

Erving Industries, Inc.

January 20, 2011
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Re: Chapter 11 Representation
PJH 3079-004

Re: Chapter 11 Representation
I.D. 3079-004- PJH

Date	Description of Services	Atty	Hours
12-02-10	Review and analyze correspondence from T. Newton and P. LePore re: electrical energy contract purchases	HEG	0.2
Total Fees		\$	77.00

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR REMITTANCE

Re: Chapter 11 Representation
PJH 3079-004

Re: Case Administration
I.D. 3079-005- PJH

Date	Description of Services	Atty	Hours
12-01-10	Drafted order on Substantive Consolidation for four related entities	HEG	0.5
12-02-10	Reviewed MORs for Period 11	HEG	0.8
12-02-10	Dictated letter to Doherty, Esq. at Office of U.S. Trustee re: operating reports	HEG	0.2
12-02-10	Preparation for and attendance at hearing on debtor's Motion for Substantive Consolidation	HEG	1.7
12-06-10	Review of notes in preparation for meeting with D. Emmett, et al.	PJH	0.2
12-13-10	Return call from M. Housen re: preparation for telephonic meeting with D. Emmett; review of negotiations with Tetler, Esq. and final resolution of CNE claims; review of other pending issues	PJH	0.4
12-14-10	(1/2 Billable Rate) Review and update new developments with CNE with Geberth, Esq.; review of recommendations to Rosenstein, Esq. and Town of Erving to attempt more equitable contract; review of proposals regarding non operating assets	PJH	0.8
12-14-10	(1/2 Billable Rate) Conference with Hendel, Esq. re: Town of Erving; negotiations with Committee; alternative approaches to non operating assets; cram down issues	HEG	0.8
12-16-10	Dictated letter to Tetler, Esq., U.S. Trustee, and Bank re: invoice for DiCicco, Gulman & Company	HEG	0.1
12-21-10	(1/2 Billable Rate) Telephone conference with Hendel, Esq., D. Emmett and M. Housen re: status of CNE settlement; Disclosure Statement issues; use of cash; employment contracts; MOR's; employment of special counsel to draft amendments to 401(k); review of issues involving Town of Erving	HEG	0.5
12-21-10	(1/2 Billable Rate) Telephone conference		

Re: Chapter 11 Representation
PJH 3079-004

Re: Case Administration
I.D. 3079-005- PJH

Date	Description of Services	Atty	Hours
	with Geberth, Esq., M. Housen, and D. Emmett re: review of several issues including CNE and Creditors Committee; review of proposed counter proposal regarding shareholders and directors; review of Disclosure Statement issues	PJH	0.5
12-22-10	Dictated letter to J. Shea at U.S. Trustee's Office re: insurance	HEG	0.2
12-22-10	Reviewed MOR's for Period 12; distributed to various parties, Bank, and Creditors Committee	HEG	1.0
12-22-10	Reviewed correspondence from D. Emmett re: insurance certificates	HEG	0.2
12-22-10	Dictated letter to Tetler, Esq., Powers, Esq., Weiss, Esq., and Meunier, Esq. re: Period 12 MORs	HEG	0.2
12-22-10	(No Charge) Notes to D. Emmett and others re: plan for meeting on January 3rd	PJH	0.1
12-23-10	Review of recommendations from Seder, Esq. after meeting with M. and C. Housen; initial preparation of agenda for next meeting including shareholder related issues	PJH	0.5
12-23-10	Reviewed and analyzed all MOR's during Chapter 11 for post filing period operations	HEG	0.6
12-27-10	(No Charge) Review issue of Bankruptcy Court jurisdiction on shareholder issues with Momnie, Esq.	PJH	0.3
12-27-10	Email to D. Emmett re: review of stock issuance issues; review of results of conversation with Tamkin, Esq. and Seder, Esq.; plan for telephonic meeting to review options	PJH	0.3
12-28-10	Preparation of agenda for Monday teleconference with D. Emmett, et al.	PJH	0.5
12-30-10	Reviewed agenda for telephonic conference with clients	HEG	0.3

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Re: Chapter 11 Representation
PJH 3079-004

Re: Case Administration
I.D. 3079-005- PJH

Date	Description of Services	Atty	Hours
12-30-10	Dictated letter to W. Ware re: review of liquidation analysis; affidavit	HEG	0.2
12-30-10	Reviewed statutory provisions pertaining to retention agreements of management personnel	HEG	0.3
	Total Fees	\$	3,785.00

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Erving Industries, Inc.

