

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Akron Thermal, Limited Partnership for Authority to Issue Three (3) Promissory Long-Term Notes.	)	Case No. 09-414-HT-AIS
	)	
	)	
	)	
In the Matter of the Application of Akron Thermal, Limited Partnership for an Emergency Increase in its Rates and Charges for Steam and Hot Water Service.	)	Case No. 09-453-HT-AEM
	)	
	)	
	)	
In the Matter of the Application of Akron Thermal, Limited Partnership for Approval of Revised Tariffs.	)	Case No. 09-315-HT-ATA
	)	
	)	
	)	
In the Matter of the Application of Akron Thermal, Limited Partnership for Approval of an Arrangement with an Existing Customer.	)	Case No. 09-441-HT-AEC
	)	
	)	
	)	
In the Matter of the Application of Akron Thermal, Limited Partnership for Approval of a Modification to an Existing Arrangement.	)	Case No. 09-442-HC-AEC
	)	

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**MEMORANDUM CONTRA MOTION TO INTERVENE OF DAVID WEHRLE, IN HIS  
CAPACITY AS TRUSTEE OF THE CREDITORS' TRUST FOR AKRON THERMAL,  
LIMITED PARTNERSHIP**

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**July 13, 2009**

**Attorneys for the City of Akron**

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Akron Thermal, Limited Partnership for Authority to Issue Three (3) Promissory Long-Term Notes.	)	Case No. 09-414-HT-AIS
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In the Matter of the Application of Akron Thermal, Limited Partnership for Approval of a Modification to an Existing Arrangement.	)	Case No. 09-442-HC-AEC
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**MEMORANDUM CONTRA MOTION TO INTERVENE OF DAVID WEHRLE, IN HIS  
CAPACITY AS TRUSTEE OF THE CREDITORS' TRUST FOR AKRON THERMAL,  
LIMITED PARTNERSHIP**

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Earlier today, David Wehrle (hereinafter referred to as "Trustee"), served an untimely request to intervene in this proceeding. In the intervention request, the Trustee states that he is acting in his capacity as trustee of the creditors' trust for Akron Thermal Limited Partnership ("ATLP"). Based on ATLP's bankruptcy proceeding, ATLP is

responsible for compensating the Trustee and the bankruptcy court has approved compensation in excess of \$700,000<sup>1</sup> for the Trustee.

The Trustee states that the primary trust beneficiaries are the State of Ohio (a regulator of public utilities), Ohio Edison Company (a public utility) and the City of Akron ("Akron"). The Trustee claims that he could not have anticipated positions expressed in testimony prefiled by the Commission's Staff and that the untimely intervention request should be granted as a result. The Trustee asserts that he learned about the Staff testimony on July 8, 2009 and discussed the testimony the following day with ATLP prior to filing the intervention request on July 13, 2009. The Trustee claims that the trust's interest, which one might think is defined by the interests of the beneficiaries, is not represented by any existing party to the proceeding even though Akron is already participating in the proceeding.

The Trustee's intervention request is without merit and Akron urges the Commission to deny the motion.

The Trustee has not demonstrated good cause for granting an untimely intervention request. Had the Trustee spoken with the primary beneficiaries of the trust such as Akron rather than waiting to talk to ATLP, he might have understood the nature and significance of the Commission's jurisdiction over public utilities, the rates and charges utilities may collect and the securities they may issue with the Commission's

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<sup>1</sup> The Summary of Baker & Hostetler LLP's Fourth Fee Application submitted in the ATLP bankruptcy proceeding on April 16, 2009 is attached hereto. Paragraph 35 at page 12 of 16 of the Application states: Baker Hostetler has independently informed itself and the Committee regarding novel and challenging issues, such as coal gasification, environmental issues, tax issues and other **regulatory issues unique to Debtor's status as a public utility** and has taken positions, made recommendations, and offered creative approaches which have been instrumental in addressing these issues. (emphasis added).

approval.<sup>2</sup> The Trustee does not claim that he was unaware of ATLP's application for authority to issue securities, something he wrongly suggests is unnecessary. If he thought that securing the Commission's approval of the issuance of securities is not required as a matter of law, why didn't he intervene when ATLP filed its application for approval to issue securities? He does not explain why he did not intervene in response to ATLP's application for an emergency rate increase in which ATLP asserts that it will be effectively unable to implement its plan of reorganization absent a very large emergency rate increase.<sup>3</sup>

The fact that a party to a proceeding initiated by ATLP takes a position that is contrary to the relief requested by ATLP is not good cause for granting an untimely motion to intervene. If that were the rule, the Commission would likely find itself granting untimely motions to intervene in most cases.

The Trustee does not explain how his untimely intervention is warranted based on his responsibilities that arise under ATLP's plan of reorganization. Section 15.2 of ATLP's plan of reorganization approved by the bankruptcy court states:

**15.2. PUCO.** The PUCO will retain jurisdiction over any rate change to be requested by Debtor, and all other matters otherwise within the jurisdiction of the Public Utilities Commission of Ohio ("PUCO").

Also, ATLP's plan of reorganization states (in Section 10.2.b) that the trustee:

Shall take or refrain from taking any and all acts necessary or desirable to effectuate the purposes of the Trust, **provided that such action is not**

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<sup>2</sup> See quoted text in footnote number 1.

<sup>3</sup> At page 8 of his supporting memorandum, the Trustee states that the Staff's testimony prompted the Trustee to approach ATLP to discuss ATLP's obligation in the note payable to the Creditors' Trust. The Trustee goes on to say that the Trust has agreed to actions that may provide ATLP with up to \$100,000 available cash per year. But, ATLP's prefiled testimony (page 10 of Mr. Bees' testimony filed on July 2, 2009) indicates that ATLP's cash flow analysis does not consider the obligation to Creditor's Trust since it does not begin until 18 months from the effective date of the plan of reorganization. Indeed, ATLP's prefiled testimony states that it expects that its cash flow position will stabilize by the latter part of 2010 when the first payments on the two largest notes become due.

**inconsistent in any way with the Plan or Confirmation Order.**  
(emphasis added).

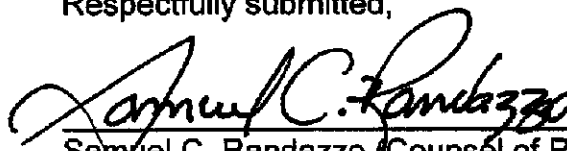
Based on ATLP's plan of reorganization, the Trustee is obligated to take no action which is inconsistent with the Plan of Reorganization which specifically states that the Commission shall retain jurisdiction over any rate change and all matters otherwise within the jurisdiction of the Commission.

The Trustee has not explained how his interests are different or distinct from the interests of Akron which he acknowledges is one of the primary beneficiaries of the Creditor's Trust. The statements made by the Trustee suggest that he views his interests to be aligned with ATLP and in this regard he has not explained why ATLP's participation is insufficient or inadequate.

For the foregoing reasons, Akron urges the Commission to deny the Trustee's motion to intervene. It is untimely for no good reason. It fails to explain the Trustee's interest in the proceeding or why the participation of other parties is insufficient or inadequate considering the Trustee's interest.

If Commission grants the Trustee's motion over the objections of Akron, Akron urges the Commission to require the Trustee to take the record as it currently stands and to specifically indicate that other parties, upon request, may seek a continuance in the procedural schedule to conduct discovery which was precluded by the Trustee's untimely intervention request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Samuel C. Randazzo", is written over a horizontal line.

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**Attorneys for City of Akron**

## CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing *Memorandum Contra* was served upon the following parties of record this 13<sup>th</sup> day of July 2009, via first class mail, postage prepaid.



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**ATTORNEY EXAMINER**

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re:	)	
	)	Case No. 07-51884
AKRON THERMAL, LIMITED	)	
PARTNERSHIP,	)	Chapter 11
	)	
Debtor.	)	Judge Marilyn Shea-Stonum

**SUMMARY OF FOURTH FEE APPLICATION FOR INTERIM ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD  
JULY 1, 2008 THROUGH AND INCLUDING FEBRUARY 20, 2009 AND FINAL  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE  
PERIOD JULY 6, 2007 THROUGH AND INCLUDING FEBRUARY 20, 2009, FILED BY  
BAKER & HOSTETLER LLP AS COUNSEL TO THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS OF AKRON THERMAL, LIMITED PARTNERSHIP**

**Name of Applicant: Baker & Hostetler LLP**

Authorized to provide Professional Services to:	Official Committee of Unsecured Creditors
Date of Retention:	August 2, 2007 (effective as of July 6, 2007)
Period for Which Interim Compensation and Reimbursement is Sought:	July 1, 2008 – February 20, 2009
Period for Which Final Compensation and Reimbursement is Sought:	July 6, 2007 – February 20, 2009
Amount of Interim Compensation for Services Sought as Actual, Reasonable and Necessary	\$ 246,080.00
Amount of Interim Expenses Sought as Actual, Reasonable and Necessary	\$ 2,813.78
Total Amount of Interim Fees and Expenses Sought to be Reimbursed as Actual, Reasonable and necessary	\$ 248,893.78
Amount of Final Compensation for Services Sought as Actual, Reasonable and Necessary	\$ 704,640.50
Amount of Final Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary	\$ 8,366.11
Total Amount of Final Fees and Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary	\$ 713,006.61

This is the fourth and final application for an allowance of compensation and reimbursement of expenses incurred pursuant to 11 U.S.C. §§ 330 and 331.

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re:	)	
	)	Case No. 07-51884
AKRON THERMAL, LIMITED	)	
PARTNERSHIP,	)	Chapter 11
	)	
Debtor.	)	Judge Marilyn Shea-Stonum

**FOURTH FEE APPLICATION FOR INTERIM ALLOWANCE OF COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FOR THE PERIOD  
JULY 1, 2008 THROUGH AND INCLUDING FEBRUARY 20, 2009 AND FINAL  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE  
PERIOD JULY 6, 2007 THROUGH AND INCLUDING FEBRUARY 20, 2009, FILED BY  
BAKER & HOSTETLER LLP AS COUNSEL TO THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS OF AKRON THERMAL, LIMITED PARTNERSHIP**

Baker & Hostetler LLP ("Baker Hostetler") as counsel to The Official Committee of Unsecured Creditors of Akron Thermal, Limited Partnership submits its Fourth and Final Application (the "Application") for Interim Allowance of Compensation and Reimbursement of Expenses for the period July 1, 2008 through and including February 20, 2009 (the "Final Interim Period") and Final Allowance of Compensation and Reimbursement of Expenses for the period July 6, 2007 through and including February 20, 2009 (the "Application Period") under 11 U.S.C. §§ 330 and 331. In support of this Application, Baker Hostetler states as follows:

**I. INTRODUCTION**

1. On June 18, 2007 (the "Petition Date"), the Debtor filed a voluntary petition for relief under the Bankruptcy Code.
2. The Debtor is operating its business as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed.

On June 28, 2007, the United States Trustee appointed The Official Committee of Unsecured Creditors (the "Committee").

3. On July 12, 2007, the Committee filed an Application for Appointment of Baker & Hostetler LLP as Counsel to Official Committee of Unsecured Creditors. On July 27, 2007, the Debtor filed an Objection to Application for Appointment of Baker & Hostetler LLP as Counsel to Official Committee of Unsecured Creditors. Baker Hostetler's retention was approved by an Agreed Order entered on August 2, 2007.

4. The Second Amended Plan of Reorganization for Akron Thermal, Limited Partnership Dated July 14, 2008 (as further amended, supplemented or otherwise modified and including exhibits thereto) was confirmed by an Opinion re: Confirmation of Modified Second Amended Plan of Reorganization dated January 26, 2009 [D.I. 567] and the Entry of Judgment entered January 26, 2009 [D.I. 568]. The Plan became effective on February 20, 2009.

5. Pursuant to the Confirmation Order, Baker Hostetler hereby submits this Final Application.

## **II. SUMMARY OF COMPENSATION AND EXPENSE REIMBURSEMENT REQUESTED**

6. Baker Hostetler files this fourth and final fee application seeking allowance for services performed and expenses incurred during the Final Interim Period from July 1, 2008 through February 20, 2009 and final Court approval for the Application Period from July 6, 2007 through and including February 20, 2009. The Application is subject to, *inter alia*, this Court's Order dated August 2, 2007 (the "Retention Order") [D.I. 127]. Baker Hostetler has received interim compensation pursuant to the Retention Order. A summary of the compensation and expense reimbursement requested and paid during the Final Interim Period is as follows:

Date of Monthly Statement	Period Covered	Requested Fees/Expenses	Fees/Expenses Paid
August 19, 2008	July 1, 2008 – July 31, 2008	Fees: \$62,735.00 Expenses: \$304.62	Fees: \$50,188.00 Expenses: \$304.62
September 17, 2008	August 1, 2008 – August 31, 2008	Fees: \$53,400.50 Expenses: \$2,073.72	Fees: \$42,720.40 Expenses: \$2,073.72
October 9, 2008	September 1, 2008 – September 30, 2008	Fees: \$67,224.50 Expenses: \$234.74	Fees: \$53,779.60 Expenses: \$234.74
November 19, 2008	October 1, 2008 – October 31, 2008	Fees: \$15,239.50 Expenses: \$13.36	Fees: \$12,191.60 Expenses: \$13.36
December 19, 2008	November 1, 2008 – November 30, 2008	Fees: \$7,801.00 Expenses: \$70.28	Fees: \$6,240.80 Expenses: \$70.28
January 14, 2009	December 1, 2008 – December 31, 2008	Fees: \$3,784.50 Expenses: \$9.29	Fees: \$3,027.60 Expenses: \$9.29
February 10, 2009	January 1, 2009 – January 31, 2009	Fees: \$9,193.50 Expenses: \$69.92	Fees: \$7,513.20 Expenses: \$69.92
March 11, 2009	February 1, 2009 – February 20, 2009	Fees: \$26,503.50 Expenses: \$37.85	Fees: \$21,202.80 Expenses: \$37.85

7. Baker Hostetler has received no promise of payment for professional services rendered in this case other than in accordance with the provisions of the Bankruptcy Code.

8. Baker Hostetler additionally requested interim compensation for the period July 6, 2007 through October 31, 2007 in its *First Fee Application for Interim Allowance of Compensation and Reimbursement of Expenses for the Period July 6, 2007 through and including October 31, 2007 filed by Baker & Hostetler LLP as Counsel to the Official Committee of Unsecured Creditors of Akron Thermal, Limited Partnership* (the “First Interim Fee Application”) [D.I. 226], as forth below.

Date of Monthly Statement	Period Covered	Requested Fees/Expenses	Fees/Expenses Paid
August 8, 2007	July 6, 2007 – July 31, 2007	Fees: \$58,733.50 Expenses: \$94.96	Fees: \$52,860.15 Expenses: \$94.96
September 10, 2007	August 1, 2007 – August 31, 2007	Fees: \$26,750.50 Expenses: \$478.41	Fees: \$24,075.45 Expenses: \$478.41
October 11, 2007	September 1, 2007 – September 30, 2007	Fees: \$53,710.50 Expenses: \$742.66	Fees: \$48,339.45 Expenses: \$742.66
November 8, 2007	October 1, 2007 – October 31, 2007	Fees: \$31,710.00 Expenses: \$509.81	Fees: \$28,539.00 Expenses: \$509.81

9. On December 19, 2007, this Court entered an order (the "Interim Order") [D.I. 255] approving all fees and all expenses. Pursuant to the Interim Order, the Court authorized the Debtors to distribute 50% of the holdbacks (representing 10% of the total amount requested) to Baker Hostetler.

10. Baker Hostetler additionally requested interim compensation for the period November 1, 2007 through February 29, 2008 in its *Second Fee Application for Interim Allowance of Compensation and Reimbursement of Expenses for the Period November 1, 2007 through and including February 29, 2008 filed by Baker & Hostetler LLP as Counsel to the Official Committee of Unsecured Creditors of Akron Thermal, Limited Partnership* (the "Second Interim Fee Application") [D.I. 372], as forth below.

