOTAL</b>		<b>1.1</b>	<b>\$ 467.50</b>	

**03. Asset Disposition:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**04. Business Operations:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/10/10	George W. Tetler	0.5	\$212.50	Review of correspondence from Attorney Geberth and Monthly Operating Reports for July-September monthly operating period.
09/11/10	George W. Tetler	0.2	\$85.00	Correspondence with creditors committee, Attorney Reier and Messrs. Haggerty and Andrews of Argus Management regarding debtors' Monthly Operating Reports for August-September time period.
10/12/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Hendel regarding proposed dissolution of Erving Paper Products and Flamingo Enterprises entities.
10/12/10	George W. Tetler	0.5	\$212.50	Review of monthly operating reports for Period 9 and correspondence with members of creditors committee regarding same.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
10/12/10	Mark W. Powers	0.2	\$65.00	Review of monthly operating reports.
10/13/10	George W. Tetler	0.3	\$127.50	Review of correspondence from Attorney Hendel regarding proposed dissolution of non-debtor subsidiaries of debtor parent corporation and correspondence to Messrs. Haggerty and Andrews regarding same.
11/08/10	George W. Tetler	0.4	\$170.00	Review of most recent Monthly Operating Reports.
12/03/10	George W. Tetler	0.6	\$255.00	Review of Monthly Operating Reports for period 11 as furnished by debtors.
12/03/10	Mark W. Powers	0.2	\$65.00	Review of MORs for Period 11.
12/04/10	George W. Tetler	0.3	\$127.50	Correspondence with members of creditors committee and with Messrs. Haggerty and Andrews regarding most recent Monthly Operating Reports.
12/22/10	Mark W. Powers	0.3	\$97.50	Review of Monthly Operating Report.
12/23/10	George W. Tetler	0.6	\$255.00	Review of monthly operating reports for period 12 and correspondence with creditors committee regarding same.
<b>TOTAL</b>		<b>4.3</b>	<b>\$1,757.50</b>	

**05. Case Administration:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/13/10	Perry Band	0.1	\$7.00	File MORs for Period 8, 2010.
09/15/10	Perry Band	0.1	\$7.00	Organize and file pleadings in main case and adversary proceeding.
09/23/10	Perry Band	0.1	\$7.00	Organize and file electronic pleadings and BAP filings.
09/29/10	Perry Band	0.2	\$14.00	Organize and file pleadings.
10/01/10	Perry Band	0.1	\$7.00	Download Bankruptcy Appellate Panel pleadings.
10/04/10	Perry Band	0.4	\$14.00	Preparation of proof document to determine remaining fees to request on fee application.
10/04/10	Perry Band	0.1	\$7.00	Organize and file pleadings.
10/06/10	Perry Band	0.1	\$7.00	Organize and file pleadings.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
10/12/10	Mark W. Powers	0.2	\$65.00	Review of docket and hearing list for October 14 <sup>th</sup> .
10/12/10	Perry Band	0.1	\$7.00	Download and file monthly operating reports for ERSECO, Erving Realty Corp., Erving Industries, Inc., and Erving Paper Mills.
10/13/10	Perry Band	0.5	\$35.00	Prepare documents for October 14, 2010 hearing.
10/15/10	Perry Band	0.1	\$7.00	Organize and file Bankruptcy Appellate Panel filings.
10/15/10	Perry Band	0.2	\$14.00	Organize and file electronic pleadings.
10/27/10	Perry Band	0.3	\$21.00	Organize and file electronic pleadings.
10/29/10	Perry Band	0.1	\$7.00	Update service list and resend returned mail.
11/08/10	Perry Band	0.1	\$7.00	Prepare documents for 11/08/10 meeting.
11/08/10	Perry Band	0.2	\$14.00	Create cover sheet for October 2010 invoice.
11/08/10	Perry Band	0.1	\$7.00	Download and file MORs and 2009 Income Tax Return.
11/10/10	Perry Band	0.1	\$7.00	Organize and file electronic pleadings.
11/15/10	Perry Band	0.1	\$7.00	Organize and file electronic pleadings.
11/24/10	Perry Band	0.7	\$49.00	Prepare documents for 12/2/10 hearing.
11/29/10	Perry Band	0.1	\$7.00	Download electronic pleadings and diary date for January 27, 2011 hearing.
11/29/10	Perry Band	0.3	\$21.00	Prepare documents for December 2, 2010 hearing.
11/30/10	Perry Band	0.1	\$7.00	Organize and file electronic pleadings.
12/06/10	Perry Band	0.4	\$28.00	Download electronic pleadings; file and organize Monthly Operating Reports for Period 11, 2010.
<b>TOTAL</b>		<b>4.9</b>	<b>\$ 380.00</b>	

**06. Claims Administration and Objections:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/02/10	George W. Tetler	0.3	\$127.50	Review of claims of various creditors in Chapter 11 cases and materials furnished by debtors related to potential treatment of unsecured claims in Chapter 11 plan.
09/24/10	George W. Tetler	0.2	\$85.00	Review and reply to correspondence from Attorney Geberth regarding claims register for unsecured claims against Chapter 11 debtors.
12/06/10	Perry Band	2.4	\$168.00	Edit data document regarding 503(b)(9) claims. Conference with attorney re: document. Analyze proofs of claim and make edits accordingly.
12/08/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Hendel regarding proposed settlement with Constellation NewEnergy.
12/08/10	Mark W. Powers	0.2	\$65.00	Review terms of proposed settlement with CNE and communication with attorney regarding same.
12/09/10	George W. Tetler	0.2	\$85.00	Review of correspondence from Attorney Hendel regarding terms of proposed settlement with Constellation NewEnergy.
12/10/10	George W. Tetler	0.4	\$170.00	Review of proposed Motion to Settle Claims of Constellation NewEnergy.
12/10/10	George W. Tetler	0.3	\$127.50	Correspondence to and telephone conference with Attorney Geberth regarding comments on draft Motion to Settle Claims of Constellation NewEnergy.
12/13/10	George W. Tetler	0.3	\$127.50	Review of correspondence from Ms. Momnie and proposed Settlement Agreement between debtors and Constellation NewEnergy.
12/20/10	Mark W. Powers	0.4	\$130.00	Review of Notice of proposed settlement by Army Corps of Engineers; review of Proof of Claim filed by EPA.
12/21/10	Mark W. Powers	0.3	\$97.50	Review Proof of Claim filed by the EPA and communication with attorney regarding proposed settlement with the EPA.
12/21/10	Perry Band	0.4	\$28.00	Analyze proofs of claim of DEP and EPA.
12/22/10	George W. Tetler	0.5	\$212.50	Review of notice filed by United States

