

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS  
WESTERN DIVISION

In re	)	Chapter 11, No. 09-30623-HJB
ERVING INDUSTRIES, INC.,	)	(Substantively Consolidated)
	)	
Debtor	)	

FIFTH INTERIM APPLICATION FOR ALLOWANCE OF FEES AND EXPENSES  
BY DICICCO, GULMAN & COMPANY LLP, ACCOUNTANT  
TO THE CHAPTER 11 DEBTOR

Submitted by:

Donald J. Troy, CPA, PC  
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SUMMARY SHEET

(Per UST Guidelines)

In re	)	Chapter 11, No. 09-30623-HJB
ERVING INDUSTRIES, INC.	)	(Substantively Consolidated)
Debtor	)	

Fees Previously Requested	\$	119,742.41	NAME OF APPLICANT:
Fees Previously Awarded	\$	119,742.11	DICICCO, GULMAN & COMPANY LLP
Expenses Previously Requested	\$	0.00	ROLE IN CASE:
Expenses Previously Requested	\$	0.00	ACCOUNTANT TO DEBTOR
Retainer	\$	20,000.00	CURRENT APPLICATION:
Retainer Previously Awarded	\$	20,000.00	Fees Requested: \$30,094.60
			Expenses Requested: \$0.00

FEE APPLICATION

<u>PARTNERS</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total for Application</u>
Joel Rothenberg	6.70	\$385.00	\$ 2,579.50
Donald J. Troy	6.80	\$320.00	\$ 2,176.00
Donald J. Troy	6.90	\$310.00	\$ 2,139.00
Donald Greenhalgh	0.50	\$310.00	\$ 155.00

ASSOCIATES:

Beth Golden-Kaltsouni	0.50	\$270.00	\$ 135.00
William Jencyk	12.00	\$234.00	\$ 2,808.00
Eric Bookbinder	7.70	\$180.00	\$ 1,386.00
Eric Bookbinder	5.20	\$170.00	\$ 884.00
Michelle Murata	47.20	\$145.00	\$ 6,844.00
Michelle Murata	41.50	\$140.00	\$ 5,810.00
Laura DeVincent	21.30	\$100.00	\$ 2,130.00
Laura DeVincent	1.20	\$ 90.00	\$ 108.00
Allison Giblin	25.10	\$ 91.00	\$ 2,284.10
Danielle Porcaro	8.20	\$ 80.00	\$ 656.00

TOTAL	<u>190.80</u>	<u>\$ 30,094.60</u>
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TOTAL BLENDED HOURLY RATE: \$157.73  
(excluding paraprofessionals)

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS  
WESTERN DIVISION

In re	)	Chapter 11, No. 09-30623-HJB
ERVING INDUSTRIES, INC.	)	(Substantively Consolidated)
	)	
Debtor	)	

FIFTH INTERIM APPLICATION FOR ALLOWANCE OF FEES AND EXPENSES  
BY DICICCO, GULMAN & COMPANY LLP, ACCOUNTANTS  
TO THE DEBTOR

To the HONORABLE HENRY J. BOROFF, Bankruptcy Judge:

Now comes your Applicant DiCicco, Gulman & Company LLP the accountant, employed by the Debtor in the above-captioned case and pursuant to Sections 330 and 331 of the Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules (MLBR), and requests the award of fees and reimbursement of out-of-pocket expenses incurred in connection with services rendered to the Debtor. In support of its Application, DiCicco, Gulman & Company LLP represents as follows:

1. On April 20, 2009, Erving Industries, Inc. and two of its wholly owned entities, Erving Paper Mills, Inc. and ERSECO, Inc. filed voluntary petitions seeking relief under the provision of Chapter 11 of the Bankruptcy Code. On October 2, 2009, Erving Realty, Inc. filed its own Chapter 11 case. Each of these debtors were authorized to operate their business and manage their affairs as debtors-in-possession pursuant to a grant of authority found in Section 1407 and 1108 of the Bankruptcy Code.

2. By Order of this Court dated December 2, 2010, these cases have been substantively consolidated.

3. Among the first day Orders entered on April 22, 2009, was an Order providing for the employment of your Applicant. A copy of the Order is annexed hereto as Exhibit "A".

