

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ARIZONA**

In re:)
) Chapter 11 Proceedings
)
CP ACQUISITION CO., *et al.*,) Case No. 03-11258-PHX-RJH
)
) (Jointly Administered With Case
) Nos. 03-11259-PHX-RJH through
) 03-11263-PHX-RJH)
Debtors.) Objection Deadline: March 7, 2005
)

COVER SHEET

**FIFTH AND FINAL FEE APPLICATION OF PRICEWATERHOUSECOOPERS LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES AS ACCOUNTANTS, AUDITORS, AND TAX ADVISORS
FOR THE PERIOD FROM NOVEMBER 1, 2004 THROUGH DECEMBER 31, 2004 AND FOR
THE FINAL PERIOD JUNE 29, 2003 THROUGH DECEMBER 31, 2004**

Name of Applicant: PricewaterhouseCoopers LLP

Authorized to Provide Professional Services to: The above captioned debtors and debtors in possession

Date of Retention: November 24, 2003

Period for which compensation and reimbursement is sought: November 1, 2004 through December 31, 2004

Amount of Compensation sought as actual, reasonable and necessary: \$120,659.99

Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$0.00

Final Period for which Compensation and Reimbursement is Sought: June 29, 2003 through December 31, 2004¹

Amount of Final Compensation sought as actual, reasonable and necessary: \$1,215,342.00²

Amount of Final Expense Reimbursement sought as actual, reasonable and necessary: \$5,720.35

¹ This Fifth and Final Fee Application was prepared subsequent to the Effective Date; these hours and fees have been supplemented to the final compensation amount requested from the Debtors and approval by the Court.

² Final Compensation represents \$1,215,342.00 (\$1,210,775.30 fees through Effective Date and \$4,566.70 in final fee application preparation time).

This is the final fee application. The hours sought in this Fifth and Final Fee Application in connection with preparing any and all fee application, 495.0 hours or \$91,642.25. This amount has been included in the total final amount of compensation sought from the Court (subsequent to Effective Date, professionals incurred 17.8 hours or \$4,566.70 in final fee application time).

This is the fifth quarterly fee application filed by PricewaterhouseCoopers LLP. PricewaterhouseCoopers has previously filed four Interim Quarterly Fee Applications, submitted on November 26, 2003, March 31, 2004, July 30, 2004, and December 2, 2004.

PricewaterhouseCoopers has also previously submitted thirteen monthly fee invoices (the "Monthly Fee Invoices") with the Court pursuant to the Administrative Order. The following Interim Quarterly Fee Applications have been filed previously in these cases:

<u>Date Filed</u>	<u>Period Covered</u>	<u>Requested</u>		<u>Interim Approved</u>	
		<u>Fees</u>	<u>Expenses</u>	<u>Fees</u>	<u>Expenses</u>
11/26/03	06/29/03 – 10/31/03	\$150,133.65	\$4,280.65	\$150,133.65	\$4,280.65
3/31/04	11/01/03 – 02/29/04	\$487,314.82	\$1,439.70	\$487,314.82	\$1,439.70
7/30/04	03/01/04 – 06/30/04	\$290,230.88	\$0.00	\$290,230.88	\$0.00
12/2/04	07/01/04 – 10/31/04	\$162,435.96	\$0.00	\$162,435.96	\$0.00
2/14/2005	11/01-04 – 12/31/04	\$120,659.99	\$0.00	n/a	n/a
Final Fee Application Hours		\$4,566.70	\$0.00	n/a	n/a
Total Fees and Expenses		\$1,215,342.00	\$5,720.35	\$1,090,115.31	\$5,720.35

SUMMARY OF PROFESSIONALS – FINAL ALLOWANCE

PricewaterhouseCoopers performed certain Auditing and Accounting Services and other accounting services not included under the scope of the audit ("Advisory Services"). The PricewaterhouseCoopers professionals who rendered Advisory Services in the Chapter 11 Cases during the Final Compensation Period are:

Professional	Position	Total Hours	Total Fees
<u>Accounting and Auditing Services</u>			
Albrich, Bradley	Audit Associate, 1 year experience in public accounting	9.0	\$706.50
Axtell, Jamie	Audit Senior Associate, 4 years experience in public accounting; Certified Public Accountant (CPA) (50% rates)	707.5	\$114,968.75
	- Rate increase effective, April 1, 2004	150.0	\$26,325.00
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.	39.0	\$6,844.50
Ballew, Troy	Audit Manager, 7-years experience in public accounting; Certified Public Accountant (CPA)	75.3	\$14,005.80
	- Effective July 1, 2003 - Billing rate	528.9	\$112,126.80
	- Rate increase effective, April 1, 2004	154.2	\$35,311.80

Professional	Position	Total Hours	Total Fees
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.	188.0	\$43,052.00
Bonn, Chad	National Accounting Services - Senior Manager, 8+ years experience in public accounting with emphasis in SEC reporting compliance; Certified Public Accountant (CPA)	2.4	\$1,294.80
Brentano, Nate	Audit Associate, 1 year experience in public accounting	1.5	\$127.50
Byrne, Michael	Audit Partner, 20+ years experience in public accounting; Certified Public Accountant (CPA)	87.0	\$32,320.50
	- Rate increase effective, April 1, 2004	23.0	\$9,223.00
	- Effective July 1, 2004 - Billing rate	27.0	\$14,877.00
Cheung, Waihei	National Accounting Services - Senior Manager - Bankruptcy; 8+ years experience in public accounting with emphasis in bankruptcy accounting, Certified Public Accountant (CPA)	17.0	\$9,902.50
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.	15.0	\$8,737.50
Chow, Lorissa	Tax Manager; tax technology; 8+ yrs MLP processing experience	22.8	\$5,494.80
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.	4.0	\$964.00
Clark, Andrea	Manager; 5 years of bankruptcy and litigation experience; 3 years of other accounting and auditing relevant experience; Certified Public Accountant (CPA); Litigation and bankruptcy matters	22.0	\$4,840.00
	- Effective July 1, 2003 - Billing rate	38.0	\$9,690.00
	- Rate increase effective, April 1, 2004	2.4	\$660.00
	- Effective July 1, 2004 - Billing rate	21.7	\$6,944.00
Dimak, Diane	Associate; Litigation and bankruptcy matters	9.8	\$955.50
	- Rate increase effective, April 1, 2004	8.3	\$871.50
Drone, Dimitri	Audit Senior Manager - National Valuation Services; 5+ years experience	6.5	\$2,518.75
Greaves, Richard	Audit Partner, Independent Review Partner, 15+ years experience; Certified Public Accountant (CPA)	19.5	\$7,244.25
	- Rate increase effective, April 1, 2004	12.0	\$4,812.00
	- Effective July 1, 2004 - Billing rate	7.0	\$3,857.00
Horlyk, Khara	Audit Associate; 1-year experience, experience in public accounting	1.5	\$117.75
Huff, Shannon	Intern; Litigation and bankruptcy matters	34.9	\$1,047.00
	Hired as Full-Time Associate; Litigation and bankruptcy matters	19.5	\$3,412.50
Hughes, Mary	Audit Associate; 2-years in public accounting	16.0	\$1,344.00
Johnson, Terri	Administration	0.5	\$27.50
Joyce, Kevin	Audit Associate, 1 year experience	5.0	\$625.00

Professional	Position	Total Hours	Total Fees
Kolman, Kevin	Audit Senior Associate, 4 years experience in public accounting; Certified Public Accountant (CPA)	331.5	\$46,244.25
	- Rate increase effective, April 1, 2004	11.5	\$1,730.75
	- Effective July 1, 2004 - Billing rate	37.0	\$6,493.50
Langsmith, Lesli	Administrative	11.3	\$621.50
	- Rate increase effective, April 1, 2004	2.0	\$119.00
	- Effective July 1, 2004 - Billing rate	4.7	\$329.00
Lauseng, John	Audit Associate; 1-year experience in public accounting	4.0	\$314.00
Linsky, Samara	National Accounting Services – Senior Manager	0.5	\$139.00
MacKenzie, Nicole	Tax Associate; Experienced Hire - 5+ year accounting, tax and bankruptcy related experience; Assisted with the preparation of the ASCII files.	8.0	\$920.00
Maki, Jessica	Paraprofessional	5.5	\$239.25
Maloney, Kathy	National Accounting Services - Senior Manager	2.0	\$1,079.00
	- Effective July 1, 2003 - Billing rate	7.0	\$4,021.50
	- Rate increase effective, April 1, 2004	9.0	\$5,584.50
	- Effective July 1, 2004 - Billing rate	3.5	\$2,198.00
Martin, Brenda	National Accounting Services - Senior Manager - SAS 99 Specialist, 8+ years of experience	3.0	\$898.50
McAbery, Aimee	Audit Associate, 1-year experience in public accounting	22.0	\$1,727.00
McCann, Matthew	National Accounting Services - Senior Manager, 8+ years experience in public accounting with emphasis in equity accounting matters; Certified Public Accountant (CPA)	1.1	\$593.45
McKibben, Joshua	Audit Associate; 1-year experience, emphasis in Data Management	43.0	\$5,525.50
Merritt, E. L.	Audit Associate, 1 year experience in public accounting	5.5	\$462.00
	- Rate increase effective, April 1, 2004	3.8	\$343.90
Meyer, Heather	Senior Associate, 5+ year experience, emphasis in Data Management	15.5	\$3,441.00
Miller, Gerald	National Accounting Services - Senior Manager - Bankruptcy; 8+ years experience in public accounting with emphasis in bankruptcy accounting, Certified Public Accounting (CPA)	30.3	\$16,346.85
Pagel, Michael	Tax Director; tax technology; 14 yrs MLP processing experience	1.0	\$293.00
Parker, Doug	National Accounting Services – Senior Manager, 8+ years experience – Bankruptcy/SFAS 144; Certified Public Accountant (CPA)	2.5	\$1,390.00
Perkins, Kim	Administration	1.1	\$68.75
Powell, Helen	Administration	6.8	\$374.00
Purfield, Paul	National Accounting Services – Partner – 20+ years experience in public accounting, Certified Public Accountant (CPA)	2.0	\$1,467.00

Professional	Position	Total Hours	Total Fees
Rashid, Erem	Senior Audit Associate - National Valuation Services	13.0	\$2,535.00
Rayfield, Charles	Audit Associate, 1-year experience in public accounting	16.5	\$1,295.25
Rochak, Lindsay	Administrative	10.0	\$700.00
Rognier, Bryan	Associate; 2 year of experience; Litigation and bankruptcy matters	55.5	\$5,411.25
	- Effective July 1, 2003 - Billing rate	40.1	\$5,012.50
	- Effective July 1, 2004 - Billing rate	23.5	\$4,935.00
Saito, Aaron	Audit Associate, 1 year experience in public accounting	268.5	\$21,077.25
	- Effective July 1, 2004 - Billing rate	24.0	\$3,000.00
Samson, Merrilou	Manager; 5 years of prior relevant experience; Certified Insolvency and Reorganization Accountant (CIRA); CPA; Litigation and Bankruptcy matters	10.3	\$1,931.25
	- Effective July 1, 2003 - Billing rate	6.1	\$1,342.00
Schlendorf, Julie	Audit Senior Manager, 10+ years experience in public accounting; Certified Public Accountant (CPA)	111.0	\$28,360.50
	- Rate increase effective, April 1, 2004	47.0	\$12,972.00
	- Effective July 1, 2004 - Billing rate	8.0	\$2,504.00
	- Effective July 1, 2004 - Billing rate	4.0	\$1,080.00
Schraeder, Peter	Manager; 8+ years experience with emphasis in Data Management; Certified Public Accountant (CPA)	16.0	\$4,792.00
Scott, Timothy	National Accounting Services - Partner - Bankruptcy; 15+ Years experience in public accounting (CPA)	2.5	\$1,612.50
Seliber, Jay	Audit Partner, National Accounting Services, 20+ years experience; Certified Public Accountant (CPA)	0.5	\$303.25
Sharp, James	Audit Associate, 1 year experience in public accounting	338.0	\$26,533.00
	- Rate increase effective, April 1, 2004	12.0	\$1,086.00
	- Effective July 1, 2004 - Billing rate	21.0	\$2,436.00
Shepard, Bruce	Audit Partner - Concurring, 20+ years experience, Certified Public Accountant (CPA)	23.0	\$8,544.50
	- Rate increase effective, April 1, 2004	8.0	\$3,208.00
	- Effective July 1, 2004 - Billing rate	7.0	\$3,857.00
	** Utilized incorrect billing rate in November 2004	2.0	\$310.00
Sinnott, Vince	Audit Associate; 2-years in public accounting	36.0	\$3,024.00
Sorensen, Michelle	Administrative	2.0	\$140.00
Spencer, Ashley	Audit Associate, 1 year experience in public accounting	2.0	\$168.00
	- Rate increase effective, April 1, 2004	0.5	\$45.25
Tanner, Douglas	National Accounting Services - Bankruptcy; 10+ years experience in public accounting; Certified Public Accountant (CPA)	2.0	\$1,213.00
Vitray, Randall	National Accounting Services - Bankruptcy	2.5	\$1,682.50
	- Effective July 1, 2003 - Billing rate	1.5	\$1,090.50