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				Department of Environmental Protection with respect to settlement of claims and related settlement agreement.
12/23/10	George W. Tetler	0.5	\$212.50	Review of omnibus objection to claims filed by debtors and correspondence with Mr. Geberth regarding suggested revisions to omnibus objection.
12/23/10	Mark W. Powers	0.3	\$97.50	Review of Objections to claims.
<b>TOTAL</b>		<b>6.9</b>	<b>\$1,818.50</b>	

**07. Employee Benefits and Pensions:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
12/03/10	George W. Tetler	0.2	\$85.00	Review of correspondence from Mr. Geberth regarding debtor's proposed engagement of special counsel for certain ERISA matters.
12/03/10	Mark W. Powers	0.1	\$32.50	Communication from Hendel Collins regarding proposed amendment to 401k plan and need to retain ERISA counsel.
<b>TOTAL</b>		<b>0.3</b>	<b>\$ 117.50</b>	

**08. Employment Applications and Objections:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**09. Fee Applications and Objections:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/09/10	Mark W. Powers	0.4	\$65.00	Prepare interim fee application.
09/09/10	Perry Band	0.2	\$7.00	Continue to draft Schedule F of Fee Application.
09/09/10	Perry Band	0.8	\$28.00	Continue work on Schedule D of Fee Application.
09/10/10	Perry Band	0.8	\$56.00	Continue drafting Schedule B of Fee Application.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/13/10	Perry Band	0.3	\$21.00	Continue drafting Schedule B of Fourth Interim Fee Application.
09/15/10	Mark W. Powers	0.1	\$16.25	Communication with paralegal regarding fee application.
09/15/10	Perry Band	1.2	\$42.00	Continue drafting Fourth Interim Fee Application/Schedule E/ Schedule B.
09/22/10	Perry Band	0.2	\$7.00	Continue work on Fourth Interim Fee Application.
09/23/10	Perry Band	0.5	\$17.50	Draft Application for Fourth Interim Fee Application.
09/24/10	Mark W. Powers	1.2	\$195.00	Meeting with paralegal to review fee application.
09/24/10	Perry Band	1.3	\$45.50	Review and edit Fourth Interim Fee Application.
09/24/10	Perry Band	0.2	\$7.00	Begin preparation of Argus Management Second Interim Fee Application.
09/27/10	Perry Band	0.3	\$10.50	Edit Schedule B and calculations in connection with Fourth Interim Fee Application.
09/28/10	Perry Band	0.2	\$7.00	Edit Bowditch and Dewey's, and Argus Management's Fee Applications.
09/29/10	Perry Band	0.6	\$21.00	Edit Fourth Interim Fee Application and create cover sheet and summary sheet.
09/30/10	Mark W. Powers	0.9	\$146.25	Review and revise Fourth Fee Application.
09/30/10	Perry Band	0.6	\$21.00	Edit and revise Fourth Interim Fee Application.
09/30/10	Perry Band	0.4	\$14.00	Draft schedules for Argus Management's Second Interim Fee Application.
10/04/10	George W. Tetler	0.6	\$127.50	Review and revision of draft interim fee application of Bowditch & Dewey, LLP.
10/04/10	Mark W. Powers	0.6	\$97.50	Prepare fee application.
10/04/10	Perry Band	0.3	\$21.00	Continue drafting and editing Argus fee application.
10/05/10	Mark W. Powers	0.5	\$162.50	Prepare fee application for Argus Management.
10/05/10	Perry Band	0.4	\$28.00	Edit B&D's and Argus' fee applications.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
10/06/10	Mark W. Powers	0.3	\$97.50	Review and revise Argus Fee Application.
10/06/10	Perry Band	0.2	\$14.00	Edit Argus Management's fee application.
10/07/10	George W. Tetler	0.3	\$127.50	Review of draft interim fee application of Argus Management Company and correspondence with Mr. Haggerty regarding same.
10/07/10	Perry Band	0.1	\$7.00	Finalize Argus' Fee Application.
10/08/10	Perry Band	0.3	\$10.50	Create cover sheet for September invoice.
10/13/10	Mark W. Powers	0.2	\$32.50	Services finalizing fee application.
10/13/10	Perry Band	0.4	\$28.00	Prepare B&D's and Argus' Fee Applications for filing.
10/14/10	Mark W. Powers	0.6	\$97.50	Finalize fee application and file with the bankruptcy court.
10/14/10	Perry Band	1.2	\$42.00	Calculations and meeting with attorney regarding amount owed on Argus' second interim fee application, editing fee application accordingly; edit proposed orders on B&D and Argus fee applications.
10/27/10	Mark W. Powers	0.1	\$32.50	Communication with attorney Geberth regarding service of notice of hearing on fee application.
12/13/10	Mark W. Powers	1.3	\$211.25	Prepare interim fee application.
<b>TOTAL</b>		<b>17.6</b>	<b>\$1,863.75</b>	