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Re: Chapter 11 Representation
PJH 3079-004

Re: Claims Administration and Objections
I.D. 3079-006- PJH

Date	Description of Services	Atty	Hours
12-09-10	Reviewed and revised motion to compromise CNE claim	HEG	0.6
12-13-10	Reviewed and revised draft objections to claims	HEG	0.5
12-13-10	Dictated letter to D. Emmett and revised draft objections to claims	HEG	0.2
12-16-10	Research enforceability of liquidated damage provisions where forecast of anticipated damages was reasonable; mitigation of damages irrelevant	HEG	0.5
12-16-10	Reviewed correspondence from D. Emmett re: claim of M. Scher	HEG	0.2
12-20-10	Planning for and review of classification of claims	HEG	0.3
12-22-10	Telephone call from D. Emmett re: cash flow projections and objections to claims	HEG	0.3
12-22-10	Revision of Omnibus Objections to claims	HEG	0.3
12-27-10	Revision to Omnibus Objection to Claim; instructions to staff re: filing and service	HEG	0.2
12-30-10	Telephone call from M. McCain at Univar re: allowance of Univar claim as contained in their claim #1 and 26	HEG	0.2
	Total Fees	\$	1,270.50

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Erving Industries, Inc.

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Re: Chapter 11 Representation
PJH 3079-004

Re: Employee Benefits and Pensions
I.D. 3079-007- PJH

Date	Description of Services	Atty	Hours
12-03-10	Dictated letter to Tetler, Esq. re: need for employment of ERISA attorney to draft amendment to 401K plan	HEG	0.2
12-28-10	Email to Tetler, Esq. re: termination of three pension plans	PJH	0.2

Total Fees		\$	164.00

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Erving Industries, Inc.

January 20, 2011

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Re: Chapter 11 Representation
PJH 3079-004

Re: Employment Applications and Objections
I.D. 3079-008- PJH

Date	Description of Services	Atty	Hours
12-03-10	Telephone call to Hicinbothem, Esq. re: employment in case	HEG	0.2
12-03-10	Drafted Application to Employ Hicinbothem, Esq. as special counsel for employee benefit matters	HEG	1.1
12-03-10	Dictated letter to D. Emmett re: scope of employment of Hicinbothem, Esq.	HEG	0.2
12-06-10	Reviewed correspondence from D. Emmett re: issue involving employment of Hicinbothem, Esq.	HEG	0.1
12-06-10	Draft Order on Employment of Hicinbothem, Esq.	HEG	0.3

		Total Fees	\$ 731.50

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR REMITTANCE

Re: Chapter 11 Representation
PJH 3079-004

Re: Fee Applications and Objections
I.D. 3079-009- PJH

Date	Description of Services	Atty	Hours
12-01-10	Reviewed Tamkin & Hochberg invoice for October 2010	HEG	0.2
12-01-10	Preparation for hearing on Fourth Interim Application for Compensation	HEG	1.2
12-01-10	Reviewed email from D. Emmett re: fee hearings	HEG	0.2
12-02-10	(No Charge) Letter to Meunier, Esq. at U.S. Trustee's Office re: response to questions re: dining expenses for M. and I. Hillinger	PJH	0.3
12-02-10	Preparation for and attendance at nine hearings on fee applications	HEG	1.8
12-02-10	Dictated letter to client re: review of fee requests	HEG	0.2
12-06-10	(1/2 Billable Rate) Conference with Hendel, Esq. re: administrative case management order and interim fee application holding	HEG	0.3
12-06-10	(1/2 Billable Rate) Conference with Geberth, Esq. re: administrative case management order and interim fee application holding	PJH	0.3
12-06-10	(No Charge) Telephone call to D. Emmett and W. Ware re: reason for postponement of meeting with Tetler, Esq. and J. Haggerty	PJH	0.2
12-07-10	(No Charge) Telephone call from Meunier, Esq., U.S. Trustee, re: resolution of expense issue	PJH	0.3
12-08-10	Telephone call to D. Emmett re: U.S. Trustee issue; extension of time to file; review of issues with fee application; review of CNE matter	PJH	0.3
12-08-10	Review with Geberth, Esq. of request by D. Emmett to procure waiver on January hearing on fee applications until after confirmation	PJH	0.2
12-08-10	Review with Hendel, Esq. of request by D. Emmett to procure waiver on January hearing on fee applications until after confirmation	HEG	0.2
12-10-10	Review of time for month of November for		

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Re: Chapter 11 Representation
PJH 3079-004

Re: Fee Applications and Objections
I.D. 3079-009- PJH

Date	Description of Services	Atty	Hours
	preparation of statement for services and expenses	PJH	2.8
12-14-10	(No Charge) Reviewed Shatz, Schwartz & Fentin invoice	HEG	0.2
12-15-10	Reviewed and revised time and categorize time for fee application	HEG	0.9
12-15-10	Drafted Motion to Modify Process for Filing Interim Fee Application	HEG	1.7
12-16-10	Reviewed fee request of DiCicco, Gulman & Company	HEG	0.2
12-16-10	Revision to Motion for 60 Day Extension for Professionals to File Fee Applications	HEG	0.6
12-20-10	Reviewed invoice for DiCicco, Gulman & Company, Inc. and distributed copy as per Case Management Order	HEG	0.2

	Total Fees	\$	4,407.50

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Re: Chapter 11 Representation
PJH 3079-004

