

1 Alisa C. Lacey, AZ Bar #010571
2 **STINSON MORRISON HECKER LLP**
3 1850 N. Central Avenue, Suite 2100
4 Phoenix, Arizona 85004-4584
5 Tel: (602) 279-1600
6 Fax: (602) 240-6925

7 Co-Counsel for Debtors and Debtors-in-Possession

8 **IN THE UNITED STATES BANKRUPTCY COURT**

9 **FOR THE DISTRICT OF ARIZONA**

10 In re

11 CP ACQUISITION CO., *et al.*,

12 Debtors.

Chapter 11

Case No. 2-03-bk-11258-RJH

JOINTLY ADMINISTERED WITH

CASE NO. 2-03-BK-11259-RJH

CASE NO. 2-03-BK-11260-RJH

CASE NO. 2-03-BK-11261-RJH

CASE NO. 2-03-BK-11262-RJH

CASE NO. 2-03-BK-11263-RJH

13 THIS PLEADINGS APPLIES TO:

14 ALL DEBTORS

15 SPECIFIED DEBTORS

16 **APPLICATION FOR APPROVAL AND
17 PAYMENT OF THIRD AND FINAL
18 COMPENSATION TO STINSON MORRISON
19 HECKER LLP AS CO-COUNSEL FOR
20 DEBTORS, AND FOR REIMBURSEMENT OF
21 EXPENSES**

22 **Period Covered: November 1, 2004 – December 31, 2004**

23 **Compensation: \$6,752.50**

24 **Reimbursement: \$2,228.59**

25 Stinson Morrison Hecker LLP ("SMH"), co-counsel for CP Acquisition Co., Crown Pacific
26 Limited Partnership, Crown Pacific Partners, L.P., CP Air, Inc., CP Acquisition II Co., and CP
Acquisition III Co., Debtors and Debtors-in-Possession ("Debtors" or "CP"), pursuant to 11 U.S.C.
§§ 330 and 331, and Fed. R. Bankr. P. 2016, hereby submits its Application for Approval and
Payment of Third and Final Compensation to Stinson Morrison Hecker LLP as Co-Counsel for
Debtors, and for Reimbursement of Expenses ("Fee Application"). This Fee Application seeks

1 payment of compensation for the period of November 1, 2004, through December 31, 2004
2 ("Application Period"), and for an Order finally approving its fees and costs in these cases.

3 **I. INTRODUCTION.**

4 In support of its Fee Application, SMH submits its billing statements reflecting detailed
5 descriptions of services rendered and itemized expenses incurred, attached collectively as *Exhibit "A"*
6 and incorporated herein by reference. In further support of its Fee Application, SMH represents as
7 follows:
8

9 1. On June 29, 2003, the Debtors filed their respective Voluntary Petitions for relief
10 under Chapter 11 of the Bankruptcy Code, commencing the above-captioned proceedings.

11 2. On June 29, 2003, this Court entered its Order for Joint Administration (Docket #20).

12 3. On June 30, 2003, this Court entered its Order authorizing the employment of Osborn
13 Maledon, P.A. as co-counsel for Debtors and Debtors-in-Possession (Docket 41).

14 4. On August 21, 2003, this Court entered its Order establishing certain procedures for
15 the compensation of professionals (the "Knudsen" Order) (Docket #130).

16 5. On May 1, 2004, the attorneys working on the Debtors' file changed law firms to SMH
17 and began investigating a potential conflict with SMH's representation of CIT. CIT has agreed to
18 waive the conflict as long as SMH does not appear adverse to CIT in any contested or adversary
19 matter. The Debtor is aware of this and has agreed. If such a conflict arises the Debtor will be
20 represented by lead counsel, Andrews & Kurth.
21

22 6. On August 2, 2004, this Court entered its Order approving the substitution of SMH for
23 Osborn Maledon as co-counsel for the Debtors at docket #495.

24 7. During the Application Period, SMH has expended 35.30 hours in representing the
25 Debtors for a value of \$6,752.50. In addition, SMH has incurred actual and necessary expenses in the
26

1 amount of \$2,228.59 SMH believes the fees and costs charged are reasonable and appropriate. SMH
2 requests that the Court award fees and costs in the total amount of \$8,981.09 for the Application
3 Period.

4 8. Debtors are current on the filing of their monthly operating reports through October
5 2004.

