

DELOITTE & TOUCHE LLP  
 Independent Auditors, Tax Advisors,  
 and Accountants for the Debtor  
 200 East Las Olas Blvd  
 Suite 1400  
 Fort Lauderdale, FL  
 (954) 728-3800  
 R. Stephen Thibault

UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

-----X  
 :  
 In re : Chapter 11 Case No.  
 :  
 SUNBEAM CORPORATION : 01-40291 (AJG)  
 :  
 Debtor. :  
 :  
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**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES FOR  
 REVIEWING APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT OF  
 EXPENSES FILED UNDER 11 U.S.C. § 330**

**FIFTH AND FINAL APPLICATION**

|  |  |                     |
|--|--|---------------------|
| <b>NAME OF APPLICANT:</b>                | Deloitte & Touche LLP  |                     |
| <b>ROLE IN THE CASE:</b>                 | Independent Auditors, Tax Advisors, and Accountants for the Debtor |                     |
| <b>CURRENT APPLICATION:</b>              | Fees Incurred:   | \$1,041,956.28      |
| (September 1, 2002 to December 18, 2002) | Expenses Requested:  | \$30,309.66         |
| <b>PRIOR APPLICATIONS:</b>               | Fees Previously Incurred:  | \$4,351,288.57      |
| (February 6, 2001 to August 31, 2002)    | Less 5% Holdback:  | <u>\$217,564.43</u> |
|  | Fees Previously Awarded:   | \$4,133,724.14      |
|  | Expenses Previously Requested:                                     | \$139,413.23        |
|  | Expenses Previously Awarded:                                       | \$139,413.23        |
| <b>FINAL APPLICATION:</b>                | Total Fees Requested:  | \$5,393,244.85      |
|  | Total Expenses Requested:  | \$169,722.89        |

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 and Accountants for the Debtor  
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UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

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| In re                | : | Chapter 11 Case No. |
|                      | : |                     |
| SUNBEAM CORPORATION, | : | 01-40291 (AJG)      |
|                      | : |                     |
| Debtor.              | : |                     |
|                      | : |                     |
| -----                | X |                     |

**APPLICATION OF DELOITTE & TOUCHE LLP, AS  
 INDEPENDENT AUDITORS, TAX ADVISORS, AND ACCOUNTANTS FOR THE  
 DEBTOR AND DEBTOR IN POSSESSION, FOR FINAL ALLOWANCE OF  
 COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND  
 FOR REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES**

TO THE HONORABLE ARTHUR J. GONZALEZ  
 UNITED STATES BANKRUPTCY JUDGE:

Deloitte & Touche LLP (“Deloitte & Touche”), independent auditors, tax advisors, and accountants for Sunbeam Corporation, as debtor and debtor-in-possession in this chapter 11 case (the “Debtor”), for its final application (the “Final Application”), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), for the final allowance of compensation for professional services performed by Deloitte & Touche for the period commencing February 6, 2001 through and including December 18, 2002 (the “Final

Compensation Period”), and for reimbursement of its actual and necessary expenses incurred during the Final Compensation Period, and respectfully represents:

**SUMMARY OF PROFESSIONAL COMPENSATION  
AND REIMBURSEMENT OF EXPENSES REQUESTED**

1. This Final Application has been prepared in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines”) and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order” and, collectively with the Local Guidelines and UST Guidelines, the “Guidelines”). Pursuant to the Local Guidelines, a certification regarding compliance with same is attached hereto as Exhibit “A.”

2. Deloitte & Touche seeks allowance of compensation for professional services rendered to the Debtor during the Final Compensation Period, in the aggregate amount of \$5,393,244.85, and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$169,722.89. During the Final Compensation Period, Deloitte & Touche professionals expended a total of 24,988.00 hours for which compensation is requested.

3. Of the foregoing amounts, Deloitte & Touche was awarded interim allowances totaling \$4,133,724.14 for fees and \$139,413.23 for disbursements. The amount allowed by the Court represents the full amount of fees and disbursements incurred by Deloitte & Touche from February 6, 2001 through August 31, 2002, less a five percent (5%) holdback

pending a final fee hearing. This Final Application serves as a request for the five percent (5%) holdback of fees of \$217,564.43 (5% of \$4,351,288.57) for professional services rendered to the Debtor from February 6, 2001 through August 31, 2002. Additionally, this Final Application includes a request for additional fees of \$1,041,956.28 for the period subsequent to August 31, 2002, summarized by major category and professional, annexed hereto as Exhibit "B" and set forth in detail in the daily time logs annexed hereto as Exhibit "C". Further, this Final Application includes a request for additional disbursements of \$30,309.66 for the period subsequent to August 31, 2002, summarized by category of expense, annexed hereto as Exhibits "D" and set forth in detail summarized by professional, week incurred, description and amount annexed hereto as Exhibit "E".

4. During the Final Compensation Period, Deloitte & Touche received \$4,807,765.60 for services and \$167,902.61 for expenses which amounts represent the sum total of (i) 95% of the compensation requested for services and 100% of the amount requested for expenses, respectively, for Deloitte & Touche's billings for the months of February 2001 through and including August 2002, and (ii) 80% of the compensation requested for services and 100% of the amount requested for expenses, respectively, for Deloitte & Touche's billings for the months of September 2002 through and including November 2002. No amounts were received during the compensation period for Deloitte & Touche's billings for the period December 1, 2002 through December 18, 2002.

5. There is no agreement or understanding between Deloitte & Touche and any other person, for the sharing of compensation to be received for services rendered in this case.

6. The fees charged by Deloitte & Touche in this case are billed in accordance with its existing billing rates and procedures in effect during the Final Compensation Period. The rates Deloitte & Touche charges for the services rendered by its professionals in this chapter 11 case are the same rates Deloitte & Touche charges for professional services rendered in comparable nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive national market for accounting, auditing, and income tax services.