Professional	Position	Total Hours	Total Fees
Wendt, Meta	National Accounting Services - Senior Manager - Impairments (SFAS 144); 8+ years experience in public accounting with emphasis in impairment accounting, Certified Public Accounting (CPA)	2.5	\$1,348.75
Wagner, Carla	Administration	0.5	\$46.75
Westhora, Brittany	Audit Associate, 2 years experience in public accounting	271.0	\$22,764.00
	- Effective July 1, 2003 - Billing rate	25.5	\$2,307.75
	- Effective July 1, 2004 - Billing rate	41.0	\$5,002.00
	- Promoted to Senior Associate - September 2004	28.5	\$4,417.50
Witter, Mary	Audit Associate, 1 year experience in public accounting	2.0	\$170.00
Zirker, Ryan	Audit Associate, 1-year experience in public accounting	20.0	\$1,570.00
Subtotal - Hours and Compensation - Accounting and Auditing Services		4,356.3	\$778,041.95

Professionals' blended hourly rate for this Application: \$178.60

The PricewaterhouseCoopers professionals who rendered certain tax services related to federal and state tax returns and other matters in the Chapter 11 Cases during the Final Compensation Period are:

Professional	Position	Total Hours	Total Fees
<u>Tax Services</u>		<u>Hours</u>	
Allen, Julie	Tax Manager; 7 years experience, Certified Public Accountant (CPA)	1.0	\$305.00
Bullock, Ian	Tax Associate; CPA; 2 Years relevant accounting experience	23.1	\$2,633.40
Cochrane, Lisa	Tax Associate; 1.5-years tax accounting experience; BS in Accounting - Washington State University, 2003	1.5	\$157.50
Crawford, David	Tax Director; 35 Years relevant accounting experience, Certified Public Accountant (CPA), attorney	0.5	\$170.50
Dallimore, Darin	Tax Associate- 3 months, 0 years prior experience, BS in Accounting and Master of Accountancy with an emphasis in Taxation, 2004 from Brigham Young University.	5.0	\$525.00
English, Erika	Administrative	7.4	\$395.90
	- Effective July 1, 2004 - Billing rate	1.5	\$135.00
	- Rate Error in September 2004	2.8	\$210.00
Filip, Robert	Tax Director; 15 Years relevant accounting experience; Certified Public Accountant (CPA)	93.5	\$30,247.25
	- Effective July 1, 2004 - Billing rate	42.0	\$14,280.00
Handler, Adam	Tax Principal; 20 years experience, Attorney	1.5	\$571.50

Professional	Position	Total Hours	Total Fees
Hetherington, Kim	Administrative	0.5	\$26.75
	- Effective July 1, 2004 - Billing rate	0.4	\$36.00
Leichty, James	Tax Senior Associate; 4 Years relevant accounting experience; Certified Public Accountant (CPA)	2.0	\$361.00
Long, Matt	Tax Associate; 1 Year relevant accounting experience	94.0	\$10,716.00
	- Effective July 1, 2004 - Billing rate	71.1	\$9,243.00
	- Promoted to Senior Associate - September 2004	25.0	\$4,375.00
Payne, Cheryl	Tax Senior Associate; CPA; 16 Years relevant accounting experience	0.2	\$32.00
Perez, Ruth	Senior Manager; 6 years relevant accounting experience; 4 years of other litigation experience; JD ad Bachelor of Accounting	0.5	\$172.50
Reeder, Barbara	Tax Director; 10+ Years relevant accounting experience; Certified Public Accountant (CPA)	1.5	\$511.50
Rosenberg, Jeffery	National Accounting Services - Tax Senior Manager; Attorney; 14 Years relevant experience	1.0	\$346.50
Roshak, Lindsay	Intern	2.0	\$148.00
Sands, Reed	Tax Senior Associate; CPA; 3 Years relevant accounting experience	144.8	\$24,054.90
	- Effective July 1, 2003 - Billing rate	151.2	\$27,293.20
	- Effective July 1, 2004 - Billing rate	193.5	\$34,926.75
Stockdale, Thomas	National Accounting Services - Tax Senior Manager; CPA; 9 Years relevant accounting experience	9.5	\$3,040.00
Terry, Steve	Tax Partner; CPA; 24 Years relevant accounting experience	8.0	\$3,048.00
Tingey, Dennis	Tax Senior Manager; 9 years experience; Certified Public Accountant (CPA)	1.5	\$456.00
Wells, Maggie	Tax Associate; 1 Year relevant accounting experience	8.0	\$912.00
Wells, Maggie	Tax Associate; 1 Year relevant accounting experience	23.5	\$3,055.00
Wiles, Dan	National Accounting Services - Tax Director; Attorney; 26 Years relevant experience	2.5	\$850.00
Zupcic, Stephanie	Tax Senior Associate; 2 Years experience	27.0	\$4,725.00
VOLUNTARY REDUCTION - 2ND INTERIM PERIOD			(\$32,505.00)
Subtotal - Hours and Compensation - Tax Services		947.5	\$145,455.15

Professionals' blended hourly rate for this Application: \$153.51

Listed below are the total hours and fees associated with the fixed fee services related to Production Environment, K-1 Processing and Nominee Bridges in the Chapter 11 Cases during the Final Compensation Period are:

	Total Hours	Total Fees
<u>Fixed Fee Services - Production Environment</u>		\$8,000.00
<u>Monthly Invoice and Interim Fee Applications</u>		\$831.00
<u>Fixed Fee Services - K-1 Processing</u>	607.6	\$196,710.00
<u>Fixed Fee Services - K-1 Support - Accounts Collected</u>		\$30,549.00
<u>Fixed Fee Services - Nominee Bridge</u>		\$51,188.20
Subtotal - Fixed Fee Compensation	607.6	\$287,278.20

SUMMARY OF COMPENSATION BY PROJECT CATEGORY
FINAL ALLOWANCE

Project Category	Hours	Fees
<u>Accounting and Auditing Services:</u>		
Bankruptcy Application and Administration	136.5	\$18,733.35
Monthly Invoices and Interim Fee Applications	378.6	\$71,231.80
Auditing and Accounting Services, Financial Statement Audit	2,614.4	\$424,219.70
Quarterly Financial Statement Review	1,226.8	\$263,857.10
Total - Hours and Compensation - Accounting and Auditing Services	4,356.3	\$778,041.95
<u>Tax Services:</u>		
Monthly Invoices and Interim Fee Applications	95.7	\$15,012.75
Form 3115	25.9	\$6,000.20
Tax Return Preparation	729.8	\$103,996.15
SEC Reporting	7.5	\$1,568.25
IRS Exam and Related Issues	18.7	\$4,659.60
Tax Disclosure Issues	4.5	\$1,186.25
Footnote Disclosure	1.5	\$510.00
Other - Bankruptcy Tax Issues	26.6	\$3,933.55
Year End & 2004 Planning	14.5	\$3,560.50
Quarterly Review	22.8	\$5,027.90
Subtotal - Hours and Compensation - Tax Services	947.5	\$145,455.15

Project Category	Hours	Fees
<u>Fixed Fee Services:</u>		
Production Environment	25.5	\$8,000.00
Monthly Invoices and Interim Fee Applications	2.9	\$831.00
K-1 Processing	579.2	\$196,710.00
K-1 Support	N/A	\$30,549.00
Nominee Bridges	N/A	\$51,188.20
<i>Total Compensation - Fixed Fee Services</i>	607.6	\$287,278.20
<i>Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services</i>		
	5,911.4	\$1,210,775.30
<i>Final Fee Application Services</i>	17.8	\$4,566.70
<i>Total Final Compensation</i>	5,929.2	\$1,215,342.00

SUMMARY OF EXPENSES - FINAL ALLOWANCE

Project Category	1st Interim	2nd Interim	Total Expenses
Transportation (Ground and Air)	\$2,724.46	\$602.03	\$3,326.49
Lodging	\$952.84	\$384.13	\$1,336.97
Business Meals	\$548.06	\$413.31	\$961.37
Other	\$55.29	\$40.23	\$95.52
Total - Expenses	\$4,280.65	\$1,439.70	\$5,720.35

SUMMARY OF PROFESSIONALS – FIFTH INTERIM PERIOD

The following Monthly Fee Invoices have been filed previously in these cases and the subject of the Fifth Interim Quarterly Fee Application:

<u>Date Filed</u>	<u>Period Covered</u>	<u>Requested</u>		<u>Paid</u>	
		<u>Fees</u>	<u>Expenses</u>	<u>Fees</u>	<u>Expenses</u>
12/24/04	11/01/04 – 11/20/04	\$62,466.99	\$0.00	Pending	\$0.00
1/25/05	12/01/04 – 12/31/04	\$58,193.00	\$0.00	Pending	\$0.00

The PricewaterhouseCoopers professionals who rendered Advisory Services in the Chapter 11 Cases during the Fifth Interim Period are:

Professional	Position	Total Hours	Rate	Total Fees
<u>Accounting and Auditing Services</u>				
Ballew, Troy	Audit Manager, 7-years experience in public accounting; Certified Public Accountant (CPA)	89.8	\$229.00	\$20,564.20
Byrne, Michael	Audit Partner, 20+ years experience in public accounting; Certified Public Accountant (CPA)	16.0	\$551.00	\$8,816.00
Cheung, Waihei	National Accounting Services - Senior Manager - Bankruptcy; 8+ years experience in public accounting with emphasis in bankruptcy accounting, Certified Public Accounting (CPA)	10.0	\$582.50	\$5,825.00
Clark, Andrea	Manager; 5 years of bankruptcy and litigation experience; 3 years of other accounting and auditing relevant experience; Certified Public Accountant (CPA); Litigation and bankruptcy matters	7.8	\$320.00	\$2,496.00
Greaves, Richard	Audit Partner, Independent Review Partner, 15+ years experience; Certified Public Accountant (CPA)	3.5	\$551.00	\$1,928.50
Huff, Shannon	Associate; Litigation and bankruptcy matters	10.9	\$175.00	\$1,907.50
Joyce, Kevin	Audit Associate, 1 year experience	5.0	\$125.00	\$625.00
Kolman, Kevin	Audit Senior Associate, 4 years experience in public accounting; Certified Public Accountant (CPA)	18.0	\$175.50	\$3,159.00

Professional	Position	Total Hours	Rate	Total Fees
Langsmith, Lesli	Administrative	1.7	\$70.00	\$119.00
Linsky, Samara	National Accounting Services – Senior Manager	0.5	\$278.00	\$139.00
MacKenzie, Nicole	Tax Associate; Experienced Hire - 5+ year accounting, tax and bankruptcy related experience; Assisted with the preparation of the ASCII files.	8.0	\$115.00	\$920.00
Maloney, Kathy	National Accounting Services - Senior Manager	3.0	\$628.00	\$1,884.00
Parker, Doug	National Accounting Services – Senior Manager, 8+ years experience – Bankruptcy/SFAS 144; Certified Public Accountant (CPA)	2.5	\$556.00	\$1,390.00
Purfield, Paul	National Accounting Services – Partner – 20+ years experience in public accounting, Certified Public Accountant (CPA)	2.0	\$733.50	\$1,467.00
Saito, Aaron	Audit Associate, 1 year experience in public accounting	2.0	\$125.00	\$250.00
Schlendorf, Julie	Audit Senior Manager, 10+ years experience in public accounting; Certified Public Accountant (CPA)	4.0	\$270.00	\$1,080.00
Schlendorf, Julie	Audit Senior Manager, 10+ years experience in public accounting; Certified Public Accountant (CPA)	-	\$313.00	\$0.00
Scott, Timothy	National Accounting Services - Partner - Bankruptcy; 15+ Years experience in public accounting (CPA)	2.0	\$645.00	\$1,290.00
Shepard, Bruce	Audit Partner - Concurring, 20+ years experience, Certified Public Accountant (CPA) (incorrect billing rate in November 2004)	2.0	\$155.00	\$310.00
Shepard, Bruce	Audit Partner - Concurring, 20+ years experience, Certified Public Accountant (CPA)	1.0	\$551.00	\$551.00
Westhara, Brittany	Promoted to Senior Associate - September 2004	3.5	\$155.00	\$542.50
Subtotal - Hours and Compensation - Accounting and Auditing Services		193.2		\$55,263.70