4. Pursuant to MLBR 2016-1, your Applicant has attached a brief biography of those individuals who have contributed services to the Debtor. These documents are marked Exhibit "B".

5. During the time period of September 1 through December 31, 2010, DiCicco, Gulman & Company LLP has contributed over 190.8 hours of professional services, billed at an average hourly rate of \$157.73.

6. Your Applicant seeks an allowance of fees for professional services in the amount of \$30,094.60.

7. Pursuant to a Case Management Order entered on April 22, 2009, your Applicant has submitted monthly invoices detailing the time devoted, the professional devoting services, the billing rate, and a brief description of the services provided. Absent objection, the invoices for the periods ended September 30, 2010 and October 31, 2010 have been paid subject to a 10% holdback on fees all as more fully set forth by the Case Management Order. The invoices for the periods ended November 30, 2010 and December 31, 2010 have been submitted and approved but not paid as of the date of this application.

8. Among the services performed by your Applicant during the time period covered by this Application are:

- performed audit procedures related to the audit of the consolidated financial statements for the year ended December 31, 2009.
- completed the audit of the financial statements for the 401(k) plan for the year ended December 31, 2009.
- prepared for and attended the third fee application hearing

- performed planning procedures related to the audit of the consolidated financial statements for the year ended December 31, 2010.
- observed the physical inventory and inventory cycle counts in connection with our audit of the consolidated financial statements for the year ended December 31, 2010.
- performed various consulting services.

9. Exhibit "C" attached to this Application contains details of the services provided, the time expended, identification of the individual providing the services and their applicable billing rates.

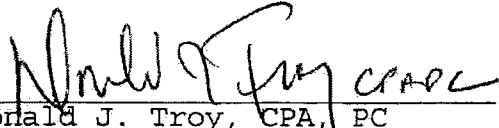
10. By Orders of this Court dated December 17, 2009, April 8, 2010, July 15, 2010, and December 2, 2010, your Applicant was previously awarded fees in the amount of \$119,742.41.

11. The fees requested in this Interim Application represent reasonable compensation for actual and necessary services rendered in connection with representing the Debtor's interest in this Chapter 11 case, and will not be shared, pooled or divided with any other person or firm. As evidenced by Exhibit "C", the services rendered by your Applicant have been sufficiently well defined so as to avoid duplication of professional services.

WHEREFORE your Applicant respectfully requests the entry of an Order awarding fees in the amount of \$30,094.60.

Dated: February 11, 2011

By:

  
Donald J. Troy, CPA, PC  
Partner  
DiCicco, Gulman & Company LLP  
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Woburn, MA 01801  
Tel. (781) 937-5300  
[dtroy@dgccpa.com](mailto:dtroy@dgccpa.com)



UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS

_____ )	
In re )	Chapter 11, No. 09-30623-HJB
ERVING INDUSTRIES, INC. )	
)	
)	
Debtor )	
_____ )	
In re )	Chapter 11, No. 09-30624-HJB
ERVING PAPER MILLS, INC. )	
)	
)	
Debtor )	
_____ )	
In re )	Chapter 11, No. 09-30625-HJB
ERSECO, INC. )	
)	
)	
Debtor )	
_____ )	


ORDER ON APPLICATION TO EMPLOY DICICCO, GULMAN & COMPANY, LLP AS  
ACCOUNTANT TO THE DEBTOR

At Worcester, in said District, on this 22nd day of April, 2009.

Upon the Application of ERVING INDUSTRIES, INC. (EII), ERVING PAPER MILLS, INC. (Paper), and ERSECO, INC. (ERSECO), the Debtors and Debtors-in-Possession in the above case, seeking the entry of an Order authorizing the employment of DiCicco, Gulman & Company, LLP as accountant to the Debtor, pursuant to Section 327 of the Bankruptcy Code, after notice and opportunity for hearing, and finding that employment of DiCicco, Gulman &

Company, LLP is necessary and in the best interest of the Debtor and its estate. It is hereby

ORDERED that the Debtors are authorized to employ the firm of DiCicco, Gulman & Company, LLP as accountant on the terms and conditions set forth in the attached application.