6 **II. PROJECT NARRATIVES.**

7 The following is a narrative summary of the services rendered by category.

8 **1. Case Administration**

9 During the Application Period, SMH spent a total of **12.10 hours** on matters related to case
10 administration, working with co-counsel on preparation and filing of pleadings, conferences with
11 counsel for creditors, for the Committee, and for the Debtors, maintenance of the weekly case
12 calendar, and provided services relating to local procedures on format and filing of various pleadings,
13 and participated in case strategy sessions for a total of **\$2,274.50**.

14

Timekeeper	Hours	Rate	Total
Alisa C. Lacey	2.60	\$345.00	\$897.00
Rebecca J. McGee	9.50	\$145.00	1,377.50
Total	12.10		\$2,274.50

15

16 **2. Fee/Employment Application**

17 During the Application Period, SMH spent a total of **12.40 hours** on matters related to fee and
18 employment issues, preparation of monthly fee statements, and preparation of July through October
19 2004, fee application for a total of **\$1,798.00**.

20

Timekeeper	Hours	Rate	Total
Rebecca J. McGee	12.40	\$145.00	\$1,798.00
Total	12.40		\$1,798.00

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1 3. **Claims and Plan**

2 During the Application Period, SMH spent a total of **7.30 hours** on matters related to the
3 Disclosure Statement for a total of **\$1,898.00**.

4

Timekeeper	Hours	Rate	Total
Warren J. Stapleton	7.30	\$260.00	\$1,898.00
Total	7.30		\$1,898.00

5
6

7 4. **Claims Administration and Objection**

8 During the Application Period, SMH spent a total of **1.00 hours** on matters related to claims
9 administration for a total of **\$179.50**.

10

Timekeeper	Hours	Rate	Total
Warren J. Stapleton	0.30	\$260.00	\$78.00
Rebecca J. McGee	0.70	\$145.00	\$101.50
Total	1.00		\$179.50

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14 5. **Plan and Disclosure Statement**

15 During the Application Period, SMH spent a total of **2.50 hours** on matters related to Plan
16 confirmation for a total of **\$602.00**.

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Timekeeper	Hours	Rate	Total
Alisa C. Lacey	1.20	\$345.00	\$414.00
Rebecca J. McGee	1.30	\$145.00	\$188.50
Total	2.50		\$602.50

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21 **III. ARGUMENT.**

22 The services for which compensation is requested were rendered on behalf o f the Debtors and
23 compensation is sought pursuant to 11 U.S.C. §§ 330(a), 331, and 503(a) and (b), and Fed. R. Bankr.
24 P. 2016(a). The Fee Application complies with the Order approving employment of SMH and the
25 Guidelines of the Office of the United States Trustee for the District of Arizona.
26

1 The names of all of SMH's professionals and paraprofessionals requesting fees, the hourly
2 rates charged by each, and the hours worked by each are provided in the Summary attached hereto as
3 *Exhibit "B."* The rates charged by the professionals in this case are ordinary and comparable to rates
4 charged to non-bankruptcy clients.

5 SMH has not made any arrangements to share any compensation awarded, except among
6 members and associates of the firm.

7 Pursuant to 11 U.S.C. § 330, the amounts charged were calculated using the normal hourly
8 rates for the attorneys and other timekeepers involved. *See In re Yermakov*, 718 F.2d 1465, 1471 (9th
9 Cir. 1983) ("The primary method used to determine a reasonable attorneys' fee in a bankruptcy case is
10 to multiply the number of hours expended by an hourly rate."). This is known as the "lodestar" or
11 basic fee which, if warranted, can be adjusted upward or downward. In that regard, the Ninth Circuit
12 makes specific references in *Yermakov* to *Johnson v. Georgia Hwy. Express, Inc.*, 488 F.2d 714, 717-
13 719 (5th Cir. 1974), in which the Fifth Circuit listed twelve factors which should be considered in
14 awarding attorneys' fees. These "*Johnson Factors*" have been referred to and utilized in many courts
15 in considering and awarding attorneys' fees in bankruptcy cases. *See In re Nucorp Energy, Inc.*, 764
16 F.2d 655 (9th Cir. 1985).

17 In a decision of the Bankruptcy Appellate Panel for the Ninth Circuit, the Panel concluded
18 that the "lodestar" approach, coupled with consideration of the "*Johnson Factors*" is the appropriate
19 standard to be applied in awarding fees in a bankruptcy case. *See In re Powerine Oil Co.*, 71 B.R.
20 767 (9th Cir. B.A.P. 1986).