7. Pursuant to the UST Guidelines, annexed hereto as Exhibit “F” is a schedule setting forth all Deloitte & Touche professionals who have performed services in this chapter 11 case during the Final Compensation Period, the capacities in which each such individual is employed by Deloitte & Touche, the service group in which each individual practices, the hourly billing rate charged by Deloitte & Touche for services performed by such individual, the aggregate number of hours expended in this matter and fees billed therefore by matter code.

8. Pursuant to Section II.D. of the UST Guidelines, annexed hereto as Exhibit “G” are Deloitte & Touche’s detail daily time logs of hours billed by category during the Final Compensation Period.

9. Annexed hereto as Exhibit “H” is a schedule specifying the categories of expenses for which Deloitte & Touche is seeking reimbursement and the total amount for each such expense category during the Final Compensation Period. Annexed hereto as Exhibit “I” is a schedule detailing expenses by professional, week incurred, description and amount for which Deloitte & Touche is seeking reimbursement during the Final Compensation Period.

10. Deloitte & Touche maintains records of the time expended by person as well as the actual out-of-pocket expenses incurred. In accordance with the billing procedures established by this Court, Deloitte & Touche has submitted its monthly summary invoices to the Committee, the Debtors and interested constituencies. Copies of these monthly statements have been provided to (i) Steven R. Isko, Esq., the officer designated by the Debtor (as defined below) to be responsible for such matters; (ii) the attorneys for the Debtor (as defined below); (iii) the Office of the United States Trustee for the Southern District of New York; (iv) the Clerk of the Courts for the Southern District of New York; and (v) the attorneys for the statutory committee of unsecured creditors in the format specified by the UST Guidelines.

11. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Final Compensation Period, but were not processed prior to the preparation of this Final Application, Deloitte & Touche reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

### **BACKGROUND**

12. On February 6, 2001 (the “Commencement Date”), Sunbeam Corporation (the “Debtor”) and substantially all of its direct and indirect domestic operating subsidiaries (the “Subsidiaries”) commenced cases under chapter 11 of the Bankruptcy Code. The chapter 11 cases of the Subsidiaries are being jointly administered separate from the chapter 11 case of Sunbeam Corporation. The Debtor continues to operate its business and manage its properties as debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

13. Pursuant to order of the Court dated February 27, 2001 (the “Retention Order”), the Debtor was authorized to retain Deloitte & Touche as its independent auditors, tax advisors, and accountants in connection with this chapter 11 case.

**SUMMARY OF SERVICES RENDERED BY DELOITTE AND TOUCHE DURING THE FINAL COMPENSATION PERIOD**

14. This Application does not detail each and every financial analysis, meeting, discussion, and conference held, all research conducted, or each of the numerous tasks performed by Deloitte & Touche during the Final Compensation Period. A summary by major category and professional is annexed to the Final Application as Exhibit “F” and is set forth in detail in the daily time logs annexed to the Final Application as Exhibit “G”. This Final Application describes the major categories to which Deloitte & Touche has devoted substantial attention, categorized as follows:

| <b>Matter Code</b> | <b>Description of Category</b>   |
|--------------------|--|
| 1                  | Deloitte & Touche Audit Services Group - Fiscal Year 2000 Financial Statement Audits                               |
| 2                  | Deloitte & Touche Audit Services Group – Fiscal Year 2001 Financial Statement Audits                               |
| 3                  | Deloitte & Touche Audit Services Group – Benefit Plan Audits   |
| 4                  | Deloitte & Touche Audit Services Group – Special Project: McMinnville fixed asset physical inventory               |
| 5                  | Deloitte & Touche Audit Services Group – Special Project: Assist in preparation of package for unsecured creditors |
| 6                  | Deloitte & Touche Tax Services Group   |
| 7                  | Deloitte & Touche Reorganization Services Group  |
| 8                  | Deloitte & Touche Audit Services Group – Special Project: Responding to subpoenas and depositions                  |
| 9                  | Deloitte & Touche Audit Services Group – Fiscal Year 2002 Financial Statement Audits                               |

15. **Fiscal Year 2000 Financial Statement Audits** - Deloitte & Touche audited the consolidated financial statements of the Debtor for fiscal year ended December 31, 2000. The audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also included assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Also, included is time for procedures performed by Deloitte & Touche related to a separate audit of the Debtor's professional clipper business.

16. **Fiscal Year 2001 Financial Statement Audits** - Deloitte & Touche audited the consolidated financial statements of the Debtor for fiscal year ended December 31, 2001. The audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also included assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

17. **Benefit Plan Audits** - Deloitte & Touche has audited the Debtor's defined contribution and defined benefit plans, collectively the "Plans". Deloitte & Touche issued reports on the Plans' financial statements and applicable supplemental schedules for the year ended December 31, 2000, which were included in the related Forms 5500 filed by the Debtor with the Internal Revenue Service.

18. **Special Project: McMinnville fixed asset physical inventory** - At the request of the Debtor, Deloitte & Touche performed procedures to test the fixed asset register for the McMinnville facility leased by a subsidiary of the Debtor. The procedures included the observation of selected fixed assets and examination on a test basis of supporting cost documentation.



19. **Special Project: Assist in preparation of package for unsecured creditors** – At the request of the Debtor, Deloitte & Touche assisted in the printing and organization of an information request by the unsecured creditors.

20. **Tax Services Group** – At the request of the Debtor, Deloitte & Touche reviewed tax returns, workpapers, depreciation schedules, consolidating adjustments, and other analyses related to preparation of tax returns. Deloitte & Touche also reviewed tax preparation issues and combined returns with Debtor's management.

21. **Reorganization Services Group** – At the request of the Debtor, Deloitte & Touche performed analyses and collected and synthesized a large portion of the support documentation required for certain filings made to the Bankruptcy Court, including but not limited to monthly operating reports, schedules of assets and liabilities and statements of financial affairs.

22. **Special Project: Responding to subpoenas and depositions** – Deloitte & Touche prepared, responded, and participated in numerous depositions with various parties in interest concerning litigation involving the Debtor.