**10. Financing:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
10/04/10	George W. Tetler	0.2	\$85.00	Review of debtors' Motion For Continued Use of Cash Collateral and correspondence with creditors committee regarding same.
10/05/10	Mark W. Powers	0.1	\$32.50	Review Debtors' Motion for Use of Cash Collateral.
12/29/10	Mark W. Powers	0.1	\$32.50	Communication with Attorney Geberth regarding cash collateral stipulation.
12/30/10	George W. Tetler	0.5	\$212.50	Review of motion to extend use of cash collateral and review of related cash flows;

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				memorandum to Messrs. Haggerty and Andrews at Argus Management regarding cash flow analysis.
12/30/10	Mark W. Powers	0.4	\$130.00	Review cash flow projections; email to Argus regarding cash flow projections and scheduled meeting with the Debtors.
<b>TOTAL</b>		<b>1.3</b>	<b>\$ 492.50</b>	

**11. Litigation:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**12. Meetings of Creditors and Creditor Committee Issues:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/01/10	George W. Tetler	0.3	\$127.50	Correspondence with various members of Creditor's Committee regarding meeting with debtor and documents related to proposed settlement with Pension Benefit Guaranty Corporation.
09/01/10	George W. Tetler	3.0	\$1,275.00	Conference in Springfield, Massachusetts with members of Creditor's Committee and Messrs. Haggerty and Andrews of Argus Management regarding review of various issues and pending Chapter 11 cases and preparation for negotiation with respect to Chapter 11 plan with debtors and debtors' representatives.
09/01/10	George W. Tetler	0.3	\$127.50	Telephone conference with Mr. Haggerty of Argus Management regarding results of Creditor's Committee Meeting with debtors and debtors' representatives.
09/01/10	Mark W. Powers	0.8	\$260.00	Prepare for meeting with Official Committee of Unsecured Creditors in Springfield, MA.
09/01/10	Mark W. Powers	3.0	\$975.00	Meeting with Official Committee of Unsecured Creditors in Springfield, MA.
09/01/10	Perry Band	0.3	\$21.00	Prepare documents for Creditors Committee Meeting.
09/02/10	Mark W. Powers	0.4	\$130.00	Revise Minutes from Committee meeting

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				held on September 1, 2010.
09/03/10	Mark W. Powers	0.2	\$65.00	Revise Minutes of September 1st meeting.
09/29/10	George W. Tetler	0.2	\$85.00	Correspondence with creditors committee regarding Debtor's Motion to Approve Compromise with Huntington National Bank.
09/29/10	George W. Tetler	0.2	\$85.00	Review and reply to correspondence from member of creditors committee regarding proposed settlement with Pension Benefit Guaranty Corporation.
10/01/10	Perry Band	0.4	\$28.00	Prepare documents for October 1, 2010 meeting.
10/03/10	George W. Tetler	0.4	\$170.00	Correspondence with members of creditors committee regarding issues related to debtors' proposal to substantively consolidate pending Chapter 11 cases and debtors' request for further extension of exclusivity period.
10/18/10	Mark W. Powers	0.2	\$65.00	Email to Official Committee of Unsecured Creditors regarding meeting to review plan proposals.
10/18/10	Perry Band	0.2	\$14.00	Prepare documents for October 19, 2010 Creditors Committee Meeting.
10/19/10	George W. Tetler	1.0	\$425.00	Conference with Messrs. Haggerty and Andrews of Argus Management regarding analysis of debtors' most recent proposal to creditors committee regarding treatment of unsecured claims.
10/19/10	George W. Tetler	2.9	\$1,232.50	Services at extended meeting of creditors committee regarding review of debtors' proposal with respect to treatment of unsecured claims under Chapter 11 plan and related issues and development of counterproposal to debtors.
10/19/10	Mark W. Powers	0.1	\$32.50	Email to Official Committee of Unsecured Creditors regarding client meeting.
10/19/10	Mark W. Powers	4.2	\$1,365.00	Meeting with Official Committee of Unsecured Creditors to formulate counteroffer to Debtors' proposal, review options and make recommendations.
11/04/10	George W. Tetler	0.2	\$85.00	Correspondence with Argus Management regarding preparation for upcoming

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				correspondence with debtors.
11/04/10	Mark W. Powers	0.2	\$65.00	Review communication from attorney regarding meeting with Debtors and advisors; email to Messrs. Haggerty and Andrews regarding same.
11/08/10	George W. Tetler	0.3	\$127.50	Correspondence with members of creditors committee regarding same.
12/03/10	George W. Tetler	0.2	\$85.00	Correspondence with Mr. Haggerty regarding upcoming meeting with debtors.
12/09/10	Mark W. Powers	0.2	\$65.00	Communication from Attorney Hendel regarding negotiations with CNE and scheduling meeting of the Official Committee of Unsecured Creditors.
12/15/10	Mark W. Powers	0.2	\$65.00	Email regarding meetings with Argus and Erving.
12/16/10	George W. Tetler	0.2	\$85.00	Memorandum regarding preparation for upcoming meeting with debtors and debtor's financial advisors regarding Chapter 11 plan negotiations.
12/17/10	Mark W. Powers	0.2	\$65.00	Communication regarding plan issues and meeting with Debtors and Official Committee of Unsecured Creditors.
12/21/10	George W. Tetler	0.5	\$212.50	Telephone conference with Attorney Hendel regarding various issues related to Chapter 11 cases, including Chapter 11 plan negotiations, status of proposed settlement with Constellation NewEnergy and notice filed by United States Environmental Protection Agency regarding certain environmental claims.
12/23/10	George W. Tetler	0.2	\$85.00	Correspondence with Messrs. Haggerty and Andrews of Argus Management Corporation regarding preparation for upcoming meeting with debtors and debtor's advisors.
<b>TOTAL</b>		<b>20.5</b>	<b>\$7,423.00</b>	

