

1 UNITED STATES BANKRUPTCY COURT  
2 DISTRICT OF ARIZONA

3 In re ) Chapter 11 Proceedings  
4 CP ACQUISITION CO., *et al.*, )  
5 Debtors. ) Case No. 2-03-11258-PHX-RJH  
6 ) (Jointly Administered with Cases No.  
7 ) 2-03-11259-PHX-RJH through  
8 ) 2-03-11263-PHX-RJH

7 THIS FILING APPLIES TO:

- 8  ALL DEBTORS  
9  SPECIFIED DEBTORS  
10  
11

**FOURTH AND FINAL APPLICATION FOR  
APPROVAL OF PAYMENT OF FEES  
& COSTS DUE DELOITTE & TOUCHE,  
LLP., AS FINANCIAL ADVISOR FOR THE  
OFFICIAL JOINT COMMITTEE OF  
UNSECURED CREDITORS**

12 Deloitte & Touche, L.L.P., ("Deloitte & Touche") as financial advisor to the Official Joint  
13 Committee of Unsecured Creditors (the "Committee") in the above jointly administered estates,  
14 pursuant to 11 U.S.C. §§ 330, 331 and 503 and Rule 2016, *Federal Rules of Bankruptcy Procedure*,  
15 submits this Fourth and Final Application for Approval of Payment of Fees and Costs Due Deloitte &  
16 Touche, LLP., (the "Fee Application").

17 **MEMORANDUM OF POINTS AND AUTHORITIES**

18 **A. BACKGROUND**

19 1. The Debtors filed their voluntary petitions under Chapter 11 of the Bankruptcy Code on  
20 June 29, 2003. Since that date, the Debtors have been authorized to operate and manage their assets as  
21 Debtors-in-Possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

22 2. The United States Trustee formed the Joint Committee pursuant to an Appointment of  
23 Committee of Unsecured Creditors under §§ 1102(a)(1) and 1102(b)(1) of the Bankruptcy Code dated  
24 July 23, 2003.  
25  
26

Mesch, Clark & Rothschild, P.C.  
ATTORNEYS AT LAW  
259 N. Meyer Ave.  
Tucson, AZ 85701-1090

1           3.       On February 26, 2004 the Committee filed its *Application for Approval of Employment*  
2 *of Financial Advisor for the Official Joint Committee of Unsecured Creditors* (the "Employment  
3 Application") to retain Deloitte & Touche as its financial advisor, effective as of February 5, 2004. By  
4 Order dated March 2, 2004, the Court approved the employment of Deloitte & Touche as financial  
5 advisor for the Joint Committee. The Application provided:

6           a.       that the Joint Committee approved and agreed to pay hourly rates for financial  
7 services to be rendered in these proceedings as set forth below:

<u>Classification</u>	<u>Hourly Rate</u>
Partner/Principal/Director	\$450 - \$650
Senior Manager/Managing Director	\$350 - \$510
Manager	\$300 - \$445
Senior Consultant	\$250 - \$335
Consultant	\$200 - \$230
Support Staff	\$150 - \$175

8           b.       that the Joint Committee approved and agreed to pay the hourly rates for the  
9 individuals at Deloitte & Touche who may initially work on this matter are as follows:

<u>Classification</u>	<u>Hourly Rate</u>
Arthur Perkins, CPA, CIRA	\$475.00
Matthew G. Kimmel, MAI, ASA, CRE	\$400.00
Curtis McClam	\$375.00 - \$475.00
Jung Park	\$325.00 - \$375.00
Jeff Stroll	\$275.00

10           As set forth in the Application for Approval of Employment, the hourly rates charged by this firm for  
11 services in connection with this case are as set forth above. Please note that the hourly rate for Curtis  
12 McClam increased from \$375.00 to \$475.00 due to his promotion from Senior Manager to Principal,  
13 and the hourly rate for Jung Park increased from \$325.00 to \$375.00 due to the change in his manager  
14 level. These hourly rates are effective as of October, 2004.

15           c.       that Deloitte & Touche provided they would periodically seek compensation from  
16 the bankruptcy estates for those fees and costs to be justifiably awarded to them; and;  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26

Mesch, Clark & Rothschild, P.C.  
ATTORNEYS AT LAW  
259 N. Meyer Ave.  
Tucson, AZ 85701-1090

1 d. unless otherwise disclosed, that Deloitte & Touche has not shared or agreed to  
2 share any portion of said compensation with any other person, and that statement remains true today.

3 4. On August 21, 2003, this Court entered an *Administrative Order Under 11 U.S.C. §§*  
4 *105(a), 330, 331 and 503 Establishing Procedures for Compensation and Reimbursement of*  
5 *Professionals and Reimbursement of Committee Members* (the "Professional Fee Order").

6 5. Deloitte & Touche was granted approval of payment for financial services performed  
7 from February 5, 2004 to and including February 29, 2004 (the "First Application"), in the total amount  
8 of \$20,612.50, by order dated May 10, 2004. Deloitte & Touche received payment for all approved fees  
9 through February 29, 2004 for financial services performed.

10 6. Deloitte & Touche was previously granted approval of payment for financial services  
11 performed from March 1, 2004 to and including June 30, 2004 (the "Second Application"), in the total  
12 amount of \$66,907.50, by order dated September 16, 2004, Deloitte & Touche received payment for  
13 all approved fees through June 30, 2004 for financial services performed.

14 7. Deloitte & Touche was previously granted approval of payment for financial services  
15 performed from July 1, 2004 to and including October 31, 2004 (the "Third Period"), in the total  
16 amount of \$106,325.53, by order dated January 3, 2005, Deloitte & Touche received payment for all  
17 approved fees through October 31, 2004 for financial services performed.

18 8. From November 1, 2004 to and including December 31, 2004 (the "Application  
19 Period"), Deloitte & Touche has incurred \$47,840.00 in fees, plus \$820.28 in costs in the jointly  
20 administered cases.

21 9. The sum of \$23,236.00 in fees and \$820.28 in costs, remains unpaid. As of the date of  
22 this Application Deloitte & Touche has not received objections to any of its monthly fee statements.