  
\_\_\_\_\_  
HONORABLE HENRY J. BOROFF  
Bankruptcy Judge

## EXHIBIT "B"

### BIOGRAPHIES OF PERSONNEL RENDERING SERVICES

#### DONALD J. TROY, CPA, Partner

Mr. Troy received his B.S. and M.S.T. degrees from Bentley University in Massachusetts. Mr. Troy has more than 25 years of experience providing audit, tax and business advisory services to closely-held and publicly traded companies. His experience includes service in the audit and tax departments of an international accounting firm and the tax department of a multinational Fortune 300 company. Mr. Troy is focused on helping clients develop accounting and operational strategies, structure and analyze transactions, establish and maintain banking relationships, and analyze methods to minimize federal and state tax liabilities. He has been a speaker at programs on tax and accounting matters presented by various accounting and legal organizations. His industry knowledge includes manufacturing, professional services, retail, distribution, financial services, real estate and construction. Mr. Troy is a member of the American Institute of Certified Public Accountants and the Massachusetts Society of Certified Public Accountants. He is also a member of the Board of Directors of the Newton Athletic Association, Inc.

#### DONALD A. GREENHALGH, CPA, Partner

Mr. Greenhalgh received his B.S. and M.S. degrees from the University of Massachusetts. Mr. Greenhalgh has more than 30 years of experience providing accounting, auditing, consulting and income tax services to closely-held and publicly traded companies. He works with a wide range of clients, including real estate developers, syndicators, investors and service providers, construction companies, manufacturers, franchisors and wholesale distributors. Mr. Greenhalgh also has extensive experience advising and auditing employee benefit plans for companies in a number of different industries. He specializes in advising plan sponsors and assisting in the identification and resolution of design and operational issues of employee benefit plans. Mr. Greenhalgh is a member of the American Institute of Certified Public Accountants and the Massachusetts Society of Certified Public Accountants.

#### JOEL ROTHENBERG, ESQ., CPA, Partner

Mr. Rothenberg received his B.A. from Montclair St. University in New Jersey. Mr. Rothenberg also received his M.S.T. degree from the University of Denver in Colorado and his law degree from Gonzaga University in Washington. Mr. Rothenberg has more than 18 years of experience working with closely held businesses and their owners. For his corporate tax clients, Mr. Rothenberg handles federal and multi-state corporate issues related to choice of entity, operations, and the transition of ownership including mergers and acquisitions. He has worked with businesses that operate as C corporations, S corporations, partnerships/LLCs and their respective owners/partners. He is also well-versed on sophisticated tax matters affecting high net worth individuals, including owners and advisors for closely held companies and other entrepreneurs. And in the commercial sector, Mr. Rothenberg's industry experience extends to professional services, manufacturing, retail and technology.

**WILLIAM C. JENCZYK, CPA, Principal**

Mr. Jenczyk received his B.S. from the University of Massachusetts at Lowell. Mr. Jenczyk has more than 20 years of experience providing auditing and consulting services to closely-held businesses. His areas of expertise include real estate, professional service firms, wholesale, retail, and manufacturing entities. Mr. Jenczyk also has experience auditing employee benefit plans for companies in a range of industries. Mr. Jenczyk is a member of the American Institute of Certified Public Accountants and the Massachusetts Society of Certified Public Accountants.

**ERIC BOOKBINDER, CPA, Manager**

Mr. Bookbinder received his B.S. from Babson College in Massachusetts. Mr. Bookbinder has more than 9 years of experience in public accounting. Mr. Bookbinder supports DiCicco, Gulman & Company's audit practice, where he provides auditing, accounting, tax and business advisory services for closely held businesses. Mr. Bookbinder primarily services clients in the manufacturing, distribution, high-tech, construction, and real estate industries. Mr. Bookbinder is a member of the American Institute of Certified Public Accountants and the Massachusetts Society of Certified Public Accountants.

**BETH GOLDEN-KALTSOUNI, CPA, Manager**

Ms. Golden-Kaltsouni received her B.S. from Bentley University in Massachusetts and her M.S.T. degree from Suffolk University in Massachusetts. Ms. Golden-Kaltsouni has over 10 years of tax, accounting, financial reporting and independent consulting experience. She specializes in compliance, tax planning, and tax minimization strategies for closely held businesses and individuals. She works with clients in the architectural and engineering industry, as well as manufacturers and software developers.