23. **Fiscal Year 2002 Financial Statement Audits** – Deloitte & Touche has assisted the Debtor in assessing the effect of various financial accounting and reporting matters as they relate to the 2002 fiscal year. The nature of these accounting consultations is consistent with and necessary for Deloitte & Touche's ongoing role as the independent auditor of the Debtor. Deloitte & Touche has begun planning and performing interim audit procedures related to the audit of the consolidated financial statements of the Debtor for fiscal year ended December 31, 2002. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting

principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

### **EXPENSES**

24. Deloitte & Touche maintains contemporaneous records of expenses and incurred actual necessary out-of-pocket expenses for the period February 6, 2001 through December 18, 2002 of \$169,722.89. Contained in Exhibit "I" is a detailed listing of expenses delineated by category, summarized by professional, week incurred, description and amount during the Compensation Period. Deloitte & Touche maintains and has available detailed receipts supporting all expenses in excess of \$25.00.

### **THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

25. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including --

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(3).

26. In the instant case, Deloitte & Touche respectfully submits that the services for which it seeks compensation in this Application were, at the time rendered, believed to be necessary for and beneficial to the Debtor's rehabilitation and reorganization effort. Such services and expenditures were similarly necessary to and in the best interests of the Debtor's estate. Accordingly, Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtor, its estate, and all parties in interest.

27. In sum, the services rendered by Deloitte & Touche were necessary and beneficial to the Debtor's estate, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation sought herein is warranted.

#### **MEMORANDUM OF LAW**

28. Deloitte & Touche submits that the relevant legal authorities are set forth herein and that the requirement pursuant to Local Bankruptcy Rule 9013-1 that Deloitte & Touche file a memorandum of law in support of this Final Application is satisfied.

#### **NOTICE**

29. Notice of this Final Application has been provided to the United States Trustee for the Southern District of New York, the attorneys for Sunbeam Corporation's

prepetition and postpetition lenders, and the attorneys for the statutory creditors' committee. Deloitte & Touche submits that no other or further notice need be provided.

### CONCLUSION

WHEREFORE Deloitte & Touche respectfully requests (i) final allowance of compensation for the professional services rendered during the Final Compensation Period in the amount of \$5,393,244.85 and reimbursement for actual and necessary expenses of Deloitte & Touche incurred during the Final Compensation Period in the amount of \$169,722.89; (ii) the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to Deloitte & Touche's right to seek such further compensation for the full value of services performed and expenses incurred during the Final Compensation Period, which were not processed at the time of this Final Application; and (iii) the Court grant Deloitte & Touche such other and further relief as is just.

Dated: Fort Lauderdale, FL  
January 31, 2003

s/ R. Stephen Thibault  
R. Stephen Thibault  
Deloitte & Touche LLP  
Suite 1400  
200 East Las Olas Blvd  
Fort Lauderdale, FL 33301  
(954) 728 - 3800

Independent Auditors, Tax Advisors, and  
Accountants for Sunbeam Corporation

EXHIBIT A

DELOITTE & TOUCHE LLP  
Independent Auditors, Tax Advisors,  
and Accountants for the Debtor  
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UNITED STATES BANKRUPTCY COURT  
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|                      | : |                     |
| Debtor.              | : |                     |
|                      | : |                     |
| -----                | X |                     |

**CERTIFICATION UNDER GUIDELINES FOR FEES AND  
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF  
APPLICATION OF DELOITTE & TOUCHE LLP FOR  
FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, R. Stephen Thibault, hereby certify that:

1. I am a partner with the applicant firm, Deloitte & Touche LLP (“Deloitte & Touche”), with responsibility for the chapter 11 case of Sunbeam Corporation, as debtor and debtor in possession (the “Debtor”), in respect of compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”) and the Amended

Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order” and, collectively with the Local Guidelines and UST Guidelines, the “Guidelines”).

2. This certification is made in respect of Deloitte & Touche’s application, dated January 31, 2003 (the “Application”), for compensation and reimbursement of expenses for the period commencing February 6, 2001 through and including December 18, 2002 (the “Final Compensation Period”) in accordance with the Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Deloitte & Touche and generally accepted by Deloitte & Touche’s clients; and
- d. in providing a reimbursable service, Deloitte & Touche does not make a profit on that service, whether the service is performed by Deloitte & Touche in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines and as required by the Administrative Order, I certify that Deloitte & Touche has complied with the provision requiring it to provide Counsel for the Official Committee of Unsecured Creditors appointed in these cases (the “Creditors’ Committee”) and the Debtor with, on a monthly basis, a statement of Deloitte & Touche’s fees and disbursements accrued during the previous month.

5. In respect of section B.3 of the Local Guidelines, I certify that counsel for the Creditors’ Committee and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: Fort Lauderdale, Florida  
January 31, 2003

/s/ R. Stephen Thibault  
R. Stephen Thibault

**EXHIBIT "B"**

**Sunbeam Corporation**  
**Deloitte & Touche LLP**  
*Summary of Professional Fees*  
*September 1, 2002 to December 18, 2002*