Re: Financing
I.D. 3079-010- PJH

Date	Description of Services	Atty	Hours
12-20-10	Dictated letter to D. Emmett re: need for cash budget for Motion on Continued Use of Cash on 1/6/11	HEG	0.2
12-22-10	Dictated letter to Weiss, Esq. re: cash flow budget	HEG	0.2
12-27-10	Drafted Motion to Continue Use of Cash	HEG	0.8
12-27-10	Dictated letter to Weiss, Esq. re: assented to Motion to Continue Use of Cash	HEG	0.2
12-28-10	Reviewed and revised Motion to Continue Use of Cash and forwarded to Weiss, Esq.	HEG	0.2
12-29-10	Dictated letter to Powers, Esq. re: use of cash and termination of pension plans	HEG	0.2
12-30-10	Revised Assented to Motion to Continue Use of Cash	HEG	0.3
	Total Fees	\$	808.50

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Re: Chapter 11 Representation
PJH 3079-004

Re: Litigation
I.D. 3079-011- PJH

Date	Description of Services	Atty	Hours
12-01-10	(1/2 Billable Rate) Conference with Hendel, Esq. re: CNE negotiations and strategy to deal with trade debt	HEG	0.5
12-01-10	(1/2 Billable Rate) Meeting with Geberth, Esq. re: status of CNE negotiations and review of trade debt issues	PJH	0.5
12-02-10	Review Massachusetts Secretary of State's records to confirm that assignments of First American's UCC's have been accomplished; correspondence to M. Scott re: same	GIR	0.7
12-02-10	(1/2 Billable Rate) Instructions to Stone, Esq. re: confirmation that various pending matters at Court re: Huntington Bank will be taken off calender	GIR	0.3
12-02-10	(1/2 Billable Rate) Meeting with Roumeliotis, Esq. re: clear Bankruptcy Court Docket re: Huntington	SAS	0.3
12-02-10	Final review and revision of Stipulation of Dismissal and Certificate of Service concerning Adversary Proceeding vs. Huntington Bank; conference with M. Conte re: filing of same	GIR	0.2
12-02-10	Review of email re: "new" terms of settlement with Reier, Esq. on CNE claim	PJH	0.7
12-02-10	(No Charge) Email and telephone conversation with D. Emmett re: comments on Reier, Esq. communication	PJH	0.1
12-02-10	Telephone conference call with D. Emmett, T. Newton, P. Lepore, P. Dise, and M. Housen re: review of new provision by Reier, Esq. to incorporate into Settlement Agreement	PJH	0.7
12-03-10	(No Charge) Review of email from Reier, Esq. re: review new issues involving purchase of electricity from CNE	PJH	0.1
12-03-10	(No Charge) Review of strategy for dealing with CNE with T. Newton	PJH	0.2

Re: Chapter 11 Representation
PJH 3079-004

Re: Litigation
I.D. 3079-011- PJH

Date	Description of Services	Atty	Hours
12-03-10	Further negotiations with Reier, Esq. re: settlement of CNE litigation	PJH	0.4
12-03-10	Return call to Reier, Esq. re: attempt at resolution of energy contract and related issues raised by CNE	PJH	0.3
12-05-10	Email to Reier, Esq. re: BAP; draft settlement	AMM	0.9
12-06-10	Correspondence from and to Scott, Esq. re: finalizing items needed to close settlement in Huntington matter	GIR	0.2
12-06-10	(No Charge) Review of email from Reier, Esq. re: CNE future contract; leave message for Reier, Esq. after receipt of information from CNE	PJH	0.3
12-06-10	(No Charge) Telephone call from M. Housen re: review of CNE and U.S. Trustee issue; review of planned meeting with Tetler, Esq.	PJH	0.2
12-06-10	Conference call with Geberth, Esq., D. Emmett, P. Dise, P. LePore, and M. Housen re: response to last offer to settle with CNE; review of correspondence for new electricity long term contract and need for committee approval	PJH	0.3
12-06-10	Telephone conference with Hendel, Esq., D. Emmett, M. Housen, T. Newton, P. Lepore, and P. Dise re: CNE negotiations and energy purchase	HEG	0.3
12-06-10	Telephone call with W. Ware re: preparation for telephonic meeting on proposed plan; review of CNE matter	PJH	0.2
12-06-10	(No Charge) Review email prepared by D. Emmett for CNE; email to Reier, Esq. re: proposed new contract	PJH	0.1
12-06-10	(No Charge) Reviewed correspondence from Reier, Esq. re: long term contract in Huntington	HEG	0.2