**MICHELLE MURATA, CPA, Senior Accountant**

Ms. Murata received her B.S. from Bucknell University in Pennsylvania. Ms. Murata has more than 6 years of experience in public accounting. Ms. Murata supports DiCicco, Gulman & Company's audit practice.

**LAURA DEVINCENT, Associate**

Ms. DeVincent received her B.S. from Merrimack College in Massachusetts. Ms. DeVincent has more than 2 years of experience in public accounting. Ms. DeVincent supports DiCicco, Gulman & Company's audit practice.

**ALLISON GIBLIN, Associate**

Ms. Giblin received her B.S. from Assumption College in Massachusetts. Ms. Giblin has more than 2 years of experience in public accounting. Ms. DeVincent supports DiCicco, Gulman & Company's audit practice.

DANIELLE PORCARO, Associate

Ms. Porcaro received her B.S. from Assumption College in Massachusetts. Ms. Porcaro has more than 1 year of experience in public accounting. Ms. DeVincent supports DiCicco, Gulman & Company's audit practice.

**SCHEDULE "C"**  
**ITEMIZED STATEMENT OF SERVICE**

Erving Industries, Inc.  
Supporting Detail  
Period Ending September 30, 2010

<u>Date</u>	<u>Employee</u>	<u>Memo</u>	<u>Hours</u>		
<u>Services Associated with Administrative Matters</u>					
09/24/10	Bookbinder	Prepare August 31, 2010 invoice, including required detail	0.7		
			<u>0.7</u>		
				<u>Hours</u>	<u>Rate</u>
				<u>Hours</u>	<u>Total Fees</u>
	Bookbinder		0.7	170.00	119.00
			<u>0.7</u>		<u>119.00</u>
<u>Services Associated with the Audit of the 2009 Consolidated Financial Statements</u>					
09/22/10	Bookbinder	Review the management representation letter and email draft of the management representation letter to Denis Emmett (ERV).	1.0		
09/23/10	DeVincent	Perform general audit procedures in connection with the 2009 audit of the consolidated financial statement, in accordance with the audit plan approved on January 30, 2010.	0.5		
09/23/10	Murata	Review legal representation letter prepared by the Company's general counsel.	0.2		
			<u>1.7</u>		
				<u>Hours</u>	<u>Rate</u>
				<u>Hours</u>	<u>Total Fees</u>
	Bookbinder		1.0	170.00	170.00
	Murata		0.2	140.00	28.00
	DeVincent		0.5	90.00	45.00
			<u>1.7</u>		<u>243.00</u>

Consulting Services

09/02/10	Golden	Research project on potential limitation on net operating loss carryforwards and certain built-in losses following ownership change	0.2		
09/02/10	Troy	Review of letters and correspondence on ownership change project.	0.3		
09/03/10	Rothenberg	Research issues related to the limitation on net operating loss carryforwards and certain built-in losses following ownership change.	0.9		

**SCHEDULE "C"**  
**ITEMIZED STATEMENT OF SERVICE**

**Erving Industries, Inc.**  
**Supporting Detail**  
**Period Ending September 30, 2010**

<b>Date</b>	<b>Employee</b>	<b>Memo</b>	<b>Hours</b>
09/08/10	Golden	Discussion with Denis Emmett (ERV) re: status of filing the 2009 tax returns.	0.3
09/13/10	Rothenberg	Drafted memo on Internal Revenue Code Section 382 (limitation on net operating loss carryforwards and certain built-in losses following ownership change) exceptions for bankruptcy and family ownership.	0.9
09/14/10	Rothenberg	Finalized Internal Revenue Code Section 382 memo.	0.4
09/15/10	Troy	Review Internal Revenue Code Section 382 and the effect of ownership change on corporate tax attributes.	0.5
			<u>3.5</u>

<b>Employee</b>	<b>Hours</b>	<b>Rate</b>	<b>Total Fees</b>
Troy	0.8	310.00	248.00
Rothenberg	2.2	385.00	847.00
Golden	0.5	270.00	135.00
	<u>3.5</u>		<u>1,230.00</u>