**Matter Code #6: Deloitte & Touche Tax Services Group**

| <u>Name</u>   | <u>Position</u> | <u>Billing Rate</u> | <u>Hours</u> |           | <u>Fees</u>       |
|---|-----------------|---------------------|--------------|-----------|-------------------|
| Aarstol, Michael  | Senior Manager  | \$ 529.00           | 26.2         | \$        | 13,859.80         |
| Avila, Sarabeth   | Senior          | 325.00              | 4.0          |           | 1,300.00          |
| Axelrod, Lawrence   | Partner         | 700.00              | 1.7          |           | 1,190.00          |
| Barton, Andrew  | Senior          | 260.00              | 35.5         |           | 9,230.00          |
| Chawla, Anil  | Partner         | 655.00              | 22.2         |           | 14,541.00         |
| Cornado, Luis   | Partner         | 655.00              | 9.0          |           | 5,895.00          |
| Dahlberg, Jamie   | Partner         | 675.00              | 1.0          |           | 675.00            |
| Doernberg, Richard  | Partner         | 675.00              | 15.5         |           | 10,462.50         |
| Facey, Sarah  | Staff           | 168.00              | 108.3        |           | 18,194.40         |
| Fuentes, Mauricio   | Senior          | 325.00              | 15.0         |           | 4,875.00          |
| Hakken, John  | Senior Manager  | 560.00              | 114.8        |           | 64,288.00         |
| Hall, Theresa   | Partner         | 660.00              | 2.8          |           | 1,848.00          |
| Herrera, Paul   | Partner         | 660.00              | 3.5          |           | 2,310.00          |
| Hewlett, Andrew   | Senior          | 315.00              | 15.7         |           | 4,945.50          |
| Kraay, Norma  | Manager         | 369.00              | 40.5         |           | 14,944.50         |
| Kushner, Jonathan   | Partner         | 650.00              | 28.4         |           | 18,460.00         |
| Lawson, Carolyn   | Senior Manager  | 475.00              | 25.5         |           | 12,112.50         |
| Mesta, Jorge  | Manager         | 465.00              | 5.3          |           | 2,464.50          |
| Nelson, George  | Senior Manager  | 530.00              | 17.7         |           | 9,381.00          |
| O'Connor, Robert  | Partner         | 503.00              | 10.8         |           | 5,432.40          |
| Rolph, Brad   | Partner         | 503.00              | 5.0          |           | 2,515.00          |
| Soba, George  | Partner         | 675.00              | 25.5         |           | 17,212.50         |
| Soba, George  | Partner         | 700.00              | 3.5          |           | 2,450.00          |
| Summers, Jamie  | Manager         | 465.00              | 20.0         |           | 9,300.00          |
| Taylor, Charles   | Senior          | 325.00              | 1.0          |           | 325.00            |
| Thompson, Mike  | Senior Manager  | 570.00              | 19.5         |           | 11,115.00         |
| van Gelder, Jeff  | Partner         | 655.00              | 12.0         |           | 7,860.00          |
| Wheelock, John  | Manager         | 430.00              | 2.5          |           | 1,075.00          |
| <b>Total Professional Fees and Hours Matter Code #6: Deloitte &amp; Touche Tax Services Group</b> |                 |                     | <b>592.4</b> | <b>\$</b> | <b>268,261.60</b> |



**Matter Code #9: Deloitte & Touche Audit Services Group - Fiscal Year 2002 Financial Statement Audits**

| <u>Name</u>        | <u>Position</u>    | <u>Billing Rate</u> | <u>Hours</u> | <u>Fees</u>  |
|--------------------|--------------------|---------------------|--------------|--------------|
| Ameen, Jane        | Senior Manager     | \$ 247.00           | 235.5        | \$ 58,168.50 |
| Anderson, Eric     | Senior             | 195.00              | 1.6          | 312.00       |
| Bab, Kyle          | Senior             | 149.50              | 2.0          | 299.00       |
| Babiak, Jennifer   | Senior             | 149.50              | 8.0          | 1,196.00     |
| Bagby, Charlie     | Partner            | 403.00              | 16.0         | 6,448.00     |
| Berry, Maureen     | ERS Consultant     | 162.50              | 126.7        | 20,588.75    |
| Boomer, Jodi       | Assistant          | 113.75              | 7.0          | 796.25       |
| Boros Jr., Nick    | Assistant          | 143.00              | 27.0         | 3,861.00     |
| Buffington, Todd   | Senior             | 247.00              | 12.0         | 2,964.00     |
| Callahan, Kathy    | Assistant          | 117.00              | 12.0         | 1,404.00     |
| Chapman, Staci     | Assistant          | 113.75              | 81.5         | 9,270.63     |
| Cope, Chris        | Senior Assistant   | 162.50              | 311.7        | 50,651.25    |
| Cullen, Peggy      | Partner            | 403.00              | 8.0          | 3,224.00     |
| Cullen, Peggy      | Partner            | 370.50              | 12.0         | 4,446.00     |
| Davison, Aaron     | Senior             | 162.50              | 204.7        | 33,263.75    |
| Deane, Katherine   | Assistant          | 149.50              | 67.5         | 10,091.25    |
| Dobrow, Sheau-chi  | Manager            | 227.50              | 318.0        | 72,345.00    |
| Dunaway, Kerry     | Manager            | 260.00              | 54.0         | 14,040.00    |
| Epp, Russell       | Assistant          | 117.00              | 8.0          | 936.00       |
| Hair, Lori         | Assistant          | 117.00              | 8.0          | 936.00       |
| Hasnani, Mazhar    | Senior Assistant   | 162.50              | 40.0         | 6,500.00     |
| Holton, Traci      | Assistant          | 143.00              | 116.5        | 16,659.50    |
| Jeter, Rebecca     | Assistant          | 149.50              | 64.0         | 9,568.00     |
| Johnson, Ian       | Assistant          | 110.50              | 6.5          | 718.25       |
| Kalina, Kevin      | Senior Assistant   | 149.50              | 8.0          | 1,196.00     |
| Keglovits, Dennis  | ERS Senior Manager | 325.00              | 11.0         | 3,575.00     |
| Luedke, Scott      | Partner            | 429.00              | 2.0          | 858.00       |
| Mathew, Michelle   | Senior Assistant   | 117.00              | 15.0         | 1,755.00     |
| Mattson, Rebecca   | Senior Assistant   | 123.50              | 10.0         | 1,235.00     |
| McMurtrey, Todd    | Senior             | 162.50              | 84.0         | 13,650.00    |
| Medici, Peter      | Assistant          | 143.00              | 8.0          | 1,144.00     |
| Michaelis, Natalie | Senior             | 136.50              | 155.0        | 21,157.50    |
| Michaelis, Natalie | Senior             | 123.50              | 3.0          | 370.50       |
| Milligan, Robin    | Senior             | 149.50              | 5.0          | 747.50       |
| Nelson, Clint      | Senior Manager     | 266.50              | 81.7         | 21,773.05    |
| Nelson, Clint      | Senior Manager     | 260.00              | 15.2         | 3,952.00     |
| Provost, Jeff      | Partner            | 403.00              | 25.8         | 10,397.40    |
| Richter, Frank     | Senior             | 149.50              | 139.5        | 20,855.25    |
| Robson, Ryan       | ERS Consultant     | 162.50              | 79.0         | 12,837.50    |
| Sedivy, Heidi      | ERS Consultant     | 162.50              | 40.0         | 6,500.00     |
| Slagter, Howard    | Partner            | 409.50              | 0.5          | 204.75       |
| Summers, Jamie     | Senior Manager     | 341.25              | 29.0         | 9,896.25     |
| Thibault, Steve    | Partner            | 403.00              | 168.0        | 67,704.00    |
| Urquhart, Amanda   | Assistant          | 117.00              | 84.5         | 9,886.50     |
| van Gelder, Jeff   | Partner            | 425.75              | 7.8          | 3,320.85     |
| Venezia, Joe       | Manager            | 169.00              | 488.0        | 82,472.00    |