Professional	Position	Total Hours	Rate	Total Fees
<u>Tax Services</u>		<u>Hours</u>	<u>Rate</u>	
Dallimore, Darin	Tax Associate; 1 year experience	1.8	\$105.00	\$189.00
Filip, Robert	Tax Director; 15 Years relevant accounting experience; Certified Public Accountant (CPA)	13.0	\$340.00	\$4,420.00
Long, Matt	Promoted to Senior Associate - September 2004	11.0	\$175.00	\$1,925.00
Sands, Reed	Tax Senior Associate; CPA; 3 Years relevant accounting experience	14.1	\$180.50	\$2,545.05
Wells, Maggie	Tax Associate; 1 Year relevant accounting experience	23.5	\$130.00	\$3,055.00
Subtotal - Hours and Compensation - Tax Services		63.4		\$12,134.05
<u>Fixed Fee Services - K-1 Processing</u>			Fixed Fee Services	Hourly Services
Buckalew, Chris	Tax Partner;; 20+ Years partnership tax experience	15.5		\$325.00
Chow, Lorissa	Tax Manager; tax technology; 8+ Years MLP processing experience	49.9		\$456.00
Flemmer, Mark	Tax Senior Manager; tax technology; 19 years partnership tax experience	22.0		
Hendricks, Patricia	Tax Manager; 13 Years tax partnership experience	21.5		
Olesen, John	Tax Associate; 1 year experience	66.0		
Pagel, Mike	Tax Managing Director; 10 years MLP processing experience	9.5		
Wagner, Carla	Administrative	0.5		\$50.00
Subtotal - Hours and Compensation - K-1 Processing		184.9	\$46,710.00	\$47,541.00
<u>Fixed Fee Services - Nominee Bridge</u>		N/A		\$5,721.24
<u>Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services</u>		441.5		\$120,659.99

SUMMARY OF COMPENSATION BY PROJECT CATEGORY
FIFTH INTERIM PERIOD

Project Category	Hours	Fees
<u>Accounting and Auditing Services:</u>		
Monthly Invoices and Interim Fee Applications	33.7	\$6,656.20
Quarterly Financial Statement Review	159.5	\$48,607.50
Total - Hours and Compensation - Accounting and Auditing Services	193.2	\$55,263.70
<u>Tax Services:</u>		
Monthly Invoices and Interim Fee Applications	10.3	\$1,767.25
Other - Bankruptcy Tax Issues	26.6	\$3,933.55
Year End & 2004 Planning	14.5	\$3,560.50
Quarterly Review	12.0	\$2,872.75
Subtotal - Hours and Compensation - Tax Services	63.4	\$12,134.05
<u>Fixed Fee Services:</u>		
Monthly Invoices and Interim Fee Applications	2.9	\$831.00
K-1 Processing	182.0	\$46,710.00
Nominee Bridges	0.0	\$5,721.24
Total Compensation - Fixed Fee Services	184.9	\$53,262.24
<hr/>		
Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services	441.5	\$120,659.99

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ARIZONA**

In re:)
) Chapter 11 Proceedings
CP ACQUISITION CO., *et al.*,)
) Case No. 03-11258-PHX-RJH
)
) (Jointly Administered With Case
) Nos. 03-11259-PHX-RJH through
) 03-11263-PHX-RJH)
Debtors.)
) Objection Deadline: March 7, 2005
)

**FIFTH AND FINAL FEE APPLICATION OF PRICEWATERHOUSECOOPERS LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS ACCOUNTANTS, AUDITORS, AND TAX ADVISORS FOR THE
PERIOD FROM NOVEMBER 1, 2004 THROUGH DECEMBER 31, 2004 AND FOR THE
FINAL PERIOD JUNE 29, 2003 THROUGH DECEMBER 31, 2004**

PricewaterhouseCoopers LLP (“PricewaterhouseCoopers”), accountants, auditors, and tax advisors to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), hereby files this Fifth and Final Fee Application of PricewaterhouseCoopers (the "Application") for interim allowance of compensation of \$120,659.99 for the period November 1, 2004 through December 31, 2004 (the “Compensation Period”) and for final approval of compensation for professional services rendered in the amount of \$1,215,342.00 together with the reimbursement for actual and necessary expenses incurred in the amount of \$5,720.35 for the period June 29, 2003 through December 31, 2004 (the "Final Fee Period").

In support of this Application, PricewaterhouseCoopers respectfully represents as follows:

BACKGROUND

General

1. On June 29, 2003 (the "Petition Date"), the Debtors commenced their respective reorganization cases by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are continuing to operate their businesses and manage their properties and assets as debtors in possession.

2. On July 23, 2003, the Office of the United States Trustee appointed an Official Joint Committee of Unsecured Creditors (the "Committee"), and it has retained counsel in these cases.

3. On October 28, 2004, a Disclosure Statement and Chapter 11 Plan were filed by the Creditors' Committee, Noteholder Proponents and the Bank Term Lender Proponents. The Disclosure Statement and Chapter 11 Plan filings were amended on November 8, 2004 and November 10, 2004. A confirmation hearing has been set for December 20, 2004 to approve the Second Amended Joint Consolidating Chapter 11 Plan Proposed by the Debtors, Creditors' Committee, Noteholder Proponents and Bank Term Lender Proponents' Disclosure Statement (Docket No. 593) and the Chapter 11 Plan (Docket No. 594).

PricewaterhouseCoopers' Retention and Continued Disinterestedness

4. By this Court's order dated November 24, 2003, the Debtors were authorized to retain PricewaterhouseCoopers as their accountants, auditors, and tax advisors with regard to the filing and prosecution of the Chapter 11 Cases and all related matters (the "Retention Order"). The Retention Order authorizes the Debtors to compensate PricewaterhouseCoopers at PricewaterhouseCoopers' hourly rates charged for services of this type and to be reimbursed for actual and necessary out-of-pocket expenses incurred, subject to application to this Court in

accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, all applicable local rules, and orders of this Court. A copy of the Retention Order is attached as **Exhibit A**.

5. PricewaterhouseCoopers does not hold or represent any interest adverse to the estates, and is a disinterested person as that term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code. PricewaterhouseCoopers has previously filed the Affidavit of Michael J. Byrne, in Support of Application to Retain PricewaterhouseCoopers LLP as Accountants, Auditors, and Tax Advisors for the Debtors under 11 U.S.C. § 327(a), (the "Affidavit").

6. PricewaterhouseCoopers may have in the past provided services, may currently provide services, and likely in the future will provide services to parties-in-interest in connection with matters unrelated to the Debtors and this case. In the Affidavit, PricewaterhouseCoopers disclosed its connections to parties-in-interest that it has been able to ascertain using its reasonable efforts. PricewaterhouseCoopers will update the Affidavit as necessary when PricewaterhouseCoopers becomes aware of material new information.

7. PricewaterhouseCoopers performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person.

8. PricewaterhouseCoopers has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the Chapter 11 Cases.

9. Pursuant to Fed. R. Bankr. P. 2016(b), PricewaterhouseCoopers has not shared, nor has PricewaterhouseCoopers agreed to share (a) any compensation it received or may receive

with another person or party, or (b) any compensation another person or party has received or may receive.

RELIEF REQUESTED AND REASONS THEREFOR

Summary of Relief Requested

10. PricewaterhouseCoopers makes this Application pursuant to: (a) sections 330(a) and 331 of the Bankruptcy Code; (b) Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”); (c) pursuant to the Administrative Order Establishing Procedures for Compensation and Reimbursement of Professionals and Reimbursement of Committee Members dated August 21, 2003 (the “Administrative Order”); (d) the applicable provisions of the Guidelines for Applications for Compensation and Reimbursement of Expenses of Professionals adopted by the Office of the United States Trustee (the “Guidelines”); and (e) the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”).

11. Prior to the filing of this Application, PricewaterhouseCoopers has filed four Interim Quarterly Fee Applications. The First Interim Quarterly Fee Application was submitted on November 26, 2003, the Second Interim Quarterly Fee Application was submitted on March 31, 2004, the Third Interim Quarterly Fee Application was submitted on July 30, 2004, and the Fourth Interim Quarterly Fee Application was submitted on December 2, 2004. Subsequently, PricewaterhouseCoopers has submitted two monthly fee invoices (the “Monthly Fee Invoices”) with the Court pursuant to the Administrative Order. These Monthly Fee Invoices are the subject to this Application (further discussion in Paragraphs 21 through 22 herein).

12. PricewaterhouseCoopers requests that the Court approve the interim allowance of compensation for professional services rendered and the reimbursement of actual and necessary

expenses incurred by PricewaterhouseCoopers from November 1, 2004 through December 31, 2004³, totalling \$120,659.99, representing \$67,397.75 in hourly services and \$53,262.24 in fixed fee services and final allowance totalling \$1,215,342.00, representing \$923,497.10 in hourly services, \$4,566.70 in final fee application, \$287,278.20 in fixed fee services and \$5,720.35 in out-of-pocket expenditures.

13. The detailed billing detail for the Compensation Period for which are attached hereto as: **Exhibit B**, List of Professionals – Accounting, Auditing, Tax Services, and Fixed Fee Services, **Exhibit C**, Summary of Compensation by Project Category for Accounting, Auditing, Tax Services and Fixed Fee Services, Attached hereto as **Exhibit D1** through **Exhibit F2** are the monthly summary of the detailed time descriptions by category of the professional fees for accounting and auditing services, tax services and fixed fee services.

14. The summary of the hours, fees and expenses associated with the Final Fee Period are attached hereto as: **Exhibit G**, List of Professionals – Final, **Exhibit H**, Summary of Compensation by Project Category – Final, and **Exhibit I**, Summary of Expenses – Final.

Prior Fee Applications and Payments to PricewaterhouseCoopers

15. Since the Retention Date, PricewaterhouseCoopers has filed and served the First, Second, Third and Fourth Interim Quarterly Fee Applications and Monthly Fee Invoices for interim allowance of compensation as set forth below:

First Interim Fee Application – June 2003 through October 2003

16. On November 26, 2003, PricewaterhouseCoopers filed the First Quarterly Interim Fee Application for the Interim Period June 29, 2003 through October 31, 2003 (the “First Quarterly Fee Application”, Docket No. 252, requesting \$150,133.65 in fees and \$4,280.65 in

³ PricewaterhouseCoopers reserves its right to seek at a later date compensation for services rendered and expenses incurred during the Compensation Period that are not otherwise included in the interim application, due to internal billing delays.

expenses, totalling \$154,414.30, representing the cumulative fees and expenses for the First Quarterly Interim Fee Application by PricewaterhouseCoopers). PricewaterhouseCoopers has received payment pursuant to the Administrative Order in the amount of \$154,414.30 (100% of fees and 100% of expenses).

Second Interim Fee Application – November 2003 through February 2004

17. On March 31, 2004, PricewaterhouseCoopers filed the Second Quarterly Interim Fee Application for the Interim Period November 1, 2003 through February 29, 2004 (the “Second Quarterly Fee Application”, Docket No. 373, requesting \$487,314.82 in fees and \$1,439.70 in expenses, totalling \$488,754.52, representing the cumulative fees and expenses for the Second Quarterly Interim Fee Application by PricewaterhouseCoopers). PricewaterhouseCoopers has received payment pursuant to the Administrative Order in the amount of \$488,754.52 (100% of fees and 100% of expenses).

Third Interim Fee Application – March 2004 through June 2004

18. On July 30, 2004, PricewaterhouseCoopers filed the Third Quarterly Interim Fee Application for the Interim Period March 1, 2004 through June 30, 2004 (the “Third Quarterly Fee Application”, Docket No. 490, requesting \$290,230.88 in fees and \$0.00 in expenses, totalling \$290,230.88, representing the cumulative fees and expenses for the Third Quarterly Interim Fee Application by PricewaterhouseCoopers). On September 15, 2004 the Court approved the compensation of \$290,230.88 for services rendered by PricewaterhouseCoopers to the Debtors. PricewaterhouseCoopers has received payment pursuant to the Administrative Order in the amount of \$290,230.88 (100% of fees and 100% of expenses).

Fourth Interim Fee Application – July 1, 2004 through October 31, 2004

19. On December 2, 2004, PricewaterhouseCoopers filed the Fourth Quarterly Interim Fee Application for the Interim Period July 1, 2004 through October 31, 2004 (the “Fourth Quarterly Fee Application”, Docket No. 666, requesting \$162,435.96 in fees and \$0.00 in expenses, totalling \$162,435.96, representing the cumulative fees and expenses for the Third Quarterly Interim Fee Application by PricewaterhouseCoopers). On January 3, 2005, the Court approved the compensation of \$162,435.96 for services rendered by PricewaterhouseCoopers to the Debtors. PricewaterhouseCoopers has received payment pursuant to the Administrative Order in the amount of \$162,435.96 (100% of fees and 100% of expenses).

Fifth Interim Fee Application – November 1, 2004 through December 31, 2004

20. On December 22, 2004, PricewaterhouseCoopers filed the Monthly Fee and Expense Invoice of PricewaterhouseCoopers LLP for Compensation Interim Period November 1, 2004 through November 30, 2004 (the “November Invoice”, Docket No. 727), requesting \$49,973.60 in fees (80% of \$62,466.99). The time for filing objections to the November Invoice expired on January 11, 2005. At the date of preparation of this Application, PricewaterhouseCoopers is pending payment of \$12,493.39 (20% of \$62,466.99) pursuant to the Administrative Order.

21. On January 25, 2005, PricewaterhouseCoopers filed the Monthly Fee and Expense Invoice of PricewaterhouseCoopers LLP for Compensation Interim Period December 1, 2004 through December 31, 2004 (the “December Invoice”, Docket No. 753), requesting \$46,554.40 in fees (80% of \$58,193.00). The time for filing objections to the December Invoice expires on February 14, 2005.