Date of Monthly Statement	Period Covered	Requested Fees/Expenses	Fees/Expenses Paid
December 13, 2007	November 1, 2007 – November 30, 2007	Fees: \$27,934.50 Expenses: \$1,097.53	Fees: \$25,141.05 Expenses: \$1,097.53
January 22, 2008	December 1, 2007 – December 31, 2007	Fees: \$18,469.50 Expenses: \$209.08	Fees: \$16,622.55 Expenses: \$209.08
February 7, 2008	January 1, 2008 – January 31, 2008	Fees: \$83,453.50 Expenses: \$795.01	Fees: \$75,108.15 Expenses: \$795.01
March 11, 2008	February 1, 2008 – February 29, 2008	Fees: \$32,010.00 Expenses: \$28.68	Fees: \$28,809.00 Expenses: \$28.68

11. On June 23, 2008, this Court entered an order (the "Interim Order") [D.I. 442] approving all fees and all expenses. Pursuant to the Interim Order, the Court authorized the Debtors to distribute 50% of the holdbacks (representing 10% of the total amount requested) to Baker Hostetler.

12. Baker Hostetler additionally requested interim compensation for the period March 1, 2008 through June 30, 2008 in its *Third Fee Application for Interim Allowance of Compensation and Reimbursement of Expenses for the Period March 1, 2008 through and including June 30, 2008 filed by Baker & Hostetler LLP as Counsel to the Official Committee of*

*Unsecured Creditors of Akron Thermal, Limited Partnership* (the “Third Interim Fee Application”) [D.I. 484], as forth below.

<b>Date of Monthly Statement</b>	<b>Period Covered</b>	<b>Requested Fees/Expenses</b>	<b>Fees/Expenses Paid</b>
April 8, 2008	March 1, 2008 – March 31, 2008	Fees: \$44,109.50 Expenses: \$847.31	Fees: \$35,287.60 Expenses: \$847.31
May 14, 2008	April 1, 2008 – April 30, 2008	Fees: \$24,257.50 Expenses: \$181.82	Fees: \$19,406.00 Expenses: \$181.82
June 17, 2008	May 1, 2008 – May 31, 2008	Fees: \$18,794.50 Expenses: \$75.98	Fees: \$15,035.60 Expenses: \$75.98
July 8, 2008	June 1, 2008 – June 30, 2008	Fees: \$38,627.00 Expenses: \$491.08	Fees: \$30,901.60 Expenses: \$491.08

13. The Court has yet to enter an Order regarding the Third Interim Fee Application.

14. Each of the persons who performed services kept daily time records detailing the services performed and the time expended in connection therewith by category of service (the “Categories”) reflected in the Guidelines for Reviewing Applications For Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330 dated March 22, 1995, issued by the Office of the United States Trustee (the “Guidelines”).

15. Set forth in **Exhibit A-1** is a listing of the name and position of each Baker Hostetler professional, together with that person’s hourly billing rate, and the amount billed for each professional who rendered services during the Final Interim Period. Set forth in **Exhibit A-2** is a listing of the name and position of each Baker Hostetler professional, together with that person’s hourly billing rate, and the amount billed for each professional who rendered services during the Application Period. Set forth in **Exhibit B** is a chronological listing of services provided for each category for the Final Interim Period. Set forth in **Exhibit C-1** is a chart showing the actual and necessary expenses incurred in the rendition of actual and necessary services by Baker Hostetler during the Final Interim Period. Set forth in **Exhibit C-2** is a charge

showing the actual and necessary expenses incurred in the rendition of actual and necessary services by Baker Hostetler during the Application Period.

16. To the best of Baker Hostetler's knowledge, it has complied with the monthly reporting requirements.

### **III. SUMMARIES OF SERVICES RENDERED**

17. Baker Hostetler seeks the sum of \$246,080 for actual, reasonable and necessary legal services rendered on behalf of the Committee during the Final Interim Period and \$2,813.78 for reimbursement of actual, reasonable and necessary expenses incurred in connection with the rendition of such services. The fees sought reflect an aggregate of 633.8 hours of attorney and paraprofessional time spent and recorded in performing services for the Committee during the Interim Period, at a blended hourly rate of \$388.26 for both professionals and paraprofessionals.

18. The narrative summary set forth below describes the Categories under which material and substantial services were performed by Baker Hostetler during the Final Interim Period. A more detailed description of the services provided by Baker Hostetler appears on **Exhibit B**. As the narrative summary demonstrates, Baker Hostetler focused its efforts during the Final Interim Period on the following categories of service: Appeals, Case Administration; Executory Contracts and Leases; Fee/Employment Applications; and Plan and Disclosure Statement. Each of these Categories is summarized as follows:

19. **Appeals.** In connection with the City of Akron's appeal to the District Court of this Court's Order confirming the Debtor's Plan, Baker Hostetler reviewed both parties' pleadings, participated on status calls, researched issues in connection with the stay of the confirmation order, consulted with the Debtor, and drafted pleadings in opposition to City's motion for stay, which District Court relied on for the appropriate standard of review in its



decision to deny the stay. In part as a result of Baker Hostetler's contributions during the appeal process, the Debtor was able to cause the Plan Effective Date to occur.

20. **Case Administration.** The category of Case Administration includes the general legal support for the administration of the case, strategic planning, and the monitoring of the events and progress of the case necessary to assure that the estate and the creditors were protected.

21. During the Final Interim Period, we have classified 37.3 with a time value of \$8,313.50 as being devoted to Case Administration. The composite rate for this category is \$222.88 based on the hours for which we are requesting compensation.

22. During the Application Period, we have classified 143.4 hours with a time value of \$35,245 as being devoted to Case Administration. The composite rate for this category is \$245.78 based on the hours for which we are requesting compensation.

23. **Executory Contracts and Leases.** The majority of time in this category was spent reviewing pleadings and analyzing issues in connection with the Debtor's assumption and rejection of various contracts in connection with the Plan. Baker Hostetler's work in this category enabled the Committee to evaluate the effect of assumption or rejection, and to determine the economic impact of those decisions on the estate and unsecured creditors.

24. During the Final Interim Period, we have classified 20.3 hours with a time value of \$6,021 as being devoted to Executory Contracts and Leases. The composite rate for this category is \$296.60 based on the hours for which we are requesting compensation.

25. During the Application Period, we have classified 334.5 hours with a time value of \$117,127 as being devoted to Executory Contracts and Leases. The composite rate for this category is \$350.16 based on the hours for which we are requesting compensation.

26. **Fee/Employment Applications.** Time in this category includes time spent reviewing monthly statements and preparing monthly invoices in accordance with procedures established in the Retention Order. Baker Hostetler believes that its monthly review of the invoices contributed to the more efficient preparation of this quarterly fee application.

27. During the Final Interim Period, we have classified 20.3 hours with a time value of \$4,995.50 as being devoted to Fee/Employment Applications. The composite rate for this category is \$246.08 based on the hours for which we are requesting compensation.

28. During the Application Period, we have classified 102.8 hours with a time value of \$24,393 as being devoted to Fee/Employment Applications. The composite rate for this category is \$237.29 based on the hours for which we are requesting compensation.

29. **Plan and Disclosure Statement.** Baker Hostetler spent significant time reviewing and evaluating proposed terms for plans of reorganization and negotiating with the Debtor and major creditor constituencies. Baker Hostetler also spent time reviewing and discussing the analyses prepared by BMF Advisors, the Committee's financial advisor, in order to evaluate the Debtor's proposed plan terms and projections. Baker Hostetler has engaged in discussions and negotiations with key creditors, including the State of Ohio and the United States Environmental Protection Agency, which have resulted in agreements which permitted the Debtor to devise a plan which the Committee has supported. The committee also negotiated with counsel for Thermal Ventures II, L.P. to obtain the maximum possible benefit for unsecured creditors. Baker Hostetler offered the Debtor input and suggestions in effort to assist the Debtor in developing a plan which is feasible and will enable the reorganized Debtor to operate profitably post-confirmation while maximizing recoveries for unsecured creditors. Baker Hostetler also has had many lengthy discussions and intensive negotiations with counsel for the

City of Akron regarding potential terms for a competing plan of reorganization, in effort to maximize recoveries for unsecured creditors. When no competing plan materialized, Baker Hostetler focused its efforts on supporting the Debtor's Plan and Disclosure Statements, through pleadings and participation at the hearings, including the preparation of expert reports and testimony of the Committee's financial advisor in support of the Debtor's projections and feasibility analysis. As indicated in the Court's Opinion re: Confirmation of Modified Second Amended Plan of Reorganization, dated January 26, 2009 [Dkt. No. 567], Baker Hostetler's substantial efforts significantly contributed to confirmation of the Plan after lengthy, contentious litigation.

30. During the Final Interim Period, we have classified 464.8 hours with a time value of \$189,905.50 as being devoted to Plan and Disclosure Statement. The composite rate for this category is \$408.57 based on the hours for which we are requesting compensation.

31. During the Application Period, we have classified 727.3 hours with a time value of \$291,491 as being devoted to Plan and Disclosure Statement. The composite rate for this category is \$400.79 based on the hours for which we are requesting compensation.

32. Set forth below is a chart summarizing the time spent by Baker Hostetler on each of these Categories:

Category	Final Interim Period Fees	Application Period Fees
Appeals	\$ 22,047.00	23,656.50
Asset Analysis & Recovery	\$	22,052.50
Case Administration	\$ 8,313.50	35,245.00
Claims Administration and Objections	\$ 2,610.00	15,085.00
Creditors' Committee Communication	\$ 2,296.00	22,708.00
Creditors' Committee Meetings	\$ 972.00	13,050.50
Environmental Matters	\$ 1,173.00	31,932.00
Executory Contracts and Leases	\$ 6,021.00	117,127.00
Fee/Employment Applications	\$ 4,995.50	24,393.00
Fee/Employment Objections	\$ 994.50	3,324.50
Financing/Cash Collateral	\$ 2,615.00	71,479.50
Meetings of and Communications with Creditors	\$ 82.50	107.50
Non-Working Travel	\$ 2,273.50	5,606.00
Other Contested Matters	\$ 837.00	10,517.50
Plan and Disclosure Statement	\$ 189,905.50	291,491.00
Relief from Stay/Adequate Protection Proceedings	\$	260.00
Research	\$ 916.50	9,138.00
Tax Issues	\$ 27.50	82.50
Trustee/Examiner Matters	\$	7,384.50
<b>Total Fees For the Application Period</b>	<b>\$ 246,080.00</b>	<b>704,640.50</b>

#### IV. FACTORS TO BE CONSIDERED IN AWARDING ATTORNEYS' FEES

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

34. The Time and Labor Required. As a public utility, the Debtor's bankruptcy has presented and continues to present unique issues and challenges. The professional services rendered by Baker Hostetler on behalf of the Committee have required continuous expenditure of substantial time and effort, under time pressures that on a regular basis required the performance of services late into the evening and during weekends, often to the

exclusion of other clients. The services rendered required a high degree of professional competence and expertise to be administered with skill and dispatch.

35. **The Novelty and Difficulty of Questions.** Effective advocacy and a creative approach have been and will continue to be crucial to clarify and resolve new and often challenging issues raised in these cases. Baker Hostetler has independently informed itself and the Committee regarding novel and challenging issues, such as coal gasification, environmental issues, tax issues and other regulatory issues unique to Debtor's status as a public utility and has taken positions, made recommendations, and offered creative approaches which have been instrumental in addressing these issues.

36. **The Skill Requisite to Perform the Legal Services Properly.** The firm's recognized expertise in the area of corporate reorganization, its ability to draw from highly experienced professionals in other areas of its practice, and its creative approach to the resolution of issues have and will contribute to the maximization of distributions to creditors.

37. **The Customary Fee.** The fees sought herein are based upon the firm's normal hourly rates for services of this kind. Baker Hostetler respectfully submits that the fees sought are not unusual given the magnitude and complexity of this case and the time expended in attending to the representation of the Committee. The fees requested are commensurate with fees Baker Hostetler has been awarded in other cases, as well as with fees charged by other attorneys of comparable experience.

38. **Whether the Fee is Fixed or Contingent.** Pursuant to Sections 330 and 331 of the Bankruptcy Code, all fees sought by professionals employed under Section 327 of the Code are contingent pending final approval by this Court, and are subject to adjustment dependent upon the services rendered and the results obtained.

39. **Time Limitations Imposed by Client or Other Circumstances.** The firm has been required to address certain issues arising in this case in a compressed and urgent time-frame. As a result, Baker Hostetler attorneys have had to perform services under significant time constraints requiring attorneys assigned to these cases to work evenings and weekends.

40. **The Amount Involved and Results Obtained.** As described in detail above, Baker Hostetler has been an active participant in this chapter 11 case, and has provided constructive assistance to resolving numerous points of contention between the Debtors and its major creditors. Baker Hostetler believes its efforts will enhance recoveries and assist the efficient administration of this case.

#### **V. ALLOWANCE OF COMPENSATION**

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

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

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

42. With respect to the level of compensation, section 330(a)(1) of the Bankruptcy Code provides, in pertinent part, that the Court may award to a professional person "reasonable compensation for actual, necessary services rendered...." Section 330(a)(3)(A), in turn, provides:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the

value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

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

43. Throughout this case, Baker Hostetler has carefully coordinated its efforts with other professionals, including, without limitation, by voluntarily exchanging fee information with the Debtor's counsel on a semi-weekly basis in effort to carefully monitor fees. The work involved, and thus the time expended, was carefully assigned in light of the experience and expertise required for a particular task. As shown by this Application and supporting documents, the firm spent its time economically and without unnecessary duplication.

44. Baker Hostetler incurred actual and necessary out-of-pocket expenses in connection with rendering professional services to the Committee in the sums indicated on Exhibits C-1 and C-2, for which Baker Hostetler respectfully requests full reimbursement. The disbursements and expenses have been incurred in accordance with the firm's normal practice of

charging clients for expenses clearly related to and required by particular matters. Baker Hostetler has endeavored to minimize these expenses to the fullest extent possible.

45. Baker Hostetler's billing rates do not include charges for photocopying, telephone and telecopier toll charges, computerized research, travel expenses, "working meals," secretarial overtime, postage, and certain other office services, since the needs of each client for such services differ. Instead, Baker Hostetler charges each client only for the services actually used in performing services for that client. In these proceedings, Baker Hostetler charges \$.20 per page for internal duplicating and actual phone charge for outgoing facsimile transfers. The firm does not charge for incoming facsimile transfers. The expenses incurred by Baker Hostetler are in compliance with the Guidelines.

46. No agreement or understanding exists between Baker Hostetler and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with these cases.

47. No prior application has been made in this or in any other Court for the relief requested herein for the Final Interim Period.

WHEREFORE, Baker Hostetler respectfully requests that this Court enter an Order:

1. approving the allowance for interim compensation of professional services rendered to the Committee from July 1, 2008 through and including February 20, 2009, in the sum of \$246,080;
2. approving the reimbursement of interim out-of-pocket expenses incurred in connection with the rendering of such professional services from July 1, 2008 through and including February 20, 2009, in the sum of \$2,813.78;



3. approving the allowance for final compensation of professional services rendered to the Committee from July 6, 2007 through and including February 20, 2009, in the sum of \$704,640.50;

4. approving the reimbursement of final out-of-pocket expenses incurred in connection with the rendering of such professional services from July 6, 2007 through and including February 20, 2009, in the sum of \$8,366.11;

5. authorizing and directing ATLP to pay compensation to Baker Hostetler in the amount of **\$107,650.90**, representing the total amounts for professional services rendered and disbursements incurred by Baker Hostetler during the period July 6, 2007 through and including February 20, 2009, *less* amounts that have been paid by the Debtors as of the date of this Application; and

6. granting such other and further relief as this Court may deem just and proper.

Dated: April 16, 2009

Respectfully submitted,

/s/ Joseph F. Hutchinson, Jr.