21 In addition, the provisions of 11 U.S.C. § 330(a) place a premium on the efficient
22 administration of the case. Compensable services must be ". . . performed within a reasonable
23
24
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1 amount of time commensurate with the complexity, importance and nature of the problem, issue or
2 task addressed." 11 U.S.C. § 330(a)(3)(A).

3 The results obtained by SMH within the time frame of this Fee Application illustrate that
4 SMH has:

- 5 1. Used the skill required to perform the legal services properly;
- 6 2. Provided services necessary to the administration of the case; and
- 7 3. Performed the services within a reasonable amount of time commensurate with the
8 complexity, importance and nature of each task.

9 All costs (including those from outside providers such as Federal Express, CT Systems, U.S.
10 Mail, long distance telephone charges, and copying and certification charges from the Court) are
11 charged at SMH's actual cost. In house photocopies are charged at 7¢ per copy.

12 Based upon the results obtained by SMH during the Application Period and the rates charged
13 for the services performed, the compensation requested is reasonable based on the customary
14 compensation charged by comparably skilled practitioners in non-bankruptcy cases.

15 SMH provided copies of this Fee Application to the Debtors for review and inspection. The
16 parties have raised neither concerns nor objections to the Fee Application.

17 Pursuant to the Knudsen Order, SMH has filed monthly statements of its fees and costs. As of
18 the Effective Date of the Plan, such fees and compensation are as follows:

19 Period	20 Fees	21 Costs	22 Payment	23 Balance
24 November 2004	\$4,479.00	\$1,230.31	\$3,024.08	\$2,685.23
25 December 2004	\$2,273.50	\$998.28	\$2,044.81	\$1,226.97
26 Totals	\$6,752.50	\$2,228.59	\$5,068.89	\$3,912.20

1 Based upon the foregoing, SMH respectfully requests entry of an Order approving the Fee
2 Application and authorizing the Debtors to pay compensation to SMH for services rendered in the
3 amount of \$6,752.50, plus actual and necessary expenses in the amount of \$2,228.59, for a total
4 amount of \$8,981.09 for the time period from November 1, 2004, through December 31, 2004, and
5 directing that the Debtors be authorized to pay the fees and reimburse the expenses due SMH,
6 including the total hold-back amount of \$ 0.00 to SMH for its allowed fees awarded hereunder.

7 DATED this 3rd day of Feb. 2005.

9 **STINSON MORRISON HECKER LLP**

10 By: /s/ A Lacey (#010571)

11 C. Taylor Ashworth
12 Alisa C. Lacey
13 Warren J. Stapleton
14 1850 N. Central Avenue, Suite 2100
15 Phoenix, Arizona 85004-4584
16 Co-Counsel for Debtors and Debtors-in-Possession

17 COPY of the foregoing sent this 3rd
18 day of February, 2005 to:

19 Office of the U.S. Trustee
20 PO Box 36170
21 Phoenix, AZ 85067-6170
22 Fax: 602-640-2217

23 The official service list, Exhibit "C"
24 hereto.

25 /s/ Rebecca J. McGee
26

EXHIBIT A

STATEMENT OF ACCOUNT



STINSON
MORRISON
HECKER LLP

P.O. BOX 419251
KANSAS CITY, MISSOURI 64141-6251

TAX ID. #44 0643135

JOHN SPARACINO
ANDREW KURTH LLP
600 TRAVIS, SUITE 4200
HOUSTON, TX 77002-3090

January 25, 2005
803885-0002
INVOICE # *****
ALISA C LACEY

RE: CHAPTER 11 BANKRUPTCY

For Services Rendered Through December 31, 2004	6,752.50
For Disbursements Advanced Through December 31, 2004	2,228.59
Total Due	----- 8,981.09 =====

Billing History

Accumulated Fees	\$39,651.50
Accumulated Costs	\$8,394.86
Total	----- \$48,046.36

STATEMENTS ARE DUE ON RECEIPT
YOUR PROMPT PAYMENT WILL BE APPRECIATED

STATEMENT OF ACCOUNT



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TIME AND FEES SUMMARY

TIMEKEEPER	RATE	HOURS	FEES
LACEY	345.00	3.80	1,311.00
STAPLETON	260.00	7.60	1,976.00
MCGEE	145.00	23.90	3,465.50
	TOTAL	35.30	6,752.50