Re: Chapter 11 Representation
PJH 3079-004

Re: Litigation
I.D. 3079-011- PJH

Date	Description of Services	Atty	Hours
12-07-10	Correspondence from and to Scott, Esq. re: discharge of mortgage; conference with M. Conte re: coordination of recording mortgage discharge and filing dismissal of Adversary Proceeding	GIR	0.2
12-07-10	Researched law re: whether transfer of claim without deposit enables original holder of claim to offset deposit against future payment due on lease	GIR	1.4
12-07-10	(No Charge) Telephone call from M. Housen re: review of status of settlement with CNE	PJH	0.1
12-07-10	Telephone call to Reier, Esq. re: continued review of outstanding contract issues with CNE; review of timing of settlement	PJH	0.3
12-07-10	Drafted letter to Franklin County Registry of Deeds - Land Court enclosing Discharge of Mortgage for recording (Huntington matter)	MJC	0.2
12-08-10	Draft Motion to Compromise with CNE	AMM	2.3
12-08-10	Review Erving Paper Claims Register and Erving Industries Claims Register to confirm withdrawals of Huntington Bank claims	GIR	0.3
12-08-10	Telephone call to Tetler, Esq. re: review of CNE negotiations and plan for discussion on Plan	PJH	0.2
12-08-10	Review of Reier, Esq. email re: settlement and division of responsibility between Hendel & Collins and Reier, Esq. re: preparation of pleadings for Bankruptcy Court and BAP	PJH	0.3
12-08-10	Review of email from Reier, Esq. re: final settlement proposal and email to Reier, Esq. re; acceptance	PJH	0.2
12-08-10	(No Charge) Email to D. Emmett re: acceptance of CNE offer and plan for drafting documentation for Court approval before December 31	PJH	0.2

Re: Chapter 11 Representation
PJH 3079-004

Re: Litigation
I.D. 3079-011- PJH

Date	Description of Services	Atty	Hours
12-08-10	(No Charge) Review of new developments re: CNE with Geberth, Esq. and divide responsibility for preparation for hearing on approval of settlement	PJH	0.2
12-08-10	(1/2 Billable Rate) Conversation with D. Emmett and Geberth, Esq. re: proposed settlement; telephone call to Tetler, Esq. re: need for Committee approval of settlement; plan for meeting	PJH	0.3
12-08-10	(1/2 Billable Rate) Participation in conversation with D. Emmett and Hendel, Esq. re: several issues	HEG	0.3
12-09-10	Reviewed Joint Motion to Stay Appellate Proceeding in CNE	HEG	0.2
12-09-10	Instructions re: service of Motion to Compromise limiting service as provided by Order dated April 22, 2009 establishing special service list	HEG	0.3
12-09-10	Revise Motion to Compromise with CNE per Hendel, Esq. comments; draft proposed Order and Certificate of Service; revise Motion per Geberth, Esq. comments	AMM	1.5
12-09-10	Review and revise Reier, Esq.'s Joint Motion to the BAP Stay Proceedings	AMM	0.2
12-09-10	Email to D. Emmett re: Motion to Compromise; email to Reier, Esq. re: Motion to Compromise	AMM	0.1
12-09-10	(No Charge) Review email from D. Emmett re: comments re: Settlement Agreement and Motion to Compromise with CNE; revise Motion per comments	AMM	0.1
12-09-10	Review and revision of first draft of Motion to Approve Settlement with CNE	PJH	0.8
12-09-10	Drafted letter to Franklin County Registry of Deeds - Land Court forwarding Discharge of Mortgage for recording re: Huntington		

Re: Chapter 11 Representation
PJH 3079-004

Re: Litigation
I.D. 3079-011- PJH

Date	Description of Services	Atty	Hours
	Bank	MJC	0.2
12-10-10	Revise Motion to Compromise with CNE per Tetler, Esq.'s comments; review email from Reier, Esq.	AMM	0.1
12-10-10	Review and confirmed UCC Termination Statements required by settlement with Huntington Bank	GIR	0.3
12-10-10	(No Charge) Review of status of filing settlement package with CNE with Momnie, Esq. and Geberth, Esq.	PJH	0.2
12-10-10	(1/2 Billable Rate) Discuss CNE settlement package with Hendel, Esq. and Geberth, Esq.	AMM	0.2
12-10-10	(1/2 Billable Rate) Review of CNE issue with Momnie, Esq. and Hendel, Esq.	HEG	0.2
12-13-10	Draft Settlement Agreement with CNE	AMM	1.5
12-13-10	(No Charge) Conference with Hendel, Esq. re: Settlement Agreement	AMM	0.5
12-13-10	Discussion of changes in Settlement Agreement with Momnie, Esq. re: CNE	PJH	0.5
12-13-10	Revise Settlement Agreement after discussion with Hendel, Esq.	AMM	0.5
12-13-10	Email to clients re: Settlement Agreement; email to Reier, Esq. and Tetler, Esq. re: same	AMM	0.2
12-13-10	Reviewed and revised settlement agreement	HEG	0.3
12-13-10	Review and amend settlement agreement with CNE	PJH	0.5
12-13-10	Telephone call to Tetler, Esq. re: Committee approval of CNE Settlement Agreement	PJH	0.3
12-14-10	Telephone call to Reier, Esq. re: CNE approval of Settlement Agreement	HEG	0.2
12-14-10	Reviewed and update case law on mitigation of damages re: CNE claim	HEG	0.5
12-15-10	(No Charge) Review email from D. Emmett re: CNE; write response email to D. Emmett	AMM	0.2
12-15-10	(1/2 Billable Rate) Telephone call with		

Erving Industries, Inc.