Joseph F. Hutchinson, Jr. (0018210)

Kelly S. Burgan (0073649)

BAKER & HOSTETLER LLP

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Email: [jhutchinson@bakerlaw.com](mailto:jhutchinson@bakerlaw.com)

*Counsel for The Official Committee of Unsecured Creditors*

# **EXHIBIT A-1**

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**FEE SUMMARY  
JULY 1, 2008 - NOVEMBER 30, 2008**

<u>Timekeeper Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Total Hours</u>	<u>Total Fees</u>
J Hutchinson	Partner	540.00	233.9	126,306.00
K Burgan	Associate	275.00	279.6	76,890.00
S Maxwell	Paralegal	145.00	22.1	3,204.50
			535.6 \$	206,400.50

**FEE SUMMARY  
DECEMBER 1, 2008 - DECEMBER 31, 2008**

<u>Timekeeper Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Total Hours</u>	<u>Total Fees</u>
J Hutchinson	Partner	540.00	2.9	1,566.00
K Burgan	Associate	310.00	5.8	1,798.00
S Maxwell	Paralegal	145.00	2.9	420.50
			11.6 \$	3,784.50

**FEE SUMMARY  
JANUARY 1, 2009 - FEBRUARY 20, 2009**

<u>Timekeeper Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Total Hours</u>	<u>Total Fees</u>
J Hutchinson	Partner	560.00	37.9	21,224.00
K Burgan	Associate	340.00	38.5	13,090.00
S Maxwell	Paralegal	155.00	10.2	1,581.00
			86.6 \$	35,895.00
Total (July 1, 2008 - February 20, 2009)			633.80 \$	<u>246,080.00</u>

## **EXHIBIT A-2**

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**FEE SUMMARY  
JULY 6, 2007 - DECEMBER 31, 2007**

<u>Timekeeper Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Total Hours</u>	<u>Total Fees</u>
J Hutchinson	Partner	525.00	214.3	112,507.50
J Baddeley	Partner	460.00	4.5	2,070.00
J Perdion	Partner	290.00	3.4	986.00
K Burgan	Associate	250.00	381.5	95,375.00
E Goodman	Associate	245.00	0.8	196.00
S Maxwell	Paralegal	140.00	44.1	6,174.00
			<b>648.6 \$</b>	<b>217,308.50</b>

**FEE SUMMARY  
JANUARY 1, 2008 - NOVEMBER 31, 2008**

<u>Timekeeper Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Total Hours</u>	<u>Total Fees</u>
E Ptaszek	Partner	610.00	0.50	305.00
J Hutchinson	Partner	540.00	477.6	257,904.00
J Perdion	Partner	305.00	1.4	427.00
K Burgan	Associate	275.00	656.7	180,592.50
E Goodman	Associate	260.00	0.5	130.00
S Maxwell	Paralegal	145.00	57.2	8,294.00
			<b>1,193.9 \$</b>	<b>447,652.50</b>

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**FEE SUMMARY  
DECEMBER 1, 2008 - DECEMBER 31, 2008**

<u>Timekeeper Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Total Hours</u>	<u>Total Fees</u>
J Hutchinson	Partner	540.00	2.9	1,566.00
K Burgan	Associate	310.00	5.8	1,798.00
S Maxwell	Paralegal	145.00	2.9	420.50
			11.6 \$	3,784.50

**FEE SUMMARY  
JANUARY 1, 2009 - FEBRUARY 20, 2009**

<u>Timekeeper Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Total Hours</u>	<u>Total Fees</u>
J Hutchinson	Partner	560.00	37.9	21,224.00
K Burgan	Associate	340.00	38.5	13,090.00
S Maxwell	Paralegal	155.00	10.2	1,581.00
			86.6 \$	35,895.00
Total (July 6, 2007 - February 20, 2009)			1,940.70 \$	<u>704,640.50</u>

## **EXHIBIT B**

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**  
**TASK CODE SUMMARY**  
**JULY 1, 2008 - FEBRUARY 20, 2009**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B02	Appeals	50.7	22,047.00
B10	Case Administration	37.3	8,313.50
B11	Claims Administration and Objections	5.7	2,610.00
B13	Creditors' Committee Communication	5.3	2,296.00
B14	Creditors' Committee Meetings	1.8	972.00
B17	Environmental Matters	4.1	1,173.00
B18	Executory Contracts and Leases	20.3	6,021.00
B19	Fee/Employment Applications	20.3	4,995.50
B20	Fee/Employment Objections	3.9	994.50
B21	Financing/Cash Collateral	6.7	2,615.00
B25	Meetings of and Communications with Creditors (non Committee)	0.3	82.50
B27	Non-Working Travel	7.4	2,273.50
B28	Other Contested Matters (excluding Assumption/Rejection)	2.7	837.00
B29	Plan and Disclosure Statement (including Business Plan)	464.8	189,905.50
B33	Research	2.4	916.50
B38	Tax Issues	0.1	27.50
	<b>Total Fees</b>	<b>633.8</b>	<b>246,080.00</b>



**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**  
**TASK CODE SUMMARY**  
**JULY 1, 2008 - JULY 31, 2008**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	2.6	429.00
B13	Creditors' Committee Communication	0.6	165.00
B14	Creditors' Committee Meetings	1.8	972.00
B18	Executory Contracts and Leases	2.8	770.00
B19	Fee/Employment Applications	5.8	1,244.00
B21	Financing/Cash Collateral	1.0	275.00
B25	Meetings of and Communications with Creditors (non Committee)	0.3	82.50
B27	Non-Working Travel	1.8	495.00
B29	Plan and Disclosure Statement (including Business Plan)	157.8	58,302.50
	Total Fees	174.5	62,735.00

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

Date	Name	Rate	Hours	Amount
7/3/08	Sarah A Maxwell	145.00	0.20	29.00
Circulate pleadings and correspondence to internal team members.				
7/7/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
7/10/08	Sarah A Maxwell	145.00	0.20	29.00
Circulate pleadings and correspondence to internal team members.				
7/11/08	Sarah A Maxwell	145.00	0.50	72.50
Index pleadings and correspondence and prepare same for storage.				
7/14/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
7/17/08	Kelly S Burgan	275.00	0.10	27.50
Review email from Mr. T. Skidmore summarizing issues for July 21, 2008 hearing.				
7/18/08	Kelly S Burgan	275.00	0.30	82.50
Review Debtor's operating report for June, 2008 and recently filed pleadings.				
7/21/08	Sarah A Maxwell	145.00	0.30	43.50
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.2).				
7/25/08	Sarah A Maxwell	145.00	0.30	43.50
Circulate pleadings and correspondence to internal team members (.2); update electronic service list (.1).				

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7/28/08 Sarah A Maxwell 145.00 0.20 29.00

Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).

7/31/08 Sarah A Maxwell 145.00 0.10 14.50

Circulate pleadings and correspondence to internal team members.

**Case Administration (B10)** 2.60 429.00

7/10/08 Kelly S Burgan 275.00 0.20 55.00

Draft email to Committee regarding case status and pending issues.

7/15/08 Kelly S Burgan 275.00 0.20 55.00

Correspondence with Committee to schedule meeting.

7/16/08 Kelly S Burgan 275.00 0.20 55.00

Follow-up with Messrs. Wehrle and Heiser regarding July 17, 2008 Committee meeting.

**Creditors' Committee Communication (B13)** .60 165.00

7/21/08 Joseph F Hutchinson, Jr 540.00 1.80 972.00

Prepare for conference call with Committee (.8); conference call with Committee (1.0).

**Creditors' Committee Meetings (B14)** 1.80 972.00

7/8/08 Kelly S Burgan 275.00 1.00 275.00

Review Debtor's Memorandum in Support of court's jurisdiction to consider sewer credit issue.

7/14/08 Kelly S Burgan 275.00 0.50 137.50

Review City's Motion to Reconsider Partial Order and related pleadings.

7/30/08 Kelly S Burgan 275.00 0.90 247.50

Review correspondence from Mr. Swetnam, including attached case law, regarding conclusion of hearing on sewer credit issue (.3); participate on conference call regarding status of pending adversary proceedings (.6).

7/31/08 Kelly S Burgan 275.00 0.40 110.00

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Review City's post-hearing brief regarding Concord Steam case.

**Executory Contracts & Leases (B18)**

2.80

770.00

7/2/08 Kelly S Burgan

275.00

1.20

330.00

Review and revise billing detail for June, 2008.

7/2/08 Sarah A Maxwell

145.00

1.00

145.00

Review and correct time entries for Monthly Fee Statement (.7); prepare Task Code Summary and forward to Ms. Burgan for review and comment (.3).

7/7/08 Kelly S Burgan

275.00

0.10

27.50

Follow-up with Mr. Swetnam regarding payment of fees.

7/8/08 Sarah A Maxwell

145.00

0.50

72.50

Prepare Baker & Hostetler's Monthly Fee Statement and forward to appropriate parties.

7/8/08 Sarah A Maxwell

145.00

0.50

72.50

Prepare draft of Baker & Hostetler's Third Interim Fee Application and forward to Ms. Burgan for review and comment.

7/16/08 Sarah A Maxwell

145.00

0.50

72.50

Review and correct time entries for Monthly Fee Statement.

7/19/08 Kelly S Burgan

275.00

1.50

412.50

Draft Baker & Hostetler's Third Interim Fee Application.

7/29/08 Kelly S Burgan

275.00

0.30

82.50

Review correspondence from estate professionals regarding bi-weekly fees.

7/30/08 Sarah A Maxwell

145.00

0.20

29.00

Review and correct time entries for Monthly Fee Statement.

**Fee/Employment Applications (B19)**

5.80

1,244.00

7/10/08 Kelly S Burgan

275.00

0.40

110.00

Review correspondence from Messrs. Wehrle and Fensterstock and attached financial information.

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7/30/08 Kelly S Burgan 275.00 0.60 165.00

Review provisions of cash collateral Orders and discuss with Mr. Hutchinson issues in connection with debtor's use of cash collateral.

**Financing/Cash collateral (B21)** 1.00 275.00

7/2/08 Kelly S Burgan 275.00 0.10 27.50

Receive call from Akron Schools regarding service copies of pleadings.

7/9/08 Kelly S Burgan 275.00 0.20 55.00

Review and respond to email from Ms. Porter of Akron City Schools regarding service copy of pleading.

**Meetings of & Communications with Creditors (non-committee (B25))** .30 82.50

7/14/08 Kelly S Burgan 275.00 0.90 247.50

Travel to and from Cleveland, Ohio to Akron, Ohio (charged at one-half the actual travel time of 1.8).

7/21/08 Kelly S Burgan 275.00 0.90 247.50

Travel to and from Cleveland, Ohio to Akron, Ohio (charged at one-half the actual travel time of 1.8).

**Non-Working Travel (B27)** 1.80 495.00

7/1/08 Kelly S Burgan 275.00 0.70 192.50

Review and evaluate City of Akron's Objection to Disclosure Statement.

7/2/08 Kelly S Burgan 275.00 3.50 962.50

Review City of Akron's Objection to Disclosure Statement (.6); draft analysis of Disclosure Statement Objection and issues for follow-up (2.7); follow-up with Mr. Wehrle regarding Disclosure Statement follow-up issues (.2).

7/3/08 Kelly S Burgan 275.00 4.10 1,127.50

Review and analyze Plan issues for discussion with Debtor and draft summary of same (3.8); correspondence with Messrs. Wehrle and Hutchinson regarding Plan issues (.3).

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7/7/08 Kelly S Burgan	275.00	3.00	825.00
Work on Plan issues (2.4); email and discussion with Mr. Wehrle regarding Disclosure Statement and Plan issues (.6).			
7/7/08 Joseph F Hutchinson, Jr	540.00	0.90	486.00
Conference with Ms. Burgan regarding Objection to Plan and Disclosure Statement (.3); review and respond to e-mails from Mr. Wehrle regarding same (.3); work on potential alternative Plan (.3).			
7/8/08 Kelly S Burgan	275.00	1.00	275.00
Review Mr. Wehrle's comments and analysis in response to City's Objection to Disclosure Statement (.6); evaluate language proposed by Mr. Fensterstock to resolve and clarify issues in connection with EBITDA-based payments to Committee under Plan (.2); review and respond to email from Mr. B. Skidmore regarding Plan issues (.2).			
7/8/08 Joseph F Hutchinson, Jr	540.00	0.30	162.00
Review e-mails (.1); telephone call from Mr. B. Skidmore regarding Plan issues (.2).			
7/9/08 Kelly S Burgan	275.00	3.90	1,072.50
Discuss Plan issues with Mr. B. Skidmore (.7); draft analysis of tax consequences of Debtor's Plan for discussion with Mr. Ptaszek (3.2).			
7/9/08 Joseph F Hutchinson, Jr	540.00	2.50	1,350.00
Conference with Ms. Burgan regarding Plan terms (.3); review documents and status in preparation for Disclosure Statement hearing (1.2); telephone conference with Mr. B. Skidmore (.4); review tax issues for debtors (.6).			
7/10/08 Kelly S Burgan	275.00	4.30	1,182.50
Work on Plan and Disclosure Statement issues (1.0); conference with Mr. Swetnam to discuss and resolve Disclosure Statement issues (.5); review correspondence from Mr. Skidmore regarding Plan terms (.2); conferences with Messrs. Skidmore and Hutchinson regarding Plan issues (.4); draft email to Mr. Swetnam to follow-up regarding Plan issues (.2); follow-up research regarding Plan issues (2.0-).			
7/10/08 Joseph F Hutchinson, Jr	540.00	3.40	1,836.00
E-mail to and from Mr. B. Skidmore regarding Plan claims (.3); conference with Mr. Swetnam regarding Disclosure Statement hearing (.3); e-mails to Mr. Skidmore regarding potential Plan issues (.5); conference with Mr. Swetnam regarding Disclosure Statement and Plan (.4); work on Plan issues and resolution of Objections to same (1.2); conference with Ms. Burgan regarding Disclosure Statement hearing (.2); conference with Mr. B. Skidmore regarding additional Plan			

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issue (.2); conference with Mr. Swetnam regarding Plan and Disclosure Statement hearing (.3).

7/11/08 Kelly S Burgan	275.00	7.60	2,090.00
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Follow-up research regarding Plan issues and discuss same with Mr. Hutchinson (2.3); review correspondence from Mr. Swetnam regarding Plan issues (.2); review correspondence from Mr. Wehrle regarding Plan issues (.2); review recent pleadings, including Court's Notice with respect to matters scheduled for July 14, 2008 hearing and Debtor's Response to Objections to Disclosure Statement (1.5); conferences with Mr. Hutchinson, Mr. Wehrle and Mr. Swetnam regarding Disclosure Statement issues (1.4); prepare for July 14, 2008 hearing on Motion to Approve Disclosure Statement (2.0).

7/11/08 Joseph F Hutchinson, Jr	540.00	0.30	162.00
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Telephone conference with Mr. B. Skidmore regarding City of Akron's Plan proposal.

7/11/08 Joseph F Hutchinson, Jr	540.00	4.70	2,538.00
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Conference with Ms. Burgan and work on Plan (.5); e-mails regarding Plan to and from Mr. Swetnam (.5); conference with Mr. Wehrle regarding Plan and Disclosure Statement issues (.6); conference with Mr. Swetnam regarding Plan and Disclosure Statement hearing and issues (.5); review documents, pleadings and Orders and conferences with Ms. Burgan in preparation for Disclosure Statement hearing and potential Plan and revisions to Plan and Disclosure Statement language (2.6).

7/12/08 Joseph F Hutchinson, Jr	540.00	3.20	1,728.00
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Conference with Mr. Wehrle regarding Disclosure Statement and Plan (.2); review Amended Disclosure Statement and outline issues for amending Debtor's Plan prior to confirmation (2.8); telephone call to Mr. Swetnam (.2).

7/14/08 Kelly S Burgan	275.00	2.60	715.00
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Attendance in-chambers conference regarding Disclosure Statement.

7/14/08 Joseph F Hutchinson, Jr	540.00	3.40	1,836.00
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Prepare for hearing on Disclosure Statement (.7); confer with counsel prior to and after hearing (.9); attend hearing in chambers on Disclosure Statement (1.6); conference with Mr. Hardy regarding his retention by City regarding Plan to be prepared by City (.2).