SERVICES RENDERED BY PRICEWATERHOUSECOOPERS

22. PricewaterhouseCoopers professionals categorized their time devoted to this matter on behalf of the Debtors' estates to various project categories (the "Project Categories"). Below is a summary of the professional services performed by PricewaterhouseCoopers professionals during the Fifth Interim Compensation Period, organized by Project Categories described in Paragraphs 24 through 26 herein for the Accounting and Auditing Services, Paragraphs 27 through 31 for the Tax Services and Paragraphs 32 through 35 for Fixed Fee Services.

A. Accounting and Auditing Services

23. PricewaterhouseCoopers' professionals incurred 193.2 hours and \$55,263.70 in accounting and auditing services during the Compensation Period. See the detailed time descriptions attached herein as *Exhibits D1 through D2*.

A. Monthly Invoices and Interim Fee Applications – 33.7 hours - \$6,656.20

24. During the Compensation Period, PricewaterhouseCoopers completed the preparation of the four monthly invoices (October 2004 and November 2004), the fourth interim quarterly fee application, as well as the associated ASCII files (Monthly and Interim) for submission to the Court. In January and February 2005, PricewaterhouseCoopers' professionals began preparing the exhibits and draft narrative for this Application, as well as the December 2004 invoice; these hours and fees have been added to this Final Application (17.8 hours, \$4,566.70).

B. Quarterly Financial Statement Review – 159.5 hours - \$48,607.50

25. PricewaterhouseCoopers professionals worked with management of the Partnership, the National Office and the local office in the execution of reviews of quarterly

financial statements on form 10-Q with the SEC. PricewaterhouseCoopers professionals performed the following tasks:

- Performed review procedures based on scoping document and standard procedures performed for quarterly reviews;
- Prepared and presented at internal communication meetings between the engagement team and the National office regarding the accounting and auditing issues at hand and formalized appropriate accounting treatment;
- Prepared, presented and discussed at external client meetings, findings during our review procedures;
- Reviewed form 10-Q filed with the SEC using National and local office staff.
- Reviewed form 8-K's filed with the SEC using National and local office staff.

B. Tax Services

26. PricewaterhouseCoopers' professionals incurred 63.4 hours and \$12,134.05 in fees for tax services. See the detailed time descriptions attached herein as Exhibits E1 through E2.

A. Monthly Invoices and Interim Fee Applications – 10.3 hours - \$1,767.25

27. During the Compensation Period, PricewaterhouseCoopers completed the preparation of the four monthly invoices (November 2004). The preparation of the December monthly invoice and the preparation of this Application occurred in 2005.

B. Other – Bankruptcy Tax Issues – 26.6 - \$3,933.55

28. PricewaterhouseCoopers' professionals worked with management of the Partnership, the National Office and the local office to research various bankruptcy tax matters related to the potential reorganization plan.

C. Year End & 2004 Planning – 14.5 hours - \$3,560.50

29. PricewaterhouseCoopers professionals worked with management of the Partnership in planning for the federal and state tax returns for the Partnership for the year-ended December 31, 2004.

D. Quarterly Review – 12.0 hours - \$2,872.75)

30. PricewaterhouseCoopers professionals reviewed the Partnership's calculations concerning certain tax liabilities incurred by asset sales of four C-Corporations owned by the Partnership.

C.

D. Fixed Fee Services

31. PricewaterhouseCoopers provides several fixed fee services on behalf of the Debtors: Monthly Invoices and Interim Fee Applications, K-1 Processing and Nominee Bridge Services. See the detailed time descriptions attached herein as Exhibits F1 through F2.

E. Monthly Invoices and Interim Fee Applications – 2.9 hours - \$831.00

32. PricewaterhouseCoopers professionals associated with the fixed fee services prepared their December 2004 time summaries for the bankruptcy court application. The preparation of the December monthly invoice and the preparation of this Application occurred in 2005.

F. K-1 Processing – 182.0 hours - \$46,710.00

33. PricewaterhouseCoopers provides partnership tax accounting and reporting services for Crown Pacific Partners, L.P. These services include requirements planning, implementation and processing, K-1 processing, K-1 support, and project management. Requirements of planning include determining the mail date for the K-1s to be sent to investors and determining all other tasks around this date. It also involves coordinating with the print vendor to modify the tax package each year for evolving tax law changes. In addition, it entails maintenance of the software/hardware for K-1 support site for continuous annual support. The implementation and processing includes the bulk of the services provided. The nominee data is moved from the Nominee Bridge into the PARSPlus software and combined with prior year data. Additionally, the transfer agent data is reviewed and posted into the PARSPlus system with prior

year data. This year the data transfer was further analyzed to verify the accuracy of reporting surrounding the termination of the dividend reinvestment plan for the partnership. Utilizing asset numbers and units outstanding, a unitized value is created for each month since partnership inception, for each reportable item on the K-1. Once this is complete, the values are merged with the shareholders information to generate K-1's. This data is sent to a print vendor, printed, inserted into envelopes, and mailed to investors. Final K-1 processing took place in July for the 2004 tax year, after investors had time to call and correct any mistakes in their holdings, through the K-1 support center.

B. Nominee Bridge Services - \$5,721.24

34. PricewaterhouseCoopers has been retained to represent the Debtors by performing nominee data collection services, described in para. No. 13 of the Application, provided services from October 1, 2004 through November 30, 2004 as agent for Crown Pacific Partners, L.P.

CONCLUSION

35. The professional services and related expenses for which PricewaterhouseCoopers requests interim allowance of compensation and reimbursement of expenses were rendered and incurred in connection with these cases in the discharge of PricewaterhouseCoopers' professional responsibilities as Accountants, Auditors, and Tax Advisors for the Debtors in these chapter 11 cases. PricewaterhouseCoopers' services have been necessary and beneficial to the Debtors, their estates, and creditors, and to other parties-in-interest.

36. WHEREFORE, PricewaterhouseCoopers requests that an allowance be made to PricewaterhouseCoopers in the sum of \$120,659.99 (\$67,397.75 for accounting, auditing and tax services rendered; \$53,262.24 of fixed fee services) as compensation for reasonable and necessary professional services rendered to the Debtors; and for final approval of compensation

for professional services rendered as accountants, auditors and tax advisors in the amount of \$1,215,342.00 (\$923,497.10 for accounting, auditing and tax services rendered; \$4,566.70 in final fee application preparation; \$287,278.20 of fixed fee services) together with reimbursement for actual and necessary expenses incurred in the amount of \$5,720.35 for the Final Fee Period, and that Debtors be authorized and directed to pay to PricewaterhouseCoopers the outstanding amount of such sums; and for such other and further relief as this Court deems proper.

Dated: February 14, 2005
Portland, Oregon

/s/ Michael J. Byrne
Michael J. Byrne
PRICEWATERHOUSECOOPERS LLP
1300 SW Fifth Avenue
Suite 3100
Portland, Oregon 97201-5638
Telephone: (971) 544-4000

VERIFICATION

STATE OF OREGON)
)
COUNTY OF MULTNOMAH)

SS:

I, Michael J. Byrne, after being duly sworn according to law, deposes and says:

1. I am a Partner with the applicant firm, PricewaterhouseCoopers LLP.
2. I have reviewed the above information contained in PricewaterhouseCoopers LLP's Fifth and Final Fee Application for Allowance of Administrative Claim for Compensation and Reimbursement of Expenses for the Period November 1, 2004 through December 31, 2004 and for the Final Period June 29, 2003 through December 31, 2004 (the "Fifth and Final Fee Application"), and I am thoroughly familiar with all work performed on behalf of the Debtors by the other accountants of the Firm.
3. The facts set forth in the Fifth and Final Fee Application and the attached billing statements and detail are true and correct to the best of my knowledge and belief.

Dated: February 14, 2005

/s/ Michael J. Byrne
Michael J. Byrne

Sworn to before me this

14 day of February 2005

/s/ Kristi K. Jackson

Notary Public in and for the State of Oregon

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
Detail of Professional Fees - Accounting & Auditing Services
For the Period January 1, 2005 through February 11, 2005

Date	Professional	Rate	Hours	Fees	Description
Monthly Invoices and Interim Fee Applications					
1/5/05	Ballew, Troy	\$229.00	0.5	\$114.50	Coordination of future billing with PwC personnel due to confirmation of bankruptcy plan.
1/7/05	Ballew, Troy	\$229.00	0.5	\$114.50	Coordination of future billing with PwC personnel due to confirmation of bankruptcy plan.
1/7/05	Clark, Andrea	\$320.00	0.5	\$160.00	Discussion with Crown Pacific (Matt, Troy Ballew, Bob Filip) re: exit from bankruptcy.
1/10/05	Ballew, Troy	\$229.00	2.5	\$572.50	Preparation and review of December 1, 2004 to December 31, 2004 monthly fee application.
1/10/05	Clark, Andrea	\$320.00	0.2	\$64.00	Review plan and order regarding timeline for final fee application and administrative claim. Email timetable to client-service professionals.
1/11/05	Ballew, Troy	\$229.00	0.8	\$183.20	Preparation and review of December 1, 2004 to December 31, 2004 monthly fee application.
1/11/05	Huff, Shannon	\$175.00	0.1	\$17.50	Status update with Andrea Clark.
1/12/05	Huff, Shannon	\$175.00	0.3	\$52.50	Updating fee application.
1/17/05	Huff, Shannon	\$175.00	0.2	\$35.00	Sending reminder emails to professionals who haven't responded with requested information.
1/19/05	Huff, Shannon	\$175.00	0.9	\$157.50	Making revision to fee application, inserting time for Andrea Clark, Nicole Macenzie, and myself.
1/20/05	Ballew, Troy	\$229.00	0.5	\$114.50	Preparation and review of December 1, 2004 to December 31, 2004 monthly fee application.
1/20/05	Clark, Andrea	\$320.00	0.4	\$128.00	Review December 2004 monthly invoice.
1/21/05	Langsmith, Lesli	\$70.00	0.4	\$28.00	Preparation of .pdf for December 1, 2004 to December 31, 2004 monthly fee application.
1/21/05	McMurrick, Debbie	\$70.00	1.5	\$105.00	Preparation and reconciliation of bills for December 1, 2004 to December 31, 2004 monthly fee application.
1/23/05	Clark, Andrea	\$320.00	0.2	\$64.00	Draft email to professionals - final fee application.
2/7/05	Clark, Andrea	\$320.00	0.6	\$192.00	Assemble and draft final exhibits for fee application.
2/9/05	Clark, Andrea	\$320.00	0.8	\$256.00	Continue creation of final fee exhibits (final fee application).
2/10/05	Clark, Andrea	\$320.00	0.2	\$64.00	Review and print monthly billing details for 5th interim fee application.
2/10/05	Clark, Andrea	\$320.00	1.6	\$512.00	Review and print monthly billing details for 5th interim fee application.
2/10/05	Clark, Andrea	\$320.00	2.8	\$896.00	Creation of professionals - final summary exhibit.
2/10/05	Clark, Andrea	\$320.00	0.7	\$224.00	Update draft final fee application - cover sheets.
2/10/05	Clark, Andrea	\$320.00	0.8	\$256.00	Update draft final fee application - narrative.
2/10/05	Clark, Andrea	\$320.00	0.8	\$256.00	Draft emails to client service professionals re: status/drafts and outstanding tasks.
Total Hours and Compensation at Standard, 2005			17.8	\$4,566.70	

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period November 1, 2004 through December 31, 2004

Professional	Position	Total Hours	Rate	Total Fees
<u>Accounting and Auditing Services</u>				
Ballew, Troy	Audit Manager, 7-years experience in public accounting; Certified Public Accountant (CPA)	89.8	\$229.00	\$20,564.20
Byrne, Michael	Audit Partner, 20+ years experience in public accounting; Certified Public Accountant (CPA)	16.0	\$551.00	\$8,816.00
Cheung, Waihei	National Accounting Services - Senior Manager - Bankruptcy; 8+ years experience in public accounting with emphasis in bankruptcy accounting; Certified Public Accountant (CPA)	10.0	\$582.50	\$5,825.00
Clark, Andrea	Manager; 5 years of bankruptcy and litigation experience; 3 years of other accounting and auditing relevant experience; Certified Public Accountant (CPA); Litigation and bankruptcy matters	7.8	\$320.00	\$2,496.00
Greaves, Richard	Audit Partner, Independent Review Partner, 15+ years experience; Certified Public Accountant (CPA)	3.5	\$551.00	\$1,928.50
Huff, Shannon	Associate; Litigation and bankruptcy matters	10.9	\$175.00	\$1,907.50
Joyce, Kevin	Audit Associate, 1 year experience in public accounting	5.0	\$125.00	\$625.00
Kolman, Kevin	Audit Senior Associate, 4 years experience in public accounting; Certified Public Accountant (CPA)	18.0	\$175.50	\$3,159.00
Langsmith, Lesli	Administrative	1.7	\$70.00	\$119.00
Linsky, Samara	National Accounting Services - Senior Manager	0.5	\$278.00	\$139.00

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period November 1, 2004 through December 31, 2004