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For Professional Services Rendered Through December 31, 2004

DATE	ATTORNEY	DESCRIPTION	HOURS	AMOUNT
Administration				
B110 Case Administration				
11/01/04	LACEY	Phone conference with Ron Wood from IRS regarding removal from service list. PARTNER	0.20	69.00
11/01/04	LACEY	Review notices regarding hearings on Disclosure Statement and Plan Summary; review of Plan. PARTNER	1.20	414.00
11/01/04	MCGEE	Update and distribute case calendar. PARALEGAL	0.30	43.50
11/03/04	MCGEE	Review recently filed pleadings and documents, check status of files and calendaring. PARALEGAL	0.10	14.50
11/09/04	LACEY	Review amended plan, disclosure statement, e-mails from Susan Freeman regarding hearing tomorrow; review Louisiana Pacific objection. PARTNER	1.20	414.00
11/09/04	MCGEE	Review recently filed pleadings and documents from ECF download (.2); update and distribute case calendar (.3). PARALEGAL	0.50	72.50

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11/11/04	Review pleadings and documents downloaded from ECF system. MCGEE	PARALEGAL	0.20	29.00
11/12/04	Update Official Service List. MCGEE	PARALEGAL	2.20	319.00
11/15/04	Obtain address information regarding US Attorney for Arizona and regarding IRS requested by John Melissinos (.3); update Official Service List; draft notice of filing updated Official Service List; finalize, file and serve (2.9) MCGEE	PARALEGAL	3.20	464.00
12/03/04	Update Official Service List and Master Mailing List with information from returned mail (.4); finalize, file and serve motion to expedite hearing (.6). MCGEE	PARALEGAL	1.00	145.00
12/07/04	Review pleadings and documents downloaded from ECF System. MCGEE	PARALEGAL	0.20	29.00
12/10/04	Review pleadings and documents downloaded from ECF system. MCGEE	PARALEGAL	0.20	29.00
12/13/04	Update and distribute this week's case calendar. MCGEE	PARALEGAL	0.30	43.50
12/14/04	Draft change of address letter to Clerk for creditors; finalize. MCGEE	PARALEGAL	0.40	58.00

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12/15/04	Update service list (.3); review pleadings and documents downloaded from ECF system (.1). MCGEE	PARALEGAL	0.40	58.00
12/20/04	Update and distribute case calendar. MCGEE	PARALEGAL	0.30	43.50
12/30/04	Review pleadings and documents downloaded from the ECF system. MCGEE	PARALEGAL	0.20	29.00
	TOTAL - Case Administration		----- 12.10	----- 2,274.50
	B160 Fee/Employment Applications			
11/17/04	Begin work on monthly statement for Stinson Morrison Hecker LLP fees (.6); file Certificate of Service and upload Order for Ardie Baer (.4). MCGEE	PARALEGAL	1.00	145.00
11/18/04	Review pleadings and documents downloaded from ECF system (.1); continued work on fee statement and on fee application (4.0). MCGEE	PARALEGAL	4.10	594.50
12/02/04	Draft fee application. MCGEE	PARALEGAL	3.80	551.00
12/03/04	Finalize, file and serve CP fee application. MCGEE	PARALEGAL	1.50	217.50
12/28/04	Prepare fee statement through November 2004; request, then review, summary of funds received; finalize, file and serve fee statement. MCGEE	PARALEGAL	2.00	290.00

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	TOTAL - Fee/Employment Applications	12.40	1,798.00
	TOTAL - Administration	24.50	4,072.50
Claims and Plan			
	B300 Claims and Plan		
11/10/04	Review materials to prepare for hearing on disclosure statement. STAPLETON PARTNER	3.20	832.00
11/10/04	Attend hearing on disclosure statement. STAPLETON PARTNER	1.40	364.00
12/17/04	Prepare for confirmation hearing. STAPLETON PARTNER	0.60	156.00
12/20/04	Prepare for and attend confirmation hearing. STAPLETON PARTNER	2.10	546.00
	TOTAL - Claims and Plan	7.30	1,898.00
	B310 Claims Administration and Objections		
11/29/04	Review ECF Notices of claims transferred; notify Ms. Lacey (.2); draft Certificate of Service of October fee statement (.5). MCGEE PARALEGAL	0.70	101.50
12/29/04	Follow-up on GMAC lease issue. STAPLETON PARTNER	0.30	78.00
	TOTAL - Claims Administration and Objecti	1.00	179.50
	B320 Plan/Disclosure Statement Incl. Bus Plan		

