

**EXHIBIT B**

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

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

**STATEMENT REGARDING ORDINARY COURSE PROFESSIONALS' FEES AND  
EXPENSES FOR THE QUARTER ENDED APRIL 30, 2007**

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PLEASE TAKE NOTICE that pursuant to the Order Authorizing Debtors to Employ and Compensate Certain Professionals Utilized in the Ordinary Course of the Debtors' Business dated June 9, 2005 [Docket No. 293] (the "OCP Order"), the above-captioned debtors (collectively, the "Debtors") hereby submit this statement regarding ordinary course professionals' fees and expenses incurred and paid during the quarter ended April 30, 2007.

PLEASE TAKE FURTHER NOTICE THAT attached hereto as **Attachment A** is a chart that lists (a) the name of any ordinary course professional (each, an "OCP") that the Debtors paid

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

during the Debtors' chapter 11 cases, (b) a general description of services rendered by each such OCP and (c) the amounts of each OCP's fees and expenses paid by the Debtors on a quarterly basis during the Debtors' chapter 11 cases.<sup>2</sup>

Dated: May 15, 2007

**KIRKLAND & ELLIS LLP**

*/s/ Marc J. Carmel*

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<sup>2</sup> In some instances, it is not evident which month's fees and expenses were intended to be paid by a particular payment made by the Debtors, but the Debtors have endeavored to allocate such payments in the attached chart. Moreover, where the amount listed exceeds \$150,000, the Debtors have separated the amount into fee and expense amounts (as only fees are affected by the \$150,000 cap in the OCP Order) or noted that the relevant OCP filed an application for payment of fees in excess of such cap.

**ATTACHMENT A**

Ordinary Course Professional	Function	5/05 to 7/05	8/05 to 10/05	11/05 to 1/06	2/06 to 4/06	5/06 to 7/06	8/06 to 10/06	11/06 to 1/07	2/07 to 4/07
Adler Pollock & Sheehan PC	Law Firm	\$2,700		\$870	\$380		\$285	\$475	
ASI Environmental Technologies	Environmental Consultant	\$2,309	\$2,854	\$19,325	\$34,388	\$2,910		\$14,028	
Black, McCuskey, Souers & Arbaug	Law Firm							\$5,310	
Brinks Hofer Gilson & Lione	Law Firm				\$25,576				
Business Financial Consultants	State and Local Tax Compliance/Consulting	\$20,000	\$25,000	\$45,589	\$46,350	\$54,515	\$32,019	\$32,035	\$29,809
Cacheaux Cavazos & Newton LLP	Law Firm			\$6,398		\$22,767		\$8,592	
Cahill Gordon & Reindel	Law Firm	\$79,863							
Conсор Intellectual Assets	Intellectual Property Consultants		\$182,365	\$221,090	\$39,485				
Danning Gill Diamone & Kollitz	Law Firm	\$1,068	\$12	\$628	\$1	\$68			
Diversified Property Solutions	Property Tax Consulting					\$31,296	\$26,969	\$20,861	
Duane Morris LLP	Law Firm		\$12,316	\$29,026	\$11,425	\$23,468	\$35,967	\$42,431	\$7,820
Edwards Geldard	Law Firm		\$15,908	\$15,908				\$6,433	
Ennes & Associates Inc	Property Tax Compliance/ Consulting	\$8,495	\$28,587	\$67,538	\$17,280	\$45,230	\$4,065	\$39,917	\$42,487
Fragomen Del Rey Bernsen & Loe	Law Firm	\$16,316	\$8,975	\$21,241	\$2,423	\$23,846	\$10,029	\$1,066	\$1,026
Friday Elderedge & Clark	Law Firm	\$3,559							
Fuller Tubb Pomeroy & Stokes	Law Firm		\$845		\$447	\$21			
Global Environmental Solutions	Environmental Consultant			\$54,750		\$10,950		\$7,800	
Grossman Tucker Perreault & PF	Law Firm	\$24,709	\$170,988	\$162,267	\$144,768	\$163,471	\$159,607	\$61,977	\$2,321
Haley & Aldrich Inc	Environmental Consultant	\$126,021	\$137,852	\$170,902	\$64,010	\$21,278			
Heyl Royster Voelker & Allen	Law Firm	\$1,921	\$353	\$114	\$50	\$125	\$175	\$519	
Horn Murdock Cole	Tax Consulting				\$13,941	\$31,924	\$73,110	\$55,293	\$28,844
Keller-Fishback	Law Firm			\$658	\$260				
KPMG LLP	Tax Planning/ Consulting			\$136,846	\$65,989				
Kroll Associates, Inc.	Corporate Consulting				\$29,191				
LFR Levine Fricke	Law Firm	\$29,525	\$21,995	\$5,639	\$244		\$263		
McNeese & Hahn PLLC	Law Firm	\$2,390	\$6,175	\$1,400					
Miller Canfield Paddock & Stone	Law Firm					\$8,759	\$1,166	\$134	
Moore & Van Allen	Law Firm	\$2,442	\$1,392	\$1,760	\$23,330	\$16,013	\$6,342	\$4,993	\$913
Moore Ingram Johnson & Steele	Law Firm	\$706							
Myers Bigel Sibley & Sajovec	Law Firm		\$157,287	\$79,462	\$116,673	\$93,496	\$58,609	\$40,757	
Neal & Harwell	Law Firm		\$619	\$153					
Ogletree Deakins Nash Smoak	Law Firm	\$1,010	\$22,412	\$3,034	\$8,755	\$1,682	\$1,362	\$3,220	\$244
Parker Poe Adams	Law Firm	\$622	\$1,444	\$332	\$456	\$180	\$359		