**13. Plan and Disclosure Statement:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/01/10	George W. Tetler	3.2	\$1,360.00	Conference in Springfield, Massachusetts with Attorneys Hendel and Geberth, Messrs. Housen, Emmett, Newton and Ware of Keybridge Associates, Inc., and members of Creditor's Committee and representatives of Argus Management regarding various Chapter 11 issues, proposed settlement with Pension Benefit Guaranty Corporation and Chapter 11 plan negotiations with debtors.
09/01/10	Mark W. Powers	3.0	\$975.00	Meeting with Official Committee of Unsecured Creditors and the Debtors and advisors re: discussion of Chapter 11 Plan issues in Springfield, MA.
09/02/10	George W. Tetler	0.4	\$170.00	Telephone conference with Attorney Hendel regarding issues raised at creditors committee meeting and impact of potential settlements with Pension Benefit Guaranty Corporation and with Huntington National Bank on Chapter 11 plan negotiations.
09/02/10	George W. Tetler	0.4	\$170.00	Development of potential alternatives for treatment of unsecured claims in Chapter 11 plan negotiations.
09/03/10	George W. Tetler	0.5	\$212.50	Further development of proposed alternative Chapter 11 plan proposals with respect to treatment of allowed unsecured claims.
09/03/10	Mark W. Powers	0.5	\$162.50	Communication with attorney regarding Chapter 11 Plan issues.
09/07/10	George W. Tetler	0.4	\$170.00	Telephone conference with and correspondence to Mr. Haggerty regarding Chapter 11 plan negotiations.
09/22/10	George W. Tetler	0.3	\$127.50	Telephone conference with and correspondence to Mr. Haggerty regarding preparation for upcoming meeting with debtors regarding Chapter 11 plan negotiations.
09/22/10	George W. Tetler	0.1	\$42.50	Telephone conference with Mr. Hendel regarding preparation for upcoming meeting regarding Chapter 11 plan negotiations.
09/23/10	Mark W. Powers	0.4	\$130.00	Review of Debtors' Motion for Substantive Consolidation and review of applicable law.
09/23/10	Mark W. Powers	0.3	\$97.50	Conference with attorney regarding issue of

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				substantive consolidation.
09/29/10	George W. Tetler	0.3	\$127.50	Telephone conference with Attorney Hendel regarding upcoming meeting with debtors regarding Chapter 11 plan negotiations.
09/29/10	George W. Tetler	0.5	\$212.50	Review of draft motion for substantive consolidation and related financial materials and case law.
09/30/10	George W. Tetler	0.4	\$170.00	Review of materials in preparation for meeting with Mr. Emmett and Attorney Hendel.
10/01/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Hendel regarding preparation for meeting with debtors concerning Chapter 11 plan negotiations.
10/01/10	George W. Tetler	1.3	\$552.50	Conference with Messrs. Haggerty and Andrews of Argus Management regarding review of financial information and projections in preparation for conference with debtors regarding Chapter 11 plan negotiations.
10/01/10	George W. Tetler	2.9	\$1,232.50	Conference with Attorney Hendel and Messrs. Emmett, Ware, Haggerty and Andrews regarding various Chapter 11 issues and Chapter 11 plan negotiations.
10/01/10	Mark W. Powers	0.2	\$65.00	Services in connection with scheduling meeting with Argus and attorney Hendel.
10/03/10	George W. Tetler	0.2	\$85.00	Correspondence with Attorneys Hendel and Geberth regarding comments on draft Motion for Substantive Consolidation.
10/03/10	Mark W. Powers	0.1	\$32.50	Review communication to the Official Committee of Unsecured Creditors on the Debtor's request for Official Committee of Unsecured Creditors assent to substantive consolidation.
10/03/10	Mark W. Powers	0.5	\$162.50	Review of Owens Corning case and memo to attorney regarding same.
10/04/10	George W. Tetler	0.3	\$127.50	Review of certificate of appointment of creditors committee by United States Trustee and correspondence with Ms. Momnie at Hendel & Collins regarding insertion of members of creditors committee into draft disclosure statement.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
10/04/10	George W. Tetler	0.5	\$212.50	Extended telephone conference with Attorney Hendel regarding Chapter 11 plan negotiation and related issues regarding development of Chapter 11 plan and disclosure statement.
10/04/10	George W. Tetler	0.3	\$127.50	Review of projections provided by Mr. Emmett in conjunction with Chapter 11 plan negotiations.
10/04/10	Mark W. Powers	0.4	\$130.00	Communication with attorney regarding plan issues.
10/06/10	George W. Tetler	0.2	\$85.00	Review of motion filed by debtor seeking extension of exclusivity period.
10/06/10	George W. Tetler	0.2	\$85.00	Correspondence with Attorneys Hendel and Geberth regarding creditors committee position on motion for substantive consolidation.
10/06/10	George W. Tetler	0.4	\$170.00	Telephone conference with Attorney Hendel regarding Chapter 11 plan negotiations with respect to treatment of unsecured claims.
10/06/10	George W. Tetler	0.3	\$127.50	Review of correspondence from Attorney Hendel providing revised proposal from debtors with respect of treatment of unsecured claims; correspondence with Messrs. Haggerty and Andrews at Argus Management regarding same.
10/06/10	Mark W. Powers	0.1	\$32.50	Review of updated plan proposal.
10/06/10	Mark W. Powers	0.1	\$32.50	Review issues regarding extension of exclusivity.
10/07/10	George W. Tetler	0.2	\$85.00	Review of correspondence from Attorney Hendel regarding proposed convenience class in conjunction with Chapter 11 plan.
10/12/10	George W. Tetler	0.1	\$42.50	Telephone conference with Attorney Hendel regarding substantive consolidation motion pending before United States Bankruptcy Court.
10/12/10	George W. Tetler	0.4	\$170.00	Review and revision of draft support of debtor's motion for substantive consolidation of pending Chapter 11 cases.
10/12/10	Mark W. Powers	1.4	\$455.00	Prepare Statement in Support of Debtors' Motion For Substantive Consolidation.
10/13/10	George W. Tetler	0.2	\$85.00	Review of memoranda and applicable