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11/09/04	Phone conference with John Sparacino regarding update regarding plan and disclosure statement hearing. LACEY PARTNER	0.90	310.50
11/09/04	Conference with Wayne Souza regarding update report form John Sparacino and may need coverage wednesday at 2:00pm. LACEY PARTNER	0.30	103.50
11/10/04	Prepare documents for meeting (.5); work with John Melissinos on documents for hearing on Disclosure Statement (.8). MCGEE PARALEGAL	1.30	188.50
TOTAL - Plan/Disclosure Statement Incl. B		2.50	602.50
TOTAL - Claims and Plan		10.80	2,680.00
TOTAL SERVICES ALL TASKS			6,752.50

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DISBURSEMENTS ADVANCED THROUGH DECEMBER 31, 2004

DATE	DESCRIPTION	AMOUNT
Photocopies		
11/01/04	Photocopies , 225 copies by Stapleton, Warren J, #2100	45.00
11/05/04	Photocopies , 620 copies by Talbot, Alice M, #8794	124.00
11/08/04	Photocopies , 18 copies by Talbot, Alice M, #8794	3.60
11/09/04	Photocopies , 999 copies by Talbot, Alice M, #8794	199.80
11/09/04	Photocopies , 1068 copies by Jones, Randall W, #8744	213.60
11/09/04	Photocopies , 180 copies by Jones, Randall W, #8744	36.00
11/09/04	Photocopies , 672 copies by Jones, Randall W, #8744	134.40
11/10/04	Photocopies , 1 copy by Talbot, Alice M, #8794	0.20
11/10/04	Photocopies , 3 copies by Talbot, Alice M, #8794	0.60
11/10/04	Photocopies , 72 copies by Talbot, Alice M, #8794	14.40
11/11/04	Photocopies , 2 copies by Talbot, Alice M, #8794	0.40
11/11/04	Photocopies , 789 copies by Talbot, Alice M, #8794	157.80
11/12/04	Photocopies , 36 copies by Talbot, Alice M, #8794	7.20
11/15/04	Photocopies , 156 copies by Mcgee, Rebecca J, #5281	31.20
11/15/04	Photocopies , 13 copies by Talbot, Alice M, #8794	2.60
11/15/04	Photocopies , 54 copies by Ashworth, C Taylor, #1290	10.80
11/17/04	Photocopies , 11 copies by Talbot, Alice M, #8794	2.20

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11/19/04	Photocopies , 171 copies by Ashworth, C Taylor, #1290	34.20
11/22/04	Photocopies , 10 copies by Talbot, Alice M, #8794	2.00
11/22/04	Photocopies , 9 copies by Talbot, Alice M, #8794	1.80
11/22/04	Photocopies , 1 copy by Talbot, Alice M, #8794	0.20
11/22/04	Photocopies , 7 copies by Talbot, Alice M, #8794	1.40
11/22/04	Photocopies , 442 copies by Talbot, Alice M, #8794	88.40
11/24/04	Photocopies , 16 copies by Talbot, Alice M, #8794	3.20
12/01/04	Photocopies , 388 copies by Talbot, Alice M, #8794	77.60
12/02/04	Photocopies , 824 copies by Talbot, Alice M, #8794	164.80
12/03/04	Photocopies , 1326 copies by Mcgee, Rebecca J, #5281	265.20
12/08/04	Photocopies , 268 copies by Ashworth, C Taylor, #1290	53.60
12/09/04	Photocopies , 4 copies by Talbot, Alice M, #8794	0.80
12/14/04	Photocopies , 8 copies by Mcgee, Rebecca J, #5281	1.60
12/15/04	Photocopies , 174 copies by Talbot, Alice M, #8794	34.80
12/17/04	Photocopies , 27 copies by Ashworth, C Taylor, #1290	5.40
12/20/04	Photocopies , 639 copies by Talbot, Alice M, #8794	127.80
12/20/04	Photocopies , 20 copies by Talbot, Alice M, #8794	4.00
12/23/04	Photocopies , 20 copies by Talbot, Alice M, #8794	4.00
12/23/04	Photocopies , 33 copies by Talbot, Alice M, #8794	6.60
12/28/04	Photocopies , 533 copies by Mcgee, Rebecca J, #5281	106.60
12/28/04	Photocopies , 36 copies by Talbot, Alice M, #8794	7.20