Re: Chapter 11 Representation
PJH 3079-004

Re: Litigation
I.D. 3079-011- PJH

Date	Description of Services	Atty	Hours
12-15-10	Geberth, Esq. re: review of CNE issues and plan for meeting with Tetler, Esq. (1/2 Billable Rate) Conference with Hendel, Esq. re: notice to retirees of pension plan termination; CNE settlement to be finalized before meeting with Creditors	PJH	0.5
12-16-10	Telephone call from Jennifer at Greenfield Registry of Deeds re: assignment and discharge of First American Mortgage	HEG	0.5
12-21-10	Review CNE changes to Settlement Agreement and Motion	GIR	0.2
12-21-10	(1/2 Billable Rate) Reviewed correspondence from Reier, Esq. re: revision to Motion and Settlement Agreement with CNE	AMM	0.3
12-21-10	(1/2 Billable Rate) Review of changes made by Reier, Esq. to Settlement Agreement in CNE; review with Geberth, Esq. of proposed changes to discuss with Reier, Esq.	HEG	0.5
12-21-10	(1/2 Billable Rate) Conference with Hendel, Esq. re: CNE Motion to Settle and amendments to Settlement Agreement	PJH	0.5
12-22-10	(No Charge) Review email from Reier, Esq and revise Settlement Agreement and Motion to Approve	HEG	0.5
12-22-10	Conference with Hendel, Esq. and Reier, Esq. re: settlement of CNE litigation	AMM	0.1
12-22-10	Negotiations with Reier, Esq. and Geberth, Esq. re: proposed settlement with CNE; review of changes to various segments; review of timetable for allowance and need for Tetler, Esq. and Committee approval	HEG	0.4
12-22-10	Telephone call from M. Housen re: review with Reier, Esq. and efforts to conclude settlement	PJH	0.4
12-22-10	Revision to CNE documents, settlement, and Motions to Approve to stay BAP decision	HEG	0.2
		HEG	0.5

Erving Industries, Inc.

Re: Chapter 11 Representation
PJH 3079-004

Re: Meetings of Creditors
I.D. 3079-012- PJH

Date	Description of Services	Atty	Hours
12-01-10	Teleconference with Geberth, Esq., D. Emmett, W. Ware, T. Newton, and M. Housen re: review of unresolved Creditor Committee issues, review of alternatives for Plan; review of CNE open issues	PJH	1.0
12-01-10	Telephone conference with Hendel, Esq., T. Newton, D. Emmett, W. Ware, and M. Housen re: conduct of negotiations with trade creditors; settlement with CNE/PBGC claim as impacting liquidation analysis	HEG	1.0
12-02-10	(1/2 Billable Rate) Telephone call with Hendel, Esq. to D. Emmett re: negotiations with Creditors Committee	HEG	0.6
12-02-10	(1/2 Billable Rate) Conference call with Geberth, Esq. and D. Emmett re: review of options to present to representatives of Creditors Committee on December 7	PJH	0.6
12-02-10	Draft outline of issues for meeting with Tetler, Esq. and J. Haggerty	PJH	0.3
12-02-10	(1/2 Billable Rate) Conference with Hendel, Esq. and Tetler, Esq. re: review of parameters of settlement with trade creditors and options for Plan	HEG	2.4
12-02-10	(1/2 Billable Rate) Informal meeting with Tetler, Esq. and Geberth, Esq. to review status of negotiations and discuss options for Plan that would be acceptable to Creditors Committee	PJH	2.4
12-06-10	(1/2 Billable Rate) Review of options for settlement with Creditors Committee with Geberth, Esq.; prepare for telephonic meeting with Erving reps	PJH	0.5
12-06-10	(1/2 Billable Rate) Conference with Hendel, Esq. re: preparation for meeting with Creditors Committee re: strategy for Creditor Committee negotiations	HEG	0.5

Re: Chapter 11 Representation
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Re: Meetings of Creditors
I.D. 3079-012- PJH