23 **B. NATURE OF REPRESENTATION**

24 The professional services that Deloitte & Touche may be requested to perform include, but are  
25 not limited to the following:  
26

- 1           a.       Assist the Committee in its evaluation of offers received for the Alliance Lumber  
2 distribution business of Crown Pacific Limited Partnership (“Alliance”);
- 3           b.       Assist the Committee in connection with monitoring the sale process for Alliance  
4 employed by Blackstone Advisors (lead advisor to Crown Pacific Partners, L.P., in marketing and  
5 auctioning Alliance);
- 6           c.       Assist the Committee in performing or analyzing valuation analyses on all or a  
7 portion of Alliance, or other proposed asset sales of the Debtors;
- 8           d.       Assist the Committee in performing general valuation analysis surrounding  
9 deficiency claims;
- 10          e.       Provide expert testimony, if required, on valuation-related issues;
- 11          f.       Assist the Committee in preparing or analyzing liquidation analyses on all or any  
12 portion of Alliance and/or the Debtors;
- 13          g.       Assist the Committee in performing any preference or fraudulent conveyance  
14 analysis;
- 15          h.       Assist the Committee in reviewing monthly operating reports of the Debtors;
- 16          i.       Assist the Committee in reviewing Plans of Reorganization;
- 17          j.       Attend and participate in hearings and meetings on matters within the scope of  
18 the services to be performed hereunder; and
- 19          k.       Provide advice and recommendations with respect to other related matters as the  
20 Committee or its professionals may request from time to time. The services rendered by Deloitte &  
21 Touche on behalf of the Joint Committee have been rendered to benefit all creditors of the related  
22 jointly administered estates.

23 .....  
24 .....  
25 .....  
26 .....

1 **C. PROJECT SUMMARY**

2 **1. Asset Analysis & Recovery**

3 During the Application Period, Deloitte & Touche analyzed the potential recovery to the  
4 unsecured class, had numerous discussions with Committee counsel regarding the recovery analysis,  
5 analyzed the impact to general unsecured claimants' from changes in the Plan, and conferred with term  
6 lender financial advisors to discuss impact of missing acres to recovery analysis. Deloitte & Touche also  
7 reviewed and analyzed the update on the Bonners Ferry Claim negotiation, analyzed the offer to settle  
8 the Oregon Arena Claim, and reviewed Debtors' Motion to Sell Ochoco Timber Deed Assets.

9 Deloitte & Touche also continued to review and analyze the impairment analysis  
10 prepared by the Debtors in preparation of defense of the valuation of timberland, participated in  
11 telephonic conversations with the Committee and counsel regarding the Foxglove Objection, and  
12 reviewed the list of trucks that were recently found that should have been included in the ancillary assets  
13 and analyzed their value.

14 **2. Business Operations**

15 During the Application Period, Deloitte & Touche reviewed the Operating Reports and  
16 held discussions with Committee and the counsel for the Committee regarding the same.

17 **3. Case Administration**

18 During the Application Period, Deloitte & Touche had several discussions regarding the  
19 status of engagement and scope of work to be completed, reviewed and replied to e-mails and  
20 correspondence regarding the status of the bankruptcy case.

21 **4. Fee/Employment Applications**

22 During the Application Period, Deloitte & Touche prepared detailed time reports for its  
23 monthly professional statements, prepared and reviewed detailed time report summary for the interim  
24 fee application, and reviewed the narrative portion of the third interim fee application.

1           **5. Meetings of Creditors**

2           During the Application Period, Deloitte & Touche prepared for and participated in  
3 numerous telephone conference calls with the Committee and Committee's counsel to discuss issues  
4 pending in the bankruptcy cases and followed-up on several issues with Committee counsel.

5           **6. Plan & Disclosure Statement**

6           During the Application Period, Deloitte & Touche reviewed various revisions of the Plan  
7 of Reorganization, Disclosure Statement and accompanying schedules and exhibits filed with the  
8 bankruptcy court, had several discussions regarding the objection by Foxglove and potential role for  
9 Deloitte to defend valuation of timberland, and participated in numerous conference calls with  
10 Committee's counsel regarding the Plan and prepared for and attended the Confirmation Hearing.

11 **D. DOCUMENTATION:**

12           Attached hereto and incorporated herein as Exhibit "A" is the Summary Sheet as required by  
13 the Guidelines. In addition, attached hereto as Exhibit "B" are chronological statements containing more  
14 complete descriptions of the individual services provided by Deloitte & Touche, as financial advisors  
15 for the Committee, together with complete summaries by individual and by task. Furthermore, the  
16 Committee's Chairperson, Dana L. Denney, of Columbia River Log Scaling & Grading Bureau, has  
17 reviewed and approved this Fee Application, as evidenced by the Affidavit attached hereto as Exhibit  
18 "C".

19 **E. CONCLUSION:**

20           Deloitte & Touche believes that the fees and costs requested in this Application are reasonable,  
21 are necessary in representing the interest of the unsecured creditors, and have resulted in benefit to the  
22 creditors of this estate and should be compensated from the jointly administered estates.

23           Based upon the foregoing, Deloitte & Touche, L.L.C respectfully requests this Court to enter  
24 an Order allowing and approving:  
25  
26

Mesch, Clark & Rothschild, P.C.  
ATTORNEYS AT LAW  
259 N. Meyer Ave.  
Tucson, AZ 85701-1090

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26

a. Compensation for services rendered and costs during the Application Period as financial advisors for the Joint Committee of Unsecured Creditors are \$47,840.00 for services rendered and \$820.28 for costs;

b. Reimbursement for services rendered and actual and necessary expenses which Deloitte & Touche, L.L.C. has incurred and paid during this Application Period, are \$23,236.00 for services rendered and \$820.28 for costs;


c. Allowing immediate payment of such approved fees and costs from funds held by the Liquidating Trustee, Michael Carmel;

d. Approving as final compensation through the date of this Application, all fees and costs previously awarded to Deloitte & Touche, L.L.C. in the First, Second, Third and Fourth and Final Applications for interim awards of fees and costs; and

e. For such other and further relief as the Court deems just and proper under the circumstances.

DATED: February 14<sup>th</sup> 2005.

DELOITTE & TOUCHE, L.L.P.

By   
s/Curtis McClam  
Curtis McClam, Principal  
Deloitte & Touche, L.L.P.  
Financial Advisor for the Official  
Joint Committee of Unsecured Creditors

1 STATE OF CALIFORNIA }  
2 County of Los Angeles } ss.

3 CURTIS McCLAM, being first duly sworn upon oath, deposes and says:

4 7. That he is one of the financial advisors for the Official Joint Committee of Unsecured  
5 Creditors, and as such is authorized to make this Affidavit.