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12/28/04	Photocopies , 120 copies by Talbot, Alice M, #8794	24.00
12/29/04	Photocopies , 28 copies by Talbot, Alice M, #8794	5.60
12/30/04	Photocopies , 192 copies by Meda, Alan A, #2101	38.40
Total Photocopies		----- 2,043.00
Delivery on		
11/22/04	Delivery on 11/22 fr: A Talbot to: Bankruptcy Court	22.50
Total Delivery on		----- 22.50
Fax		
11/10/04	Fax 11/10/04	0.75
11/10/04	Fax 11/10/04 to: Susan Freeman	3.00
12/14/04	Fax 12/14/04 to: Steven Dietrich; Brandon Works	2.25
Total Fax		----- 6.00
Federal Express shipment(s) on		
11/10/04	Federal Express shipment(s) on 11/10 fr: Alice Talbot to: Andrews & Kurth, Los Angeles, CA	41.13
12/03/04	Federal Express shipment(s) on 12/3 to: Ball Janik LLP, Carole Brock, Portland, OR	10.12
Total Federal Express shipment(s) on		----- 51.25
Long distance telephone charges		
11/10/04	Long distance telephone charges Ext. 68617 dialed (503) 973-1180	4.80
11/10/04	Long distance telephone charges Ext. 68617 dialed (503) 314-5000	0.45
11/10/04	Long distance telephone charges Ext. 68617 dialed (604) 684-1834	0.30
11/10/04	Long distance telephone charges Ext. 68617 dialed (503) 973-1180	1.35
11/10/04	Long distance telephone charges Ext. 68694 dialed (503) 973-1128	0.75

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11/10/04	Long distance telephone charges Ext. 68694 dialed (212) 909-6357	2.40
11/23/04	Long distance telephone charges Ext. 68567 dialed (206) 464-3312	0.45
12/20/04	Long distance telephone charges Ext. 68613 dialed (713) 220-4200	0.45
Total Long distance telephone charges		----- 10.95
Postage		
11/15/04	Postage 11/15/04	15.60
11/22/04	Postage 11/22/04	21.83
12/03/04	Postage 12/03/04	57.46
Total Postage		----- 94.89
TOTAL DISBURSEMENTS		----- 2,228.59
TOTAL SERVICES AND DISBURSEMENTS		8,981.09

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SUMMARY BY COST CATEGORY

Photocopies	2,043.00
Delivery on	22.50
Fax	6.00
Federal Express shipment(s) on	51.25
Long distance telephone charges	10.95
Postage	94.89

TOTAL DISBURSEMENTS	2,228.59
	=====

SUMMARY - BY CATEGORY

	CURRENT
Administration	
Case Administration	2,274.50
Fee/Employment Applications	1,798.00

TOTAL - Administration	4,072.50
Claims and Plan	
Claims and Plan	1,898.00
Claims Administration and Objections	179.50
Plan/Disclosure Statement Incl. Bus Plan	602.50

TOTAL - Claims and Plan	2,680.00

TOTAL SERVICES	6,752.50
	=====

STATEMENT OF ACCOUNT



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January 25, 2005
803885-0002
INVOICE # *****
ALISA C LACEY

RE: CHAPTER 11 BANKRUPTCY

For Services Rendered Through December 31, 2004	6,752.50
For Disbursements Advanced Through December 31, 2004	2,228.59
Total Due	----- 8,981.09 =====