|                   |                       |        |       |           |
|-------------------|-----------------------|--------|-------|-----------|
| Visosevic, Zorica | Senior                | 149.50 | 480.0 | 71,760.00 |
| Wagdy, Mohab      | Senior                | 247.00 | 0.5   | 123.50    |
| Welch, James      | Senior Assistant      | 149.50 | 98.0  | 14,651.00 |
| Wong, David       | ERS Senior Consultant | 195.00 | 91.0  | 17,745.00 |
| Wood, Erin        | ERS Senior Consultant | 211.25 | 77.6  | 16,393.00 |
| Yim, Brian        | Senior                | 162.50 | 130.0 | 21,125.00 |
| Zimka, Ami        | ERS Manager           | 292.50 | 26.4  | 7,722.00  |

**Total Professional Fees and Hours Matter Code #9: Deloitte & Touche  
Audit Services Group - Fiscal Year 2002 Financial Statement Audits**

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**4,111.7      \$      773,694.68**

**Total Professional Fees and Hours**

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**4,704.1      \$      1,041,956.28**

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**EXHIBIT "C"**

**Sunbeam Corporation**  
**Deloitte & Touche LLP**  
*Time Diary by Major Category*  
*September 1, 2002 to December 18, 2002*

**Professional Hours Spent On:**

**Matter Code #6**  
**Deloitte & Touche Tax Services Group**

| <u>Date</u> | <u>Name</u>      | <u>Hours</u> | <u>Task</u>   |
|-------------|------------------|--------------|---|
| 6/11/2001   | Kraay, Norm a    | 0.3          | Receiving files sent by auditors. Discussion with Andrew Barton(D&T) regarding analysis of financial data and workplan.                                 |
| 6/13/2001   | Kraay, Norm a    | 1.0          | Discussions with Andrew Barton(D&T) to get work organized and discussing search criteria. Reviewing potential comparable companies when adding codes.   |
| 6/14/2001   | Facey, Sarah     | 2.2          | Economic approach memo. Client link changes and review with Andrew Barton(D&T) the classification of line items.  |
| 6/14/2001   | Kraay, Norm a    | 1.5          | Call with George Soba to discuss status of project and next steps. Working with Andrew Barton(D&T) and discussing client data findings.                 |
| 6/15/2001   | Facey, Sarah     | 1.0          | Economic Approach approach memo. Check into potential comparable companies with addition of codes.  |
| 6/15/2001   | Kraay, Norm a    | 0.5          | Reviewing strategy memo prepared by Andrew Barton(D&T).   |
| 6/18/2001   | Facey, Sarah     | 0.3          | Organization of sunbeam files. Carve out of functional analysis from transfer pricing analysis.   |
| 6/18/2001   | Kraay, Norm a    | 1.0          | Meeting with Rob O'Connor(D&T) and Andrew Barton(D&T) to discuss strategy and next steps. Working with Andrew Barton on information request for client. |
| 6/19/2001   | Barton, Andrew   | 2.5          | Review of functional analysis prepared and changes to report.   |
| 6/19/2001   | O'connor, Robert | 1.4          | Revise information request and send to client.  |
| 6/20/2001   | Kraay, Norm a    | 0.3          | Discussing strategy regarding search with Brad Rolph(D&T).  |
| 6/21/2001   | Barton, Andrew   | 2.5          | Review of search strategy and economic approach.  |
| 6/26/2001   | Facey, Sarah     | 1.5          | Comparison to search results in 2000 for US companies. Carry out Canadian disclosure search and transfer pricing analysis search.                       |
| 6/26/2001   | Kraay, Norm a    | 0.5          | Working with Sarah Facey(D&T) to finalize Canadian and US searches.   |
| 6/27/2001   | Facey, Sarah     | 1.2          | Check for data for 3 companies in model without 2001 data.  |