Date	Description of Services	Atty	Hours
12-06-10	(1/2 Billable Rate) Conference with D. Emmett, T. Newton, M. Housen, W. Ware, and Hendel, Esq. re: strategy for negotiations with Creditors Committee	HEG	0.7
12-06-10	(1/2 Billable Rate) Telephonic meeting re: game plan for meeting with Tetler, Esq. and J. Haggerty with D. Emmett, T. Newton, M. Housen, W. Ware, and Geberth, Esq.	PJH	0.7
12-07-10	Telephone call with Tetler, Esq. re: Creditor Committee issues	PJH	0.2
12-08-10	Telephone call to Tetler, Esq. re: request for Creditor Committee approval of proposed settlement with CNE	PJH	0.2
12-09-10	Reviewed projected Cap X expenses to be used to negotiate settlement with trade	HEG	0.2
12-09-10	Email to Tetler, Esq. re: review meeting with J. Haggerty and agenda for negotiations on Plan	PJH	0.3
12-10-10	Telephone call from D. Emmett re: meeting with Creditors Committee	HEG	0.3
12-10-10	Telephone call from M. Housen re: claims objections; Plan considerations; timing issues	HEG	0.4
12-10-10	Dictated letter to Tetler, Esq. re: Motion to Compromise CNE	HEG	0.2
12-10-10	Telephone call from Tetler, Esq. re: review of Motion to Compromise	HEG	0.2
12-11-10	(1/2 Billable Rate) with Hendel, Esq. re: counteroffer to proposals by Creditors Committee and alternatives to use of non-operating assets	HEG	1.0
12-11-10	(1/2 Billable Rate) Review with Geberth, Esq. of issues that will be cornerstone to agreement with Committee; review of questions concerning use of non operating assets to fund plan; review of Rosenstein,		

Re: Chapter 11 Representation
PJH 3079-004

Re: Meetings of Creditors
I.D. 3079-012- PJH

Date	Description of Services	Atty	Hours
	Esq. issues	PJH	1.0
12-14-10	Telephone conference with Hendel, Esq., D. Emmett, T. Newton, M. Housen, and W. Ware re: review of strategy with Committee; trade debts; Town of Erving; non operating assets; CNE; Settlement Agreement to negotiate with Committee	HEG	0.7
12-14-10	Review of key issues for meeting with Geberth, Esq., W. Ware, T. Newton, D. Emmett, and M. Housen re: Plan and Disclosure Statement; preparation for final negotiations with Tetler, Esq.; email to Tetler, Esq. to arrange for meeting	PJH	0.7
12-17-10	Conference with Hendel, Esq. re: meeting with Committee re: CNE settlement and other issues	HEG	0.4
12-21-10	(No Charge) Review with Tetler, Esq.'s office for preparation of follow up negotiations with J. Haggerty and Tetler, Esq. January 3rd and 4th	PJH	0.1
12-22-10	Telephone conversation with Tetler, Esq. re: review of several pending issues with Committee including CNE	PJH	0.5
12-23-10	(1/2 Billable Rate) Conference with Hendel, Esq. re: outline of agenda for Creditors Committee meeting	HEG	0.3
12-23-10	(1/2 Billable Rate) Plan strategy for Creditor Committee meeting with Geberth, Esq.; review of issues involving non operating assets and Joint Plan	PJH	0.3
12-23-10	Preparation for January 3rd meeting with Creditors Committee	PJH	0.3
12-28-10	Telephone call from D. Emmett re: review of shareholder issues and PBGC preparation for meeting at Tetler, Esq.'s	PJH	0.2
12-29-10	Review and update research re: equity		

Erving Industries, Inc.

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Re: Chapter 11 Representation
PJH 3079-004

Re: Meetings of Creditors
I.D. 3079-012- PJH

Date	Description of Services	Atty	Hours
	interest holder's rights; impact on Creditors Committee	HEG	0.6
12-30-10	Complete agenda for Monday meeting with Tetler, Esq. and J. Haggerty	PJH	0.5
12-30-10	(1/2 Billable Rate) Conference with Hendel, Esq. re: preparation for meeting with Creditors Committee counsel and advisors	HEG	1.3
12-30-10	(1/2 Billable Rate) Conference with Geberth, Esq. re: review of draft of Plan and Disclosure Statement; preparation for meeting with Tetler, Esq.	PJH	1.3
	Total Fees		----- \$ 6,155.00

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Erving Industries, Inc.

Re: Chapter 11 Representation
PJH 3079-004

Re: Plan and Disclosure Statement
I.D. 3079-013- PJH

Date	Description of Services	Atty	Hours
12-01-10	Revise Disclosure Statement re: Capital Expenditures and major improvements	AMM	0.3
12-01-10	Revise Disclosure Statement to include D. Emmett job description	AMM	0.2
12-01-10	Reviewed convenience class analysis	HEG	0.2
12-02-10	Telephone call from Weiss, Esq. and Shields, Esq. re: status of Plan	HEG	0.2
12-06-10	(No Charge) Telephone conversation with Tetler, Esq. re: postponement of meeting and plan for future meeting to discuss Plan	PJH	0.1
12-06-10	(No Charge) Telephone call from M. Housen re: game plan for dealing with CNE and Creditors Committee in light of recent developments	PJH	0.1
12-09-10	Email to Tetler, Esq. re: plan for meeting to reach final agreement on Plan	PJH	0.2
12-11-10	Email to D. Emmett and M. Housen re: several pending matters involving creditor approval of Plan	PJH	0.3
12-13-10	Review for Plan preparation; review of position on best interest and feasibility test	PJH	0.5
12-14-10	Revise letter to D. Emmett and M. Housen re: internal issues that require action before Plan is filed	PJH	0.7
12-15-10	Drafted Motion to Approve Disclosure Statement and to fix deadlines for voting; equity participation; objections and confirmations	HEG	1.5
12-15-10	Drafted Notice of Deadlines for voting for equity participation	HEG	1.2
12-15-10	Drafted Order on approval of Disclosure Statement approving notice to creditors, etc.	HEG	1.0
12-15-10	Reviewed 203 N. Lassalle case re: new value exception to absolute priority rule and		