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				provisions of Bankruptcy Code regarding debtor's motion for further extension of exclusivity period.
10/13/10	George W. Tetler	0.3	\$127.50	Telephone conference with Attorney Hendel regarding suggested withdrawal of motion for further extension of exclusivity period.
10/13/10	Mark W. Powers	0.6	\$195.00	Prepare for hearing on Debtors' Motion to Extend Exclusivity; review of Section 1121(d); email to Hendel Collins regarding 18 month limitation on extending exclusivity.
10/13/10	Mark W. Powers	0.3	\$97.50	Multiple communications with attorney regarding same.
10/13/10	Mark W. Powers	0.2	\$65.00	Telephone conference with attorney Hendel and Geberth regarding hearing on Motion to Extend Exclusivity.
10/13/10	Mark W. Powers	0.2	\$65.00	Email to attorney regarding hearing on Motion to Extend Exclusivity.
10/14/10	Mark W. Powers	0.2	\$65.00	Review and revise Statement in Support of Debtors' Motion for Substantive Consolidation.
10/18/10	George W. Tetler	0.7	\$297.50	Review of debtors' proposals to unsecured creditors regarding treatment of claims in Chapter 11 plan and correspondence with creditors committee regarding upcoming meeting of creditors committee regarding Chapter 11 plan negotiations.
10/18/10	Mark W. Powers	0.1	\$32.50	Review of plan proposals.
10/20/10	George W. Tetler	0.5	\$212.50	Review of issues regarding potential classification of claims in Chapter 11 plan in connection with negotiations with debtors over treatment of unsecured claims.
10/20/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Hendel regarding plan negotiations.
10/20/10	Mark W. Powers	0.6	\$195.00	Conference with attorney regarding open plan issues.
10/20/10	Mark W. Powers	0.4	\$130.00	Research regarding voting rights of PGBC.
10/22/10	Mark W. Powers	0.8	\$260.00	Research re plan issues.
10/25/10	Mark W. Powers	0.2	\$65.00	Research of plan confirmation issues, including classification of claims.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
10/26/10	Mark W. Powers	0.2	\$65.00	Review of Argus counterproposal to Debtor's offer.
10/26/10	Mark W. Powers	0.2	\$65.00	Conference with attorney regarding same.
10/27/10	George W. Tetler	0.2	\$85.00	Correspondence with Argus Management Corporation regarding upcoming matters in Chapter 11 case.
10/29/10	George W. Tetler	0.3	\$127.50	Telephone conference with Attorney Hendel regarding pending issues in Chapter 11 cases.
11/02/10	George W. Tetler	0.2	\$85.00	Correspondence with Mr. Haggerty regarding upcoming meeting with debtors concerning Chapter 11 plan negotiations.
11/03/10	George W. Tetler	0.2	\$85.00	Correspondence with Attorney Hendel regarding meeting with debtors regarding Chapter 11 plan negotiations.
11/04/10	George W. Tetler	0.2	\$85.00	Memorandum regarding analysis of unsecured claims in preparation for upcoming conference with debtors.
11/05/10	Mark W. Powers	0.2	\$65.00	Communication with attorney regarding spreadsheet of unsecured claims.
11/08/10	George W. Tetler	0.4	\$170.00	Review of materials prepared by Argus Management regarding development of proposal to debtors in Chapter 11 plan negotiations.
11/08/10	George W. Tetler	1.2	\$510.00	Conference with Messrs. Haggerty and Andrews regarding Chapter 11 plan negotiations with debtors.
11/08/10	George W. Tetler	1.6	\$680.00	Extended conference with Attorneys Hendel and Geberth and Messrs. Emmett and Ware regarding Chapter 11 plan negotiations with debtors in pending Chapter 11 cases.
11/08/10	Mark W. Powers	0.1	\$32.50	Telephone conference with Jim Andrews regarding meeting.
11/08/10	Mark W. Powers	0.1	\$32.50	Communication with attorney regarding confirmation issues.
11/08/10	Mark W. Powers	1.1	\$357.50	Meeting with Argus.
11/08/10	Mark W. Powers	2.2	\$715.00	Meeting with Debtors and advisors to review plan proposals.
11/09/10	George W. Tetler	0.3	\$127.50	Telephone conference with Attorney Hendel

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				regarding Chapter 11 plan negotiations.
11/22/10	George W. Tetler	0.3	\$127.50	Telephone conference with Attorney Hendel regarding Chapter 11 plan negotiations and issues relating to pending appeal before Bankruptcy Appellate Panel.
11/24/10	George W. Tetler	0.4	\$170.00	Extended telephone conference with Attorney Hendel regarding Chapter 11 plan negotiations.
11/24/10	Mark W. Powers	0.2	\$65.00	Communication with paralegal regarding hearing on Motion for Substantive Consolidation.
11/29/10	Mark W. Powers	0.2	\$65.00	Communication with attorney regarding plan status and Debtors' negotiations with CNE.
11/30/10	Mark W. Powers	0.1	\$32.50	Communication with paralegal regarding hearing on Motion for Substantive Consolidation.
12/01/10	Mark W. Powers	0.2	\$65.00	Conference regarding hearing on Motion for Substantive Consolidation.
12/02/10	George W. Tetler	2.6	\$1,105.00	Preparation for and services at hearings before United States Bankruptcy Court in Springfield, Massachusetts regarding substantive consolidation motion and various fee applications.
12/02/10	George W. Tetler	2.4	\$1,020.00	Conference with Attorneys Hendel and Geberth in Springfield, Massachusetts regarding Chapter 11 plan negotiations and other pending matters in Chapter 11 cases.
12/02/10	Mark W. Powers	0.3	\$97.50	Communication with attorney regarding plan negotiations and assessment of plan issues.
12/03/10	Mark W. Powers	0.2	\$65.00	Review of claims of members of Official Committee of Unsecured Creditors less 503(b)(9) payments.
12/03/10	Perry Band	0.5	\$35.00	Begin creating data document relating 503(b)(9) claims and unsecured claims of creditors in official committee of unsecured creditors.
12/05/10	George W. Tetler	0.8	\$340.00	Correspondence with Messrs. Haggerty and Andrews and memoranda regarding development of proposals for debtor as to treatment of unsecured claims in Chapter 11