|                          |     |   |
|--------------------------|-----|---|
| 7/3/2001 Facey, Sarah    | 2.5 | Transfer Pricing Analysis model revisions - problem with ROA off - led to discovery of transfer pricing analysis not using our reconciled average balance sheet.  |
| 7/3/2001 Kraay, Norma    | 0.5 | Various discussions with Andrew Barton(D&T) & Sarah Facey(D&T) regarding Transfer Pricing Analysis model.   |
| 7/4/2001 Barton, Andrew  | 2.0 | Review transfer pricing analysis data model, issues, etc. Discussion with Sarah Facey(D&T) & Norma Kraay(D&T)   |
| 7/4/2001 Facey, Sarah    | 1.2 | Transfer Pricing Analysis model adjustments and verification with our model.  |
| 7/4/2001 Kraay, Norma    | 0.3 | Discussions with Sarah Facey(D&T) regarding Transfer Pricing Analysis results.  |
| 7/5/2001 Barton, Andrew  | 2.5 | Review Transfer Pricing Analysis data and issues. Setting up & reconciling 2001 data for Company. Edit memo and information request.  |
| 7/5/2001 Facey, Sarah    | 1.5 | Update for Navarre and reconciliation. Problems worked out with averaging.  |
| 7/5/2001 Kraay, Norma    | 2.0 | Review of search results to finalize Transfer Pricing Analysis file and various discussions with Sarah Facey(D&T) and Andrew Barton(D&T) regarding results. Reviewing memo and mail to Jon Hakken(D&T). |
| 7/6/2001 Barton, Andrew  | 0.3 | Sending information request to Jon Hakken(D&T).   |
| 7/6/2001 Facey, Sarah    | 2.5 | Finalize US search.   |
| 7/11/2001 Facey, Sarah   | 1.0 | Reconciliation for Navarre.   |
| 7/16/2001 Facey, Sarah   | 0.5 | Reconciliation packages finalized.  |
| 8/16/2001 Facey, Sarah   | 0.4 | Changes to US search.   |
| 8/16/2001 Kraay, Norma   | 0.5 | Reviewing search appendix for finalization.   |
| 8/21/2001 Hakken, Jon    | 2.0 | Prepare data requests to perform Comparable Profits Method analyses for Mexico & Japan.   |
| 8/22/2001 Hakken, Jon    | 1.5 | Meeting regarding testing of Mexico & Japan and staffing for write ups of benchmarks. Subsequent call to Anne Tanis regarding outstanding data requests.  |
| 8/22/2001 Kraay, Norma   | 0.5 | Discussion with and email to George Soba. Following up on information request with client.  |
| 8/23/2001 Hakken, Jon    | 3.5 | Review 2000 segmented financials for Mexico. Call to Anne Tanis regarding clarifications & additional information on allocation of intercompany markups & royalties.                                    |
| 8/24/2001 Hakken, Jon    | 1.5 | Compile & adjust segmented financials for Mexico.   |
| 8/27/2001 Hakken, Jon    | 0.5 | Examine revised segmented financials for Mexico.  |
| 8/28/2001 Hakken, Jon    | 2.3 | Adjust Mexico Gross margins using reported operating expenses & royalty payments to operating margins by segment. Review statement for facts for Mexico.  |
| 8/29/2001 Barton, Andrew | 2.0 | Review of client data. Delegation of functional analysis. Discussion with Norma Kraay(D&T).   |
| 8/29/2001 Facey, Sarah   | 1.5 | Prepare memo on client data.  |
| 8/29/2001 Facey, Sarah   | 3.0 | Meeting with Andrew Barton(D&T) and Norma Kraay(D&T) about writing up applicability and search section. Meeting regarding financial data and reconciliation of normalized to actuals.                   |

|                            |     |  |
|----------------------------|-----|--|
| 8/29/2001 Hakken, Jon      | 6.0 | Prepare for status report & conference call with Totte. Finalize format for benchmarking reports. Review segmented financials for Japan & initial Comparable Profits Method results. Finalized benchmark Comparable Profits Method results.  |
| 8/29/2001 Kraay, Norma     | 2.0 | Call with George Soba to discuss status of project and next steps. Meeting with Andrew Barton(D&T) and Sarah Facey(D&T) to coordinate work to be done. Follow-up call to Mike Ricci and discussion with M. Showers(Sunbeam) regarding data. Review of data sent by client.   |
| 8/30/2001 Facey, Sarah     | 4.0 | Functional analysis from client inserted into our standard.  |
| 8/30/2001 Hakken, Jon      | 4.5 | Gather additional financial information for Japan & revise Comparable Profits Method analysis. Gather additional financial information for Mexico & revise Comparable Profits Method analysis. Review revised Comparable Profits Method results. Consider need for additional adjustment of intercompany accounts payable. |
| 8/31/2001 Barton, Andrew   | 1.0 | Review of search section and delegation to Sarah Facey(D&T).   |
| 8/31/2001 Hakken, Jon      | 2.5 | Consider whether geographic adjustments would help get Mexico in interquartile range of comparable companies. Look for other possible adjustments.   |
| 8/31/2001 Kraay, Norma     | 1.0 | Reviewing search write-up section and sending to Washington, DC.   |
| 9/4/2001 Facey, Sarah      | 0.5 | Check into companies, beamscope, narrative, and scope pool for US.   |
| 9/4/2001 Kraay, Norma      | 1.7 | Gathering information regarding questions on comparable companies and analysis from Aydin Hayri and call to discuss these queries.   |
| 9/4/2001 Soba, George      | 0.5 | Call with Bob Totte regarding Mexican documentation.   |
| 9/5/2001 Facey, Sarah      | 4.0 | Client link and reconciliation to trial balances.  |
| 9/5/2001 Hakken, Jon       | 4.0 | Draft introduction & business description sections of Mexico Report. Check consistency of information on comparable companies.   |
| 9/5/2001 Kraay, Norma      | 0.3 | Discussion with Jon Hakken(D&T) regarding model and giving instructions to Sarah Facey(D&T) regarding sending model by fax to J. Hakken.   |
| 9/6/2001 Barton, Andrew    | 0.3 | Discussion with Sarah Facey(D&T) regarding data.   |
| 9/10/2001 Aarstol, Michael | 5.0 | Fact checking and preparation of benchmarking memo for European manufacturers.   |
| 9/10/2001 Facey, Sarah     | 2.2 | Set up of mail merge for economic analysis.  |
| 9/10/2001 Facey, Sarah     | 3.0 | Review of client data with Andrew Bartow(D&T). Discussions with A. Bartow about how to write up economic analysis.   |
| 9/10/2001 Hakken, Jon      | 0.5 | Meeting regarding report issues.   |
| 9/11/2001 Aarstol, Michael | 1.0 | Review memo on intercompany transactions and Arthur Andersen's Australian report.  |
| 9/11/2001 Facey, Sarah     | 2.0 | Write up of Sunbeam economic section.  |