PLEASE RETURN THIS REMITTANCE COPY WITH YOUR PAYMENT

EXHIBIT B

**EXHIBIT B
Crown Pacific Entities**

SUMMARY OF FEES			
Timekeeper:	A. C. Lacey		
2004 Billing Rate	\$345.00		
Billing Month:	Nov-04	Dec-04	Total
Case Administration	2.60	-	2.60
Asset Analysis.	-	-	-
Asset Disposition.	-	-	-
Relief from Stay	-	-	-
Business Operations	-	-	-
Fee/Employment Applications	-	-	-
Fee/Employment Objections	-	-	-
Claims Administration	-	-	-
Financing	-	-	-
General Litigation	-	-	-
Meeting of Creditors	-	-	-
Plan and Disclosure Statement	1.20	-	1.20
Tax and Accounting	-	-	-
Valuation	-	-	-
Total Hours	3.80	-	3.80
Total Fees	\$1,311.00	\$0.00	\$1,311.00
Timekeeper	W. Stapleton		
2004 Billing Rate	\$260.00		
Billing Month:	Nov-04	Dec-04	Total
Case Administration	-	-	-
Asset Analysis.	-	-	-
Asset Disposition.	-	-	-
Relief from Stay	-	-	-
Business Operations	-	-	-
Fee/Employment Applications	-	-	-
Fee/Employment Objections	-	-	-
Claims and Plan	4.60	2.70	7.30
Claims Administration and Objections	-	0.30	0.30
Financing	-	-	-
General Litigation	-	-	-
Injunction Litigation	-	-	-
Meeting of Creditors	-	-	-
Plan and Disclosure Statement	-	-	-
Plan and Disclosure Statement Lit.	-	-	-
Tax and Accounting	-	-	-
Valuation	-	-	-
Total Hours	4.60	3.00	7.60
Total Fees	\$1,196.00	\$780.00	\$1,976.00

**EXHIBIT B
Crown Pacific Entities**

Timekeeper	R. McGee			
2004 Billing Rate	\$145.00			
Billing Month:	Nov-04	Dec-04		Total
Case Administration	6.50	3.00		9.50
Asset Analysis				
Asset Disposition				
Assumption/Rejection				
Relief from Stay				
Business Operations				
Fee/Employment Applications	5.10	7.30		12.40
Fee/Employment Objections				
Claims Administration and Objections	0.70			0.70
Financing				
General Litigation				
Meeting of Creditors				
Plan and Disclosure Statement	1.30			1.30
Tax and Accounting				
Valuation				
Total Hours	13.60	10.30		23.90
Total Fees	\$1,972.00	\$1,493.50		\$3,465.50
TOTAL HOURS	22.00	13.30		35.30
TOTAL FEES	\$4,479.00	\$2,273.50		\$6,752.50

**EXHIBIT B
Crown Pacific Entities**

2004 BILLING RATE	FEES BY CATEGORY							TOTALS
	LACEY	MEDA	MARTIN	STAPLETON	MANOIL	McGEE	STEWART	
	\$345.00	\$345.00	\$255.00	\$260.00	\$145.00	\$145.00	\$100.00	
Case Adm.	2.60	-	-	-	-	9.50	-	12.10
Total Fees	\$897.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,377.50	\$0.00	\$2,274.50
Asset Analysis.	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Asset Disposition.	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assumption/Rejecti	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Relief Stay.	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bus. Operations.	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fee Apps.	-	-	-	-	-	12.40	-	12.40
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,798.00	\$0.00	\$1,798.00
Fee Obj.	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claims and Plan	-	-	-	7.30	-	-	-	7.30
Total Fees	\$0.00	\$0.00	\$0.00	\$1,898.00	\$0.00	\$0.00	\$0.00	\$1,898.00
Claims Adm.	-	-	-	0.30	-	0.70	-	1.00
Total Fees	\$0.00	\$0.00	\$0.00	\$78.00	\$0.00	\$101.50	\$0.00	\$179.50
Financing	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gen. Lit.	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Meet. Cred.	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Plan & Disclosure S	1.20	-	-	-	-	-	-	1.20
Total Fees	\$414.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$414.00
Plan & DS Lit	-	-	-	-	-	1.30	-	1.30
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$188.50	\$0.00	\$188.50
Tax/Accounting	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Valuation	-	-	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Hours	3.80	-	-	7.60	-	23.90	-	35.30
Total Fees	\$1,311.00	\$0.00	\$0.00	\$1,976.00	\$0.00	\$3,465.50	\$0.00	\$6,752.50

**Exhibit B
Crown Pacific Entities**

		FEES BY TIMEKEEPER					
TIMEKEEPER		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
2004 BILLING RATE		\$345.00	\$345.00	\$260.00	\$240.00	\$145.00	
TIMEKEEPER CASE ADMIN.							
		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	2.60	-	-	-	6.50	9.10
	Dec-04	-	-	-	-	3.00	3.00
Total Hours		2.60	-	-	-	9.50	12.10
Total Fees		\$897.00	\$0.00	\$0.00	\$0.00	\$1,377.50	\$2,274.50
TIMEKEEPER ASSET ANALYSIS							
		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIMEKEEPER ASSET DISPOSITION							
		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIMEKEEPER ASSUME/REJECT							
		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIMEKEEPER STAY RELIEF							
		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Exhibit B
Crown Pacific Entities**