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				plan and related convenience class claims in Chapter 11 plan.
12/06/10	George W. Tetler	0.5	\$212.50	Review of financial analysis prepared by Argus Management in anticipation of meeting with debtors' representatives regarding Chapter 11 plan negotiations.
12/06/10	George W. Tetler	0.2	\$85.00	Correspondence with Messrs. Haggerty and Andrews regarding meeting with representatives of debtors regarding Chapter 11 plan analysis and negotiations.
12/06/10	George W. Tetler	0.2	\$85.00	Telephone conference with Mr. Hendel regarding status of negotiations with Constellation NewEnergy and Chapter 11 plan negotiations with respect to unsecured creditors.
12/06/10	Mark W. Powers	0.8	\$260.00	Review claims register with paralegal regarding 503(b)(9) claims and unsecured claims regarding plan issues.
12/06/10	Mark W. Powers	0.6	\$195.00	Review of updated proposals from Argus.
12/07/10	George W. Tetler	0.3	\$127.50	Telephone conference with Attorney Hendel regarding Chapter 11 plan negotiations.
12/08/10	George W. Tetler	0.2	\$85.00	Correspondence with Messrs. Haggerty and Andrews of Argus Management regarding impact of proposed settlement with Constellation NewEnergy on negotiations for treatment of unsecured claims in Chapter 11 plan.
12/16/10	Mark W. Powers	0.2	\$65.00	Communication with Hendel Collins regarding plan issues and scheduling meeting with Official Committee of Unsecured Creditors.
<b>TOTAL</b>		<b>46.4</b>	<b>\$17,792.50</b>	

**14. Relief from Stay Proceedings:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**15. First American Equipment Finance:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/03/10	George W. Tetler	0.7	\$297.50	Review of materials furnished by Attorney Hendel regarding proposed settlement of Huntington National Bank matter.
09/03/10	George W. Tetler	0.3	\$127.50	Correspondence with Attorney Reier regarding proposed settlement with Huntington National Bank; review and reply to follow up correspondence with Attorney Reier.
09/03/10	George W. Tetler	0.2	\$85.00	Correspondence with Mr. Haggerty at Argus Management regarding issues raised by structure of proposed settlement of dispute with Huntington National Bank.
09/03/10	George W. Tetler	0.3	\$127.50	Correspondence with Attorneys Hendel and Geberth regarding issues raised by proposed structure of settlement of dispute with Huntington National Bank and proposed assignment of Huntington National Bank's claims to TD Bank, N.A.
09/03/10	Mark W. Powers	0.4	\$130.00	Review draft settlement agreement with Huntington National Bank.
09/03/10	Mark W. Powers	0.3	\$97.50	Communication with attorney regarding Huntington National Bank draft settlement.
09/07/10	George W. Tetler	0.1	\$42.50	Telephone conference with Attorney Hendel regarding claims of Huntington National Bank.
09/14/10	George W. Tetler	0.2	\$85.00	Review of communication from Attorney Hendel regarding restructuring of proposed settlement with Huntington National Bank.
09/14/10	George W. Tetler	0.3	\$127.50	Review of Memorandum regarding structure of Huntington National Bank settlement and reply to same.
09/14/10	Mark W. Powers	0.2	\$65.00	Telephone conference with Phil Hendel regarding status of settlement negotiations with Huntington National Bank.
09/14/10	Mark W. Powers	0.3	97.50	Email to attorney regarding status of settlement negotiations with Huntington National Bank.
09/14/10	Mark W. Powers	0.3	\$97.50	Telephone conference with attorney regarding open issues with settlement of Huntington National Bank claim.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/15/10	George W. Tetler	0.2	\$85.00	Review of motion to continue hearing with respect to Huntington National Bank adversary proceeding and review of order issued by United States Bankruptcy Court regarding same.
09/15/10	Mark W. Powers	0.1	\$32.50	Review of bankruptcy court orders on Huntington National Bank motions and communication with attorney regarding same.
09/17/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Hendel regarding Huntington National Bank settlement and upcoming events in pending Chapter 11 cases.
09/22/10	George W. Tetler	0.1	\$42.50	Telephone conference with Mr. Hendel regarding Huntington National Bank.
09/22/10	George W. Tetler	0.2	\$85.00	Review of correspondence from Attorney Hendel regarding Huntington National Bank settlement.
09/23/10	George W. Tetler	1.0	\$425.00	Review of correspondence from Attorney Roumeliotis and draft Settlement Agreement with Huntington National Bank and development of suggested revisions to proposed Settlement Agreement.
09/23/10	George W. Tetler	0.2	\$85.00	Correspondence with Attorney Roumeliotis regarding suggested revisions to Huntington National Bank agreement.
09/23/10	Mark W. Powers	0.8	\$260.00	Review of and comments to draft Settlement Agreement with Huntington National Bank and prepare red line of same.
09/24/10	George W. Tetler	0.2	\$85.00	Review of correspondence from Attorney Hendel regarding settlement with Huntington National Bank.
09/27/10	George W. Tetler	0.2	\$85.00	Review of correspondence from Attorney Roumeliotis regarding revision of draft settlement agreement with Huntington National Bank.
09/27/10	Mark W. Powers	0.2	\$65.00	Review communication from Hendel & Collins regarding proposed settlement with Huntington National Bank and changes to settlement agreement.
09/29/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Hendel regarding status of settlements with PBGC and Huntington National Bank.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/29/10	George W. Tetler	0.7	\$297.50	Review of motion filed with United States Bankruptcy Court to approve compromise with Huntington National Bank and final Settlement Agreement.
09/29/10	Mark W. Powers	0.4	\$130.00	Conference with attorney regarding 506(b) issues with lender.
09/29/10	Mark W. Powers	0.1	\$32.50	Review Motion to Approve Settlement.
10/01/10	Mark W. Powers	0.1	\$32.50	Review and diary orders continuing contested matters with Huntington National Bank.
10/05/10	George W. Tetler	0.1	\$42.50	Advice regarding development of pleadings in support of debtors' motions to approve compromises with Huntington National Bank.
10/27/10	George W. Tetler	0.1	\$42.50	Review of orders issued by United States Bankruptcy Court with respect to approval of Settlement Agreements with Huntington National Bank.
10/27/10	Mark W. Powers	0.1	\$32.50	Review of order allowing settlement with Huntington National Bank.
<b>TOTAL</b>		<b>8.8</b>	<b>\$3,410.00</b>	