Professional	Position	Total Hours	Rate	Total Fees
MacKenzie, Nicole	Tax Associate; Experienced Hire - 5+ year accounting, tax and bankruptcy related experience; Assisted with the preparation of the ASCII files.	8.0	\$115.00	\$920.00
Maloney, Kathy	National Accounting Services - Senior Manager	3.0	\$628.00	\$1,884.00
Parker, Doug	National Accounting Services - Senior Manager - Bankruptcy/FAS 144; 8+ years experience in public accounting, Certified Public Accountant (CPA)	2.5	\$556.00	\$1,390.00
Purfield, Paul	National Accounting Services - Partner - 20+ years experience, reviews 8Ks which require National Office review	2.0	\$733.50	\$1,467.00
Saito, Aaron	Audit Associate, 1 year experience in public accounting	2.0	\$125.00	\$250.00
Schlendorf, Julie	Audit Senior Manager, 10+ years experience in public accounting; Certified Public Accountant (CPA)	4.0	\$270.00	\$1,080.00
Schlendorf, Julie	Audit Senior Manager, 10+ years experience in public accounting; Certified Public Accountant (CPA)	-	\$313.00	\$0.00
Scott, Timothy	National Accounting Services - Partner - Bankruptcy; 15+ Years experience in public accounting (CPA)	2.0	\$645.00	\$1,290.00
Shepard, Bruce	Audit Partner - Concurring, 20+ years experience, Certified Public Accountant (CPA) (incorrect billing rate in November 2004)	2.0	\$155.00	\$310.00
Shepard, Bruce	Audit Partner - Concurring, 20+ years experience, Certified Public Accountant (CPA)	1.0	\$551.00	\$551.00
Westhara, Brittany	Promoted to Senior Associate - September 2004	3.5	\$155.00	\$542.50
Subtotal - Hours and Compensation - Accounting and Auditing Services		193.2		\$55,263.70

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period November 1, 2004 through December 31, 2004

Professional	Position	Total Hours	Rate	Total Fees
<u>Tax Services</u>				
Dallimore, Darin	Tax Associate; 1 year experience	1.8	\$105.00	\$189.00
Filip, Robert	Tax Director; 15 Years relevant accounting experience; Certified Public Accountant (CPA)	13.0	\$340.00	\$4,420.00
Long, Matt	Promoted to Senior Associate - September 2004	11.0	\$175.00	\$1,925.00
Sands, Reed	Tax Senior Associate; CPA; 3 Years relevant accounting experience	14.1	\$180.50	\$2,545.05
Wells, Maggie	Tax Associate; 1 Year relevant accounting experience	23.5	\$130.00	\$3,055.00
Subtotal - Hours and Compensation - Tax Services		63.4		\$12,134.05
<u>Fixed Fee Services - K-1 Processing</u>				
			Fixed Fee Services	Hourly Services
Buckalew, Chris	Tax Partner;; 20+ Years partnership tax experience	15.5		\$325.00
Chow, Lorissa	Tax Manager; tax technology; 8+ Years MLP processing experience	49.9		\$456.00
Flemmer, Mark	Tax Senior Manager; tax technology; 19 years partnership tax experience	22.0		
Hendricks, Patricia	Tax Manager; 13 Years tax partnership experience	21.5		
Olesen, John	Tax Associate; 1 year experience	66.0		
Pagel, Mike	Tax Managing Director; 10 years MLP processing experience	9.5		
Wagner, Carla	Administrative	0.5		\$50.00
Subtotal - Hours and Compensation - K-1 Processing		184.9	\$46,710.00	\$47,541.00
<u>Fixed Fee Services - Nominee Bridge</u>		N/A		\$5,721.24
<u>Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services</u>		441.5		\$120,659.99

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
Summary of Compensation by Project Category
For the period November 1, 2004 through December 31, 2004

<u>Project Category</u>	<u>Hours</u>	<u>Fees</u>
<u>Accounting and Auditing Services:</u>		
Monthly Invoices and Interim Fee Applications	33.7	\$6,656.20
Quarterly Financial Statement Review	159.5	\$48,607.50
Total - Hours and Compensation - Accounting and Auditing Services	193.2	\$55,263.70
<u>Tax Services:</u>		
Monthly Invoices and Interim Fee Applications	10.3	\$1,767.25
Other - Bankruptcy Tax Issues	26.6	\$3,933.55
Year End & 2004 Planning	14.5	\$3,560.50
Quarterly Review	12.0	\$2,872.75
Subtotal - Hours and Compensation - Tax Services	63.4	\$12,134.05
<u>Fixed Fee Services:</u>		
Monthly Invoices and Interim Fee Applications	2.9	\$831.00
K-1 Processing	182.0	\$46,710.00
Nominee Bridges	0.0	\$5,721.24
Total Compensation - Fixed Fee Services	184.9	\$53,262.24
Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services	441.5	\$120,659.99

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PricewaterhouseCoopers LLP
List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
<u>Accounting and Auditing Services</u>									
Albrich, Bradley	Audit Associate, 1 year experience in public accounting			9.0			9.0	\$157.00	\$706.50
Axtell, Jamie	Audit Senior Associate, 4 years experience in public accounting; Certified Public Accountant (CPA) (50% rates)	134.5	391.5	181.5			707.5	\$325.00	\$114,968.75
	- Rate increase effective, April 1, 2004			150.0			150.0	\$351.00	\$26,325.00
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.				39.0		39.0	\$175.50	\$6,844.50
Ballew, Troy	Audit Manager, 7-years experience in public accounting; Certified Public Accountant (CPA)	75.3					75.3	\$372.00	\$14,005.80
	- Effective July 1, 2003 - Billing rate	99.8	288.3	140.8			528.9	\$424.00	\$112,126.80
	- Rate increase effective, April 1, 2004			154.2			154.2	\$458.00	\$35,311.80
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.				98.2	89.8	188.0	\$229.00	\$43,052.00
Bonn, Chad	National Accounting Services - Senior Manager, 8+ years experience in public accounting with emphasis in SEC reporting compliance; Certified Public Accountant (CPA)		2.4				2.4	\$1,079.00	\$1,294.80

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List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
Brentano, Nate	Audit Associate, 1 year experience in public accounting			1.5			1.5	\$170.00	\$127.50
Byrne, Michael	Audit Partner, 20+ years experience in public accounting; Certified Public Accountant (CPA) - Rate increase effective, April 1, 2004 - Effective July 1, 2004 - Billing rate	30.0	40.0	17.0			87.0	\$743.00	\$32,320.50
				23.0	11.0	16.0	23.0	\$802.00	\$9,223.00
							27.0	\$551.00	\$14,877.00
Cheung, Waihei	National Accounting Services - Senior Manager - Bankruptcy; 8+ years experience in public accounting with emphasis in bankruptcy accounting, Certified Public Accounting (CPA) - Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.			17.0			17.0	\$1,165.00	\$9,902.50
					5.0	10.0	15.0	\$582.50	\$8,737.50
Chow, Lorissa	Tax Manager; tax technology; 8+ yrs MLP processing experience - Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.		15.8	7.0			22.8	\$482.00	\$5,494.80
					4.0		4.0	\$241.00	\$964.00

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List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
Clark, Andrea	Manager; 5 years of bankruptcy and litigation experience; 3 years of other accounting and auditing relevant experience; Certified Public Accountant (CPA); Litigation and bankruptcy matters	22.0					22.0	\$440.00	\$4,840.00
	- Effective July 1, 2003 - Billing rate		27.2	10.8			38.0	\$510.00	\$9,690.00
	- Rate increase effective, April 1, 2004			2.4			2.4	\$550.00	\$660.00
	- Effective July 1, 2004 - Billing rate				13.9	7.8	21.7	\$320.00	\$6,944.00
Dimak, Diane	Associate; Litigation and bankruptcy matters	0.1	3.7	6.0			9.8	\$195.00	\$955.50
	- Rate increase effective, April 1, 2004			8.3			8.3	\$210.00	\$871.50
Drone, Dimitri	Audit Senior Manager - National Valuation Services; 5+ years experience			6.5			6.5	\$775.00	\$2,518.75
Greaves, Richard	Audit Partner, Independent Review Partner, 15+ years experience; Certified Public Accountant (CPA)		7.5	12.0			19.5	\$743.00	\$7,244.25
	- Rate increase effective, April 1, 2004			12.0			12.0	\$802.00	\$4,812.00
	- Effective July 1, 2004 - Billing rate				3.5	3.5	7.0	\$551.00	\$3,857.00
Horlyk, Khara	Audit Associate; 1-year experience, experience in public accounting	1.5					1.5	\$157.00	\$117.75
Huff, Shannon	Intern; Litigation and bankruptcy matters	23.9	3.1	7.9			34.9	\$60.00	\$1,047.00

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List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
	Hired as Full-Time Associate; Litigation and bankruptcy matters				8.6	10.9	19.5	\$175.00	\$3,412.50
Hughes, Mary	Audit Associate; 2-years in public accounting	16.0					16.0	\$168.00	\$1,344.00
Johnson, Terri	Administration	0.5					0.5	\$110.00	\$27.50
Joyce, Kevin	Audit Associate, 1 year experience in public accounting					5.0	5.0	\$125.00	\$625.00
Kolman, Kevin	Audit Senior Associate, 4 years experience in public accounting; Certified Public Accountant (CPA)	48.5	273.5	9.5			331.5	\$279.00	\$46,244.25
	- Rate increase effective, April 1, 2004			11.5			11.5	\$301.00	\$1,730.75
	- Effective July 1, 2004 - Billing rate				19.0	18.0	37.0	\$175.50	\$6,493.50
Langsmith, Lesli	Administrative	3.3	5.3	2.7			11.3	\$110.00	\$621.50
	- Rate increase effective, April 1, 2004			2.0			2.0	\$119.00	\$119.00
	- Effective July 1, 2004 - Billing rate				3.0	1.7	4.7	\$70.00	\$329.00
Lauseng, John	Audit Associate; 1-year experience in public accounting	4.0					4.0	\$157.00	\$314.00
Linsky, Samara	National Accounting Services - Senior Manager					0.5	0.5	\$278.00	\$139.00

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List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
MacKenzie, Nicole	Tax Associate; Experienced Hire - 5+ year accounting, tax and bankruptcy related experience; Assisted with the preparation of the ASCII files.					8.0	8.0	\$115.00	\$920.00
Maki, Jessica	Paraprofessional	5.5					5.5	\$87.00	\$239.25
Maloney, Kathy	National Accounting Services - Senior Manager	2.0					2.0	\$1,079.00	\$1,079.00
	- Effective July 1, 2003 - Billing rate			7.0			7.0	\$1,149.00	\$4,021.50
	- Rate increase effective, April 1, 2004			9.0			9.0	\$1,241.00	\$5,584.50
	- Effective July 1, 2004 - Billing rate				0.5	3.0	3.5	\$628.00	\$2,198.00
Martin, Brenda	National Accounting Services - Senior Manager - SAS 99 Specialist, 8+ years of experience		3.0				3.0	\$599.00	\$898.50
McAbery, Aimee	Audit Associate, 1-year experience in public accounting	19.5	2.5				22.0	\$157.00	\$1,727.00
McCann, Matthew	National Accounting Services - Senior Manager, 8+ years experience in public accounting with emphasis in equity accounting matters; Certified Public Accountant (CPA)		1.1				1.1	\$1,079.00	\$593.45
McKibben, Joshua	Audit Associate; 1-year experience, emphasis in Data Management		43.0				43.0	\$257.00	\$5,525.50
Merritt, E. L.	Audit Associate, 1 year experience in public accounting			5.5			5.5	\$168.00	\$462.00
	- Rate increase effective, April 1, 2004			3.8			3.8	\$181.00	\$343.90

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PricewaterhouseCoopers LLP
List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
Meyer, Heather	Senior Associate, 5+ year experience, emphasis in Data Management		15.5			15.5	\$444.00	\$3,441.00	
Miller, Gerald	National Accounting Services - Senior Manager - Bankruptcy; 8+ years experience in public accounting with emphasis in bankruptcy accounting, Certified Public Accounting (CPA)	8.0	8.7	13.6		30.3	\$1,079.00	\$16,346.85	
Pagel, Michael	Tax Director; tax technology; 14 yrs MLP processing experience		1.0			1.0	\$586.00	\$293.00	
Parker, Doug	National Accounting Services - Senior Manager - Bankruptcy/FAS 144; 8+ years experience in public accounting, Certified Public Accountant (CPA)					2.5	\$556.00	\$1,390.00	
Perkins, Kim	Administration		1.1			1.1	\$125.00	\$68.75	
Powell, Helen	Administration	5.2	1.6			6.8	\$110.00	\$374.00	
Purfield, Paul	National Accounting Services - Partner - 20+ years experience, reviews 8Ks which require National					2.0	\$733.50	\$1,467.00	
Rashid, Erem	Senior Audit Associate - National Valuation Services			13.0		13.0	\$390.00	\$2,535.00	
Rayfield, Charles	Audit Associate, 1-year experience in public accounting	9.0	7.5			16.5	\$157.00	\$1,295.25	
Rochak, Lindsay	Administrative				10.0	10.0	\$70.00	\$700.00	