6 8. That time is being billed at \$275.00 to \$650.00 per hour for financial services performed  
7 in connection with the bankruptcy, and he believes these rates to be reasonable in the community.

8 9. That the time expended on behalf of the Official Joint Committee is necessary for the  
9 recovery of assets for the benefit of unsecured creditors, and the actual time expended is a reasonable  
10 amount of time expended in light of the tasks needed to be performed.

11 10. That he believes the amounts requested should be awarded, that such an award is  
12 authorized under the law, and in no way violates the Bankruptcy Code, the Rules of Bankruptcy  
13 Procedure, and/or any ethical consideration or other state or local laws.

*Curtis McClam*

s/Curtis McClam  
CURTIS McCLAM  
Principal  
Deloitte & Touche, LLP

14  
15  
16  
17 SUBSCRIBED AND SWORN to before me this 14<sup>th</sup> day of February, 2005, by Curtis McClam,  
18 as Principal of Deloitte & Touche, LLP.

*Mary E. Sanchez*  
s/  
Notary Public

19  
20  
21 My Comm. Expires July 23, 2007



Mesch, Clark & Rothschild, P.C.  
ATTORNEYS AT LAW  
259 N. Meyer Ave.  
Tucson, AZ 85701-1090



1 Copy mailed February 14, 2005, to:

2 Michael W. Carmel Ltd  
3 80 E Columbus Ave  
4 Phoenix AZ 85012  
5 Liquidating Trustee

6 Crown Pacific Limited Partnership  
7 Attn: Steven E. Dietrich  
8 805 S.W. Broadway, Suite 1500  
9 Portland OR 97205  
10 Debtor

11 Andrews & Kurth, L.L.P.  
12 Attn: John J. Sparacino  
13 600 Travis, Suite 4200  
14 Houston TX 77002  
15 Attorneys for Debtor

16 Stinson Morrison Hecker LLP  
17 Att: C. Taylor Ashworth  
18 1850 N Central Avenue Suite 2100  
19 Phoenix AZ 85004  
20 Attorneys for Debtor

21 Moore & Van Allen  
22 Attn: David L. Eades  
23 100 N. Tryon St., Suite 4700  
24 Charlotte NC 28202  
25 Attorneys for Bank of America

26 Snell & Wilmer, L.L.P.  
Attn: Donald Gaffney  
One Arizona Center  
Phoenix AZ 85004-2202  
Attorneys for Bank of America

Debevoise & Plimpton  
Attn: Peter Borowitz  
919 Third Avenue  
New York NY 10022  
Attorneys for Noteholders

Lewis and Roca, L.L.P.  
Attn: Susan Freeman  
40 N. Central Avenue  
Phoenix AZ 85004-4429  
Attorneys for Noteholders

Prentice O'Leary  
Sheppard, Mullin, Richter & Hampton LLP  
333 South Hope Street, 48<sup>th</sup> Floor  
Los Angeles, CA 90071-1448  
Attorneys for CIT Group

Daniel P. Collins  
Collins May Potenza Baran & Gillespie PC  
201 N Central Suite 2210  
Phoenix AZ 85073-0022  
Attorneys for CIT Group/Business Credit, Inc.

Office of the United States Trustee  
Attn: Trudy Nowak  
P.O. Box 36170  
Phoenix AZ 85067-6170  
U.S. Trustee

s/Cira Carroll  
219068

# **EXHIBIT A**

SUMMARY SHEET

In re ) Chapter 11 Proceedings  
 )  
 CP ACQUISITION CO., *et al.*, ) Case No. 2-03-11258-PHX-RJH  
 )  
 Debtors. ) (Jointly Administered with Cases No.  
 ) 2-03-11259-PHX-RJH through  
 ) 2-03-11263-PHX-RJH

THIS FILING APPLIES TO:  
 ALL DEBTORS  
 SPECIFIED DEBTORS

Fees Previously Requested \$190,870.00  
 Fees Previously Awarded \$190,870.00

NAME OF APPLICANTS  
**Deloitte & Touche, L.L.C.**

Expenses Previously Requested \$2,975.53  
 Expenses Previously Awarded \$2,975.53

ROLE IN THE CASE:  
**Financial Advisor for the Official Joint  
 Committee of Unsecured Creditors**

Retainer Paid \$0.00

CURRENT APPLICATION  
**Fees Requested \$47,840.00**  
**Expenses Requested \$ 820.28**

CURRENT FEE APPLICATION

NAMES OF PROFESSIONALS/ PARAPROFESSIONALS	HOURS BILLED	RATE	TOTAL FOR APPLICATION
<b>Principal</b> Curtis McClam	42.2	475.00	20,045.00
<b>Manager</b> Jung Park	68.4	375.00	25,650.00
<b>Senior Associates</b> Jason Sklar	7.8	275.00	2,145.00

**TOTAL**  
**\$47,840.00**

**TOTAL BLENDED HOURLY RATE: \$425.00**  
 (Excluding Paraprofessionals)

# EXHIBIT B

Deloitte & Touche LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3462  
(213) 688-0800

Crown Pacific Partners, LP

Financial Advisors to the Creditors Committee

Summary by Professional

As of 12/14/2004

Date Range Reported: 11/1/04 to 11/30/04

Professional	Initials	Level	Hourly Rate	Hours	Total Billed
Curtis McClam	CM	Partner	\$475.00	25.6	\$12,160.00
Jung Park	JP	Manager	\$375.00	46.8	\$17,550.00
Jason Sklar	JSK	Senior Associate	\$275.00	3.8	\$1,045.00
			Subtotal	<u>76.2</u>	<u>\$30,755.00</u>
			Less: 20% Holdback		<u>(\$6,151.00)</u>
			Statement Total		<u>\$24,604.00</u>

Deloitte & Touche LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3462  
(213) 688-0800

Crown Pacific Partners, LP

Financial Advisors to the Creditors Committee

Summary by Matter Category

As of 12/14/2004	Date Range Reported:	11/1/04 to 11/30/04
Matter Category	Hours	Total Billed
Asset Analysis & Recovery	16.0	\$6,430.00
Business Operations	0.7	\$332.50
Case Administration	4.7	\$1,952.50
Fee/Employment Applications	13.7	\$4,837.50
Meetings of Creditors	4.0	\$1,720.00
Plan & Disclosure Statement	37.1	\$15,482.50
	<u>Subtotal</u>	<u>\$30,755.00</u>
	Less: 20% Holdback	<u>(\$6,151.00)</u>
	Statement Total	<u>\$24,604.00</u>

