

EXHIBIT B

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

In re:) Chapter 11
)
COLLINS & AIKMAN CORPORATION, et al.¹) 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 JULY 31, 2007**

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 July 31, 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

1 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.²

Dated: August 15, 2007

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² 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 | 5/07 to 7/07 | |
|------------------------------------|--|--------------|---------------|---------------|--------------|--------------|---------------|---------------|--------------|--------------|-----|
| 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 | \$8,023 | | |
| 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 | \$36,528 | \$11,675 | |
| Cacheaux Cavazos & Newton LLP | Law Firm | | | \$6,398 | | \$22,767 | | \$8,592 | \$77,648 | \$58,787 | |
| Cahill Gordon & Reindel | Law Firm | \$79,863 | | | | | | | | | |
| Conсор Intellectual Assets | Intellectual Property Consultants | | \$182,365 | \$221,090 | \$39,485 | | | | | | (1) |
| 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 | \$20,868 | \$12,283 | |
| 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 | \$42,145 | \$39,917 | \$56,915 | \$20,254 | |
| Fragomen Del Rey Bernsen & Loe | Law Firm | \$16,316 | \$8,975 | \$21,241 | \$2,423 | \$23,846 | \$10,029 | \$4,619 | \$3,526 | | |
| 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 | \$66,520 | \$112,663 | \$47,995 | (2) |
| Haley & Aldrich Inc | Environmental Consultant | \$126,021 | \$137,852 | \$170,902 | \$64,010 | \$21,278 | | | | | (3) |
| Heyl Royster Voelker & Allen | Law Firm | \$1,921 | \$353 | \$114 | \$50 | \$125 | \$175 | \$519 | \$168 | \$344 | |
| Horn Murdock Cole | Tax Consulting | | | | \$13,941 | \$31,924 | \$73,110 | \$55,293 | \$39,579 | \$17,824 | |
| 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 | \$1,993 | | |
| 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 | \$46,380 | \$21,568 | (4) |
| 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 | \$1,173 | | |
| Parker Poe Adams | Law Firm | \$622 | \$1,444 | \$332 | \$456 | \$180 | \$359 | | \$363 | | |
| Pavia E Ansaldo | Law Firm | \$1,798 | \$2,550 | | | | | | | | |
| 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 | | | | | | (5) |
| Pustorino Tilton Parrington | Law Firm | \$510 | | | \$29 | | | | | | |

| 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 | 5/07 to 7/07 |
|----------------------------------|--------------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Rath Young & Pignatelli | Law Firm | \$18,273 | \$12,581 | \$5,299 | \$8,097 | \$3,085 | \$5,052 | \$5,181 | \$1,081 | \$89 |
| Risk International Svcs Inc | Risk Management Service | \$2,353 | \$11,058 | \$18,651 | \$28,359 | \$47,294 | \$8,932 | \$23,468 | \$16,675 | \$2,895 |
| 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 | \$779 | |
| 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 | \$40,057 | \$2,125 | \$4,929 | |
| TOTAL | | \$537,941 | \$1,138,930 | \$1,256,477 | \$801,085 | \$653,395 | \$518,140 | \$385,610 | \$436,850 | \$193,714 |

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) 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. For the three month period ending July 31, 2005, professional 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 \$62,12 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 \$37,578 and \$28,943, respectively. For the three month period ending April 30, 2007, professional fees for Grossman Tucker Perreault & PF were \$41,800 and \$70,863, respectively. For the three month period ending July 31, 2007, professional fees for Grossman Tucker Perreault & PF were \$20,518 and \$27,478, respectively.

3) For the three month period ending January 31, 2006, professional fees and expenses for Haley & Aldrich, Inc. were \$145,916 and \$24,986, respectively.

4) 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. For the three month period ending October 31, 2005, professional 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. For the three month period ending April 30, 2007, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$25,215 and \$21,165, respectively. For the three month period ending July 31, 2007, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$14,940 and \$6,628, respectively.

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.