7/15/08 Kelly S Burgan	275.00	6.10	1,677.50
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Meet with Mr. Hutchinson and City's bankruptcy counsel, Messrs. Hardy and Salerno regarding Plan issues (2.5); follow-up conference with Messrs. Wehrle, Hutchinson, Hardy and Salerno regarding Plan issues (1.5); review and respond to email from Mr. Swetnam regarding Plan issues (.1); research Plan issues (2.0).

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7/15/08 Joseph F Hutchinson, Jr 540.00 5.60 3,024.00

Prepare for meeting with Mr. Hardy and Mr. Salerno (.8); meeting with Mr. Salerno and Mr. Hardy and Ms. Burgan (2.7); conference call with Mr. Wehrle regarding City proposal (.6); conference call with Mr. Wehrle and Mr. Hardy (1.2); conference with Ms. Burgan and e-mails regarding meeting and City's proposal Plan (.3).

7/16/08 Kelly S Burgan 275.00 4.10 1,127.50

Conference call with counsel for Debtor and City regarding Disclosure Statement issues (.3); follow-up call from Mr. Swetnam regarding Disclosure Statement issues (.1); conferences with Messrs. Hutchinson and Merklin regarding Plan issues (.7); conference with Mr. Hardy regarding Plan issues (.4); continue research regarding Plan issues (2.6).

7/16/08 Joseph F Hutchinson, Jr 540.00 2.60 1,404.00

Work on proposed term sheet for City Plan of Reorganization (1.0); conference with Mr. Hardy (.7); conference with Mr. Merklin regarding potential proposal from City of Akron (.3); conference with Ms. Burgan regarding same and preparation for conference with Creditors' Committee (.4); additional review of documents in preparation for conference call with Committee (.2).

7/17/08 Kelly S Burgan 275.00 6.60 1,815.00

Conference call with Messrs. Swetnam and Skidmore regarding Disclosure Statement issues (1.0); Committee conference call regarding case status and Plan issues (1.0); continue research regarding Plan issues (1.5); correspondence with Mr. Swetnam regarding injunction language for Plan (.1); begin draft Committee letter in support of Plan (.6); review City of Akron's Amended Objection to Disclosure Statement (.1); conference call with Court regarding Disclosure Statement hearing (.5); review and prepare initial comments to City's draft Plan of Reorganization (1.8).

7/17/08 Joseph F Hutchinson, Jr 540.00 1.00 540.00

Conference with Mr. Hardy regarding Plan (.2); status conference with court (.4); additional conference with Mr. Hardy (.3); conference with Ms. Burgan regarding City's Plan (.1).

7/18/08 Kelly S Burgan 275.00 8.20 2,255.00

Conference with Mr. Hutchinson regarding terms of City's draft proposed Plan (.5); conference with Mr. Hardy regarding initial concerns with proposed Plan (.9); forward City's draft Plan with correspondence to Committee (.2); continue review and revisions to City's draft Plan and revised proposed Plan (4.0); conference with Mr. Wehrle regarding issues comments to City's draft Plan (.2); follow-up with Mr. Wehrle regarding issues with City Plan (.3); correspondence with Committee members and counsel regarding City's proposed Plan (.6); draft summary of issues with City Plan for discussion with City and Committee (1.5)

7/18/08 Joseph F Hutchinson, Jr 540.00 4.60 2,484.00

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Receipt and review City's Plan draft (2.0); conference with Ms. Burgan regarding same (.2); conference with Mr. Hardy and Mr. Salerno regarding first draft of Plan (.4); receipt and review revised draft (1.1); conference with Ms. Burgan regarding same (.3); conference with Mr. Merklin regarding City's Plan (.3); additional conference with Ms. Burgan regarding hearing and scheduling of Committee conference call (.3).

7/19/08 Kelly S Burgan	275.00	0.60	165.00
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Prepare for hearing on Debtor's Disclosure Statement.

7/21/08 Kelly S Burgan	275.00	7.60	2,090.00
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Attendance at hearing on Debtor's Disclosure Statement.

7/21/08 Joseph F Hutchinson, Jr	540.00	3.00	1,620.00
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Telephone conference with Mr. Swetnam concerning Debtor Plan (.2); conference with Ms. Burgan regarding Disclosure Statement and City Plan (.3); telephone conference with Mr. Hardy regarding City Plan (.4); conferences with Ms. Burgan regarding drafting changes to City's Plan (.5); conferences with Mr. Hardy (.3); conference and e-mail Mr. Wehrle regarding City Plan vs. Debtor Plan (.5); work on Plan terms for City Plan (.3); conference with Ms. Burgan regarding hearing (.2); confidential e-mail to Committee (.3).

7/22/08 Kelly S Burgan	275.00	3.90	1,072.50
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Conference with Messrs. Hutchinson and Wehrle to review and discuss terms of city's proposed Joint Plan (3.7); correspondence with Mr. Salerno and Mr. Hardy regarding city's proposed Plan (.2).

7/22/08 Joseph F Hutchinson, Jr	540.00	4.90	2,646.00
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Conferences with Mr. Hardy and Mr. Salerno regarding City Plan (.3); conferences with Mr. Wehrle regarding City Plan (1.4); conference with Mr. Wehrle regarding Plan revisions and meet with Mr. Wehrle regarding Plan revisions for Debtor's Plan and regarding City Plan (2.9); conference with Mr. Swetnam (.3).

7/23/08 Kelly S Burgan	275.00	9.00	2,475.00
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Analysis of City's Objection based on lease indemnification provision and draft statement of Committee regarding same (1.7); draft revisions to City's proposed Joint Plan or Reorganization and circulate to Mr. Hardy (6.8); correspondence with Messrs. Merklin, Wehrle and Hutchinson regarding terms of City's proposed joint Plan (.2); review correspondence and updated claims analysis from Mr. Wehrle (.3).

7/23/08 Sarah A Maxwell	145.00	0.50	72.50
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Prepare Response to First Amended Objection of City of Akron to Proposed First Amended Disclosure Statement for electronic filing with court and distribution.

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7/23/08 Joseph F Hutchinson, Jr 540.00 1.20 648.00

Work on City Plan and revisions to Plan.

7/24/08 Kelly S Burgan 275.00 8.30 2,282.50

Evaluate Committee's position regarding City's Motion to Modify Partial Opinion and correspond with Mr. Swetnam regarding same (.5); review recently filed pleadings, including Debtor's Response to City's First Amended Objection to Disclosure Statement, City's Second Amended Objection to Disclosure Statement, and Debtor's Response to City's Motion to Modify Partial Opinion (2.0); discussions with Messrs. Hutchinson, Hardy and Salerno regarding terms of City's proposed Joint Plan (1.8); work on and revise City's proposed Joint Plan (3.8); correspondence with Mr. Swetnam regarding proposed indemnification language for Disclosure Statement (.2).

7/24/08 Joseph F Hutchinson, Jr 540.00 3.80 2,052.00

Work on City Plan revisions and Creditors' Trust revisions for City Plan (2.5); conference with Mr. Hardy and Mr. Salerno (.6); additional work on Plan (.5); e-mail Mr. Swetnam (.2).

7/25/08 Kelly S Burgan 275.00 7.30 2,007.50

Work on Plan issues and discuss same with Mr. Hutchinson (4.8); draft Trust Agreement in connection with City's proposed Joint Plan (2.5).

7/25/08 Joseph F Hutchinson, Jr 540.00 5.90 3,186.00

Work on Trust for City Plan and review Disclosure Statement draft from City (1.6); conference with Ms. Burgan regarding same and work with Ms. Burgan on revisions to City Plan, Trust and Disclosure Statement (.4); additional work on Disclosure Statement and Trust (1.2); conference with Mr. Hardy and Mr. Wehrle regarding revisions to City Plan and means of resolving impasse regarding unilateral withdrawal demand by City (.5); conference with Mr. Merklin regarding status of Plan (.2); additional conference with Ms. Weber (.2); conferences with Ms. Weber and Mr. Merklin regarding status of Plan (.2); attend status conference with court and other parties (1.6).

7/28/08 Kelly S Burgan 275.00 4.30 1,182.50

Review City of Akron proposed Disclosure Statement (2.9) review email from Mr. Reidy regarding revised Indemnification language for Disclosure Statement (.1); review Committee correspondence regarding Debtor's Plan (.2); conference with Mr. Hutchinson regarding Plan issues (.6); conference with Mr. Merklin regarding Debtor's Plan (.2); draft letter for circulation to holders of claims in voting classes on behalf of Committee in support of Debtor's Plan (.3).

7/28/08 Joseph F Hutchinson, Jr 540.00 2.70 1,458.00

Telephone conference with Mr. Swetnam (.2); telephone call from Mr. Wehrle regarding City Plan and Debtor's Plan (.2); conference with Mr. Hardy regarding City's Plan (.3); conference with Mr. Wehrle regarding provisions of City's Plan (.1); email regarding status of negotiations with City to Committee members (.9); conference with Ms. Burgan regarding letter to creditors with Plan and

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work on letter (.5); conference with Mr. Merklin regarding City's Plan (.2); additional telephone conference with Mr. Hardy, counsel for the City regarding City's Plan (.2); conference and email with Mr. Swetnam (.1).

7/29/08 Kelly S Burgan	275.00	1.00	275.00
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Draft Committee letter in support of Debtor's Plan.

7/29/08 Joseph F Hutchinson, Jr	540.00	0.20	108.00
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Letter to creditors (.3); conference with Ms. Webber regarding same (.2).

7/30/08 Kelly S Burgan	275.00	1.40	385.00
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Receive call from creditor Instruction Materials regarding solicitation materials (.2); review Debtor's solicitation materials (.2); circulate draft letter regarding Committee's support of Plan with correspondence to Committee members (.2); follow-up correspondence with Committee regarding draft letter in support of Debtor's Plan (.5); revise and re-circulate letter to Committee (.2); forward Committee letter in support of Plan with correspondence to Mr. Swetnam (.1).

7/30/08 Joseph F Hutchinson, Jr	540.00	1.20	648.00
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Additional conferences with Ms. Burgan regarding Committee (.3); additional revision to letter after discussions with Committee (.5); review emails regarding letter and emails to Mr. Worley (.4).

7/31/08 Kelly S Burgan	275.00	1.70	467.50
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Correspondence with Committee members regarding Debtor's Plan (1.3); conference call with Committee (.4).

7/31/08 Joseph F Hutchinson, Jr	540.00	1.10	594.00
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Conferences with Committee members Mr. Worley and Ms. Burgan regarding support of debtor's Plan and letter to send to all Plan recipients (1.1).

Plan & Disclosure Statement (including Business Plan) (B29)	157.80	58,302.50
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Total	174.50	62,735.00
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**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**  
**TASK CODE SUMMARY**  
**AUGUST 1, 2008 - AUGUST 31, 2008**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	8.9	2,018.50
B11	Claims Administration and Objections	3.5	1,731.50
B13	Creditors' Committee Communication	2.1	948.50
B17	Environmental Matters	3.1	852.50
B18	Executory Contracts and Leases	4.8	1,361.00
B19	Fee/Employment Applications	4.5	966.50
B20	Fee/Employment Objections	0.6	165.00
B27	Non-Working Travel	0.9	247.50
B29	Plan and Disclosure Statement (including Business Plan)	110.5	45,109.50
	Total Fees	138.9	53,400.50

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

Date	Name	Rate	Hours	Amount
8/1/08	Sarah A Maxwell	145.00	0.40	58.00
Index pleadings and correspondence and prepare same for storage.				
8/4/08	Kelly S Burgan	275.00	0.20	55.00
Review recently filed pleadings.				
8/4/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
8/6/08	Sarah A Maxwell	145.00	0.50	72.50
Index pleadings and correspondence and prepare same for storage.				
8/7/08	Kelly S Burgan	275.00	0.10	27.50
Receive telephone call from Mr. Wehrle regarding case status.				
8/8/08	Sarah A Maxwell	145.00	0.20	29.00
Circulate pleadings and correspondence to internal team members.				
8/11/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
8/12/08	Kelly S Burgan	275.00	1.00	275.00
Review recently filed pleadings.				
8/13/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain recently filed pleadings.				
8/14/08	Sarah A Maxwell	145.00	0.20	29.00

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Circulate pleadings and correspondence to internal team members.

8/18/08 Sarah A Maxwell	145.00	0.20	29.00
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Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).

8/20/08 Kelly S Burgan	275.00	0.30	82.50
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Review Debtor's Monthly Operating Report for July, 2008.

8/20/08 Sarah A Maxwell	145.00	0.10	14.50
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Update electronic service list.

8/21/08 Sarah A Maxwell	145.00	0.20	29.00
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Circulate pleadings and correspondence to internal team members.

8/22/08 Kelly S Burgan	275.00	3.20	880.00
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Review recently filed pleadings (2.0); participate on pre-hearing status conference (1.2).

8/25/08 Sarah A Maxwell	145.00	0.20	29.00
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Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).

8/26/08 Kelly S Burgan	275.00	0.80	220.00
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Review recently filed pleadings.

8/26/08 Sarah A Maxwell	145.00	0.20	29.00
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Circulate pleadings and correspondence to internal team members.

8/28/08 Sarah A Maxwell	145.00	0.30	43.50
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Index pleadings and correspondence and prepare same for storage.

8/29/08 Sarah A Maxwell	145.00	0.20	29.00
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Access and obtain recently filed pleadings and forward to internal team.

<b>Case Administration (B10)</b>	<u>8.90</u>	<u>2,018.50</u>
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8/12/08 Joseph F Hutchinson, Jr	540.00	0.60	324.00
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Review and work on Objection by Debtor to City's claims 50 through 53.

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8/13/08 Kelly S Burgan 275.00 0.30 82.50

Receive telephone call from Ms. Bennett regarding claim of Bennett Tree Service and follow-up with Mr. Swetnam regarding same.

8/13/08 Sarah A Maxwell 145.00 0.20 29.00

Access and obtain numerous proofs of claim and forward to Ms. Burgan per her request.

8/20/08 Joseph F Hutchinson, Jr 540.00 1.10 594.00

Telephone conference with Mr. Bickett regarding US EPA claims (.5); telephone conference with Mr. Swetnam regarding confirmation and EPA claims (.2); review Brief of Ohio Edison (.1); conference with Mr. Merklin (.2); conference with Mr. Bickett (.1).

8/27/08 Joseph F Hutchinson, Jr 540.00 0.50 270.00

Conference with Ms. Lazich regarding University of Akron claims (.4); conference with Mr. Merklin regarding SUMA (.1).

8/28/08 Joseph F Hutchinson, Jr 540.00 0.80 432.00

E-mails regarding EPA to and from Mr. Swetnam (.2); receipt and review EPA language from Mr. Swetnam for EPA settlement order (.2); revise same (.2); review and revise EPA order (.2).

**Claims Administration & Objections (B11)** 3.50 1,731.50

8/26/08 Kelly S Burgan 275.00 0.70 192.50

Draft email to Committee regarding status of confirmation proceedings.

8/28/08 Joseph F Hutchinson, Jr 540.00 1.40 756.00

Memorandum to Committee regarding status of confirmation hearing.

**Creditors' Committee Communication (B13)** 2.10 948.50

8/22/08 Kelly S Burgan 275.00 1.80 495.00

Conference call with Mr. Swetnam and Mr. Bickett regarding potential resolution of US EPA penalty claim (.3); discussions with Mr. Swetnam and Committee members regarding potential resolution of US EPA's penalty claims (1.5).

8/27/08 Kelly S Burgan 275.00 0.60 165.00

Review and revise proposed language of Agreed Order resolving EPA penalty claims.

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8/28/08 Kelly S Burgan 275.00 0.40 110.00

Review and revise proposed agreed order resolving EPA penalty claims and discuss same with Mr. Swetnam.

8/29/08 Kelly S Burgan 275.00 0.30 82.50

Review correspondence from Mr. Swetnam with proposed Agreed Order resolving EPA penalty claims and provide comments to Mr. Swetnam regarding same.

Environmental Matters (B17) 3.10 852.50

8/5/08 Joseph F Hutchinson, Jr 540.00 0.40 216.00

Review issues regarding rejection of executory contracts.

8/13/08 Kelly S Burgan 275.00 0.50 137.50

Review City of Akron's Motion to Reconsider Partial Opinion (.4); review letter from City to Debtor requesting supplemental discovery (.1).