**16. Union Issues:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**17. PBGC:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/01/10	George W. Tetler	0.3	\$127.50	Review of correspondence from Mr. Haggerty and further analysis provided by Argus Management of proposed settlement with Pension Benefit Guaranty Corporation.
09/03/10	Mark W. Powers	0.2	\$65.00	Communication with attorney regarding PGBC settlement.
09/07/10	George W. Tetler	0.1	\$42.50	Telephone conference with Attorney Hendel regarding Pension Benefit Guaranty Corporation.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/07/10	George W. Tetler	0.2	\$85.00	Review of correspondence from Attorney Hendel related to Pension Benefit Guaranty Corporation proposed settlement agreement.
09/14/10	Perry Band	0.5	\$35.00	Continue preparing documents for upcoming hearing.
09/15/10	Perry Band	0.2	\$14.00	Continue preparing materials for September 16, 2010 hearing.
09/16/10	Mark W. Powers	0.2	\$65.00	Communication with paralegal regarding hearings on Debtors' Motion for Distress Termination.
09/22/10	George W. Tetler	0.1	\$42.50	Telephone conference with Mr. Hendel regarding status of settlements with Pension Benefit Guaranty Corporation.
10/01/10	George W. Tetler	0.3	\$127.50	Review of Motion to Approve Compromise with Pension Benefit Guaranty Corporation and related Settlement Agreement.
10/01/10	George W. Tetler	0.4	\$170.00	Correspondence with members of creditors committee regarding distress termination of benefit plan.
10/01/10	Mark W. Powers	0.2	\$65.00	Review of Debtors' Motion to Approve Settlement with the Pension Benefit Guaranty Corporation.
10/05/10	George W. Tetler	0.2	\$85.00	Advice regarding development of pleadings in support of debtors' motions to approve compromises with Pension Benefit Guaranty Corporation.
10/06/10	Mark W. Powers	0.6	\$195.00	Prepare Statement of the Official Committee of Unsecured Creditors in Support of the Debtors' Motion to Approve Settlement with the Pension Benefit Guaranty Corporation.
10/06/10	Mark W. Powers	0.5	\$162.50	Prepare Statement of the Official Committee of Unsecured Creditors in Support of the Debtors' Motion to Approve Settlement with the Pension Benefit Guaranty Corporation.
10/07/10	Mark W. Powers	0.2	\$65.00	Review and revise Statement in Support of Motion to Approve Settlement with the PGBC.
10/26/10	George W. Tetler	0.1	\$42.50	Review of correspondence from Mr. Geberth and preliminary review of draft findings and rulings with respect to Pension

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				Benefit Guaranty Corporation settlement.
10/26/10	George W. Tetler	0.5	\$212.50	Review of correspondence from Mr. Geberth and preliminary review of draft findings and rulings with respect to Pension Benefit Guaranty Corporation settlement.
10/26/10	Mark W. Powers	0.9	\$292.50	Review of and comments to proposed findings of fact.
10/27/10	George W. Tetler	0.1	\$42.50	Review of orders issued by United States Bankruptcy Court with respect to approval of Settlement Agreements with Pension Benefit Guaranty Corporation.
10/27/10	Mark W. Powers	0.1	\$32.50	Review of order allowing settlement with Pension Benefit Guaranty Corporation.
10/27/10	Mark W. Powers	0.3	\$97.50	Review of proposed findings of fact for termination of defined benefit plans.
10/31/10	George W. Tetler	0.2	\$85.00	Correspondence to Attorney Geberth regarding proposed findings and rulings with respect to distress termination of defined benefit plans.
11/01/10	George W. Tetler	0.2	\$85.00	Development of provisions for proposed form of order in connection with distress termination of defined benefit plans.
11/02/10	Mark W. Powers	0.2	\$65.00	Conference with paralegal regarding Oneida decision from Second Circuit regarding Findings of Fact.
11/02/10	Mark W. Powers	1.9	\$617.50	Prepare Order on Motion for Distress Termination, including Findings of Fact and Conclusions of Law.
11/02/10	Perry Band	0.8	\$56.00	Research dockets in connection with Finding of Fact/Motion for Distress Termination.
11/03/10	George W. Tetler	0.6	\$255.00	Review and finalization of proposed form of Order with respect to motion for distress termination of pension plans.
11/03/10	Mark W. Powers	2.7	\$877.50	Review of Order entered in Oneida decision from Second Circuit on termination of Pension Plans; prepare Order allowing Motion for Distress Termination, including Findings of Fact and Conclusions of Law.
11/03/10	Perry Band	0.1	\$7.00	Edit draft order on Motion for Distress Termination.