Re: Chapter 11 Representation
PJH 3079-004

Re: Plan and Disclosure Statement
I.D. 3079-013- PJH

Date	Description of Services	Atty	Hours
	limiting equity bidding to current shareholders over rejecting class	HEG	1.5
12-16-10	Updated Disclosure Statement	HEG	1.0
12-16-10	Telephone call from D. Emmett re: CNE settlement agreement; retiree benefit and notice to retirees; Motion to restrict mailing of Disclosure Statement to retirees based on impaired class; letter to retirees; PBGC takeover of plans and problems getting answer from PBGC on service date which impacts payments to retirees, prospective retirees, and 401K contributions to current employees; Disclosure Statement issues on tax impact on Debtor regarding tax v. book accounting and COD issues	HEG	0.6
12-17-10	Reviewed and revised Motion, Notice, and Order approving Disclosure Statement, scheduling deadlines for voting, objections and bidding, and setting a hearing on confirmation	HEG	0.9
12-17-10	Drafting Motion to limit notice to members of unimpaired class	HEG	0.9
12-18-10	Drafted Findings of Fact and Rulings of Law pertaining to confirmation	HEG	1.6
12-18-10	Drafted notice to former employees as members of unimpaired class pertaining to access to Disclosure Statement	HEG	0.6
12-18-10	Reviewed rules on notice and hearing on confirmation of Disclosure Statement	HEG	0.4
12-20-10	Revision to Motion to Limit Notice to Unimpaired Class pursuant to Rule 3017(d)	HEG	0.4
12-20-10	Preparations for Disclosure Statement and confirmation hearings; review of rules and preparations of ballots and notices	HEG	2.1
12-20-10	Reviewed and revised Findings and Rulings	HEG	0.3
12-20-10	(No Charge) Reviewed and revised Motion to		

Re: Chapter 11 Representation
PJH 3079-004

Re: Plan and Disclosure Statement
I.D. 3079-013- PJH

Date	Description of Services	Atty	Hours
	Limit Notice to Unimpaired Class of Former Employees	HEG	0.4
12-21-10	Review and revised Motion to Approve Disclosure Statement, fixing deadline for voting, objections to bidding	HEG	0.3
12-21-10	Reviewed and revised Notice and Order of Confirmation on Hearing, voting objections, and bidding deadlines	HEG	0.4
12-21-10	Plan considerations in light of Substantive Consolidation of cases	HEG	0.4
12-22-10	Begin drafting Joint Plan of Reorganization	HEG	3.2
12-22-10	Return call to Seder, Esq. re: review of shareholder issues and other Plan considerations	PJH	0.3
12-23-10	Limited research re: shareholder equity issues related to Plan	AMM	0.2
12-23-10	Telephone call from Tamkin, Esq., and Hendel, Esq. re: employment agreements with key employees; structure of future equity interests	HEG	0.6
12-23-10	Detailed telephone conversation with Geberth, Esq. and Tamkin, Esq. re: review of options for issuance of new stock and cancellation of old close to confirmation of new Plan	PJH	0.6
12-23-10	Conference with Hendel, Esq. re: prepare for Creditor Committee meeting; review of equity structure for Plan	HEG	0.3
12-23-10	Discussion with Geberth, Esq. re: review of issues re: plan for presentation to Creditors Committee; review of equity structure for Plan	PJH	0.3
12-23-10	Reviewed D. Emmett employment agreement	HEG	0.4
12-27-10	Research re: shareholder interests post confirmation	AMM	1.1
12-27-10	Conference with Hendel, Esq. re: treatment		

Re: Chapter 11 Representation
PJH 3079-004

Re: Plan and Disclosure Statement
I.D. 3079-013- PJH

Date	Description of Services	Atty	Hours
	of equity interest in Plan	HEG	0.2
12-27-10	(No Charge) Review with Geberth, Esq. re: options for treatment of equity interests in Plan	PJH	0.2
12-27-10	Revision to Plan; convenience class of creditors	HEG	1.2
12-28-10	Drafted affidavit of D. Emmett concerning best interest test, feasibility, and disclosure issues	HEG	2.1
12-28-10	Reviewed ballots for acceptance and rejection of Plan	HEG	0.2
12-28-10	Revision to Disclosure Statement to reflect termination date of Plan as 4/25/10	HEG	0.3
12-28-10	Continue research on Shareholders equity interest	AMM	0.3
12-28-10	Review of agreement for appointment of Trustee and termination of defined benefit plans; notes to file	PJH	0.8
12-29-10	Continue research and draft memorandum re: Shareholder new equity; email to Tamkin, Esq. and Seder, Esq.	AMM	3.9
12-29-10	Reviewed memorandum on equity interest holders and standing to object to Plan	HEG	0.2
12-29-10	Review of memorandum by Momnie, Esq. on duty to minority shareholders and discussion of options	PJH	0.7
12-30-10	Reviewed and revised Findings and Rulings Motion limiting notice to unimpaired class; notice to former employees; Motion to Approve Disclosure Statement; fixing time to vote, object, and bid; Notice of Entry of Order on Approval of Disclosure Statement and establishing deadlines for voting objections; bidding and hearing on confirmation	HEG	1.6
12-30-10	Reviewed and revised proposed Plan	HEG	1.4

Erving Industries, Inc.