8/19/08 Kelly S Burgan 275.00 1.50 412.50

Draft Objection to City of Akron's Motion to Reduce Time to Respond to Discovery Requests.

8/20/08 Kelly S Burgan 275.00 0.30 82.50

Review correspondence between Mr. Skidmore and counsel for TVII regarding City's subpoena and Motion to Expedite Discovery from TVII.

8/20/08 Sarah A Maxwell 145.00 0.50 72.50

Prepare Objection to Motion of City of Akron for Expedited Discovery for electronic filing with court and distribution.

8/21/08 Kelly S Burgan 275.00 1.80 440.00

Review expert report of Sasco Hill Advisors (.9); review email from Mr. Swetnam, including attached report of City's expert, Mr. Robert Turner (.7).

Executory Contracts & Leases (B18) 4.80 1,361.00

8/4/08 Sarah A Maxwell 145.00 0.50 72.50

Review and correct time entries for Monthly Fee Statement (.2); prepare Task Code Summary and forward to Ms. Burgan for review and comment (.3).

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8/11/08 Kelly S Burgan	275.00	1.00	275.00
Draft Baker & Hostetler's Third Interim Fee Application.			
8/12/08 Joseph F Hutchinson, Jr	540.00	0.40	216.00
Work on Baker & Hostetler's Fee Application.			
8/13/08 Sarah A Maxwell	145.00	1.00	145.00
Revise Baker & Hostetler's Third Interim Fee Application (.3); prepare Baker & Hostetler's Third Interim Fee Application and BMF Advisors LLC's Third Interim Fee Application for electronic filing with court and distribution (.7).			
8/13/08 Sarah A Maxwell	145.00	0.30	43.50
Prepare fee/expense summary for all professionals and forward to Mr. Hutchinson per his request.			
8/19/08 Sarah A Maxwell	145.00	0.50	72.50
Prepare Baker & Hostetler's Monthly Fee Statement and forward to appropriate parties.			
8/25/08 Sarah A Maxwell	145.00	0.60	87.00
Review and correct time entries for Monthly Fee Statement.			
8/28/08 Kelly S Burgan	275.00	0.20	55.00
Exchange emails with Mr. Swetnam regarding bi-weekly fee estimates.			
<b>Fee/Employment Applications (B19)</b>	<u>4.50</u>		<u>968.50</u>
8/14/08 Kelly S Burgan	275.00	0.60	165.00
Review Schottenstein, Zox & Dunn's Third Interim Fee Application.			
<b>Fee/Employment Objections (B20)</b>	<u>.60</u>		<u>165.00</u>
8/25/08 Kelly S Burgan	275.00	0.90	247.50
Travel to and from Akron, Ohio for confirmation hearing (billed at one-half actual time of 1.8 hours).			
<b>Non-Working Travel (B27)</b>	<u>.90</u>		<u>247.50</u>

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8/4/08 Joseph F Hutchinson, Jr 540.00 0.40 216.00

Review issues for confirmation and potential cram down.

8/5/08 Kelly S Burgan 275.00 0.90 247.50

Review Debtor's Schedules and return telephone call to Mr. Sanders regarding Plan voting materials (.3); review and compare Schedule G to list of contracts assumed pursuant to Plan and draft email to Mr. Swetnam regarding same (.6)

8/6/08 Joseph F Hutchinson, Jr 540.00 0.30 162.00

Conference with Ms. Burgan regarding Objection to Plan by City of Akron.

8/7/08 Kelly S Burgan 275.00 0.10 27.50

Review Plan deadlines and discuss same with Mr. Hutchinson.

8/7/08 Joseph F Hutchinson, Jr 540.00 0.20 108.00

Email regarding Brief.

8/8/08 Joseph F Hutchinson, Jr 540.00 0.90 486.00

Conference with Mr. Merklin regarding Plan Issues (.3); conference with Ms. Burgan regarding voting (.2); review status issues regarding potential cram down (.4).

8/11/08 Joseph F Hutchinson, Jr 540.00 0.40 216.00

Conference with Mr. Swetnam.

8/12/08 Kelly S Burgan 275.00 2.70 742.50

Analysis of City's and other creditors' claims, voting issues and confirmation issues and discuss same with Mr. Hutchinson (2.3); conference with Mr. Swetnam regarding confirmation issues (.2); review facsimile from creditor regarding voting and forward same with correspondence to Mr. Swetnam (.2)

8/12/08 Joseph F Hutchinson, Jr 540.00 2.30 1,242.00

Work on Plan issues.

8/13/08 Joseph F Hutchinson, Jr 540.00 2.30 1,242.00

Receipt and review City's Motion to Modify (.5); conference with Mr. Swetnam regarding same and Plan (.4); e-mail Mr. Swetnam and Mr. Wehrle regarding budget confirmation issues (.4); conference with Mr. Wehrle regarding potential testimony (.4); review issues regarding confirmation and potential testimony by Mr. Wehrle (.6).

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8/14/08 Joseph F Hutchinson, Jr 540.00 0.40 216.00

Conference with Mr. Swetnam.

8/15/08 Kelly S Burgan 275.00 3.10 852.50

Prepare analysis of pending issues and forward same with correspondence to Mr. Hutchinson (2.2); review and evaluate Objection of City of Akron to Confirmation of Plan and City's Motion for Expedited Supplemental Discovery and Reduction of Time to Respond (.8); review e-mails from Mr. B. Skidmore regarding pretrial conference (.1).

8/18/08 Kelly S Burgan 275.00 8.00 2,200.00

Analyze confirmation issues and grounds for City of Akron's Objection to Confirmation (1.5); research issues in connection with Plan confirmation and discuss same with Mr. Hutchinson (3.8); participate on pre-trial conference and post-conference discussions with counsel for Debtor and City (1.1); participate on conference with counsel for Debtor and City regarding issues for continued pre-trial conference (.5); participate on continued pre-trial conference call (.4); conference call with Mr. Bickett regarding treatment of EPA's unliquidated penalty claims under Plan (.7).

8/18/08 Joseph F Hutchinson, Jr 540.00 6.40 3,456.00

Meeting with Ms. Burgan regarding preparation of Response to Objection of City (.5); begin review of City's Objection (.6); conference with Mr. Swetnam (.4); status conference with Court regarding Plan confirmation hearing (.7); additional conference with Mr. Swetnam regarding Plan confirmation (.4); conference with Mr. Bickett regarding Plan confirmation issues regarding EPA and potential resolution of issues (.8); telephone call to Mr. Swetnam regarding Plan confirmation (.2); meeting with Ms. Burgan regarding additional work in preparation for objecting to potential EPA Plan Objection and City's Objection (.3); work on Plan Objections (2.5).

8/19/08 Kelly S Burgan 275.00 4.30 1,182.50

Work on confirmation issues and review emails from Mr. Wehrle regarding same (1.8); review recent pleadings, including City of Akron's pleadings related to discovery in connection with confirmation and Debtor's Objection to Claim of Summit County (.7); work on Committee Response to City's Objection to Confirmation (1.0); draft Motion to Strike City's Objection to Confirmation (.8).

8/19/08 Joseph F Hutchinson, Jr 540.00 4.50 2,430.00

Telephone conference with Mr. Swetnam regarding preparation for Plan confirmation hearings (.6); telephone conference with Mr. Merklin regarding position of Ohio Edison voting against Plan (.4); telephone conference with Mr. Wehrle regarding financial information for confirmation hearing (.3); work on Response to Objection filed by City (2.0); receipt and review discovery request (.4); work on Motion to Strike (.5); work on Objection to Motion to Expedite (.3).

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8/20/08 Kelly S Burgan 275.00 6.20 1,705.00

Review correspondence from Mr. Swetnam regarding City's Plan Objections (.1); work on Plan issues and discuss with Mr. Hutchinson Committee's Response to City's Objection to Confirmation (1.5); review Objection of Ohio Edison to Plan Confirmation and discuss same with Mr. Hutchinson (.3); review email from Mr. Wehrle regarding valuation (.1); draft Response to City's Objection to Confirmation of Plan (2.8); revise Response to City's Objection to Confirmation pursuant to Mr. Hutchinson's comments (1.3); return telephone call to Mr. Johnston, counsel for creditor, regarding voting (.1).

8/20/08 Joseph F Hutchinson, Jr 540.00 2.20 1,188.00

Conference with Mr. Wehrle regarding valuation of company for confirmation hearing (.6); review Confidentiality Agreement with City and other e-mails and documents regarding discovery (.2); prepare for hearing on confirmation of Plan (1.2); e-mail from Mr. Swetnam and e-mail from Mr. Skidmore (.2).

8/21/08 Kelly S Burgan 275.00 9.50 2,612.50

Follow-up research regarding grounds in support of Reply to City's Objection to Plan Confirmation and revise Reply (3.5); review Objection of US EPA to Confirmation of Debtor's Plan (.4); research grounds raised in US EPA's Objection and draft Response thereto (5.6); follow-up telephone call from Mr. Johnston, counsel for Seneca Steel, regarding Plan terms (.2).

8/21/08 Joseph F Hutchinson, Jr 540.00 6.50 3,510.00

Receipt and review Objection from US EPA (.6); conference with Mr. Swetnam regarding confirmation (.6); work on Brief in Response to City of Akron's Objection to Confirmation (2.4); receipt and review Mr. Robert Turner's Report (.9); begin review of Sasco Hill Advisor's Report (.6) begin work on Brief in Response to US EPA Objection (1.1); e-mail Mr. Swetnam regarding response to Objection of US EPA (.1); conference with Mr. Bickett (.2).

8/22/08 Sarah A Maxwell 145.00 0.50 72.50

Prepare Response to Objection of the United States, on behalf of the United States Environmental Protection Agency, to the Second Amended Plan of Reorganization for electronic filing with court and distribution.

8/22/08 Joseph F Hutchinson, Jr 540.00 3.10 1,674.00

Review documents, pleadings and cases in preparation for confirmation hearing (2.8); telephone conferences with Ms. Burgan regarding confirmation hearing (.3).

8/24/08 Kelly S Burgan 275.00 4.00 1,100.00

Review Summa Objection, certification of balloting and voting results, and Debtor's Memorandum in Support of Confirmation (.4); conferences with Messrs. Swetnam and Hutchinson regarding confirmation issues (1.3); work on confirmation issues and prepare for confirmation hearing (1.8);

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conference with Mr. Wehrle regarding confirmation issues (.5).

8/25/08 Kelly S Burgan	275.00	10.00	2,750.00
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Attend confirmation hearing (9.3); post-hearing discussions with Mr. Swetnam regarding confirmation issues (.7).

8/25/08 Joseph F Hutchinson, Jr	540.00	9.10	4,914.00
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Prepare for and attend first day of confirmation hearing, including post-hearing conferences with counsel.

8/26/08 Joseph F Hutchinson, Jr	540.00	8.90	4,806.00
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Prepare for and attend second day of confirmation hearing, including post-hearing conferences with counsel.

8/27/08 Kelly S Burgan	275.00	3.20	880.00
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Work on confirmation issues and discuss same with Mr. Hutchinson.

8/27/08 Joseph F Hutchinson, Jr	540.00	3.80	2,052.00
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Meeting with Ms. Burgan regarding additional evidence, research, brief and expert testimony (2.1); telephone conference with Mr. Swetnam (.3); telephone conference with Mr. Wehrle regarding expert testimony (.3); work on testimony/expert and redirect issues (.9); e-mail from Mr. Wehrle and Mr. Swetnam (.2).

8/28/08 Kelly S Burgan	275.00	2.00	550.00
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Work on confirmation issues and discuss same with Mr. Wehrle.

8/28/08 Joseph F Hutchinson, Jr	540.00	2.60	1,404.00
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Conference with Mr. Wehrle regarding confirmation hearing and expert witness testimony (.7); review Mr. Turner's Expert Report and documents (.5); telephone conference with Mr. Swetnam regarding confirmation hearing matters (.6); prepare for hearing (.8).

8/29/08 Kelly S Burgan	275.00	0.20	55.00
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Discuss with Mr. Hutchinson confirmation issues.

8/29/08 Joseph F Hutchinson, Jr	540.00	1.50	810.00
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Review and revise EPA order, setting objection of EPA to Plan (.4) (.2); conference with Mr. Wehrle (.3); conference with Ms. Burgan to prepare for hearing (.3); additional conference with Mr. Wehrle and e-mail Mr. Wehrle (.3).

Plan & Disclosure Statement (including Business Plan) (B29)	110.50	45,109.50
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Committee of Unsecured Creditors of Akron Thermal, Limited  
Partnership

Invoice Date: 09/17/2008  
Invoice Number: 1136554  
Matter Number: 091163.000001  
Page 12

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Total

138.90

53,400.50

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**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**  
**TASK CODE SUMMARY**  
**SEPTEMBER 1, 2008 - SEPTEMBER 30, 2008**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	6.7	1,543.50
B11	Claims Administration and Objections	0.7	192.50
B17	Environmental Matters	0.3	82.50
B18	Executory Contracts and Leases	3.8	1,045.00
B19	Fee/Employment Applications	1.0	145.00
B20	Fee/Employment Objections	1.3	357.50
B21	Financing/Cash Collateral	0.6	165.00
B27	Non-Working Travel	2.9	797.50
B29	Plan and Disclosure Statement (including Business Plan)	146.9	62,896.00
	Total Fees	164.2	67,224.50

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

Date	Name	Rate	Hours	Amount
9/2/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
9/3/08	Kelly S Burgan	275.00	0.20	55.00
Review recently filed pleadings.				
9/8/08	Sarah A Maxwell	145.00	0.30	43.50
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.2).				
9/10/08	Sarah A Maxwell	145.00	0.20	29.00
Circulate pleadings and correspondence to internal team members.				
9/15/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
9/16/08	Sarah A Maxwell	145.00	0.60	87.00
Index pleadings and correspondence and prepare same for storage.				
9/18/08	Sarah A Maxwell	145.00	0.20	29.00
Circulate pleadings and correspondence to Internal team members.				
9/19/08	Kelly S Burgan	275.00	0.30	82.50
Review correspondence from counsel for Debtor and City of Akron regarding scheduling issues (.2); participate on scheduling call with Court (.1).				
9/22/08	Kelly S Burgan	275.00	0.40	110.00
Review Monthly Operating Report for August, 2008 (.3); review correspondence from Mr.				

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Stefancin regarding deadlines in pending adversaries (.1).

9/22/08 Sarah A Maxwell	145.00	0.20	29.00
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Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).

9/26/08 Sarah A Maxwell	145.00	0.20	29.00
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Circulate pleadings and correspondence to internal team members.

9/29/08 Kelly S Burgan	275.00	3.10	852.50
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Discuss with Mr. Swetnam comments to Debtor's draft Findings of Fact and Conclusions of Law (.6); review revised Joint Findings of Fact and Conclusions of Law of Debtor and Committee (1.0); review proposed Findings of Fact and Conclusions of Law filed by University of Akron and City of Akron (1.5).

9/29/08 Sarah A Maxwell	145.00	0.20	29.00
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Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).

9/30/08 Kelly S Burgan	275.00	0.40	110.00
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Review recently filed pleadings.

**Case Administration (B10)**

<u>6.70</u>	<u>1,543.50</u>
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9/6/08 Kelly S Burgan	275.00	0.20	55.00
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Correspondence with Mr. Swetnam regarding University of Akron claim.

9/15/08 Kelly S Burgan	275.00	0.40	110.00
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Review City of Akron's Response to Objection to Claims.

9/23/08 Kelly S Burgan	275.00	0.10	27.50
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Review Response of IRS to Debtor's Objection to Claim.

**Claims Administration & Objections (B11)**

<u>.70</u>	<u>192.50</u>
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9/17/08 Kelly S Burgan	275.00	0.30	82.50
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Review correspondence from Mr. Swetnam with attached EPA NOV for City of Akron.

**Environmental Matters (B17)**

<u>.30</u>	<u>82.50</u>
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9/6/08 Kelly S Burgan 275.00 2.60 715.00

Review and analyze expert reports of Mr. Leonard, Mr. Turner and Tri-State Roofing and draft correspondence to Mr. Hutchinson regarding same.