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
11/08/10	Mark W. Powers	0.1	\$32.50	Telephone conference with attorney Geberth and transmit draft Order on Motion for Distress Termination.
11/16/10	George W. Tetler	0.2	\$85.00	Review of order issued by United States Bankruptcy Court approving distress termination of defined benefit plans.
11/16/10	Mark W. Powers	0.1	\$32.50	Review of order approving Motion for distress termination.
11/29/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Hendel regarding upcoming hearings before Judge Boroff.
12/30/10	George W. Tetler	0.5	\$212.50	Review of correspondence from Attorney Hendel and Agreements for Appointment of Trustee and Termination of Plan issued by Pension Benefit Guaranty Corporation.
<b>TOTAL</b>		<b>14.0</b>	<b>\$4,562.00</b>	

**18. Town of Erving:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**19. Assumption/Rejection of Executory Contracts:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**20. Section 366 - Utility and Service Contract Issues:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**21. Appraisal Issues:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**22. Reclamation and 20 Day Administrative Claims:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
10/20/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Hendel

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
				regarding hearing before Bankruptcy Appellate Panel.
10/20/10	George W. Tetler	0.1	\$42.50	Telephone conference with Attorney Hendel regarding hearing before Bankruptcy Appellate Panel.
10/21/10	George W. Tetler	2.8	\$1,190.00	Attendance at hearing before Bankruptcy Appellate Panel regarding Section 503(b)(9) claim of Constellation NewEnergy.
10/21/10	George W. Tetler	0.4	\$170.00	Conference with Attorneys Hendel and Momnie regarding Constellation NewEnergy appeal and related matters.
10/25/10	George W. Tetler	0.3	\$127.50	Telephone conference with Attorney Hendel regarding potential settlement with Constellation NewEnergy addressing pending appeal before Bankruptcy Appellate Panel.
10/26/10	George W. Tetler	0.2	\$85.00	Telephone conference with Attorney Hendel regarding issues related to claims of Constellation NewEnergy.
11/12/10	George W. Tetler	0.3	\$127.50	Review of correspondence from Attorney Hendel and telephone conference with Attorneys Hendel and Geberth regarding negotiations with respect to Section 503(b)(9) claims.
11/12/10	George W. Tetler	0.2	\$85.00	Further telephone conference with Attorney Hendel regarding negotiations with respect to appeal before Bankruptcy Appellate Panel.
11/15/10	George W. Tetler	0.3	\$127.50	Review of Debtors' objection to rejection claim of Constellation NewEnergy.
11/15/10	Mark W. Powers	0.2	\$65.00	Review of Debtors' Objection to CNE's rejection claim.
11/24/10	George W. Tetler	0.3	\$127.50	Extended telephone conference with Attorney Hendel regarding Constellation NewEnergy issues.
11/29/10	Mark W. Powers	0.1	\$32.50	Communication with attorney Geberth regarding CNE.
11/30/10	Mark W. Powers	0.1	\$32.50	Review and diary notice of hearing on CNE claim objection.
<b>TOTAL</b>		<b>5.5</b>	<b>\$2,297.50</b>	

**23. Environmental Issues:**

<u>Date</u>	<u>Attny's Name</u>	<u>Time</u>	<u>\$ Value</u>	<u>Description</u>
09/03/10	Mark W. Powers	0.1	\$32.50	Review communication from Debtors regarding proposal for treatment of environmental claims.
09/08/10	George W. Tetler	0.2	\$85.00	Review of correspondence from Attorney Geberth regarding proposed treatment of claims of Massachusetts Department of Environmental Protection and United States Environmental Protection Agency.
09/08/10	Mark W. Powers	0.2	\$65.00	Review communication from attorney Geberth regarding discussions with the EPA and DEP and proposed treatment of environmental claims under Plan of reorganization.
<b>TOTAL</b>		<b>0.5</b>	<b>\$ 182.50</b>	

**24. Schedules & Statement of Affairs:**

Bowditch & Dewey, LLP did not provide any services in this category for the period covered by the Fifth Interim Fee Application.

**SCHEDULE E**

(September 1, 2010 -- December 31, 2010)

<u>Attorney</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
George W. Tetler III	62.10	\$425.00	\$26,392.50
George W. Tetler III*	0.60	\$212.50	\$127.50
Mark W. Powers	43.10	\$325.00	\$14,007.50
Mark W. Powers*	5.30	\$162.50	\$861.25
Perry Band	12.60	\$70.00	\$882.00
Perry Band*	8.40	\$35.00	\$294.00
<b>TOTAL</b>	<b>132.10</b>	<b>\$322.21</b>	<b>\$42,564.75</b>

\* Counsel's services in preparing the First, Second, Third, Fourth and Fifth Interim Fee Application are billed at one-half of B&D's normal billing rate.

**SCHEDULE F**

**DISBURSEMENT SUMMARY**

(September 1, 2010 -- December 31, 2010)

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Travel	\$61.50
Photocopy*	\$1,236.45
Postage	\$550.07
Online Legal Research	\$184.02
WestLaw	\$70.00
Express Mail	\$16.54
Meeting Expenses	\$163.98
<b>Total Disbursements</b>	<b>\$2,282.56</b>

\*Bowditch & Dewey, LLP, charges 15¢ per page as permitted by MLBR, Appendix II.