TIMEKEEPER BUSINESS OPERATIONS.		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIMEKEEPER FEE APPS.		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	5.10	5.10
	Dec-04	-	-	-	-	7.30	7.30
Total Hours		-	-	-	-	12.40	12.40
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$1,798.00	\$1,798.00
TIMEKEEPER FEE OBJECTIONS.		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIMEKEEPER CLAIMS and PLAN		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	4.60	-	-	4.60
	Dec-04	-	-	2.70	-	-	2.70
Total Hours		-	-	7.30	-	-	7.30
Total Fees		\$0.00	\$0.00	\$1,898.00	\$0.00	\$0.00	\$1,898.00
TIMEKEEPER CLAIMS ADMIN.		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	0.70	0.70
	Dec-04	-	-	0.30	-	-	0.30
Total Hours		-	-	0.30	-	0.70	1.00
Total Fees		\$0.00	\$0.00	\$78.00	\$0.00	\$101.50	\$179.50
TIMEKEEPER FINANCING		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Exhibit B
Crown Pacific Entities**

TIMEKEEPER GENERAL LIT.		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIMEKEEPER INJUNCTION LIT.		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIMEKEEPER MTG. OF CREDITORS		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	-	-
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	-	-
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIMEKEEPER PLAN & DISCLOSURE STMT		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	-	-	-	-	1.30	1.30
	Dec-04	-	-	-	-	-	-
Total Hours		-	-	-	-	1.30	1.30
Total Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$188.50	\$188.50
TIMEKEEPER PLAN & DS LIT.		LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
	Nov-04	1.20	-	-	-	-	1.20
	Dec-04	-	-	-	-	-	-
Total Hours		1.20	-	-	-	-	1.20
Total Fees		\$414.00	\$0.00	\$0.00	\$0.00	\$0.00	\$414.00

**Exhibit B
Crown Pacific Entities**

TIMEKEEPER	LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
TAX AND ACCOUNTING						
Nov-04	-	-	-	-	-	-
Dec-04	-	-	-	-	-	-
Total Hours	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIMEKEEPER VALUATION	LACEY	MEDA	STAPLETON	SIMPSON	McGEE	TOTAL
Nov-04	-	-	-	-	-	-
Dec-04	-	-	-	-	-	-
Total Hours	-	-	-	-	-	-
Total Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL HOURS	3.80	-	7.60	-	23.90	35.30
TOTAL FEES	\$1,311.00	\$0.00	\$1,976.00	\$0.00	\$3,465.50	\$6,752.50

**Exhibit B
Crown Pacific Entities**

SUMMARY OF TOTAL FEES BY CATEGORY		
CATEGORY	Total Hours	Total Fees
Case Admin.	12.10	\$2,274.50
Asset Analysis.	-	\$0.00
Asset Disposition.	-	\$0.00
Assume/Reject Leases	-	\$0.00
Relief from Stay	-	\$0.00
Bus. Operations	-	\$0.00
Fee Apps.	12.40	\$1,798.00
Fee Obj.	-	\$0.00
Claims and Plan	7.30	\$1,898.00
Claims Admin.	1	179.5
Financing	-	\$0.00
Gen. Litigation	-	\$0.00
Meeting of Cred.	-	\$0.00
Plan & Disc Stmt	2.50	\$602.50
Plan & DS Lit.	-	\$0.00
Tax Accounting	-	\$0.00
Valuation	-	\$0.00
TOTAL	35.30	\$6,752.50
SUMMARY OF TOTAL COSTS BY MONTH		
MONTH	Cost	
Nov-04	\$1,230.31	
Dec-04	\$998.28	
TOTAL	\$2,228.59	
TOTAL FEES	\$6,752.50	
TOTAL COSTS	\$2,228.59	
TOTAL ALL	\$ 8,981.09	

EXHIBIT C

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C/O CANNELL CAPITAL
ATTN: CHRIS BATE
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MUTUAL TRUST LIFE INSURANCE
COMPANY
C/O MIMLIC ASSET MANAGEMENT
COMPANY
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TELEPHONE: 651-665-3500
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