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|----------------------------|-----|--|
| 9/11/2001 Hakken, Jon      | 2.0 | Review & edit manufacturing benchmark memo & Japan report.   |
| 9/12/2001 Aarstol, Michael | 1.0 | Preparation of benchmarking memo for Australian distributors.  |
| 9/12/2001 Facey, Sarah     | 3.5 | Continue working on economic analysis.   |
| 9/12/2001 Facey, Sarah     | 4.0 | Work on economic analysis.   |
| 9/12/2001 Kraay, Norma     | 2.0 | Working to finalize study. Communications with client in Canada to get operating expense to sales ratio information and complete sections of report.               |
| 9/13/2001 Aarstol, Michael | 0.5 | Revision of benchmarking memo for European manufacturers.  |
| 9/13/2001 Facey, Sarah     | 3.0 | Notes to functional analysis.  |
| 9/13/2001 Facey, Sarah     | 4.0 | Changes to functional analysis.  |
| 9/13/2001 Hakken, Jon      | 1.0 | Consider revisions to manufacturing benchmark memo.  |
| 9/13/2001 Rolph, Brad      | 2.0 | Reviewing the draft report.  |
| 9/13/2001 Soba, George     | 2.0 | Review of draft Japan report and European distribution benchmark memo.   |
| 9/14/2001 Aarstol, Michael | 4.5 | Preparation of Japan report. Editing of benchmarking memos.  |
| 9/14/2001 Barton, Andrew   | 1.6 | Finalizing report and reviewing final edits.   |
| 9/14/2001 Facey, Sarah     | 2.7 | CUP analysis and royalty section.  |
| 9/14/2001 Facey, Sarah     | 3.8 | Update for Brad Rolph's (D&T) changes to report.   |
| 9/14/2001 Hakken, Jon      | 1.0 | Review revised manufacturing benchmark memo.   |
| 9/14/2001 Kraay, Norma     | 1.5 | Analyzing transactional data and preparing framework for royalty analysis section. Coordinating finalization of draft.   |
| 9/14/2001 Rolph, Brad      | 1.5 | Reviewing the draft report.  |
| 9/17/2001 Aarstol, Michael | 2.5 | Consider treatment of contract manufacturing in memos & reports. Revise benchmark memo for European manufacturers accordingly. Revise Australian benchmark memo.   |
| 9/17/2001 Facey, Sarah     | 2.5 | Update client data in Transfer Pricing Analysis.   |
| 9/17/2001 Hakken, Jon      | 2.5 | Edit Japan report. Examine inconsistencies in profit and loss adjustments between Canada report & other reports.   |
| 9/17/2001 Soba, George     | 1.0 | Review revised memos on European distributor benchmark.  |
| 9/18/2001 Hakken, Jon      | 0.5 | Prepare note on report problems.   |
| 9/19/2001 Aarstol, Michael | 2.5 | Prepare Transaction Net Margin Method description form memos. Prepare memo on issues related to the Canadian comparable search.                                    |
| 9/19/2001 Barton, Andrew   | 0.7 | Communication with Jon Hakken(D&T). Sending appendices and reviewing possibility to send Transfer Pricing Analysis model during the week.                          |
| 9/20/2001 Facey, Sarah     | 0.4 | Discussions with Norma Kraay(D&T) regarding creating US search matrix in US format. Attempts to recreate in Transfer Pricing Analysis and writeup of instructions. |
| 9/20/2001 Kraay, Norma     | 1.0 | Discussing request from D&T US regarding search with Andrew Barton(D&T) & Sarah Facey(D&T). Reviewing email prepared by Andrew Barton.                             |
| 9/21/2001 Aarstol, Michael | 1.0 | Meeting regarding Mexican report.  |

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|----------------------------|-----|--|
| 9/21/2001 Hakken, Jon      | 0.5 | Meeting regarding changes to Japan report.   |
| 9/21/2001 O'connor, Robert | 1.2 | Discussions with Norma Kraay(D&T) and Andrew Barton(D&T) regarding transfer pricing report.  |
| 9/24/2001 Aarstol, Michael | 2.7 | Preparation of Mexico Report. Finalize European memos and transmit to client.  |
| 9/24/2001 Hakken, Jon      | 2.0 | Correct Arthur Andersen's errors in Mexico profit due to treatment of intercompany royalties.  |
| 9/25/2001 Hakken, Jon      | 2.0 | Revise Comparable Profits Method analysis for Mexico after correcting Arthur Andersen's errors in operating profits. Discover possible problems with Japan financials.   |
| 9/26/2001 Aarstol, Michael | 0.5 | Revise Appendices to Australian report.  |
| 9/26/2001 Hakken, Jon      | 1.0 | Call with Anne Tanis about inconsistencies in Arthur Andersen's presentation of Japan financials.  |
| 10/1/2001 Hakken, Jon      | 1.0 | Review revised Japan financials. Discuss financial changes with Anne Tanis.  |
| 10/1/2001 Soba, George     | 1.0 | Review and edit Australian memo.   |
| 10/2/2001 Aarstol, Michael | 2.5 | Preparation of Mexico Report including description of Transaction Net Margin Method & Transactional Operating Profit Margin Method .   |
| 10/2/2001 Barton, Andrew   | 1.0 | Discussion with Norma Kraay(D&T) about results.  |
| 10/2/2001 Facey, Sarah     | 0.4 | Update notes to financial analysis and new wording.  |
| 10/2/2001 Hakken, Jon      | 3.0 | Review Canada report. Compile list of requested changes.   |
| 10/3/2001 Aarstol, Michael | 1.0 | Check on Mexico Transfer Pricing regulations regarding acceptable methods. Consider issues regarding Canadian comparable search.   |
| 10/3/2001 Barton, Andrew   | 1.0 | Discussion with Norma Kraay(D&T) about client data.  |
| 10/3/2001 Facey, Sarah     | 0.2 | Print out Sunbeam report for final review.   |
| 10/3/2001 Hakken, Jon      | 3.5 | Consider potential problems from excluding 5 comparable companies due to lack of Cost of Goods Sold data. Review Mexico Report. Discuss with Anne Tanis the large revisions to Japan financials in 1998 & 1999.                        |
| 10/3/2001 Kraay, Norma     | 1.0 | Various discussions and messages with Rob O'Connor(D&T), Brad Rolph(D&T), Andrew Barton(D&T), George Soba and Jon Hakken(D&T). Call with G. Soba and J. Hakken regarding addition of potential Canadian comparable companies to study. |
| 10/3/2001 O'connor, Robert | 1.2 | Review of draft report.  |
| 10/3/2001 Rolph, Brad      | 1.5 | Conference calls and e-mails regarding the comparable companies.   |
| 10/4/2001 Barton, Andrew   | 1.0 | Finalizing report.   |
| 10/4/2001 Facey, Sarah     | 2.0 | Print and bind reports to send out.  |
| 10/4/2001 Hakken, Jon      | 1.5 | Discussion with Anne Tanis regarding additional revisions to Japan financials. Follow up with Brad Rolph (D&T) about exclusion of 5 comparable companies.  |
| 10/5/2001 Aarstol, Michael | 0.5 | Edit Japan report. Examine inconsistencies in profit and loss adjustments between Canada report & other reports.   |
| 10/5/2001 Barton, Andrew   | 0.5 | Finalizing report.   |
| 10/5/2001 Facey, Sarah     | 2.3 | Finalize, bind and send out Sunbeam report.  |