Deloitte & Touche LLP  
 350 South Grand Avenue  
 Los Angeles, CA 90071-3462  
 (213) 688-0800

Crown Pacific Partners, LP

Financial Advisors to the Creditors Committee

Professional Fee Statement

As of 12/14/2004

Date Range Reported: 11/1/04 to 11/30/04

Initials	Date	Hours/Rate	Total Billed	Description
<b>Asset Analysis &amp; Recovery</b>				
CM	11/3/2004	0.9 \$475/hr.	\$427.50	REVIEWED ANALYSIS PREPARED BY J. PARK (D&T) COMPARING THE DIFFERENCE IN RECOVERY FOR THE GENERAL UNSECURED CLASS USING ESTIMATED COLLATERAL VALUE AS OF 12/31/04 VERSUS HISTORICAL BOOK VALUE AS OF 9/30/04 AND 8/31/04.
CM	11/4/2004	0.8 \$475/hr.	\$380.00	REVIEWED J. PARK'S (D&T) ANALYSIS OF IMPACT TO GENERAL UNSECURED CLAIMANTS' RECOVERY BASED ON CHANGE TO MISSING ACRES ASSUMPTIONS IN RECOVERY ANALYSIS.
CM	11/5/2004	0.4 \$475/hr.	\$190.00	SPOKE WITH TERM LENDER'S FINANCIAL ADVISOR TO DISCUSS IMPACT OF MISSING ACRES TO RECOVERY ANALYSIS.
CM	11/5/2004	0.6 \$475/hr.	\$285.00	REVIEWED OFFER TO SETTLE FOX TOWER LEASE CLAIM.
CM	11/8/2004	0.7 \$475/hr.	\$332.50	REVIEWED AND ANALYZED AMENDED RECOVERY ANALYSIS PREPARED BY TERM LENDERS' ADVISORS.
CM	11/10/2004	0.9 \$475/hr.	\$427.50	REVIEWED UPDATE ON BONNERS FERRY CLAIM NEGOTIATION FROM B. WHINERY.
JP	11/2/2004	3.1 \$375/hr.	\$1,162.50	ANALYZED THE DIFFERENCE IN RECOVERY FOR THE GENERAL UNSECURED CLASS USING ESTIMATED COLLATERAL VALUE AS OF 12/31/04 VERSUS HISTORICAL BOOK VALUE AS OF 9/30/04 AND 8/31/04.
JP	11/2/2004	1.2 \$375/hr.	\$450.00	ANALYZED OFFER TO SETTLE OREGON ARENA CLAIM.
JP	11/4/2004	0.9 \$375/hr.	\$337.50	REVIEWED DEBTORS' MOTION TO SELL OCHOCO TIMBER DEED ASSETS.
JP	11/4/2004	1.4 \$375/hr.	\$525.00	ANALYZED IMPACT TO GENERAL UNSECURED CLAIMANTS' RECOVERY BASED ON CHANGE TO MISSING ACRES ASSUMPTIONS IN THE RECOVERY ANALYSIS.
JP	11/4/2004	0.6 \$375/hr.	\$225.00	SPOKE TO COMMITTEE COUNSEL (B. WHINERY) TO DISCUSS IMPACT ON CHANGE IN MISSING ACRES ASSUMPTIONS IN THE RECOVERY ANALYSIS.
JP	11/5/2004	0.4 \$375/hr.	\$150.00	SPOKE WITH TERM LENDER'S FINANCIAL ADVISOR TO DISCUSS IMPACT OF MISSING ACRES TO RECOVERY ANALYSIS.
JP	11/5/2004	1.6 \$375/hr.	\$600.00	ANALYZED OFFER TO SETTLE FOX TOWER LEASE CLAIM.

Deloitte & Touche LLP  
 350 South Grand Avenue  
 Los Angeles, CA 90071-3462  
 (213) 688-0800

Crown Pacific Partners, LP  
 Financial Advisors to the Creditors Committee  
 Professional Fee Statement

As of 12/14/2004

Date Range Reported: 11/1/04 to 11/30/04

Initials	Date	Hours/Rate	Total Billed	Description
JP	11/9/2004	1.1 \$375/hr.	\$412.50	REVIEWED AND ANALYZED AMENDED RECOVERY ANALYSIS PREPARED BY TERM LENDERS ADVISORS.
JP	11/10/2004	1.4 \$375/hr.	\$525.00	REVIEWED UPDATE ON BONNERS FERRY CLAIM NEGOTIATION FROM COMMITTEE COUNSEL (B. WHINERY).
Subtotal		16.0	\$6,430.00	
<b><u>Business Operations</u></b>				
CM	11/23/2004	0.7 \$475/hr.	\$332.50	REVIEW OCTOBER MOR FOR DEBTORS.
Subtotal		0.7	\$332.50	
<b><u>Case Administration</u></b>				
CM	11/16/2004	0.8 \$475/hr.	\$380.00	SPOKE WITH J. PARK (D&T) RE: STATUS OF ENGAGEMENT AND SCOPE OF WORK TO BE COMPLETED.
CM	11/24/2004	1.1 \$475/hr.	\$522.50	REVIEWED AND REPLIED TO EMAILS AND CORRESPONDENCE REGARDING STATUS OF BANKRUPTCY CASE WITH DELOITTE PROFESSIONALS, COMMITTEE COUNSEL AND TERM LENDERS' ADVISORS.
JP	11/16/2004	0.8 \$375/hr.	\$300.00	SPOKE TO C. MCCLAM (DELOITTE) RE: STATUS OF ENGAGEMENT AND SCOPE OF WORK TO BE COMPLETED.
JP	11/23/2004	2.0 \$375/hr.	\$750.00	REVIEWED AND REPLIED EMAILS RE: STATUS OF BANKRUPTCY WITH DELOITTE PROFESSIONALS AND COMMITTEE MEMBERS.
Subtotal		4.7	\$1,952.50	
<b><u>Fee/Employment Applications</u></b>				
CM	11/22/2004	0.8 \$475/hr.	\$380.00	REVIEWED AND APPROVED INTERIM FEE APPLICATION TO BE FILED IN COURT.
JP	11/5/2004	1.9 \$375/hr.	\$712.50	PREPARED AND REVIEWED DETAILED TIME REPORT SUMMARY FOR THE INTERIM FEE APPLICATION.
JP	11/16/2004	2.2 \$375/hr.	\$825.00	REVIEWED EXHIBITS TO BE INCLUDED IN INTERIM FEE APPLICATION.
JP	11/17/2004	2.1 \$375/hr.	\$787.50	REVIEWED DRAFT COPY OF THE INTERIM FEE APPLICATION AND PROVIDED COMMENTS TO PARALEGAL.
JP	11/17/2004	0.9 \$375/hr.	\$337.50	REVIEWED UPDATED INTERIM FEE APPLICATION.