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Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
Rognier, Bryan	Associate; 2 year of experience; Litigation and bankruptcy matters	55.5					55.5	\$195.00	\$5,411.25
	- Effective July 1, 2003 - Billing rate			40.1			40.1	\$250.00	\$5,012.50
	- Effective July 1, 2004 - Billing rate				23.5		23.5	\$210.00	\$4,935.00
Saito, Aaron	Audit Associate, 1 year experience in public accounting	36.5	197.5	34.5			268.5	\$157.00	\$21,077.25
	- Effective July 1, 2004 - Billing rate				22.0	2.0	24.0	\$125.00	\$3,000.00
Samson, Merrilou	Manager; 5 years of prior relevant experience; Certified Insolvency and Reorganization Accountant (CIRA); CPA; Litigation and Bankruptcy matters	10.3					10.3	\$375.00	\$1,931.25
	- Effective July 1, 2003 - Billing rate	1.4	0.3	4.4			6.1	\$440.00	\$1,342.00
Schlendorf, Julie	Audit Senior Manager, 10+ years experience in public accounting; Certified Public Accountant (CPA)	41.0	39.0	31.0			111.0	\$511.00	\$28,360.50
	- Rate increase effective, April 1, 2004			47.0			47.0	\$552.00	\$12,972.00
	- Effective July 1, 2004 - Billing rate				8.0		8.0	\$313.00	\$2,504.00
	- Effective July 1, 2004 - Billing rate ** Utilized incorrect billing rate in November 2004					4.0	4.0	\$270.00	\$1,080.00
Schraeder, Peter	Manager; 8+ years experience with emphasis in Data Management; Certified Public Accountant (CPA)		16.0				16.0	\$599.00	\$4,792.00

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For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
Scott, Timothy	National Accounting Services - Partner - Bankruptcy; 15+ Years experience in public accounting (CPA)				0.5	2.0	2.5	\$645.00	\$1,612.50
Seliber, Jay	Audit Partner, National Accounting Services, 20+ years experience; Certified Public Accountant (CPA)		0.5				0.5	\$1,213.00	\$303.25
Sharp, James	Audit Associate, 1 year experience in public accounting	100.0	238.0				338.0	\$157.00	\$26,533.00
	- Rate increase effective, April 1, 2004			12.0			12.0	\$181.00	\$1,086.00
	- Effective July 1, 2004 - Billing rate			21.0			21.0	\$116.00	\$2,436.00
Shepard, Bruce	Audit Partner - Concurring, 20+ years experience, Certified Public Accountant (CPA)	5.0	8.0	10.0			23.0	\$743.00	\$8,544.50
	- Rate increase effective, April 1, 2004			8.0			8.0	\$802.00	\$3,208.00
	- Effective July 1, 2004 - Billing rate			6.0	1.0		7.0	\$551.00	\$3,857.00
	** Utilized incorrect billing rate in November 2004				2.0		2.0	\$155.00	\$310.00
Sinnott, Vince	Audit Associate; 2-years in public accounting	36.0					36.0	\$168.00	\$3,024.00
Sorensen, Michelle	Administrative				2.0		2.0	\$70.00	\$140.00
Spencer, Ashley	Audit Associate, 1 year experience in public accounting		2.0				2.0	\$168.00	\$168.00
	- Rate increase effective, April 1, 2004			0.5			0.5	\$181.00	\$45.25

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Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
Tanner, Douglas	National Accounting Services - Bankruptcy; 10+ years experience in public accounting; Certified Public Accountant (CPA)	2.0					2.0	\$1,213.00	\$1,213.00
Vitray, Randall	National Accounting Services - Bankruptcy - Effective July 1, 2003 - Billing rate	2.5					2.5	\$1,346.00	\$1,682.50
				1.5			1.5	\$1,454.00	\$1,090.50
Wendt, Meta	National Accounting Services - Senior Manager - Impairments (SFAS 144); 8+ years experience in public accounting with emphasis in impairment accounting, Certified Public Accounting (CPA)		2.5				2.5	\$1,079.00	\$1,348.75
Wagner, Carla	Administration		0.5				0.5	\$187.00	\$46.75
Westhara, Brittany	Audit Associate, 2 years experience in public - Effective July 1, 2003 - Billing rate - Effective July 1, 2004 - Billing rate - Promoted to Senior Associate - September 2004	26.0	245.0				271.0	\$168.00	\$22,764.00
				25.5			25.5	\$181.00	\$2,307.75
					41.0		41.0	\$122.00	\$5,002.00
					25.0	3.5	28.5	\$155.00	\$4,417.50
Witter, Mary	Audit Associate, 1 year experience in public accounting			2.0			2.0	\$170.00	\$170.00
Zirker, Ryan	Audit Associate, 1-year experience in public accounting	2.0	18.0				20.0	\$157.00	\$1,570.00
Subtotal - Hours and Compensation - Accounting and Auditing Services		826.8	1,910.6	1,061.0	364.7	193.2	4,356.3		\$778,041.95

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List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
<u>Tax Services</u>									
Allen, Julie	Tax Manager; 7 years experience, Certified Public Accountant (CPA)		1.0			1.0	\$610.00	\$305.00	
Bullock, Ian	Tax Associate; CPA; 2 Years relevant accounting experience	23.1				23.1	\$228.00	\$2,633.40	
Cochrane, Lisa	Tax Associate; 1.5-years tax accounting experience; BS in Accounting - Washington State University, 2003				1.5	1.5	\$105.00	\$157.50	
Crawford, David	Tax Director; 35 Years relevant accounting experience, Certified Public Accountant (CPA), attorney		0.5			0.5	\$682.00	\$170.50	
Dallimore, Darin	Tax Associate- 3 months, 0 years prior experience, BS in Accounting and Master of Accountancy with an emphasis in Taxation, 2004 from Brigham Young University.				3.2	1.8	\$105.00	\$525.00	
English, Erika	Administrative	4.1	1.0	2.3		7.4	\$107.00	\$395.90	
	- Effective July 1, 2004 - Billing rate				1.5	1.5	\$90.00	\$135.00	
	- Rate Error in September 2004				2.8	2.8	\$75.00	\$210.00	

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For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
Filip, Robert	Tax Director; 15 Years relevant accounting experience; Certified Public Accountant (CPA) - Effective July 1, 2004 - Billing rate	47.5	35.5	10.5			93.5	\$647.00	\$30,247.25
					29.0	13.0	42.0	\$340.00	\$14,280.00
Handler, Adam	Tax Principal; 20 years experience, Attorney		1.5				1.5	\$762.00	\$571.50
Hetherington, Kim	Administrative - Effective July 1, 2004 - Billing rate			0.5			0.5	\$107.00	\$26.75
					0.4		0.4	\$90.00	\$36.00
Leichty, James	Tax Senior Associate; 4 Years relevant accounting experience; Certified Public Accountant (CPA)		2.0				2.0	\$361.00	\$361.00
Long, Matt	Tax Associate; 1 Year relevant accounting experience - Effective July 1, 2004 - Billing rate - Promoted to Senior Associate - September 2004	49.0	30.0	15.0			94.0	\$228.00	\$10,716.00
					71.1		71.1	\$130.00	\$9,243.00
					14.0	11.0	25.0	\$175.00	\$4,375.00
Payne, Cheryl	Tax Senior Associate; CPA; 16 Years relevant accounting experience	0.2					0.2	\$320.00	\$32.00
Perez, Ruth	Senior Manager; 6 years relevant accounting experience; 4 years of other litigation experience; JD ad Bachelor of Accounting				0.5		0.5	\$345.00	\$172.50

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List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
Reeder, Barbara	Tax Director; 10+ Years relevant accounting experience; Certified Public Accountant (CPA)		1.5			1.5	\$682.00	\$511.50	
Rosenberg, Jeffery	National Accounting Services - Tax Senior Manager; Attorney; 14 Years relevant experience	1.0				1.0	\$693.00	\$346.50	
Roshak, Lindsay	Intern	2.0				2.0	\$148.00	\$148.00	
Sands, Reed	Tax Senior Associate; CPA; 3 Years relevant accounting experience	144.8				144.8	\$332.25	\$24,054.90	
	- Effective July 1, 2003 - Billing rate - Effective July 1, 2004 - Billing rate		136.0	15.2	179.4	14.1	193.5	\$180.50	\$34,926.75
Stockdale, Thomas	National Accounting Services - Tax Senior Manager; CPA; 9 Years relevant accounting experience	9.5				9.5	\$640.00	\$3,040.00	
Terry, Steve	Tax Partner; CPA; 24 Years relevant accounting experience	2.0	6.0			8.0	\$762.00	\$3,048.00	
Tingey, Dennis	Tax Senior Manager; 9 years experience; Certified Public Accountant (CPA)		1.5			1.5	\$608.00	\$456.00	
Wells, Maggie	Tax Associate; 1 Year relevant accounting experience		8.0			8.0	\$228.00	\$912.00	
Wells, Maggie	Tax Associate; 1 Year relevant accounting experience					23.5	\$130.00	\$3,055.00	

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List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Charged 50% of Billing Rates			4th Interim	5th Interim	Total Hours	Rate	Total Fees
		1st Interim	2nd Interim	3rd Interim					
Wiles, Dan	National Accounting Services - Tax Director; Attorney; 26 Years relevant experience	2.5					2.5	\$680.00	\$850.00
Zupcic, Stephanie	Tax Senior Associate; 2 Years experience				27.0		27.0	\$175.00	\$4,725.00
VOLUNTARY REDUCTION - 2ND INTERIM PERIOD									(\$32,505.00)
Subtotal - Hours and Compensation - Tax Services		285.7	224.5	43.5	330.4	63.4	947.5		\$145,455.15
<u>Fixed Fee Services - Production Environment</u>			25.5						\$8,000.00
<u>Monthly Invoice and Interim Fee Applications</u>						2.9			\$831.00
<u>Fixed Fee Services - K-1 Processing</u>		-	308.8	25.8	62.6	182.0	607.6		\$196,710.00
<u>Fixed Fee Services - K-1 Support - Accounts Collected</u>									\$30,549.00
<u>Fixed Fee Services - Nominee Bridge</u>									\$51,188.20
Subtotal - Fixed Fee Compensation		-	334.3	25.8	62.6	184.9	607.6		\$287,278.20
Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services		1,112.5	2,469.4	1,130.3	757.7	441.5	5,911.4		\$1,210,775.30

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Summary of Compensation by Project Category
For the period June 29, 2003 through December 31, 2004

Project Category	1st Interim	2nd Interim	3rd Interim	4th Interim	5th Interim	Hours
<u>Accounting and Auditing Services:</u>						
Bankruptcy Application and Administration	135.0	1.5				136.5
Monthly Invoices and Interim Fee Applications	3.0	143.6	124.3	74.0	33.7	378.6
Auditing and Accounting Services, Financial Statement Audit	174.5	1,697.0	742.9			2,614.4
Quarterly Financial Statement Review	514.3	68.5	193.8	290.7	159.5	1,226.8
Total - Hours and Compensation - Accounting and Auditing Services	826.8	1,910.6	1,061.0	364.7	193.2	4,356.3
<u>Tax Services:</u>						
Monthly Invoices and Interim Fee Applications		42.0	20.0	23.4	10.3	95.7
Form 3115	25.9					25.9
Tax Return Preparation	259.8	167.5	12.8	289.7		729.8
SEC Reporting			7.5			7.5
IRS Exam and Related Issues		15.0	1.7	2.0		18.7
Tax Disclosure Issues			1.5	3.0		4.5
Footnote Disclosure				1.5		1.5
Other - Bankruptcy Tax Issues					26.6	26.6
Year End & 2004 Planning					14.5	14.5
Quarterly Review				10.8	12.0	22.8
Subtotal - Hours and Compensation - Tax Services	285.7	224.5	43.5	330.4	63.4	947.5

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Summary of Compensation by Project Category
For the period June 29, 2003 through December 31, 2004

Project Category	1st Interim	2nd Interim	3rd Interim	4th Interim	5th Interim	Hours
<u>Fixed Fee Services:</u>						
Production Environment		25.5				25.5
Monthly Invoices and Interim Fee Applications					2.9	2.9
K-1 Processing		308.8	25.8	62.6	182.0	579.2
K-1 Support						N/A
Nominee Bridges	N/A	N/A	N/A	N/A	N/A	N/A
Total Compensation - Fixed Fee Services	-	334.3	25.8	62.6	184.9	607.6
Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services						
	1,112.5	2,469.4	1,130.3	757.7	441.5	5,911.4
Project Category	1st Interim	2nd Interim	3rd Interim	4th Interim	5th Interim	Fees
<u>Accounting and Auditing Services:</u>						
Bankruptcy Application and Administration	\$18,415.35	\$318.00				\$18,733.35
Monthly Invoices and Interim Fee Applications	\$464.50	\$27,638.70	\$19,842.15	\$16,630.25	\$6,656.20	\$71,231.80
Auditing and Accounting Services, Financial Statement Audit	\$22,040.65	\$240,331.85	\$161,847.20			\$424,219.70
Quarterly Financial Statement Review	\$88,678.15	\$17,261.00	\$48,960.40	\$60,350.05	\$48,607.50	\$263,857.10
Total - Hours and Compensation - Accounting and Auditing Services	\$129,598.65	\$285,549.55	\$230,649.75	\$76,980.30	\$55,263.70	\$778,041.95
<u>Tax Services:</u>						
Monthly Invoices and Interim Fee Applications		\$6,332.50	\$2,901.50	\$4,011.50	\$1,767.25	\$15,012.75
Form 3115	\$6,000.20					
Tax Return Preparation	\$14,534.80	\$34,895.25	\$2,595.30	\$51,970.80		