(1)

(2)

(3)

(4)

Ordinary Course Professional	Function	5/05 to 7/05	8/05 to 10/05	11/05 to 1/06	2/06 to 4/06	5/06 to 7/06	8/06 to 10/06	11/06 to 1/07	2/07 to 4/07
Pepper Hamilton LLP	Law Firm	\$18,089	\$26,911	\$28,001	\$2,656				\$7,500
Potter Anderson & Corroon LLP	Law Firm	\$8,680	\$5,425		\$68				
Powell Goldstein Frazer & Murphy L	Law Firm		\$2,856	\$4,203					
PricewaterhouseCoopers LLP	Tax Planning/ Consulting	\$100,000	\$242,622	\$51,500	\$3,000				
Pustorino Tilton Parrington	Law Firm	\$510			\$29				
Rath Young & Pignatelli	Law Firm	\$18,273	\$12,581	\$5,299	\$8,097	\$3,085	\$5,052	\$5,181	\$945
Risk International Svcs Inc	Risk Management Service	\$2,353	\$11,058	\$18,651	\$28,359	\$47,294	\$8,932	\$23,468	
Rogers Towers PA	Law Firm	\$362	\$908	\$1,380					
Sedgwick Detert Moran & Arnold	Law Firm	\$19,727	\$1,421	\$4,419	\$764	\$6,028	\$12,566	\$220	
Towers Perrin	Actuarial	\$44,493	\$6,997	\$50,486	\$25,468	\$4,947			
Van Suilichem & Associates, P.C.	Law Firm			\$679			\$3,126	\$679	\$59
Wagner Law Group	Law Firm			\$280	\$33				
White Consulting Services LLC	Tax Planning/ Consulting		\$30,772	\$46,649	\$87,189	\$40,042		\$2,125	\$2,125
<b>TOTAL</b>		<b>\$536,143</b>	<b>\$1,138,930</b>	<b>\$1,256,477</b>	<b>\$801,085</b>	<b>\$653,395</b>	<b>\$440,003</b>	<b>\$377,514</b>	<b>\$124,093</b>

(5)

- (1) For the three month period ending October 31, 2005, professional fees and expenses for Consor Intellectual Assets ("Consor") were \$172,485 and \$9,990, respectively. For the three month period ending January 31, 2006, professional fees and expense for Consor were \$200,588 and \$20,583, respectively. Consor obtained approval from the Court to exceed the cap of \$150,000 in fees for such periods.
- (2) For the three month period ending July 31, 2005, professionals fees and expenses for Grossman Tucker Perreault & PF were \$11,378 and \$13,331, respectively. For the three month period ending October 31, 2005, professional fees and expenses for Grossman Tucker Perreault & PF were \$62,121 and \$108,867, respectively. For the three month period ending January 31, 2006, professional fees and expenses for Grossman Tucker Perreault & PF were \$76,718 and \$85,548, respectively. For the three month period ending April 30, 2006, professional fees and expenses for Grossman Tucker Perreault & PF were \$81,919 and \$62,849, respectively. For the three month period ending July 31, 2006, professional fees and expenses for Grossman Tucker Perreault & PF were \$69,254 and \$94,217, respectively. For the three month period ending October 31, 2006, professional fees and expenses for Grossman Tucker Perreault & PF were \$97,640 and 58,816, respectively. For the three month period ending January 31, 2007, professional fees and expenses for Grossman Tucker Perreault & PF were \$37,178 and \$24,799, respectively. In accordance with the OCP Order, the Debtors, with the consent of the official committee of unsecured creditors and the Debtors' prepetition and postpetition senior, secured lenders, have increased the overall cap on professional fees incurred by Grossman Tucker Perreault & PF in the Debtors' chapter 11 cases to \$650,000.
- (3) For the three month period ending January 31, 2006, professionals fees and expenses for Haley & Aldrich, Inc. were \$145,916 and \$24,986, respectively.
- (4) For the three month period ending October 31, 2005, professionals fees and expenses for Myers Bigel Sibley & Sajovec were \$137,562 and \$19,725, respectively. For the three month period ending January 31, 2006, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$49,071 and \$30,391, respectively. For the three month period ending April 30, 2006, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$64,960 and \$51,714, respectively. For the three month period ending July 31, 2006, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$39,141 and \$54,354, respectively. For the three month period ending October 31, 2006, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$42,721 and \$15,887, respectively. For the three month period ending January 31, 2007, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$20,135 and \$20,622, respectively. In accordance with the OCP Order, the Debtors, with the consent of the official committee of unsecured creditors and the Debtors' prepetition and postpetition senior, secured lenders, have increased the overall cap on fees incurred by Myers Bigel Sibley & Sajovec in the Debtors' chapter 11 cases to \$600,000.
- (5) For the three month period ending October 31, 2005, professional fees for PricewaterhouseCoopers LLP were \$242,622. PricewaterhouseCoopers LLP obtained a Court order to exceed the \$150,000 cap for such period.