**Deloitte & Touche LLP**  
**350 South Grand Avenue**  
**Los Angeles, CA 90071-3462**  
**(213) 688-0800**

**Crown Pacific Partners, LP**  
**Financial Advisors to the Creditors Committee**  
**Professional Fee Statement**

As of 12/14/2004

Date Range Reported: 11/1/04 to 11/30/04

Initials	Date	Hours/Rate	Total Billed	Description
JP	11/22/2004	0.6 \$375/hr.	\$225.00	SPOKE TO J. SKLAR (DELOITTE) RE: STATUS OF FILING INTERIM FEE APPLICATION.
JP	11/22/2004	1.4 \$375/hr.	\$525.00	PERFORMED QUALITY CONTROL OF INTERIM FEE APPLICATION TO BE FILED IN COURT.
JSK	11/17/2004	1.4 \$275/hr.	\$385.00	PREPARED DETAILED TIME REPORT FOR MONTHLY PROFESSIONAL STATEMENTS FOR OCTOBER 2004.
JSK	11/18/2004	0.4 \$275/hr.	\$110.00	PREPARED DETAILED EXPENSE REPORT FOR PROFESSIONAL STATEMENTS - JULY THROUGH OCTOBER 2004.
JSK	11/22/2004	0.6 \$275/hr.	\$165.00	SPOKE TO J. PARK (DELOITTE) RE: STATUS OF FILING INTERIM FEE APPLICATION.
JSK	11/22/2004	0.8 \$275/hr.	\$220.00	REVIEWED AND EDITED THE NARRATIVE PORTION OF THE THIRD INTERIM FEE APPLICATION.
JSK	11/30/2004	0.6 \$275/hr.	\$165.00	SEVERAL DISCUSSIONS WITH C. CARROLL REGARDING REVISIONS TO THE THIRD INTERIM FEE APPLICATION.
<b>Subtotal</b>		<b>13.7</b>	<b>\$4,837.50</b>	
<b><u>Meetings of Creditors</u></b>				
CM	11/4/2004	0.4 \$475/hr.	\$190.00	PREPARED FOR CONFERENCE CALL WITH COMMITTEE.
CM	11/4/2004	1.3 \$475/hr.	\$617.50	PARTICIPATED ON CONFERENCE CALL WITH COMMITTEE TO DISCUSS STATUS OF THE BANKRUPTCY CASE.
CM	11/4/2004	0.5 \$475/hr.	\$237.50	FOLLOWED UP ON VARIOUS ISSUES WITH B. WHINERY AND J. PARK (D&T).
JP	11/4/2004	1.3 \$375/hr.	\$487.50	PARTICIPATED ON CONFERENCE CALL WITH COMMITTEE TO DISCUSS STATUS OF THE BANKRUPTCY CASE.
JP	11/4/2004	0.5 \$375/hr.	\$187.50	SPOKE WITH C. MCCLAM (D&T) AND B. WHINERY REGARDING OPEN ISSUES FROM COMMITTEE CALL.
<b>Subtotal</b>		<b>4.0</b>	<b>\$1,720.00</b>	
<b><u>Plan &amp; Disclosure Statement</u></b>				
CM	11/1/2004	3.5 \$475/hr.	\$1,662.50	REVIEWED COPY OF THE PLAN OF REORGANIZATION, DISCLOSURE STATEMENT AND ACCOMPANYING SCHEDULES AND EXHIBITS FILED IN COURT.

Deloitte & Touche LLP  
 350 South Grand Avenue  
 Los Angeles, CA 90071-3462  
 (213) 688-0800

Crown Pacific Partners, LP  
 Financial Advisors to the Creditors Committee  
 Professional Fee Statement

As of 12/14/2004

Date Range Reported: 11/1/04 to 11/30/04

Initials	Date	Hours/Rate	Total Billed	Description
CM	11/1/2004	3.1 \$475/hr.	\$1,472.50	CONTINUED TO REVIEW COPY OF THE PLAN OF REORG, DISCLOSURE STATEMENT AND RESPECTIVE SCHEDULES AND EXHIBITS FILED IN COURT.
CM	11/3/2004	2.2 \$475/hr.	\$1,045.00	REVIEWED AMENDMENTS AND COMMENTS TO THE FILED PLAN OF REORGANIZATION AND DISCLOSURE STATEMENT.
CM	11/8/2004	2.1 \$475/hr.	\$997.50	REVIEWED AMENDED PLAN OF REORGANIZATION AND DISCLOSURE STATEMENT TO BE FILED IN COURT.
CM	11/12/2004	2.7 \$475/hr.	\$1,282.50	REVIEWED AMENDED PLAN AND DISCLOSURE STATEMENT, AND AMENDED SCHEDULES AND EXHIBITS.
CM	11/15/2004	1.5 \$475/hr.	\$712.50	CONTINUED TO REVIEW AMENDED SCHEDULES AND EXHIBITS OF THE FILED PLAN AND DISCLOSURE STATEMENT.
CM	11/15/2004	0.6 \$475/hr.	\$285.00	REVIEWED DISCLOSURE STATEMENT APPROVAL ORDER.
JP	11/1/2004	3.8 \$375/hr.	\$1,425.00	REVIEWED COPY OF THE PLAN, DISCLOSURE STATEMENT AND RESPECTIVE SCHEDULES AND EXHIBITS FILED IN COURT.
JP	11/1/2004	3.7 \$375/hr.	\$1,387.50	CONTINUED TO REVIEW COPY OF THE PLAN, DISCLOSURE STATEMENT AND RESPECTIVE SCHEDULES AND EXHIBITS FILED IN COURT.
JP	11/3/2004	2.9 \$375/hr.	\$1,087.50	REVIEWED AMENDMENTS AND COMMENTS TO THE FILED PLAN AND DISCLOSURE STATEMENT.
JP	11/3/2004	1.0 \$375/hr.	\$375.00	CONTINUED TO REVIEW AMENDMENTS AND COMMENTS TO THE FILED PLAN AND DISCLOSURE STATEMENT.
JP	11/8/2004	3.7 \$375/hr.	\$1,387.50	REVIEWED AMENDED PLAN AND DISCLOSURE STATEMENT TO BE FILED IN COURT.
JP	11/9/2004	1.6 \$375/hr.	\$600.00	CONTINUED TO REVIEW AMENDED PLAN AND DISCLOSURE STATEMENT FILED IN COURT.
JP	11/11/2004	2.2 \$375/hr.	\$825.00	REVIEWED AMENDED SCHEDULES AND EXHIBITS OF THE FILED PLAN AND DISCLOSURE STATEMENT.
JP	11/12/2004	0.5 \$375/hr.	\$187.50	CONTINUED TO REVIEW AMENDED SCHEDULES AND EXHIBITS OF THE FILED PLAN AND DISCLOSURE STATEMENT.
JP	11/15/2004	1.2 \$375/hr.	\$450.00	CONTINUED TO REVIEW AMENDED SCHEDULES AND EXHIBITS OF THE FILED PLAN AND DISCLOSURE STATEMENT.
JP	11/15/2004	0.8 \$375/hr.	\$300.00	REVIEWED DISCLOSURE STATEMENT APPROVAL ORDER.