9/8/08 Kelly S Burgan 275.00 0.30 82.50

Review correspondence from Messrs. Hutchinson and Wehrle regarding analysis of Turner valuation.

9/16/08 Kelly S Burgan 275.00 0.60 165.00

Research federal rules regarding expert reports and draft summary of same to Mr. Hutchinson.

9/23/08 Kelly S Burgan 275.00 0.30 82.50

Review correspondence from Messrs. Swetnam and Bober regarding expert testimony.

**Executory Contracts & Leases (B18)** 3.80 1,045.00

9/3/08 Sarah A Maxwell 145.00 0.50 72.50

Work on Monthly Fee Statement (.2); prepare Task Code Summary and forward to Mr. Hutchinson for review and comment (.3).

9/17/08 Sarah A Maxwell 145.00 0.50 72.50

Prepare Baker & Hostetler's Monthly Fee Statement and forward to appropriate parties.

**Fee/Employment Applications (B19)** 1.00 145.00

9/3/08 Kelly S Burgan 275.00 1.30 357.50

Review Third Fee Application of Schottenstein, Zox & Dunn.

**Fee/Employment Objections (B20)** 1.30 357.50

9/11/08 Kelly S Burgan 275.00 0.60 165.00

Review correspondence and analyses prepared by Mr. Wehrle regarding financial projections.

**Financing/Cash collateral (B21)** .60 165.00

9/5/08 Kelly S Burgan 275.00 0.90 247.50

Travel to and from Akron, Ohio (charged at one-half the actual travel time of 1.8).

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9/11/08 Kelly S Burgan	275.00	0.30	82.50
Travel to Akron, Ohio (charged at one-half the actual travel time of .6).			
9/12/08 Kelly S Burgan	275.00	0.90	247.50
Travel to and from Akron, Ohio (charged at one-half the actual travel time of 1.8).			
9/18/08 Kelly S Burgan	275.00	0.80	220.00
Travel time to and from Akron, Ohio (charged at one-half the actual travel time of 1.6).			
<b>Non-Working Travel (B27)</b>		<u>2.90</u>	<u>797.50</u>
9/2/08 Kelly S Burgan	275.00	1.10	302.50
Conference with Mr. Wehrle regarding confirmation issues (.3); research issues relevant to resolution of confirmation issues (.7).			
9/4/08 Kelly S Burgan	275.00	6.80	1,870.00
Analysis of University of Akron's Objection to Confirmation and potential resolution thereof (.8) discussions with Ms. Lazich and Mr. Swetnam regarding University of Akron's Objection to Confirmation (.6); review Debtor's Response to University of Akron's Objection to Confirmation (.3); review email from Mr. Swetnam regarding Plan modification and draft TVII Promissory Note (.2); review expert reports and pleadings relevant to confirmation and prepare for September 5, 2008 confirmation hearing (4.9).			
9/5/08 Kelly S Burgan	275.00	8.30	2,282.50
Attend confirmation hearing.			
9/6/08 Kelly S Burgan	275.00	0.70	192.50
Conference with Mr. Hutchinson regarding confirmation issues (.2); draft email to Mr. Hutchinson regarding confirmation issues (.5).			
9/7/08 Joseph F Hutchinson, Jr	540.00	1.70	918.00
Prepare for confirmation hearing.			
9/8/08 Joseph F Hutchinson, Jr	540.00	8.90	4,806.00
Prepare for confirmation hearing (.4); attend hearing (8.5).			
9/9/08 Kelly S Burgan	275.00	0.70	192.50
Correspondence with Mr. Wehrle regarding confirmation issues.			

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9/9/08 Joseph F Hutchinson, Jr	540.00	9.60	5,184.00
Attend confirmation hearing (7.0); meeting with Mr. Bober (1.5); conference with Ms. Burgan (.3); meeting with Mr. Swetnam and Mr. Stefancin (.8).			
9/10/08 Kelly S Burgan	275.00	4.60	1,265.00
Review correspondence and attachments from Mr. Swetnam regarding franchise issues and University of Akron claim as relevant to confirmation (.6); work on testimony of BMF Advisors for confirmation hearing (.8); review and draft analysis of Asset Purchase Agreement, Lease, License Agreements and Franchise Ordinance as relevant to valuation analysis in preparation for testimony at confirmation hearing (3.2)			
9/10/08 Joseph F Hutchinson, Jr	540.00	7.70	4,158.00
Conference with Mr. Swetnam (.4); conference with Mr. Wehrle (.3); prepare for confirmation hearing and deposition (5.5); meeting with Mr. Swetnam (1.5).			
9/11/08 Kelly S Burgan	275.00	6.00	1,650.00
Continue analysis of franchise and license provisions relevant to valuation for purposes of confirmation (1.5); review Debtor's Modifications to Second Amended Plan (.2); meet with BMF Advisors in preparation for testimony at confirmation hearing (4.3)			
9/11/08 Joseph F Hutchinson, Jr	540.00	10.50	5,670.00
Attend confirmation hearing (8.); meeting with Mr. Wehrle and Mr. Bober (2.5).			
9/12/08 Kelly S Burgan	275.00	9.30	2,557.50
Attend continued confirmation hearing.			
9/12/08 Joseph F Hutchinson, Jr	540.00	8.50	4,590.00
Attend confirmation hearing.			
9/13/08 Joseph F Hutchinson, Jr	540.00	1.90	1,026.00
Prepare for direct testimony.			
9/15/08 Joseph F Hutchinson, Jr	540.00	10.20	5,508.00
Prepare for and attend hearing on confirmation (9.3); meeting with Mr. Bober (.9).			
9/16/08 Kelly S Burgan	275.00	4.20	1,155.00
Discuss with Mr. Hutchinson confirmation issues (.3); draft email to Committee regarding status of confirmation proceedings (.2); research issues in connection with appeal of confirmation Order, including stay and bond issues (3.7).			

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9/16/08 Joseph F Hutchinson, Jr	540.00	9.00	4,860.00
Prepare for and attend confirmation hearing.			
9/17/08 Kelly S Burgan	275.00	2.50	687.50
Continue research regarding stay of confirmation issue pending appeal.			
9/17/08 Joseph F Hutchinson, Jr	540.00	2.60	1,404.00
Prepare for redirect of Mr. Bober (1.5); e-mails regarding demand for indemnification (.3); prepare for potential cross examination of Mr. Turner (.8).			
9/18/08 Kelly S Burgan	275.00	3.10	852.50
Review City of Akron's Amended Objection to Confirmation (.2); attend part of confirmation hearing (1.5); draft proposed confirmation Order (1.4).			
9/18/08 Kelly S Burgan	275.00	1.60	440.00
Continue research of appeal issues.			
9/18/08 Joseph F Hutchinson, Jr	540.00	6.40	3,456.00
Prepare for hearing and cross examination of Mr. Bober (.7); attend hearing (4.3); conference with counsel after hearing (.8); e-mails to Mr. Wehrle and Mr. Bober (.4); conference with Ms. Burgan regarding preparation of confirmation Order (.2).			
9/19/08 Kelly S Burgan	275.00	0.10	27.50
Review letter from Mr. Swetnam regarding proposed Plan revisions.			
9/22/08 Kelly S Burgan	275.00	7.70	2,117.50
Draft proposed Confirmation Order and Notice of Bar Dates (7.6); review correspondence from Messrs. Swetnam and Hutchinson regarding University of Akron's Objection to Confirmation (.1).			
9/22/08 Joseph F Hutchinson, Jr	540.00	2.00	1,080.00
Attention to University of Akron matter (.6); conference with Mr. Wehrle (.1); review Plan revisions (.3); review proposed outline for Findings of Fact and Conclusions of Law (1.0).			
9/23/08 Kelly S Burgan	275.00	0.60	165.00
Discuss with Mr. Swetnam confirmation issues and Plan modifications.			
9/23/08 Kelly S Burgan	275.00	0.40	110.00
Review Debtor's Proposed Findings of Fact and Conclusions of Law regarding University of			

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Akron Objection.

9/23/08 Joseph F Hutchinson, Jr 540.00 1.50 810.00

Work on confirmation Order (.8); e-mail to Mr. Swetnam and Mr. Bober (.3); conference with Ms. Burgan regarding University of Akron settlement and Findings of Fact and Conclusion of Law (.4).

9/26/08 Kelly S Burgan 275.00 0.40 110.00

Review Debtor's Plan Modifications and correspond with Mr. Swetnam regarding same.

9/26/08 Joseph F Hutchinson, Jr 540.00 1.90 1,026.00

Review and revise Findings of Fact and Conclusions of Law.

9/27/08 Kelly S Burgan 275.00 3.50 962.50

Review and comment on Debtor's Proposed Findings of Fact and Conclusions of Law and discuss same with Mr. Hutchinson.

9/27/08 Joseph F Hutchinson, Jr 540.00 1.70 918.00

Additional review and revision to Findings of Fact and Conclusions of Law.

9/29/08 Joseph F Hutchinson, Jr 540.00 0.50 270.00

E-mail Mr. Swetnam (.1); conference with Ms. Burgan (.1); review Findings of Fact from City of Akron and begin work on exhibit admissions (.3).

9/30/08 Kelly S Burgan 275.00 0.40 110.00

Correspondence with Mr. Swetnam and Messrs. Skidmore regarding confirmation exhibits (.3); review Debtor's letter in response to City's demand for indemnification (.1).

9/30/08 Joseph F Hutchinson, Jr 540.00 0.30 162.00

E-mails to Mr. Swetnam regarding exhibits and oral argument.

**Plan & Disclosure Statement (including Business Plan)** 146.90 62,896.00  
(B29)

**Total** 164.20 67,224.50

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**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**  
**TASK CODE SUMMARY**  
**OCTOBER 1, 2008 - OCTOBER 31, 2008**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	4.6	1,084.50
B13	Creditors' Committee Communication	0.8	246.50
B18	Executory Contracts and Leases	1.8	495.00
B19	Fee/Employment Applications	2.1	594.00
B29	Plan and Disclosure Statement (including Business Plan)	26.9	12,379.50
B33	Research	1.5	412.50
B38	Tax Issues	0.1	27.50
	Total Fees	37.8	15,239.50

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

Date	Name	Rate	Hours	Amount
10/1/08	Sarah A Maxwell	145.00	0.20	29.00
Circulate pleadings and correspondence to internal team members.				
10/6/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
10/7/08	Kelly S Burgan	275.00	1.30	357.50
Revise draft confirmation Order.				
10/8/08	Kelly S Burgan	275.00	0.10	27.50
Review pleading regarding notice of proof of insurance.				
10/13/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
10/14/08	Sarah A Maxwell	145.00	0.50	72.50
Index pleadings and correspondence and prepare same for storage.				
10/20/08	Kelly S Burgan	275.00	0.40	110.00
Review September, 2008 Monthly Operating Report.				
10/20/08	Sarah A Maxwell	145.00	0.30	43.50
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.2).				
10/22/08	Kelly S Burgan	275.00	0.50	137.50
Review recently filed pleadings.				

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10/23/08 Sarah A Maxwell 145.00 0.20 29.00

Circulate pleadings and correspondence to internal team members.

10/23/08 Joseph F Hutchinson, Jr 540.00 0.30 162.00

Review Monthly Operating Report.

10/27/08 Sarah A Maxwell 145.00 0.20 29.00

Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).

10/30/08 Sarah A Maxwell 145.00 0.20 29.00

Circulate pleadings and correspondence to internal team members.

**Case Administration (B10)** 4.60 1,084.50

10/24/08 Kelly S Burgan 275.00 0.70 192.50

Draft email to Committee regarding status and recent developments.

10/24/08 Joseph F Hutchinson, Jr 540.00 0.10 54.00

E-mail to Committee.

**Creditors' Committee Communication (B13)** .80 246.50

10/20/08 Kelly S Burgan 275.00 1.80 495.00

Conferences with Messrs. Hutchinson and Swetnam regarding options for potential agreed resolution of lease issues with City of Akron (1.6); review Motion to Approve Compromise with Canal Place (.2).

**Executory Contracts & Leases (B18)** 1.80 495.00

10/1/08 Sarah A Maxwell 145.00 0.80 116.00

Review and correct time entries for Monthly Fee Statement (.5); prepare Task Code Summary and forward to Mr. Hutchinson for review and comment (.3).

10/8/08 Joseph F Hutchinson, Jr 540.00 0.50 270.00

Work on Baker & Hostetler's Monthly Fee Statement.

**Baker & Hostetler LLP**

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10/9/08 Sarah A Maxwell 145.00 0.50 72.50

Prepare Baker & Hostetler's Monthly Fee Statement and forward to appropriate parties.

10/23/08 Joseph F Hutchinson, Jr 540.00 0.20 108.00

Work on Baker & Hostetler's Monthly Fee Statement

10/27/08 Kelly S Burgan 275.00 0.10 27.50

Email to Mr. Swetnam regarding bi-weekly fee estimate.

**Fee/Employment Applications (B19)** 2.10 594.00

10/1/08 Kelly S Burgan 275.00 4.20 1,155.00

Revise propose confirmation Order and forward with correspondence to Mr. Hutchinson (2.5); conference with Messrs. Swetnam, Bell and Reidy regarding closing arguments for confirmation hearing (1.3); draft correspondence to counsel for City of Akron regarding confirmation exhibits (.1); review and respond to email from Mr. Wehrle regarding proposed findings and conclusions for confirmation (.2); review email from Mr. Swetnam regarding invoice received from City of Akron for alleged indemnification (.1).

10/1/08 Joseph F Hutchinson, Jr 540.00 1.30 702.00

Conference call regarding argument and confirmation hearing.

10/2/08 Joseph F Hutchinson, Jr 540.00 1.40 756.00

Preparation for final argument and exhibit admission disputes.

10/3/08 Joseph F Hutchinson, Jr 540.00 7.70 4,158.00

Prepare for exhibit dispute resolution and prepare for oral argument (2.7); conference with Ms. Burgan (.2); conference with Mr. Swetnam (.3); attend hearing (4.2); conference with debtor's counsel (.3).

10/6/08 Joseph F Hutchinson, Jr 540.00 0.60 324.00

Conference with Ms. Burgan and work on confirmation Order.

10/7/08 Joseph F Hutchinson, Jr 540.00 0.60 324.00

Conference with Mr. Wehrle (.2); review appeal issues (.4).

10/9/08 Joseph F Hutchinson, Jr 540.00 0.40 216.00

Conference with Mr. Swetnam and telephone call to Mr. Hardy.

**Baker & Hostetler LLP**

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

10/10/08	Joseph F Hutchinson, Jr	540.00	0.40	216.00
Telephone conference with Mr. Hardy (.3); conference with Ms. Burgan regarding appeal issues (.1).				
10/16/08	Joseph F Hutchinson, Jr	540.00	0.70	378.00
Conference with Mr. Swetnam regarding appeal, potential resolution and hearing (.4); conference with Ms. Burgan regarding same (.1); review appeal issues (.2).				
10/17/08	Joseph F Hutchinson, Jr	540.00	0.60	324.00
E-mail and call to Mr. Hardy (.2); work on confirmation Order (.4).				
10/20/08	Kelly S Burgan	275.00	2.70	742.50
Revise proposed confirmation Order and forward with correspondence to Mr. Swetnam.				
10/20/08	Joseph F Hutchinson, Jr	540.00	3.40	1,836.00
Review and revise draft of confirmation Order (1.4); conference with Ms. Burgan regarding revisions to confirmation Order (.3); conference with Ms. Burgan regarding issues and research needed regarding potential resolution with City of Akron (.9); conferences with Mr. Swetnam regarding City of Akron and discussions regarding potential alternate resolution (.3) (.3); e-mail Mr. Hardy (.2).				
10/21/08	Joseph F Hutchinson, Jr	540.00	0.60	324.00
Atten status conference call.				
10/23/08	Kelly S Burgan	275.00	0.10	27.50
Discuss with Mr. Swetnam proposed confirmation Order.				
10/23/08	Joseph F Hutchinson, Jr	540.00	0.20	108.00
Conference with Ms. Burgan regarding confirmation Order (.1); conference with Mr. Swetnam regarding same (.1).				
10/27/08	Kelly S Burgan	275.00	0.80	220.00
Review Mr. Swetnam's revisions to draft confirmation Order and correspondence regarding same.				
10/29/08	Kelly S Burgan	275.00	0.30	82.50
Follow-up regarding proposed confirmation Order and correspond with Mr. Swetnam regarding same.				