Erving Industries, Inc.  
 Supporting Detail  
 Period Ending October 31, 2010

**SCHEDULE "C"**  
**ITEMIZED STATEMENT OF SERVICE**

Date	Employee	Memo	Hours
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Services Associated with Administrative Matters

10/04/10	Bookbinder	Prepare fourth interim application for allowance of fees	1.3
10/12/10	Troy	Review fourth interim application for allowance of fees	0.4
			1.7

	Employee	Hours	Rate	Total Fees
	Troy	0.4	310.00	124.00
	Bookbinder	1.3	170.00	221.00
		1.7		345.00

Services Associated with the Audit of the 2009 Consolidated Financial Statements

10/27/10	Murata	Perform general audit procedures in connection with the 2009 audit of the consolidated financial statement, in accordance with the audit plan approved on January 30, 2010.	0.5
10/27/10	Murata	Perform general audit procedures in connection with the 2009 audit of the consolidated financial statement, in accordance with the audit plan approved on January 30, 2010.	4.0
10/28/10	DeVincent	Perform general audit procedures in connection with the 2009 audit of the consolidated financial statement, in accordance with the audit plan approved on January 30, 2010.	0.7
10/28/10	Murata	Perform general audit procedures in connection with the 2009 audit of the consolidated financial statement, in accordance with the audit plan approved on January 30, 2010.	1.5
10/29/10	Murata	Perform general audit procedures in connection with the 2009 audit of the consolidated financial statement, in accordance with the audit plan approved on January 30, 2010.	0.3
			7.0

	Employee	Hours	Rate	Total Fees
	Murata	6.3	140.00	882.00
	DeVincent	0.7	90.00	63.00
		7.0		945.00



Erving Industries, Inc.  
 Supporting Detail  
 Period Ending October 31, 2010

SCHEDULE "C"  
 ITEMIZED STATEMENT OF SERVICE

Date	Employee	Memo	Hours
<u>Services Associated with the Audit of the 2009 401(k) Plan</u>			
04/09/10	Giblin	Prepared the engagement letter and the required communication letter (SAS 114 letter).	0.6
08/06/10	Giblin	Preparation of the 401(k) request list detailing items needed from Erving Industries, Inc. for the completion of the audit. Planning meeting with Michelle Murata, Bill Jenczyk and Donald Troy regarding the audit procedures to be performed and timing of the audit.	1.0
08/06/10	Jenczyk	Planning meeting with Michelle Murata, Allison Giblin, and Donald Troy regarding the audit procedures to be performed and timing of the audit.	0.5
08/06/10	Murata	Planning meeting with Bill Jenczyk, Allison Giblin, and Donald Troy regarding the audit procedures to be performed and timing of the audit.	0.5
08/06/10	Troy	Planning meeting with Bill Jenczyk, Allison Giblin, and Michelle Murata regarding the audit procedures to be performed and timing of the audit.	0.5
08/23/10	Giblin	Made selections for audit testing.	1.0
08/25/10	Giblin	Set up of audit file and testing documents.	1.0
08/25/10	Murata	Reviewed audit selections made by Allison Giblin, the 401(k) client request form, the engagement letter, and the required communication letter (SAS 114 letter). Sending the 401(k) client request form to Denis Emmett (ERV).	2.0
08/26/10	Giblin	Set up of audit file and testing documents.	1.0
08/26/10	Jenczyk	Reviewed engagement letter and the required communication letter (SAS 114 letter).	0.4
08/26/10	Murata	Mailing of engagement letter and the required communication letter (SAS 114 letter).	0.1
08/30/10	Giblin	Completion of the audit programs and audit procedures. Discussions with Denis Emmett (ERV).	5.5
08/30/10	Murata	Reviewed information received from the Plan's third party administrator. Supervise Allison Giblin with the audit testing.	4.0
08/31/10	Giblin	Audit procedures. Preparation of the 401(k) financial statements and trial balance.	4.0
08/31/10	Murata	Supervise Allison Giblin with audit testing.	2.5