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
Summary of Compensation by Project Category
For the period June 29, 2003 through December 31, 2004

Project Category	1st Interim	2nd Interim	3rd Interim	4th Interim	5th Interim	Hours
SEC Reporting			\$1,568.25			\$1,568.25
IRS Exam and Related Issues		\$3,851.50	\$449.85	\$358.25		\$4,659.60
Tax Disclosure Issues			\$485.25	\$701.00		\$1,186.25
Footnote Disclosure				\$510.00		\$510.00
Other - Bankruptcy Tax Issues					\$3,933.55	\$3,933.55
Year End & 2004 Planning					\$3,560.50	\$3,560.50
Quarterly Review				\$2,155.15	\$2,872.75	\$5,027.90
Subtotal - Hours and Compensation - Tax Services	\$20,535.00	\$45,079.25	\$8,000.15	\$59,706.70	\$12,134.05	\$145,455.15
<i>Fixed Fee Services:</i>						
Production Environment		\$8,000.00				\$8,000.00
Monthly Invoices and Interim Fee Applications					\$831.00	\$831.00
K-1 Processing		\$118,185.90	\$9,748.40	\$22,065.70	\$46,710.00	\$196,710.00
K-1 Support			\$30,549.00			\$30,549.00
Nominee Bridges		\$30,500.12	\$11,283.58	\$3,683.26	\$5,721.24	\$51,188.20
Total Compensation - Fixed Fee Services	\$0.00	\$156,686.02	\$51,580.98	\$25,748.96	\$53,262.24	\$287,278.20
Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services	\$150,133.65	\$487,314.82	\$290,230.88	\$162,435.96	\$120,659.99	\$1,210,775.30

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
Summary of Expenses

For the period June 29, 2003 through December 31, 2004

Project Category	1st Interim	2nd Interim	3rd Interim	4th Interim	5th Interim	Total Expenses
Transportation (Ground and Air)	\$2,724.46	\$602.03				\$3,326.49
Lodging	\$952.84	\$384.13				\$1,336.97
Business Meals	\$548.06	\$413.31				\$961.37
Other	\$55.29	\$40.23				\$95.52
Total - Expenses	\$4,280.65	\$1,439.70	\$0.00	\$0.00	\$0.00	\$5,720.35

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
Exhibit B: List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Total Hours	Total Fees
<u>Accounting and Auditing Services</u>			
Albrich, Bradley	Audit Associate, 1 year experience in public accounting	9.0	\$706.50
Axtell, Jamie	Audit Senior Associate, 4 years experience in public accounting; Certified Public Accountant (CPA) (50% rates)	707.5	\$114,968.75
	- Rate increase effective, April 1, 2004	150.0	\$26,325.00
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.	39.0	\$6,844.50
		896.5	\$148,138.25
Ballew, Troy	Audit Manager, 7-years experience in public accounting; Certified Public Accountant (CPA)	75.3	\$14,005.80
	- Effective July 1, 2003 - Billing rate	528.9	\$112,126.80
	- Rate increase effective, April 1, 2004	154.2	\$35,311.80
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.	188.0	\$43,052.00
		946.4	\$204,496.40
Bonn, Chad	National Accounting Services - Senior Manager, 8+ years experience in public accounting with emphasis in SEC reporting compliance; Certified Public Accountant (CPA)	2.4	\$1,294.80
Brentano, Nate	Audit Associate, 1 year experience in public accounting	1.5	\$127.50
Byrne, Michael	Audit Partner, 20+ years experience in public accounting; Certified Public Accountant (CPA)	87.0	\$32,320.50
	- Rate increase effective, April 1, 2004	23.0	\$9,223.00
	- Effective July 1, 2004 - Billing rate	27.0	\$14,877.00
		137.0	\$56,420.50
Cheung, Waihei	National Accounting Services - Senior Manager - Bankruptcy; 8+ years experience in public accounting with emphasis in bankruptcy accounting, Certified Public Accounting (CPA)	17.0	\$9,902.50
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.	15.0	\$8,737.50

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
Exhibit B: List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Total Hours	Total Fees
Chow, Lorissa	Tax Manager; tax technology; 8+ yrs MLP processing experience	22.8	\$5,494.80
	- Effective July 1, 2004 - Elimination of 50% Reduction in Billing Rate - No adjustment in billed rate.	4.0	\$964.00
Clark, Andrea	Manager; 5 years of bankruptcy and litigation experience; 3 years of other accounting and auditing relevant experience; Certified Public Accountant (CPA); Litigation and bankruptcy matters	22.0	\$4,840.00
	- Effective July 1, 2003 - Billing rate	38.0	\$9,690.00
	- Rate increase effective, April 1, 2004	2.4	\$660.00
	- Effective July 1, 2004 - Billing rate	21.7	\$6,944.00
Dimak, Diane	Associate; Litigation and bankruptcy matters	9.8	\$955.50
	- Rate increase effective, April 1, 2004	8.3	\$871.50
Drone, Dimitri	Audit Senior Manager - National Valuation Services; 5+ years experience	6.5	\$2,518.75
Greaves, Richard	Audit Partner, Independent Review Partner, 15+ years experience; Certified Public Accountant (CPA)	19.5	\$7,244.25
	- Rate increase effective, April 1, 2004	12.0	\$4,812.00
	- Effective July 1, 2004 - Billing rate	7.0	\$3,857.00
Horlyk, Khara	Audit Associate; 1-year experience, experience in public accounting	1.5	\$117.75
Huff, Shannon	Intern; Litigation and bankruptcy matters	34.9	\$1,047.00
	Hired as Full-Time Associate; Litigation and bankruptcy matters	19.5	\$3,412.50
Hughes, Mary	Audit Associate; 2-years in public accounting	16.0	\$1,344.00
Johnson, Terri	Administration	0.5	\$27.50
Joyce, Kevin	Audit Associate, 1 year experience in public accounting	5.0	\$625.00

CP Acquisition Co., et. al.

PricewaterhouseCoopers LLP

Exhibit B: List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services

For the Period June 29, 2003 through December 31, 2004

Professional	Position	Total Hours	Total Fees
Kolman, Kevin	Audit Senior Associate, 4 years experience in public accounting; Certified Public Accountant (CPA)	331.5	\$46,244.25
	- Rate increase effective, April 1, 2004	11.5	\$1,730.75
	- Effective July 1, 2004 - Billing rate	37.0	\$6,493.50
Langsmith, Lesli	Administrative	11.3	\$621.50
	- Rate increase effective, April 1, 2004	2.0	\$119.00
	- Effective July 1, 2004 - Billing rate	4.7	\$329.00
Lauseng, John	Audit Associate; 1-year experience in public accounting	4.0	\$314.00
Linsky, Samara	National Accounting Services - Senior Manager	0.5	\$139.00
MacKenzie, Nicole	Tax Associate; Experienced Hire - 5+ year accounting, tax and bankruptcy related experience; Assisted with the preparation of the ASCII files.	8.0	\$920.00
Maki, Jessica	Paraprofessional	5.5	\$239.25
Maloney, Kathy	National Accounting Services - Senior Manager	2.0	\$1,079.00
	- Effective July 1, 2003 - Billing rate	7.0	\$4,021.50
	- Rate increase effective, April 1, 2004	9.0	\$5,584.50
	- Effective July 1, 2004 - Billing rate	3.5	\$2,198.00
Martin, Brenda	National Accounting Services - Senior Manager - SAS 99 Specialist, 8+ years of experience	3.0	\$898.50
McAbery, Aimee	Audit Associate, 1-year experience in public accounting	22.0	\$1,727.00
McCann, Matthew	National Accounting Services - Senior Manager, 8+ years experience in public accounting with emphasis in equity accounting matters; Certified Public Accountant (CPA)	1.1	\$593.45
McKibben, Joshua	Audit Associate; 1-year experience, emphasis in Data Management	43.0	\$5,525.50
Merritt, E. L.	Audit Associate, 1 year experience in public accounting	5.5	\$462.00
	- Rate increase effective, April 1, 2004	3.8	\$343.90
Meyer, Heather	Senior Associate, 5+ year experience, emphasis in Data Management	15.5	\$3,441.00

**CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP**

Exhibit B: List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services

For the Period June 29, 2003 through December 31, 2004

Professional	Position	Total Hours	Total Fees
Miller, Gerald	National Accounting Services - Senior Manager - Bankruptcy; 8+ years experience in public accounting with emphasis in bankruptcy accounting, Certified Public Accounting (CPA)	30.3	\$16,346.85
Pagel, Michael	Tax Director; tax technology; 14 yrs MLP processing experience	1.0	\$293.00
Parker, Doug	National Accounting Services - Senior Manager - Bankruptcy/FAS 144; 8+ years experience in public accounting, Certified Public Accountant (CPA)	2.5	\$1,390.00
Perkins, Kim	Administration	1.1	\$68.75
Powell, Helen	Administration	6.8	\$374.00
Purfield, Paul	National Accounting Services - Partner - 20+ years experience, reviews 8Ks which require National Office review	2.0	\$1,467.00
Rashid, Erem	Senior Audit Associate - National Valuation Services	13.0	\$2,535.00
Rayfield, Charles	Audit Associate, 1-year experience in public accounting	16.5	\$1,295.25
Rochak, Lindsay	Administrative	10.0	\$700.00
Rognier, Bryan	Associate; 2 year of experience; Litigation and bankruptcy matters	55.5	\$5,411.25
	- Effective July 1, 2003 - Billing rate	40.1	\$5,012.50
	- Effective July 1, 2004 - Billing rate	23.5	\$4,935.00
Saito, Aaron	Audit Associate, 1 year experience in public accounting	268.5	\$21,077.25
	- Effective July 1, 2004 - Billing rate	24.0	\$3,000.00
Samson, Merrilou	Manager; 5 years of prior relevant experience; Certified Insolvency and Reorganization Accountant (CIRA); CPA; Litigation and Bankruptcy matters	10.3	\$1,931.25
	- Effective July 1, 2003 - Billing rate	6.1	\$1,342.00

**CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP**

Exhibit B: List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services

For the Period June 29, 2003 through December 31, 2004

Professional	Position	Total Hours	Total Fees
Schlendorf, Julie	Audit Senior Manager, 10+ years experience in public accounting; Certified Public Accountant (CPA)	111.0	\$28,360.50
	- Rate increase effective, April 1, 2004	47.0	\$12,972.00
	- Effective July 1, 2004 - Billing rate	8.0	\$2,504.00
	- Effective July 1, 2004 - Billing rate	4.0	\$1,080.00
	** Utilized incorrect billing rate in November 2004		
Schraeder, Peter	Manager; 8+ years experience with emphasis in Data Management; Certified Public Accountant (CPA)	16.0	\$4,792.00
Scott, Timothy	National Accounting Services - Partner - Bankruptcy; 15+ Years experience in public accounting (CPA)	2.5	\$1,612.50
Seliber, Jay	Audit Partner, National Accounting Services, 20+ years experience; Certified Public Accountant (CPA)	0.5	\$303.25
Sharp, James	Audit Associate, 1 year experience in public accounting	338.0	\$26,533.00
	- Rate increase effective, April 1, 2004	12.0	\$1,086.00
	- Effective July 1, 2004 - Billing rate	21.0	\$2,436.00
Shepard, Bruce	Audit Partner - Concurring, 20+ years experience, Certified Public Accountant (CPA)	23.0	\$8,544.50
	- Rate increase effective, April 1, 2004	8.0	\$3,208.00
	- Effective July 1, 2004 - Billing rate	7.0	\$3,857.00
	** Utilized incorrect billing rate in November 2004	2.0	\$310.00
Sinnott, Vince	Audit Associate; 2-years in public accounting	36.0	\$3,024.00
Sorensen, Michelle	Administrative	2.0	\$140.00
Spencer, Ashley	Audit Associate, 1 year experience in public accounting	2.0	\$168.00
	- Rate increase effective, April 1, 2004	0.5	\$45.25
Tanner, Douglas	National Accounting Services - Bankruptcy; 10+ years experience in public accounting; Certified Public Accountant (CPA)	2.0	\$1,213.00

CP Acquisition Co., et. al.