Deloitte & Touche LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3462  
(213) 688-0800

Crown Pacific Partners, LP  
Financial Advisors to the Creditors Committee  
Professional Fee Statement

As of 12/14/2004

Date Range Reported: 11/1/04 to 11/30/04

Initials	Date	Hours/Rate	Total Billed	Description
		<u>37.1</u>	<u>\$15,482.50</u>	
		<u>76.2</u>	<u>\$30,755.00</u>	
		<u>76.2</u>	<u>\$30,755.00</u>	



Deloitte & Touche LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3462  
(213) 688-0800

Crown Pacific Partners, LP

Financial Advisors to the Creditors Committee

Summary by Professional

As of 1/28/2005

Date Range Reported: 12/1/04 to 12/31/04

<u>Professional</u>	<u>Initials</u>	<u>Level</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Total Billed</u>
Curtis McClam	CM	Partner	\$475.00	16.6	\$7,885.00
Jung Park	JP	Manager	\$375.00	21.6	\$8,100.00
Jason Sklar	JSK	Senior Associate	\$275.00	4.0	\$1,100.00
			<b>Subtotal</b>	<u>42.2</u>	<u>\$17,085.00</u>
			<b>Less: 20% Holdback</b>		<u>(\$3,417.00)</u>
			<b>Statement Total</b>		<u>\$13,668.00</u>

Deloitte & Touche LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3462  
(213) 688-0800

Crown Pacific Partners, LP

Financial Advisors to the Creditors Committee

Summary by Matter Category

As of 1/28/2005	Date Range Reported:	12/1/04 to 12/31/04
Matter Category	Hours	Total Billed
Asset Analysis & Recovery	10.8	\$4,500.00
Business Operations	2.1	\$887.50
Fee/Employment Applications	5.3	\$1,637.50
Plan & Disclosure Statement	24.0	\$10,060.00
	<u>Subtotal</u>	<u>\$17,085.00</u>
	Less: 20% Holdback	<u>(\$3,417.00)</u>
	Statement Total	<u>\$13,668.00</u>

**Deloitte & Touche LLP**  
**350 South Grand Avenue**  
**Los Angeles, CA 90071-3462**  
**(213) 688-0800**

**Crown Pacific Partners, LP**

**Financial Advisors to the Creditors Committee**

**Professional Fee Statement**

As of 1/28/2005

Date Range Reported: 12/1/04 to 12/31/04

Initials	Date	Hours/Rate	Total Billed	Description
<b><u>Asset Analysis &amp; Recovery</u></b>				
CM	12/9/2004	1.9 \$475/hr.	\$902.50	REVIEWED AND ANALYZED IMPAIRMENT ANALYSIS, VOLUMES I, II AND III, PREPARED BY THE DEBTOR IN PREPARATION OF DEFENSE OF VALUATION OF TIMBERLAND.
CM	12/10/2004	1.7 \$475/hr.	\$807.50	CONTINUED TO REVIEW AND ANALYZE IMPAIRMENT ANALYSIS, VOLUMES I, II AND III, PREPARED BY THE DEBTOR IN PREPARATION OF DEFENSE OF VALUATION OF TIMBERLAND.
CM	12/14/2004	0.5 \$475/hr.	\$237.50	TELEPHONE CONVERSATION WITH J. PARK AND COMMITTEE COUNSEL (B. WHINERY) REGARDING FOXGLOVE OBJECTION AND VALUATION OF TIMBERLAND ASSETS.
CM	12/19/2004	0.4 \$475/hr.	\$190.00	ANALYZED SCHEDULE PREPARED BY TERM LENDERS COUNSEL ON IMPACT TO RECOVERY BASED ON THE NEW ANCILLARY ASSETS THAT WERE RECENTLY UNCOVERED.
JP	12/10/2004	1.3 \$375/hr.	\$487.50	REVIEWED AND ANALYZED IMPAIRMENT ANALYSIS TO PREPARE TO DEFEND VALUATION OF TIMBERLAND.
JP	12/14/2004	1.3 \$375/hr.	\$487.50	CONTINUED TO REVIEW AND ANALYZE IMPAIRMENT ANALYSIS TO PREPARE TO DEFEND VALUATION OF TIMBERLAND.
JP	12/14/2004	0.5 \$375/hr.	\$187.50	TELEPHONE CONVERSATION WITH C. MCCLAM AND COMMITTEE COUNSEL (B. WHINERY) REGARDING FOXGLOVE OBJECTION AND VALUATION OF TIMBERLAND ASSETS.
JP	12/16/2004	0.4 \$375/hr.	\$150.00	SPOKE TO TERM LENDERS' ADVISOR RE: ADDITIONAL ANCILLARY ASSETS RECENTLY FOUND AND TO DETERMINE WHETHER THE ASSETS SHOULD BE PROVIDED TO NEWCO.
JP	12/16/2004	1.9 \$375/hr.	\$712.50	REVIEWED LIST OF TRUCKS THAT WERE RECENTLY FOUND THAT SHOULD HAVE BEEN INCLUDED IN ANCILLARY ASSETS AND ANALYZED THEIR VALUE.
JP	12/18/2004	0.5 \$375/hr.	\$187.50	SPOKE TO TERM LENDERS' FINANCIAL ADVISOR RE: FINAL NET MISSING ACRES AND THEIR VALUE.
JP	12/19/2004	0.4 \$375/hr.	\$150.00	REVIEWED AND ANALYZED SCHEDULE PREPARED BY TERM LENDERS COUNSEL ON IMPACT TO RECOVERY BASED ON THE NEW ANCILLARY ASSETS THAT WERE RECENTLY UNCOVERED.
	<b>Subtotal</b>	<b>10.8</b>	<b>\$4,500.00</b>	
<b><u>Business Operations</u></b>				
CM	12/1/2004	1.0 \$475/hr.	\$475.00	REVIEWED THE LATEST MONTHLY OPERATING REPORT PREPARED BY DEBTORS.