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Re: Chapter 11 Representation
PJH 3079-004

Re: Plan and Disclosure Statement
I.D. 3079-013- PJH

Date	Description of Services	Atty	Hours
12-30-10	Reviewed and revised affidavit for D. Emmett as to feasibility and best interests	HEG	0.4
12-30-10	Review of D. Emmett employment agreement and notes to file re: provisions	PJH	0.7
12-31-10	Review of proposed Findings of Fact and Rulings of Law regarding confirmation of Joint Plan	PJH	0.5
12-31-10	Review and revise proposed Plan for Reorganization	PJH	2.3
12-31-10	Review and revise proposed settlement of D. Emmett re: the best interest of creditors test; feasibility of disclosure in conjunction with Debtor's Joint Plan of Reorganization	PJH	0.7
12-31-10	Review and revise proposed Findings of Fact and Rulings of Law regarding confirmation of Joint Plan of Reorganization	PJH	0.5
	Total Fees		----- \$ 15,484.50

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Re: Chapter 11 Representation
PJH 3079-004

Re: Union Contracts
I.D. 3079-016- PJH

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Re: Chapter 11 Representation
PJH 3079-004

Re: PBGC
I.D. 3079-017- PJH

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Erving Industries, Inc.

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Re: Chapter 11 Representation
PJH 3079-004

Re: PBGC
I.D. 3079-017- PJH

Date	Description of Services	Atty	Hours
12-28-10	Reviewed correspondence from PBGC approving the termination of all three defined benefit plans	HEG	0.5
Total Fees		\$	192.50

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Erving Industries, Inc.

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Re: Chapter 11 Representation
PJH 3079-004

Re: Town of Erving
I.D. 3079-018- PJH

Date	Description of Services	Atty	Hours
12-06-10	Reviewed correspondence from Rosenstein, Esq. re: Town of Erving and waste water treatment plant	HEG	0.2
12-09-10	Review of Rosenstein, Esq. threats re: Town of Erving contract	PJH	0.2
12-10-10	Email to Geberth, Esq. re: options for dealing with Town of Erving and Rosenstein, Esq. correspondence	PJH	0.3
12-16-10	Reviewed update from M. Housen re: extension of revenue sharing with Town	HEG	0.2
12-23-10	Telephone call to Rosenstein, Esq. re: Town of Erving and extension of revenue sharing agreement	HEG	0.2
12-29-10	Reviewed and updated Town of Erving contract with Erving to operate waste water treatment plant	HEG	0.2
12-29-10	Telephone call with T. Newton dealing primarily with issues involving Town of Erving contract	PJH	0.5
	Total Fees	\$	743.00

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Re: Chapter 11 Representation
PJH 3079-004

Re: Sec. 366 - Utility and Service Contract Issues
I.D. 3079-020- PJH

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Re: Chapter 11 Representation
PJH 3079-004

Re: Appraisal Issues
I.D. 3079-021- PJH

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Re: Chapter 11 Representation
PJH 3079-004

Re: Reclamation and 20 Day Administrative Claims
I.D. 3079-022- PJH

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Re: Chapter 11 Representation
PJH 3079-004

Re: Environmental Issues
I.D. 3079-023- PJH

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Re: Chapter 11 Representation
PJH 3079-004

Re: Environmental Issues
I.D. 3079-023- PJH

Date	Description of Services	Atty	Hours
12-20-10	Reviewed notice of lodging proposed settlement with EPA and forwarded to client	HEG	0.3
	Total Fees	\$	115.50

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Re: Chapter 11 Representation
PJH 3079-004

Re: Expenses
I.D. 3079-025- PJH

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Re: Expenses
PJH 3079-025

Re: Expenses
I.D. 3079-025- PJH

Date	Disbursement Description	Amount
12-02-10	Photocopies; Copies of Operating Reports, Period 8,9,10 requested by Office of U.S. Trustee	43.65
12-08-10	Fee; Recording fee re: Discharge of Mortgage - Huntington National Bank; Franklin County Registry of Deeds	75.00
12-23-10	Photocopies and postage; Service of Initial Omnibus Objection to Certain Proofs of Claim	17.02
12-23-10	Pacer; View and printed numerous Proofs of Claim associated with Initial Omnibus Objection to Claims	13.68

	Total Disbursements	\$ 149.35

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