PricewaterhouseCoopers LLP

Exhibit B: List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services

For the Period June 29, 2003 through December 31, 2004

Professional	Position	Total Hours	Total Fees
Vitray, Randall	National Accounting Services - Bankruptcy - Effective July 1, 2003 - Billing rate	2.5	\$1,682.50
		1.5	\$1,090.50
Wendt, Meta	National Accounting Services - Senior Manager - Impairments (SFAS 144); 8+ years experience in public accounting with emphasis in impairment accounting, Certified Public Accounting (CPA)	2.5	\$1,348.75
Wagner, Carla	Administration	0.5	\$46.75
Westhora, Brittany	Audit Associate, 2 years experience in public - Effective July 1, 2003 - Billing rate - Effective July 1, 2004 - Billing rate - Promoted to Senior Associate - September 2004	271.0	\$22,764.00
		25.5	\$2,307.75
		41.0	\$5,002.00
		28.5	\$4,417.50
Witter, Mary	Audit Associate, 1 year experience in public accounting	2.0	\$170.00
Zirker, Ryan	Audit Associate, 1-year experience in public accounting	20.0	\$1,570.00
Subtotal - Hours and Compensation - Accounting and Auditing Services		4,356.3	\$778,041.95
<u>Tax Services</u>		<u>Hours</u>	
Allen, Julie	Tax Manager; 7 years experience, Certified Public Accountant (CPA)	1.0	\$305.00
Bullock, Ian	Tax Associate; CPA; 2 Years relevant accounting experience	23.1	\$2,633.40
Cochrane, Lisa	Tax Associate; 1.5-years tax accounting experience; BS in Accounting - Washington State University, 2003	1.5	\$157.50
Crawford, David	Tax Director; 35 Years relevant accounting experience, Certified Public Accountant (CPA), attorney	0.5	\$170.50
Dallimore, Darin	Tax Associate- 3 months, 0 years prior experience, BS in Accounting and Master of Accountancy with an emphasis in Taxation, 2004 from Brigham Young University.	5.0	\$525.00

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
Exhibit B: List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services
For the Period June 29, 2003 through December 31, 2004

Professional	Position	Total Hours	Total Fees
English, Erika	Administrative	7.4	\$395.90
	- Effective July 1, 2004 - Billing rate	1.5	\$135.00
	- Rate Error in September 2004	2.8	\$210.00
Filip, Robert	Tax Director; 15 Years relevant accounting experience; Certified Public Accountant (CPA)	93.5	\$30,247.25
	- Effective July 1, 2004 - Billing rate	42.0	\$14,280.00
Handler, Adam	Tax Principal; 20 years experience, Attorney	1.5	\$571.50
Hetherington, Kim	Administrative	0.5	\$26.75
	- Effective July 1, 2004 - Billing rate	0.4	\$36.00
Leichty, James	Tax Senior Associate; 4 Years relevant accounting experience; Certified Public Accountant (CPA)	2.0	\$361.00
Long, Matt	Tax Associate; 1 Year relevant accounting experience	94.0	\$10,716.00
	- Effective July 1, 2004 - Billing rate	71.1	\$9,243.00
	- Promoted to Senior Associate - September 2004	25.0	\$4,375.00
Payne, Cheryl	Tax Senior Associate; CPA; 16 Years relevant accounting experience	0.2	\$32.00
Perez, Ruth	Senior Manager; 6 years relevant accounting experience; 4 years of other litigation experience; JD ad Bachelor of Accounting	0.5	\$172.50
Reeder, Barbara	Tax Director; 10+ Years relevant accounting experience; Certified Public Accountant (CPA)	1.5	\$511.50
Rosenberg, Jeffery	National Accounting Services - Tax Senior Manager; Attorney; 14 Years relevant experience	1.0	\$346.50
Roshak, Lindsay	Intern	2.0	\$148.00
Sands, Reed	Tax Senior Associate; CPA; 3 Years relevant accounting experience	144.8	\$24,054.90
	- Effective July 1, 2003 - Billing rate	151.2	\$27,293.20
	- Effective July 1, 2004 - Billing rate	193.5	\$34,926.75

**CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP**

Exhibit B: List of Professionals - Accounting, Auditing, Tax and Fixed Fee Services

For the Period June 29, 2003 through December 31, 2004

Professional	Position	Total Hours	Total Fees
Stockdale, Thomas	National Accounting Services - Tax Senior Manager; CPA; 9 Years relevant accounting experience	9.5	\$3,040.00
Terry, Steve	Tax Partner; CPA; 24 Years relevant accounting experience	8.0	\$3,048.00
Tingey, Dennis	Tax Senior Manager; 9 years experience; Certified Public Accountant (CPA)	1.5	\$456.00
Wells, Maggie	Tax Associate; 1 Year relevant accounting experience	8.0	\$912.00
Wells, Maggie	Tax Associate; 1 Year relevant accounting experience	23.5	\$3,055.00
Wiles, Dan	National Accounting Services - Tax Director; Attorney; 26 Years relevant experience	2.5	\$850.00
Zupcic, Stephanie	Tax Senior Associate; 2 Years experience	27.0	\$4,725.00
VOLUNTARY REDUCTION - 2ND INTERIM PERIOD			(\$32,505.00)
Subtotal - Hours and Compensation - Tax Services		947.5	\$145,455.15
<u>Fixed Fee Services - Production Environment</u>			\$8,000.00
<u>Monthly Invoice and Interim Fee Applications</u>			\$831.00
<u>Fixed Fee Services - K-1 Processing</u>		607.6	\$196,710.00
<u>Fixed Fee Services - K-1 Support - Accounts Collected</u>			\$30,549.00
<u>Fixed Fee Services - Nominee Bridge</u>			\$51,188.20
Subtotal - Fixed Fee Compensation		607.6	\$287,278.20
Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services		5,911.4	\$1,210,775.30

CP Acquisition Co., et. al.
PricewaterhouseCoopers LLP
Summary of Compensation by Project Category
For the period June 29, 2003 through December 31, 2004

Project Category	Hours	Fees
<u>Accounting and Auditing Services:</u>		
Bankruptcy Application and Administration	136.5	\$18,733.35
Monthly Invoices and Interim Fee Applications	378.6	\$71,231.80
Auditing and Accounting Services, Financial Statement Audit	2,614.4	\$424,219.70
Quarterly Financial Statement Review	1,226.8	\$263,857.10
Total - Hours and Compensation - Accounting and Auditing Services	4,356.3	\$778,041.95
<u>Tax Services:</u>		
Monthly Invoices and Interim Fee Applications	95.7	\$15,012.75
Form 3115	25.9	\$6,000.20
Tax Return Preparation	729.8	\$103,996.15
SEC Reporting	7.5	\$1,568.25
IRS Exam and Related Issues	18.7	\$4,659.60
Tax Disclosure Issues	4.5	\$1,186.25
Footnote Disclosure	1.5	\$510.00
Other - Bankruptcy Tax Issues	26.6	\$3,933.55
Year End & 2004 Planning	14.5	\$3,560.50
Quarterly Review	22.8	\$5,027.90
Subtotal - Hours and Compensation - Tax Services	947.5	\$145,455.15
<u>Fixed Fee Services:</u>		
Production Environment	25.5	\$8,000.00
Monthly Invoices and Interim Fee Applications	2.9	\$831.00
K-1 Processing	579.2	\$196,710.00
K-1 Support	N/A	\$30,549.00
Nominee Bridges	N/A	\$51,188.20
Total Compensation - Fixed Fee Services	607.6	\$287,278.20
Total Hours and Compensation - Accounting and Auditing, Tax Services and Fixed Fee Services	5,911.4	\$1,210,775.30

**IT IS HEREBY ADJUDGED
and DECREED this is SO
ORDERED.**

The party obtaining this order is responsible for
noticing it pursuant to Local Rule 9022-1.

Dated: November 24, 2003



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Attorneys for CP Acquisition, Co., *et al.*
Debtors and Debtors -in-Possession

Randolph J. Haines

RANDOLPH J. HAINES
U.S. Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF ARIZONA**

In re:

Chapter 11 Proceedings

CP ACQUISITION CO., *et al.*

Case No. 03-11258-PHX-RJH

Debtors.

**(Jointly Administered with Case Nos.
03-11259-PHX-RJH through 03-11263-
PHX-RJH)**

THIS FILING APPLIES TO:

- ALL DEBTORS**
 SPECIFIED DEBTORS

**ORDER UNDER 11 U.S.C. §§ 327(a),
328(a) AND 504 AND FED. R. BANKR.
P. 2014 AUTHORIZING EMPLOY-
MENT AND RETENTION OF
PRICEWATERHOUSECOOPERS
L.L.P. NUNC PRO TUNC AS
ACCOUNTANTS, AUDITORS AND
TAX ADVISORS FOR DEBTORS
AND DEBTORS-IN-POSSESSION**

1 CAME ON FOR CONSIDERATION the Application for Order Authorizing the
2 Employment of PricewaterhouseCoopers (“PWC”), *Nunc Pro Tunc*, as Debtors’ Accountants,
3 Auditors and Tax Advisors Pursuant to Sections 327(a), 328(a) and 504 of the Bankruptcy Code
4 (the “Application”) filed by the above-captioned debtors and debtors-in-possession (the
5 “Debtors”). After considering the Application and the Statement and Declaration of
6 PricewaterhouseCoopers L.L.P. and the Affidavit of Michael Byrne Pursuant to Bankruptcy Rule
7 2014 and Bankruptcy Code Sections 327, 329 and 504 (the “Byrne Affidavit”), the Court finds
8 that (i) PWC does not represent or hold an interest adverse to the Debtors’ estates with respect to
9 the matters upon which PWC is to be engaged; (ii) PWC is qualified to act as accountants,
10 auditors and tax advisors to the Debtors under section 327(a) of title 11 of the United States
11 Code, 11 U.S.C. §§ 101-1330 (as amended, the “Bankruptcy Code”); (iii) PWC’s employment
12 would best serve the interests of the Debtors and their estates; and (iv) the terms of PWC’s
13 employment have been disclosed and are reasonable under the circumstances, as limited by this
14 order. It is therefore
15

16
17 ORDERED that, pursuant to sections 327(a), 328(a) and 504 of the Bankruptcy Code and
18 Bankruptcy Rule 2014, the Debtors are authorized to retain and employ PWC in the above-
19 captioned Chapter 11 cases as the Debtors’ accountants, auditors and tax advisors, *nunc pro tunc*
20 to the Petition Date, upon the terms and conditions of the employment set forth in the
21 Application and as modified by this order; and it is further
22

23 ORDERED that with respect to the Hourly Services, as defined in the Application, PWC
24 (a) will only be required to maintain contemporaneous time records for Hourly Services rendered
25 postpetition in half-hour increments with sufficient detail to identify the services performed; and
26 (b) will file fee applications with the Court for interim and final allowance of compensation and

1 reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the
2 Bankruptcy Code, the Bankruptcy Rules, the Local Rules of Bankruptcy Procedure for the
3 District of Arizona, any orders of this Court, and any procedures with respect to the interim
4 compensation of professionals which may be fixed by this Court; and it is further

5 ORDERED that with respect to the Fixed Fee Services, as defined in the Application, the
6 Letter of Understanding to Provide Partnership Tax Accounting and Reporting Services is
7 approved with the following modifications:
8

- 9 (a) The Debtors may terminate the engagement of PWC under the Letter of
10 Understanding to Provide Partnership Tax Accounting and Reporting
11 Services upon thirty (30) days written notice. If Debtors terminate the
12 engagement of PWC under the Letter of Understanding to Provide
13 Partnership Tax Accounting and Reporting Services, PWC shall prepare a
14 final bill for the Fixed Fee Services performed until the effective date of
15 termination of the engagement. The Debtors shall pay, subject to
16 Bankruptcy Court approval, the undisputed fees and expenses for the
17 Fixed Fee Services to PWC, and shall not be liable for any damages for
18 breach of the Letter of Understanding to Provide Partnership Tax
19 Accounting and Reporting Services; and
- 20 (b) PWC shall only be required to maintain contemporaneous time records for
21 Fixed Fee Services rendered postpetition in half-hour increments with
22 sufficient detail to identify the services performed and shall not be
23 required to provide or conform to any schedule of hourly rates;

24 and it is further

25 ORDERED that with respect to the Fixed Fee Services, PWC will file fee applications
26 with the Court for interim and final allowance of compensation and reimbursement of expenses
pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the
Bankruptcy Rules, the Local Rules of Bankruptcy Procedure for the District of Arizona, any
orders of this Court, and any procedures with respect to the interim compensation of
professionals which may be fixed by this Court; and it is further

1 ORDERED that, notwithstanding the foregoing, compensation and reimbursement for the
2 Fixed Fee Services shall be subject to objection by parties in interest pursuant to the standards set
3 forth in sections 328(a) and 330 of the Bankruptcy Code when interim and final fee applications
4 are filed; and it is further

5 ORDERED that the Dispute Resolution Procedures attached as Exhibit B to the
6 Application are hereby approved; and it is further

7
8 ORDERED that the Debtors shall coordinate and direct the services to be performed by
9 PWC and the other professionals retained by the Debtors to avoid the duplication of professional
10 services, and PWC shall not provide services to the Debtors which are duplicative of services
11 provided by other professionals in these Chapter 11 cases; and it is further

12
13 ORDERED that the Debtors shall give notice of the terms and effect of this Order by
14 mailing a copy of this Order to the parties on the Official Service List; and it is further

15
16 ORDERED that any objection by any party that PWC is precluded from acting as the
17 Debtor's accountants, auditors and tax advisors in these Chapter 11 cases under section 327(a) of
18 the Bankruptcy Code that arises from a connection disclosed in the Byrne Affidavit shall be
19 made within fifteen (15) days of service of this Order; and it is further

20
21 ORDERED that this Court shall retain jurisdiction to hear and determine all matters
22 arising from the implementation of this Order.

23
24 DATED this _____ day of _____, 2003.

25
26 _____
RANDOLPH J. HAINES
UNITED STATES BANKRUPTCY JUDGE