**Deloitte & Touche LLP**  
**350 South Grand Avenue**  
**Los Angeles, CA 90071-3462**  
**(213) 688-0800**

**Crown Pacific Partners, LP**  
**Financial Advisors to the Creditors Committee**  
**Professional Fee Statement**

As of 1/28/2005

Date Range Reported: 12/1/04 to 12/31/04

Initials	Date	Hours/Rate	Total Billed	Description
JP	12/1/2004	1.1 \$375/hr.	\$412.50	REVIEWED THE LATEST MOR PREPARED BY DEBTORS.
<b>Subtotal</b>		<b>2.1</b>	<b>\$887.50</b>	
<b><u>Fee/Employment Applications</u></b>				
CM	12/1/2004	0.5 \$475/hr.	\$237.50	REVIEWED AND APPROVED DETAILED TIME REPORT FOR MONTHLY FEE STATEMENT.
JP	12/1/2004	0.8 \$375/hr.	\$300.00	REVIEWED AND PREPARED DETAILED TIME REPORT FOR MONTHLY FEE STATEMENT.
JSK	12/10/2004	1.9 \$275/hr.	\$522.50	PREPARED DETAILED TIME REPORT FOR MONTHLY FEES AND EXPENSES.
JSK	12/14/2004	2.1 \$275/hr.	\$577.50	UPDATED AND COMPLETED MONTHLY FEE APPLICATION.
<b>Subtotal</b>		<b>5.3</b>	<b>\$1,637.50</b>	
<b><u>Plan &amp; Disclosure Statement</u></b>				
CM	12/1/2004	0.9 \$475/hr.	\$427.50	REVIEWED UPDATED ATTACHMENTS TO THE DISCLOSURE STATEMENT.
CM	12/9/2004	0.6 \$475/hr.	\$285.00	REVIEWED OBJECTION TO PLAN OF REORGANIZATION BY FOXGLOVE.
CM	12/9/2004	0.5 \$475/hr.	\$237.50	MET WITH J. PARK (D&T) TO DISCUSS OBJECTION BY FOXGLOVE AND POTENTIAL ROLE FOR DELOITTE TO DEFEND VALUATION OF TIMBERLAND.
CM	12/9/2004	0.5 \$475/hr.	\$237.50	SPOKE TO COMMITTEE COUNSEL (B. WHINERY) TO DISCUSS FOXGLOVE OBJECTION TO PLAN OF REORGANIZATION.
CM	12/14/2004	0.6 \$475/hr.	\$285.00	TELEPHONE CONVERSATION WITH J. PARK AND COMMITTEE COUNSEL (B. WHINERY) REGARDING FOXGLOVE OBJECTION.
CM	12/15/2004	0.3 \$475/hr.	\$142.50	MET WITH J. PARK TO DISCUSS OUR ROLE TO DEFEND OBJECTION BY FOXGLOVE.
CM	12/16/2004	0.6 \$475/hr.	\$285.00	REVIEWED JOINT BRIEF IN SUPPORT OF THE PLAN OF REORGANIZATION.
CM	12/18/2004	1.2 \$475/hr.	\$570.00	REVIEWED MODIFIED BRIEF SUPPORTING PLAN OF REORGANIZATION.
CM	12/18/2004	1.0 \$475/hr.	\$475.00	REVIEWED NON-ADVERSE MODIFICATIONS TO THE PLAN OF REORGANIZATION.



**Deloitte & Touche LLP**  
**350 South Grand Avenue**  
**Los Angeles, CA 90071-3462**  
**(213) 688-0800**

**Crown Pacific Partners, LP**

**Financial Advisors to the Creditors Committee**

**Professional Fee Statement**

As of 1/28/2005

Date Range Reported: 12/1/04 to 12/31/04

Initials	Date	Hours/Rate	Total Billed	Description
CM	12/19/2004	1.0 \$475/hr.	\$475.00	REVIEWED THE AMENDED PLAN OF REORGANIZATION.
CM	12/19/2004	0.4 \$475/hr.	\$190.00	REVIEWED CONFIRMATION ORDER.
CM	12/20/2004	1.0 \$475/hr.	\$475.00	PARTICIPATED IN PRE-CONFIRMATION MEETING AT LEWIS & ROCA WITH OTHER CONSTITUENTS.
CM	12/20/2004	2.0 \$475/hr.	\$950.00	ATTENDED CONFIRMATION HEARING.
JP	12/1/2004	1.3 \$375/hr.	\$487.50	REVIEWED REVISED ATTACHMENTS TO THE DISCLOSURE STATEMENT.
JP	12/9/2004	0.9 \$375/hr.	\$337.50	REVIEWED OBJECTION TO PLAN OF REORGANIZATION BY FOXGLOVE.
JP	12/9/2004	0.3 \$375/hr.	\$112.50	SPOKE TO TERM LENDERS' ADVISOR TO DISCUSS DEVELOPMENT OF OBJECTION TO PLAN OF REORGANIZATION.
JP	12/9/2004	0.5 \$375/hr.	\$187.50	MET WITH C. MCCLAM (D&T) TO DISCUSS OBJECTION BY FOXGLOVE AND POTENTIAL ROLE FOR DELOITTE TO DEFEND VALUATION OF TIMBERLAND.
JP	12/14/2004	0.6 \$375/hr.	\$225.00	TELEPHONE CONVERSATION WITH C. MCCLAM AND COMMITTEE COUNSEL (B. WHINERY) REGARDING FOXGLOVE OBJECTION.
JP	12/15/2004	0.3 \$375/hr.	\$112.50	MET WITH C. MCCLAM TO DISCUSS OUR ROLE TO DEFEND OBJECTION BY FOXGLOVE.
JP	12/16/2004	0.7 \$375/hr.	\$262.50	REVIEWED JOINT BRIEF IN SUPPORT OF THE PLAN OF REORGANIZATION.
JP	12/18/2004	1.4 \$375/hr.	\$525.00	REVIEWED REVISED BRIEF SUPPORTING PLAN OF REORGANIZATION.
JP	12/18/2004	1.8 \$375/hr.	\$675.00	REVIEWED NON-ADVERSE MODIFICATIONS TO THE PLAN OF REORGANIZATION.
JP	12/19/2004	1.1 \$375/hr.	\$412.50	REVIEWED THE AMENDED PLAN OF REORGANIZATION.
JP	12/19/2004	0.5 \$375/hr.	\$187.50	REVIEWED CONFIRMATION ORDER.
JP	12/20/2004	2.0 \$375/hr.	\$750.00	PARTICIPATED IN PRE-CONFIRMATION MEETING AT LEWIS & ROCA WITH OTHER CONSTITUENTS.