Erving Industries, Inc.  
 Supporting Detail  
 Period Ending October 31, 2010

SCHEDULE "C"  
 ITEMIZED STATEMENT OF SERVICE

Date	Employee	Memo	Hours
08/31/10	Jenczyk	Reviewed documentation prepared by Allison Giblin and Michelle Murata. Supervise Allison Giblin and Michelle Murata regarding audit procedures.	3.0
09/01/10	Giblin	Audit procedures and completion of the audit programs.	4.0
09/01/10	Murata	Review of reports on controls (SAS 70 reports) supervise Allison Giblin regarding audit procedures and completion of audit procedures.	7.0
09/02/10	Giblin	Audit procedures.	0.5
09/02/10	Murata	Review of Form 5500 to the trial balance, audit procedures, and completion of listing of items needed to complete the audit.	4.0
09/03/10	Murata	Review of the trial balance and reconcile Form 5500 to the trial balance.	3.0
09/08/10	Giblin	Audit procedures.	4.0
09/08/10	Murata	Supervision of Allison Giblin regarding audit procedures. Review of audit testing and audit file.	4.0
09/09/10	Giblin	Audit procedures and preparation of the financial statement.	2.0
09/09/10	Murata	Review of audit testing procedures. Discussions with Denis Emmett (ERV).	2.0
09/09/10	Jenczyk	Reviewed documentation prepared by Allison Giblin and Michelle Murata. Supervise Allison Giblin and Michelle Murata regarding audit procedures.	1.0
09/10/10	Murata	Review of the financial statements.	4.0
09/14/10	Jenczyk	Reviewed documentation and financial statements prepared by Allison Giblin and Michelle Murata.	3.0
09/15/10	Jenczyk	Reviewed documentation and financial statements prepared by Allison Giblin and Michelle Murata. Discussions with Michelle Murata.	3.0
09/15/10	Murata	Revisions to financial statements and discussion with Bill Jenczyk.	0.9
09/15/10	Giblin	Revisions to audit documentation to address review comments.	0.5
09/20/10	Troy	Reviewed documentation and financial statements prepared by Allison Giblin, Michelle Murata, and Bill Jenczyk.	1.6
09/21/10	Greenhalgh	Quality Control review of the financial statements.	0.5
09/21/10	Murata	Revisions to the financial statements. Discussion with Bill Jenczyk.	0.5

Erving Industries, Inc.  
 Supporting Detail  
 Period Ending October 31, 2010

SCHEDULE "C"  
 ITEMIZED STATEMENT OF SERVICE

Date	Employee	Memo	Hours
09/21/10	Jencyk	Revisions to the financial statements. Discussion with Michelle Murata.	0.7
10/14/10	Jencyk	Final review of audit documentation.	0.5
10/14/10	Murata	Finalize audit documentation.	0.5
			<u>74.8</u>

Employee	Hours	Rate	Total Fees
Troy	2.1	310.00	651.00
Greenhalgh	0.5	310.00	155.00
Jencyk	12.0	234.00	2,808.00
Murata	35.0	140.00	4,900.00
Giblin	25.1	91.00	2,284.10
	<u>74.7</u>		<u>10,798.10</u>



Erving Industries, Inc.  
 Supporting Detail  
 Period Ending November 30, 2010

SCHEDULE "C"  
 ITEMIZED STATEMENT OF SERVICE

Date	Employee	Memo	Hours
11/05/10	Porcaro	Meeting with Michelle Murata, Laura DeVincent, and Eric Bookbinder re: plan for inventory observation and cycle counts, including preparation time for the meeting.	1.0
11/08/10	Bookbinder	Inventory observation at Erving Industries	4.0
11/08/10	DeVincent	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements, including discussions with Paul Dise (Erving).	3.2
11/08/10	DeVincent	Inventory observation at Erving Industries	4.5
11/08/10	DeVincent	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	0.3
11/08/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	2.5
11/08/10	Murata	Inventory observation at Erving Industries	4.5
11/08/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	1.0
11/08/10	Porcaro	Inventory observation at Erving Industries	4.5
11/08/10	Porcaro	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	2.5
11/09/10	DeVincent	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	1.0
11/09/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	0.4
11/09/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	1.5
11/10/10	DeVincent	Perform and document audit procedures on inventory in connection with the 2010 audit of the consolidated financial statements, including discussions with Paul Dise (ERV) and Denis Emmett (ERV)..	6.7
11/10/10	DeVincent	Observation of cycle count procedures at Erving Industries	0.5
11/10/10	DeVincent	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	1.5
11/10/10	Murata	Observation of cycle count procedures at Erving Industries	1.5