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10/29/08 Joseph F Hutchinson, Jr	540.00	0.20	108.00
Conference with Ms. Burgan regarding status conference.			
10/30/08 Joseph F Hutchinson, Jr	540.00	0.20	108.00
Work on confirmation Order.			
10/30/08 Joseph F Hutchinson, Jr	540.00	0.30	162.00
Conference with Ms. Burgan regarding status conference and regarding potential appeal.			
10/31/08 Joseph F Hutchinson, Jr	540.00	0.20	108.00
Conference with Ms. Burgan and call to Mr. Hardy.			
<b>Plan &amp; Disclosure Statement (including Business Plan)</b> <b>(B29)</b>		<u>26.90</u>	<u>12,379.50</u>
10/6/08 Kelly S Burgan	275.00	1.50	412.50
Research stay pending appeal and related issues.			
<b>Research (B33)</b>		<u>1.50</u>	<u>412.50</u>
10/6/08 Kelly S Burgan	275.00	0.10	27.50
Review correspondence from Mr. Wehrle regarding tax issue.			
<b>Tax Issues (B38)</b>		<u>.10</u>	<u>27.50</u>
<b>Total</b>		<u>37.80</u>	<u>15,239.50</u>

Baker & Hostetler LLP

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**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**  
**TASK CODE SUMMARY**  
**NOVEMBER 1, 2008 - NOVEMBER 30, 2008**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	3.0	749.00
B18	Executory Contracts and Leases	7.1	2,350.00
B19	Fee/Employment Applications	3.8	1,538.50
B27	Non-Working Travel	1.8	733.50
B29	Plan and Disclosure Statement (Including Business Plan)	4.5	2,430.00
	Total Fees	20.2	7,801.00

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

Date	Name	Rate	Hours	Amount
11/3/08	Kelly S Burgan	275.00	0.20	55.00
Correspondence with Mr. Wehrle regarding Debtor's financial condition and case status.				
11/3/08	Sarah A Maxwell	145.00	0.30	43.50
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1); update case calendar with upcoming hearing dates and objection deadlines (.1).				
11/3/08	Joseph F Hutchinson, Jr	540.00	0.20	108.00
Email Mr. Wehrle regarding update.				
11/5/08	Kelly S Burgan	275.00	0.20	55.00
Review Akron University Order.				
11/10/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
11/11/08	Kelly S Burgan	275.00	0.20	55.00
Correspondence with Mr. Hutchinson regarding case status.				
11/12/08	Joseph F Hutchinson, Jr	540.00	0.20	108.00
Emails to and from Ms. Burgan regarding meeting.				
11/17/08	Kelly S Burgan	275.00	0.20	55.00
Review recently filed pleadings.				
11/17/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				

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

11/18/08 Sarah A Maxwell	145.00	0.50	72.50
Index pleadings and correspondence and prepare same for storage.			
11/21/08 Kelly S Burgan	275.00	0.40	110.00
Review Monthly Operating Report for October, 2008.			
11/24/08 Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).			
<b>Case Administration (B10)</b>		<u>3.00</u>	<u>749.00</u>
11/10/08 Kelly S Burgan	275.00	0.30	82.50
Review correspondence with Mr. Swetnam and Committee regarding case status and discussions with City of Akron.			
11/11/08 Kelly S Burgan	275.00	0.10	27.50
Review City's Notice of Withdrawal of Motion to Reopen Evidence.			
11/11/08 Joseph F Hutchinson, Jr	540.00	0.60	324.00
Conferences with Ms. Burgan (.2); telephone conference with Mr. Swetnam (.1); receipt and review of emails and pleading regarding Notice of Withdrawal of Motion to Reopen Evidence (.3).			
11/14/08 Joseph F Hutchinson, Jr	540.00	0.70	378.00
Conference with Mr. Hardy regarding meeting with City of Akron (.4); conference with Mr. Swetnam regarding same (.3).			
11/15/08 Joseph F Hutchinson, Jr	540.00	0.20	108.00
E-mails to Mr. Hardy regarding meeting with City of Akron.			
11/17/08 Kelly S Burgan	275.00	0.10	27.50
Review correspondence with Mr. Hardy regarding meeting with City of Akron.			
11/19/08 Kelly S Burgan	275.00	1.50	412.50
Analysis of options and discussion points in preparation for meeting with City of Akron.			
11/21/08 Kelly S Burgan	275.00	0.80	220.00

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Review draft Mem in Opposition to City's Motion for Stay Pending Appeal and research notes regarding same.

11/21/08 Kelly S Burgan	275.00	1.80	495.00
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Review lease documents and prepare for meeting with City of Akron.

11/24/08 Kelly S Burgan	275.00	1.00	275.00
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Meeting with Mr. Hardy and Akron legal department regarding potential compromise regarding lease with Debtor.

<b>Executory Contracts &amp; Leases (B18)</b>	<u>7.10</u>	<u>2,350.00</u>
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11/4/08 Sarah A Maxwell	145.00	0.80	116.00
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Review and correct time entries for Monthly Fee Statement (.5); prepare Task Code Summary and forward to Mr. Hutchinson for review and comment (.3).

11/4/08 Joseph F Hutchinson, Jr	540.00	0.30	162.00
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Work on Baker & Hostetler's Monthly Fee Statement.

11/10/08 Joseph F Hutchinson, Jr	540.00	2.00	1,080.00
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Emails regarding fee application (.1); emails regarding meeting with opposing parties (.6); memorandums to Swetnam and to Mr. Hardy and to Committee (1.3).

11/19/08 Sarah A Maxwell	145.00	0.50	72.50
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Prepare Baker & Hostetler's Monthly Fee Statement and forward to appropriate parties.

11/25/08 Joseph F Hutchinson, Jr	540.00	0.20	108.00
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Work on bill and Fee Application.

<b>Fee/Employment Applications (B19)</b>	<u>3.80</u>	<u>1,538.50</u>
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11/24/08 Kelly S Burgan	275.00	0.90	247.50
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Travel to and from Akron, Ohio (charged at one-half the actual travel time of 1.8).

11/24/08 Joseph F Hutchinson, Jr	540.00	0.90	486.00
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Travel to and from Akron, Ohio (charged at one-half the actual travel time of 1.8).

<b>Non-Working Travel (B27)</b>	<u>1.80</u>	<u>733.50</u>
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11/5/08 Joseph F Hutchinson, Jr 540.00 0.60 324.00

Telephone call to Mr. Hardy and Mr. Swetnam (.3); email Mr. Wehrle (.1); review Akron University proposed Order of settlement (.2).

11/6/08 Joseph F Hutchinson, Jr 540.00 0.30 162.00

Conference Mr. Hardy (.1); revise Akron University Order and conference with Mr. Swetnam regarding same (.2).

11/19/08 Joseph F Hutchinson, Jr 540.00 0.40 216.00

Prepare for settlement meeting.

11/21/08 Joseph F Hutchinson, Jr 540.00 0.70 378.00

Conferences with Mr. Swetnam and Ms. Burgan in preparation for meeting with City of Akron.

11/24/08 Joseph F Hutchinson, Jr 540.00 2.50 1,350.00

Prepare for meeting (1.1); meeting with City of Akron and Ms. Burgan (1.0); telephone conference with Mr. Swetnam regarding meeting with City of Akron (.3); e-mail to Mr. Swetnam and Mr. Wehrle (.1).

Plan & Disclosure Statement (Including Business Plan) (B29)	<u>4.50</u>	<u>2,430.00</u>
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Total	<u>20.20</u>	<u>7,801.00</u>
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Cincinnati Cleveland Columbus Costa Mesa Denver Houston Los Angeles New York Orlando Washington, DC

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**  
**TASK CODE SUMMARY**  
**DECEMBER 1, 2008 - DECEMBER 31, 2008**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	2.5	461.50
B13	Creditors' Committee Communication	0.3	162.00
B19	Fee/Employment Applications	1.0	145.00
B21	Financing/Cash Collateral	4.2	1,693.00
B28	Other Contested Matters (excluding Assumption/Rejection)	2.7	837.00
B29	Plan and Disclosure Statement (Including Business Plan)	0.9	486.00
	Total Fees	11.6	3,784.50

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

Date	Name	Rate	Hours	Amount
12/1/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
12/3/08	Sarah A Maxwell	145.00	0.20	29.00
Circulate pleadings and correspondence to internal team members.				
12/8/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
12/12/08	Kelly S Burgan	310.00	0.20	62.00
Review recently filed pleadings.				
12/15/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
12/18/08	Kelly S Burgan	310.00	0.20	62.00
Review Debtor's Response to City of Akron Motion for Rulings and follow-up with Mr. Swetnam regarding same.				
12/22/08	Sarah A Maxwell	145.00	0.20	29.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
12/24/08	Sarah A Maxwell	145.00	0.20	29.00
Circulate pleadings and correspondence to internal team members.				
12/29/08	Kelly S Burgan	310.00	0.10	31.00

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Review correspondence from Mr. Hutchinson to Committee.

12/29/08 Sarah A Maxwell	145.00	0.20	29.00
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Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).

12/30/08 Kelly S Burgan	310.00	0.10	31.00
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Review Order Rescheduling Status Conference.

12/31/08 Sarah A Maxwell	145.00	0.50	72.50
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Index pleadings and correspondence and prepare same for storage.

<b>Case Administration (B10)</b>	<u>2.50</u>	<u>461.50</u>
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12/29/08 Joseph F Hutchinson, Jr	540.00	0.30	162.00
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E-mail to Committee.

<b>Creditors' Committee Communication (B13)</b>	<u>.30</u>	<u>162.00</u>
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12/9/08 Sarah A Maxwell	145.00	0.50	72.50
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Review and correct time entries for Monthly Fee Statement (.2); prepare Task Code Summary and forward to Mr. Hutchinson for review and comment (.3).

12/19/08 Sarah A Maxwell	145.00	0.50	72.50
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Prepare Baker & Hostetler's Monthly Fee Statement and forward to appropriate parties.

<b>Fee/Employment Applications (B19)</b>	<u>1.00</u>	<u>145.00</u>
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12/2/08 Kelly S Burgan	310.00	1.00	310.00
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Review recently filed pleadings, review October operating report and discuss budget issues with Mr. Hutchinson.

12/3/08 Kelly S Burgan	310.00	1.50	465.00
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Conference with Messrs. Swetnam and Fensterstock regarding Sasco Hill show cause Order and financial issues (.5); follow-up with Mr. Hutchinson regarding same (.2); telephone call with Mr. Wehrle regarding financials (.1); review email from Mr. Wehrle regarding coal gasification issues (.1); review Debtor's statement regarding show cause order (.1); participate on status call and hearing on show cause Order (.5).

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12/3/08 Joseph F Hutchinson, Jr 540.00 1.00 540.00

Conferences with Mr. Swetnam and Mr. Fensterstock regarding status of budget issues and regarding funding of stay (.5); review statement and conference with Mr. Wehrle regarding budget and financial status of debtor (.3); additional review of budget issues (.2).

12/15/08 Joseph F Hutchinson, Jr 540.00 0.70 378.00

Conferences with Mr. Wehrle regarding status and cash position of company.

Financing/Cash collateral (B21) 4.20 1,693.00

12/1/08 Kelly S Burgan 310.00 2.50 775.00

Review and respond to email from Mr. Wehrle regarding issues with City of Akron and research appeal issues (2.5).

12/4/08 Kelly S Burgan 310.00 0.20 62.00

Discuss with Mr. Hardy issues with City of Akron.

Other Contested Matters (excluding Assumption/Rejection) (B28) 2.70 837.00

12/1/08 Joseph F Hutchinson, Jr 540.00 0.30 162.00

Conference with Mr. Wehrle.

12/2/08 Joseph F Hutchinson, Jr 540.00 0.60 324.00

Conference with Ms. Burgan and Mr. Swetnam regarding Sasco Issue.

Plan & Disclosure Statement (including Business Plan) (B29) .90 486.00

Total 11.60 3,784.50

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

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**  
**TASK CODE SUMMARY**  
**JANUARY 1, 2009 - JANUARY 31, 2009**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	4.7	1,213.00
B11	Claims Administration and Objections	1.5	886.00
B13	Creditors' Committee Communication	0.6	336.00
B19	Fee/Employment Applications	2.1	362.50
B21	Financing/Cash Collateral	0.9	482.00
B29	Plan and Disclosure Statement (including Business Plan)	11.0	5,808.00
B33	Research	0.9	504.00
	Total Fees	21.7	9,391.50

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

Date	Name	Rate	Hours	Amount
1/5/09	Sarah A Maxwell	155.00	0.20	31.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
1/5/09	Sarah A Maxwell	155.00	0.20	31.00
Prepare draft of Notice of Change in Hourly Rates and forward to Ms. Burgan for review and comment.				
1/6/09	Kelly S Burgan	340.00	0.10	34.00
Review and respond to correspondence from Mr. Wehrle.				
1/12/09	Sarah A Maxwell	155.00	0.20	31.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				
1/13/09	Sarah A Maxwell	155.00	0.20	31.00
Circulate pleadings and correspondence to internal team members.				
1/13/09	Sarah A Maxwell	155.00	0.50	77.50
Index pleadings and correspondence and prepare same for storage.				
1/14/09	Joseph F Hutchinson, Jr	560.00	0.10	56.00
E-mails to Ms. Burgan and Mr. Swetnam regarding confirmation Order.				
1/16/09	Kelly S Burgan	340.00	0.60	204.00
Status conference (.5); review and respond to email from Mr. Wehrle regarding case status (.1).				
1/20/09	Sarah A Maxwell	155.00	0.20	31.00
Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.1).				

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1/21/09 Sarah A Maxwell 155.00 0.20 31.00

Circulate pleadings and correspondence to internal team members.

1/26/09 Sarah A Maxwell 155.00 0.30 46.50

Access and obtain weekly docket and forward to internal team (.1); access and obtain recently filed pleadings (.2).

1/27/09 Sarah A Maxwell 155.00 0.20 31.00

Circulate pleadings and correspondence to internal team members.

1/28/09 Kelly S Burgan 340.00 1.70 578.00

Review recently filed pleadings, including confirmation Order and Monthly Operating Report for December, 2008.

**Case Administration (B10)**

4.70

1,213.00

1/29/09 Kelly S Burgan 340.00 0.50 170.00

Conference with Mr. Hutchinson and Mr. Swetnam regarding discussions with City of Akron regarding possible settlement.

1/29/09 Kelly S Burgan 340.00 0.20 68.00

Review correspondence from Mr. Swetnam with letter to EPA regarding amendment to Agreed Order resolving EPA claim.

1/29/09 Joseph F Hutchinson, Jr 560.00 0.80 448.00

Conference with Mr. Swetnam regarding discussions with City of Akron regarding possible settlement (.5); review effect of possible settlement on claims and payment (.3).

**Claims Administration & Objections (B11)**

1.50

686.00

1/22/09 Joseph F Hutchinson, Jr 560.00 0.30 168.00

E-mail to Committee regarding financial status.

1/26/09 Joseph F Hutchinson, Jr 560.00 0.30 168.00

E-mail to Committee regarding status.

**Creditors' Committee Communication (B13)**

.60

336.00

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



1/6/09 Sarah A Maxwell 155.00 0.50 77.50

Review and correct time entries for Monthly Fee Statement (.2); prepare Task Code Summary and forward to Mr. Hutchinson for review and comment (.3).

1/13/09 Kelly S Burgan 340.00 0.10 34.00

Review correspondence from Mr. Swetnam regarding fees.

1/14/09 Sarah A Maxwell 155.00 0.50 77.50

Prepare Baker & Hostetler's Monthly Fee Statement and forward to appropriate parties.

1/22/09 Sarah A Maxwell 155.00 0.20 31.00

Forward projected fees and disbursements for January 1, 2009 through January 15, 2009 to Mr. Swetnam.