Deloitte & Touche LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3462  
(213) 688-0800

Crown Pacific Partners, LP  
Financial Advisors to the Creditors Committee  
Professional Fee Statement

As of 1/28/2005

Date Range Reported: 12/1/04 to 12/31/04

Initials	Date	Hours/Rate	Total Billed	Description
JP	12/20/2004	2.0 \$375/hr.	\$750.00	ATTENDED CONFIRMATION HEARING.
	<b>Subtotal</b>	<b>24.0</b>	<b>\$10,060.00</b>	
	<b>Total Fees</b>	<b>42.2</b>	<b>\$17,085.00</b>	
	<b>Statement Total</b>	<b>42.2</b>	<b>\$17,085.00</b>	

Deloitte & Touche LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3462  
(213) 688-0800

Financial Advisors to the Creditors Committee

**Expense Summary**

As of 1/28/2005

Date Range Reported: 12/1/04 to 12/31/04

Type	Date	Description	Amount
<b>AIRFARE</b>			
	12/20/2004	AIRLINE TICKET TO PHOENIX, AZ FOR CONFIRMATION HEARING (C. MCCLAM).	\$332.20
	12/20/2004	AIRLINE TICKET TO PHOENIX, AZ FOR CONFIRMATION HEARING (J. PARK).	\$167.71
		<b>Total</b>	<b>\$499.91</b>
<b>LODGING</b>			
	12/20/2004	HOTEL ROOM EXPENSE IN PHOENIX, AZ RELATING TO CONFIRMATION HEARING (J. PARK).	\$96.84
		<b>Total</b>	<b>\$96.84</b>
<b>MEALS</b>			
	12/20/2004	MEAL CHARGES (J. PARK) DURING PHOENIX, AZ TRIP FOR CONFIRMATION HEARING.	\$25.48
		<b>Total</b>	<b>\$25.48</b>
<b>OTHER</b>			
	12/20/2004	CELLULAR PHONE CHARGES (C. MCCLAM).	\$73.05
	12/20/2004	TAXI FARE IN PHOENIX, AZ (C. MCCLAM).	\$37.00
	12/20/2004	TAXI FARE IN PHOENIX, AZ (J. PARK).	\$40.00
		<b>Total</b>	<b>\$150.05</b>
<b>PARKING</b>			
	12/20/2004	PARKING EXPENSE IN OAKLAND, CA (C. MCCLAM).	\$30.00
	12/20/2004	PARKING EXPENSE AT LAX (J. PARK).	\$18.00
		<b>Total</b>	<b>\$48.00</b>
		<b>Statement Total</b>	<b>\$820.28</b>

Deloitte & Touche LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3462  
(213) 688-0800

Crown Pacific Partners, LP  
Financial Advisors to the Creditors Committee

Summary of Expenses by Category

As of 1/28/2005

Date Range Reported: 12/1/04 to 12/31/04

Type	Amount
AIRFARE	\$499.91
LODGING	\$96.84
MEALS	\$25.48
OTHER	\$150.05
PARKING	\$48.00
<b>Statement Total</b>	<b>\$820.28</b>

Deloitte & Touche LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3462  
(213) 688-0800

Crown Pacific Partners, LP

Financial Advisors to the Creditors Committee

Summary of Expenses by Professional

As of 1/28/2005

Date Range Reported: 12/1/04 to 12/31/04

<b>Professional</b>	<b>Amount</b>
Curtis McClam	\$472.25
Jung Park	\$348.03
<b>Statement Total</b>	<b>\$820.28</b>

# EXHIBIT C

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF ARIZONA

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26

In re )  
CP ACQUISITION CO., et al., )  
Debtors. )

Chapter 11 Proceedings  
Case No. 2-03-11258-PHX-RJH  
(Jointly Administered with Cases No.  
2-03-11259-PHX-RJH through  
2-03-11263-PHX-RJH

THIS FILING APPLIES TO:

- ALL DEBTORS
- SPECIFIED DEBTORS

**DECLARATION OF DANA DENNEY  
AS THE CHAIR OF THE OFFICIAL  
JOINT COMMITTEE OF UNSECURED  
CREDITORS**

I, Dana Denney, hereby declare as follows:

1. I am an employee of Columbia River Log Scaling and Grading Bureau, and I serve as the representative for the same on the Official Joint Committee of Unsecured Creditors in the above captioned cases.

2. I make this Declaration based upon my personal knowledge of the facts contained herein.

3. I was elected and served as the chair of the Official Joint Committee of Unsecured Creditors.

4. The Committee retained Deloitte & Touche, LLC., as its financial advisor in the above captioned cases. As chair of the Committee, I have reviewed and approved the Second Interim Application for Approval of Payment of Fees & Costs due Deloitte & Touche, LLC, as financial advisor for the Official Joint Committee of Unsecured Creditors.

I declare under penalty of perjury the foregoing is true and correct.

Dated: February \_\_, 2005.

s/Dana Denney  
Dana Denney, Committee Chair  
Columbia River Log Scaling & Grading Bureau  
*Dana D. Denney, Chair*

Mesch, Clark & Rothschild, P.C.  
ATTORNEYS AT LAW  
259 N. Meyer Ave.  
Tucson, AZ 85701-1090