Erving Industries, Inc.  
Supporting Detail  
Period Ending November 30, 2010

SCHEDULE "C"  
ITEMIZED STATEMENT OF SERVICE

Date	Employee	Memo	Hours
11/10/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	3.5
11/10/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	1.5
11/10/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	1.0
11/11/10	DeVincent	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	0.5
11/12/10	DeVincent	Observation of cycle count procedures at Erving Industries	0.4
11/17/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	1.2
11/17/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	3.0
11/29/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	0.5
11/29/10	Murata	Review audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	5.0
11/30/10	DeVincent	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	1.2
11/30/10	DeVincent	Perform and document audit procedures on inventory in connection with the 2010 audit of the consolidated financial statements.	0.2
11/30/10	DeVincent	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	0.7
11/30/10	Murata	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	0.5
11/30/10	Murata	Review audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	0.5
11/30/10	Murata	Review audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	4.0
			<u>78.7</u>

Erving Industries, Inc.  
 Supporting Detail  
 Period Ending November 30, 2010

SCHEDULE "C"  
 ITEMIZED STATEMENT OF SERVICE

<u>Date</u>	<u>Employee</u>	<u>Memo</u>	<u>Hours</u>		
				<u>Employee</u>	<u>Hours</u> <u>Rate</u> <u>Total Fees</u>
		Bookbinder	4.5	180.00	810.00
		Murata	44.7	145.00	6,481.50
		DeVincent	21.3	100.00	2,130.00
		Porcaro	8.2	80.00	656.00
			<u>78.7</u>		<u>10,077.50</u>
 <u>Consulting Services</u>					
11/05/10	Rothenberg	Prepare email to Don Troy re: research on Internal Revenue Code 382.	0.3		
11/08/10	Rothenberg	Revise email to Don Troy based on further research on grantor trust rules.	0.9		
11/09/10	Rothenberg	Discussion with Don Troy and related follow up on Internal Revenue Code 382.	0.3		
11/09/10	Troy	Address insurance trust matters, including stock ownership change, Internal Revenue Code 382 and S Corporation eligibility.	0.5		
11/09/10	Troy	Internal discussions and discussion with Denis Emmett re: 1995 insurance trust as owner of Erving shares.	0.5		
			<u>2.5</u>		
				<u>Employee</u>	<u>Hours</u> <u>Rate</u> <u>Total Fees</u>
		Troy	1.0	320.00	320.00
		Rothenberg	1.5	385.00	577.50
			<u>2.5</u>		<u>897.50</u>

Erving Industries, Inc.  
 Supporting Detail  
 Period Ending December 31, 2010

**SCHEDULE "C"**  
**ITEMIZED STATEMENT OF SERVICE**

Date	Employee	Memo	Hours		
<u>Services Associated with Administrative Matters</u>					
12/02/10	Troy	Preparation for and attendance at fee hearing.	5.3		
			<u>5.3</u>		
				<b>Employee</b>	
			<b>Hours</b>	<b>Rate</b>	<b>Total Fees</b>
	Troy		5.3	320.00	1,696.00
			<u>5.3</u>		<u>1,696.00</u>
<u>Services Associated with the Audit of the 2010 Consolidated Financial Statements</u>					
12/01/10	Murata	Review documentation of audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	2.0		
12/01/10	Murata	Review documentation of audit procedures for inventory in connection with the 2010 audit of the consolidated financial statements.	0.5		
12/01/10	Bookbinder	Perform and document audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	0.5		
12/28/10	Bookbinder	Perform and document audit procedures for accounts receivable in connection with the 2010 audit of the consolidated financial statements.	1.0		
12/28/10	Bookbinder	Review documentation of audit planning procedures in connection with the 2010 audit of the consolidated financial statements.	0.5		
			<u>4.5</u>		
				<b>Employee</b>	
			<b>Hours</b>	<b>Rate</b>	<b>Total Fees</b>
	Bookbinder		2.0	180.00	360.00
	Murata		2.5	145.00	362.50
			<u>4.5</u>		<u>722.50</u>