1/27/09 Sarah A Maxwell 155.00 0.30 46.50

Review and correct time entries for Monthly Fee Statement.

1/29/09 Kelly S Burgan 340.00 0.10 34.00

Review draft Notice of Change in Hourly Rates.

1/29/09 Sarah A Maxwell 155.00 0.40 62.00

Prepare Notice of Change in Hourly Rates for electronic filing with court and distribution.

**Fee/Employment Applications (B19)** 2.10 362.50

1/21/09 Joseph F Hutchinson, Jr 560.00 0.10 56.00

Conference with Mr. Wehrle regarding financial issues.

1/22/09 Joseph F Hutchinson, Jr 560.00 0.70 392.00

E-mails to and from Mr. Wehrle regarding financial status.

1/28/09 Kelly S Burgan 340.00 0.10 34.00

Review correspondence from Mr. Wehrle regarding financial performance.

**Financing/Cash collateral (B21)** .90 482.00

1/12/09 Joseph F Hutchinson, Jr 560.00 0.20 112.00

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Conference with Mr. Swetnam regarding draft confirmation Order.

1/15/09	Joseph F Hutchinson, Jr	560.00	0.90	504.00
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Review and revise draft and proposed confirmation Order.

1/16/09	Kelly S Burgan	340.00	0.50	170.00
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Review and revise draft confirmation Order and discuss same with Mr. Hutchinson.

1/16/09	Joseph F Hutchinson, Jr	560.00	0.80	448.00
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Atten status conference (.5); conference with Ms. Burgan regarding draft confirmation Order (.3).

1/22/09	Joseph F Hutchinson, Jr	560.00	1.00	560.00
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Review cases regarding appeal issues.

1/26/09	Joseph F Hutchinson, Jr	560.00	1.30	728.00
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Conference with Mr. Wehrle regarding appeal and effective date (.5); receipt and review Judgment (.1); review appeals and draft (.7).

1/26/09	Joseph F Hutchinson, Jr	560.00	2.10	1,176.00
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Telephone conference with Mr. Swetnam regarding status conference (.1); status conference (.3); receipt and review opinion (1.3); attend status conference (.4).

1/28/09	Kelly S Burgan	340.00	0.60	204.00
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Review correspondence with Committee regarding confirmation (.1); discuss with Mr. Hutchinson issues in connection with confirmation (.5).

1/28/09	Joseph F Hutchinson, Jr	560.00	2.00	1,120.00
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Conference with Ms. Burgan regarding appeal and stay issues (.5); work on and review and revise draft of Brief in Opposition to stay (1.7).

1/29/09	Kelly S Burgan	340.00	0.50	170.00
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Participate on status conference regarding issues in connection with Plan confirmation.

1/29/09	Joseph F Hutchinson, Jr	560.00	1.10	616.00
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Prepare for status conference call regarding appeal issues (.6); attend status conference call (.5).

<b>Plan &amp; Disclosure Statement (Including Business Plan)</b>	<b>11.00</b>	<b>5,808.00</b>
<b>(B29)</b>		

1/26/09 Joseph F Hutchinson, Jr	560.00	0.90	504.00
Research regarding cases cited.			
Research (B33)		<u>.90</u>	<u>504.00</u>
Total		<u>21.70</u>	<u>9,391.50</u>

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

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**  
**TASK CODE SUMMARY**  
**FEBRUARY 1, 2009 - FEBRUARY 20, 2009**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B02	Appeals	50.7	22,047.00
B10	Case Administration	4.3	814.50
B13	Creditors' Committee Communication	0.9	438.00
B17	Environmental Matters	0.7	238.00
B20	Fee/Employment Objections	2.0	472.00
B29	Plan and Disclosure Statement (Including Business Plan)	6.3	2,494.00
	Total Fees	64.9	26,503.50

# **EXHIBIT C-1**

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
JULY 1, 2008 - FEBRUARY 20, 2009**

Automated Research	629.36
Delivery Service	107.69
Duplicating	1,451.20
Filing Fees	29.52
Local Travel	64.00
Outside Duplicating	55.32
Postage	253.61
Teleconference	50.86
Travel Expenses	172.22
Total	<u>\$ 2,813.78</u>

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
JULY 1, 2008 - JULY 31, 2008**

Automated Research	203.01
Duplicating	80.60
Postage	14.76
Travel Expenses	6.25
 Total	 304.62

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

**Expenses and Other Charges**

07/08/08	52 Copies 07/08/08 13:58	10.40
07/11/08	47 Copies 07/11/08 16:52	9.40
07/11/08	22 Copies 07/11/08 16:48	4.40
07/11/08	76 Copies 07/11/08 15:49	15.20
07/22/08	56 Copies 07/22/08 16:04	11.20
07/22/08	5 Copies 07/22/08 15:55	1.00
07/23/08	145 Copies 07/23/08 13:20	29.00

**Subtotal - Copier / Duplication (E101)** 80.60

07/10/08	Westlaw Research - 07/10/08	25.16
07/11/08	Westlaw Research - 07/11/08	15.48
07/15/08	Westlaw Research - 07/15/08	43.08
07/22/08	Westlaw Research - 07/22/08	1.21

**Subtotal - Automated Research (E106)** 84.93

07/08/08	POSTAGE POSTAGE NUMEROUS 07/08/08 14:40	4.68
07/23/08	POSTAGE POSTAGE NUMEROUS 07/23/08 11:10	10.08

**Subtotal - Postage (E108)** 14.76

06/30/08	Electronic Court Fees (E112)	73.04
06/30/08	Electronic Court Fees (E112)	45.04

**Subtotal - Electronic Court Fees (E112)** 118.08

07/14/08	Ground Transportation Local (E109) -- VENDOR: JOSEPH F HUTCHINSON, JR J. Hutchinson reimbursed 7/14 parking at hearing in Akron	6.25
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**Subtotal - Ground Transportation Local (E109)** 6.25

**Total** \$ 304.62

**Baker & Hostetler LLP**

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



**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
AUGUST 1, 2008 - AUGUST 31, 2008**

Automated Research	387.81
Delivery Service	107.69
Duplicating	1,149.40
Postage	211.99
Teleconference	50.86
Travel Expenses	165.97
 Total	 2,073.72

Committee of Unsecured Creditors of  
Akron Thermal, Limited  
Partnership

Invoice Date: 09/17/2008  
Invoice Number: 1136555  
Matter Number: 091163.000001  
Page 4

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

**Expenses and Other Charges**

08/26/08	COURIER FEDERAL COURTHOUSE 08/26/08 09:20	107.69
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<b>Subtotal - Delivery (E107)</b>	<b>107.69</b>
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07/31/08	356 Copies BW PRINTS 07/31/08 10:36	71.20
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08/13/08	2190 Copies 08/13/08 12:18	438.00
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08/13/08	640 Copies 08/13/08 15:26	128.00
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08/19/08	56 Copies 08/19/08 16:34	11.20
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08/20/08	225 Copies 08/20/08 10:17	45.00
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08/22/08	219 Copies 08/22/08 16:55	43.80
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08/22/08	1751 Copies 08/22/08 16:14	350.20
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08/22/08	309 Copies 08/22/08 10:57	61.80
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08/27/08	1 Copy 08/27/08 14:03	0.20
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<b>Subtotal - Copier / Duplication (E101)</b>	<b>1,149.40</b>
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08/18/08	Westlaw Research - 08/18/08	79.70
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08/19/08	Westlaw Research - 08/19/08	79.16
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08/21/08	Westlaw Research - 08/21/08	191.26
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08/22/08	Westlaw Research - 08/22/08	37.69
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<b>Subtotal - Automated Research (E106)</b>	<b>387.81</b>
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08/14/08	POSTAGE POSTAGE NUMEROUS 08/14/08 12:02	61.15
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08/19/08	POSTAGE POSTAGE NUMEROUS 08/19/08 11:21	4.68
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08/20/08	POSTAGE POSTAGE NUMEROUS 08/20/08 10:14	11.76
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08/22/08	POSTAGE POSTAGE NUMEROUS 08/22/08 11:24	134.40
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<b>Subtotal - Postage (E108)</b>	<b>211.99</b>
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07/17/08	Teleconference (E105)	20.40
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07/21/08	Teleconference (E105)	23.62
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07/31/08	Teleconference (E105)	6.84
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**Baker & Hostetler LLP**

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<b>Subtotal - Teleconference (E105)</b>		<b><u>50.86</u></b>
07/14/08	Ground Transportation Local (E109) - - VENDOR: KELLY S. BURGAN K. Burgan reimbursed 7/14, 7/21, 8/25, 9/5 ground transportation costs associated with attending hearing in Akron, OH	30.25
<b>Subtotal - Ground Transportation Local (E109)</b>		<b><u>30.25</u></b>
07/14/08	Mileage Reimbursement (E110) - - VENDOR: KELLY S. BURGAN K. Burgan reimbursed 7/14, 7/21, 8/25, 9/5 mileage of 58 miles each day to attend hearing in Akron, OH	135.72
<b>Subtotal - Mileage Reimbursement (E110)</b>		<b><u>135.72</u></b>
<b>Total</b>		<b><u>\$ 2,073.72</u></b>

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
SEPTEMBER 1, 2008 - SEPTEMBER 30, 2008**

Automated Research	33.74
Duplicating	47.80
Filing Fees	29.52
Local Travel	64.00
Outside Duplicating	55.32
Postage	4.36
Total	234.74

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

**Expenses and Other Charges**

09/11/08	10 Copies 09/11/08 14:33	2.00
09/11/08	30 Copies 09/11/08 14:36	6.00
09/11/08	10 Copies 09/11/08 11:04	2.00
09/11/08	129 Copies 09/11/08 13:44	25.80
09/17/08	60 Copies 09/17/08 15:29	12.00

**Subtotal - Copier / Duplication (E101)** 47.80

09/16/08	Westlaw Research - 09/16/08	33.74
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**Subtotal - Automated Research (E106)** 33.74

09/17/08	POSTAGE POSTAGE NUMEROUS 09/17/08 09:34	4.36
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**Subtotal - Postage (E108)** 4.36

09/30/08	Electronic Court Fees (E112)	4.88
09/30/08	Electronic Court Fees (E112)	23.12
09/30/08	Electronic Court Fees (E112)	1.52

**Subtotal - Electronic Court Fees (E112)** 29.52

09/26/08	Outside Duplicating & Binding (E102) - - VENDOR: KELLY S. BURGAN K. Burgan reimbursed Kinko's invoice for copying and binding on 9/26/08 while in Phoenix, AZ	55.32
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**Subtotal - Outside Duplicating & Binding (E102)** 55.32

08/25/08	Ground Transportation Local (E109) - - VENDOR: JOSEPH F HUTCHINSON, JR J. Hutchinson reimbursed 8/25, 26, 9/8, 9, 12, 15, 16, 18 parking at US Bankruptcy Court during hearings in Akron	64.00
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**Subtotal - Ground Transportation Local (E109)** 64.00

**Baker & Hostetler LLP**

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

Committee of Unsecured Creditors of  
Akron Thermal, Limited  
Partnership

Invoice Date: 10/09/2008  
Invoice Number: 1142333  
Matter Number: 091163.000001  
Page 5

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Total \$ 234.74

Baker & Hostetler LLP

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

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
OCTOBER 1, 2008 - OCTOBER 31, 2008**

Automated Research	3.76
Duplicating	9.60
Total	13.36

Committee of Unsecured Creditors of  
Akron Thermal, Limited  
Partnership

Invoice Date: 11/19/2008  
Invoice Number: 1151523  
Matter Number: 091163.000001  
Page 4

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

**Expenses and Other Charges**

10/09/08	48 Copies 10/09/08 12:31	9.60
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<b>Subtotal - Copier / Duplication (E101)</b>	<b>9.60</b>
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09/30/08	Electronic Court Fees (E112) PACER CHARGES 07/01/08-09/30/08	3.76
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<b>Subtotal - Electronic Court Fees (E112)</b>	<b>3.76</b>
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<b>Total</b>	<b>\$ 13.36</b>
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Baker & Hostetler LLP

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



**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
NOVEMBER 1, 2208 - NOVEMBER 30, 2008**

Duplicating	65.60
Postage	4.68
Total	70.28

Committee of Unsecured Creditors of  
Akron Thermal, Limited  
Partnership

Invoice Date: 12/19/2008  
Invoice Number: 1159093  
Matter Number: 091163.000001  
Page 4

Regarding: Representation of Creditors' Committee  
Matter Number: 091163.000001

**Expenses and Other Charges**

11/19/08	36 Copies 11/19/08 13:19	7.20
11/21/08	143 Copies 11/21/08 14:29	28.60
11/21/08	149 Copies 11/21/08 14:49	29.80

**Subtotal - Copier / Duplication (E101)** 65.60

11/19/08	POSTAGE POSTAGE NUMEROUS 11/19/08 10:44	4.68
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**Subtotal - Postage (E108)** 4.68

**Total** \$ 70.28

**Baker & Hostetler LLP**

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

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
DECEMBER 1, 2008 - DECEMBER 31, 2008**

Automated Research	1.04
Duplicating	6.40
Postage	1.85
Total	9.29

Committee of Unsecured Creditors of  
Akron Thermal, Limited  
Partnership

Invoice Date: 01/14/2009  
Invoice Number: 1163345  
Matter Number: 091163.000001  
Page 4

**Regarding:** Representation of Creditors' Committee  
**Matter Number:** 091163.000001

**Expenses and Other Charges**

12/19/08	32 Copies 12/19/08 13:06	6.40
<b>Subtotal - Copier / Duplication (E101)</b>		<b>6.40</b>
12/19/08	POSTAGE POSTAGE NUMEROUS 12/19/08 11:42	1.85
<b>Subtotal - Postage (E108)</b>		<b>1.85</b>
12/31/08	PACER CHARGES 10/01/08 - 12/31/08	0.56
12/31/08	PACER CHARGES 10/01/08 - 12/31/08	0.48
<b>Subtotal - Electronic Court Fees (E112)</b>		<b>1.04</b>
<b>Total</b>		<b>\$ 9.29</b>

**Baker & Hostetler LLP**

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

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
JANUARY 1, 2009 - JANUARY 31, 2009**

Duplicating	55.80
Postage	14.12
Total	69.92

Committee of Unsecured Creditors of  
Akron Thermal, Limited  
Partnership

Invoice Date: 02/10/2009  
Invoice Number: 1170486  
Matter Number: 091163.000001  
Page 4

Regarding: **Representation of Creditors' Committee**  
Matter Number: 091163.000001

**Expenses and Other Charges**

01/14/09	28 Copies 01/14/09 15:58	5.60
01/26/09	63 Copies 01/26/09 09:40 63 copies Number: 1Z4866550147570482	12.60
01/29/09	1 Copy 01/29/09 09:32 1 copies	0.20
01/29/09	7 Copies 01/29/09 10:10 7 copies	1.40
01/29/09	180 Copies 01/29/09 14:20 180 copies	36.00

**Subtotal - Copier / Duplication (E101)** 55.80

01/14/09	POSTAGE POSTAGE NUMEROUS 01/14/09 11:05	2.36
01/29/09	POSTAGE POSTAGE NUMEROUS 01/29/09 12:10	11.76

**Subtotal - Postage (E108)** 14.12

**Total** \$ 69.92

**Baker & Hostetler LLP**

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

**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
FEBRUARY 1, 2009 - FEBRUARY 20, 2009**

Duplicating	36.00
Postage	1.85
Total	37.85

## **EXHIBIT C-2**



**COMMITTEE OF UNSECURED CREDITORS OF AKRON THERMAL, LTD.**

**DISBURSEMENT SUMMARY  
JULY 6, 2007 - FEBRUARY 20, 2009**

Automated Research	2,937.12
Business Meals, etc.	50.00
Delivery Service	148.78
Duplicating	3,474.40
Filing Fees	29.52
Local Travel	111.39
Outside Duplicating	55.32
Postage	583.51
Teleconference	379.44
Telecopier	13.00
Travel Expenses	583.63
Total	<u>\$ 8,366.11</u>