|                              |     |   |
|------------------------------|-----|---|
| 10/5/2001 Hakken, Jon        | 1.5 | Review of Mexico and Japan draft reports.   |
| 10/8/2001 Aarstol, Michael   | 1.0 | Edit Japan report. Examine inconsistencies in profit and loss adjustments between Canada report & other reports.  |
| 10/18/2001 Facey, Sarah      | 0.2 | Update database charges.  |
| 10/18/2001 Soba, George      | 1.0 | Review and edit benchmark memos for European distributors & manufacturers.  |
| 10/23/2001 Hakken, Jon       | 2.0 | Review of Mexico and Japan draft reports.   |
| 10/24/2001 Hakken, Jon       | 1.0 | Determine size of possible selfinitiated adjustments to Mexico and Japan profits in prior years due to Arthur Andersen's inconsistent statements of operating expenses.   |
| 10/31/2001 Barton, Andrew    | 1.0 | Reconciling client data. Request information from client.   |
| 10/31/2001 Facey, Sarah      | 2.0 | Reconciliation of normalized and adjustments to financial statements.   |
| 10/31/2001 Kraay, Norma      | 0.5 | Discussion with Andrew Barton(D&T) & Sarah Facey(D&T) regarding reconciliation of client data for client. Reviewing emails from client.   |
| 11/1/2001 Barton, Andrew     | 1.0 | Editing and finalizing model and client data.   |
| 11/1/2001 Facey, Sarah       | 2.0 | Changes to report from client. Update analysis package and numbers for economic analysis.   |
| 11/1/2001 Hakken, Jon        | 3.0 | Conference call with Bob Totte regarding results in all transfer pricing reports and benchmarking memos. Follow up with revisions.  |
| 11/1/2001 Kraay, Norma       | 1.0 | Review of comments by client. Discussion with Rob O'Connor(D&T) and working on fee analysis.  |
| 11/1/2001 O'connor, Robert   | 2.0 | Meeting to discuss report.  |
| 11/2/2001 Facey, Sarah       | 2.0 | Finalize changes to report from client.   |
| 11/5/2001 Barton, Andrew     | 0.5 | Issuing final report.   |
| 11/5/2001 Facey, Sarah       | 1.3 | Finalize Sunbeam report.  |
| 11/6/2001 Facey, Sarah       | 1.1 | Finalize appendices and report.   |
| 11/7/2001 Barton, Andrew     | 0.3 | Issuing final report.   |
| 11/7/2001 Facey, Sarah       | 1.0 | Letter and send out final copies of Sunbeam.  |
| 11/9/2001 Soba, George       | 1.0 | Review Mexico and Japan reports.  |
| 11/12/2001 Hakken, Jon       | 3.5 | Incorporate additional adjustments to Mexico & Japan financials. Rerun Comparable Profits Method analyses. Edit report results.   |
| 11/13/2001 Hakken, Jon       | 0.5 | Review revisions to Japan report. Prepare transmittal memo.   |
| 11/21/2001 Kushner, Jonathan | 1.0 | Review of consolidated return regulations regarding computation of specified liability losses attributable to SRLY members and conference call with G. Nelson (D&T) regarding ability to file return and obtain refund. |
| 11/21/2001 Nelson, George    | 1.3 | Review of consolidated return regulations regarding computation of specified liability losses attributable to SRLY members and conference call with J Kushner (D&T) regarding ability to file return and obtain refund. |
| 12/6/2001 Hakken, Jon        | 2.0 | Analyze the effects of using Canadian comparables for Venezuela documentation.  |
| 12/7/2001 Hakken, Jon        | 1.0 | Call with D&T Venezuela regarding remaining differences in testing methods between Mexico & Venezuela.  |



|                           |     |  |
|---------------------------|-----|--|
| 12/10/2001 Hakken, Jon    | 0.5 | Conference call with Totte regarding conclusions for Mexico report.  |
| 12/10/2001 Soba, George   | 1.0 | Conference call with Totte regarding coordination of Venezuelan transfer pricing documentation   |
| 12/11/2001 Hakken, Jon    | 3.0 | Calculate possible selfinitiated adjustments to Mexico profit. Edit conclusion of Mexico report. Prepare transmittal letter for Mexico report. Draft note to D&T Venezuela about the inconsistent treatment of goodwill amortization in the Venezuelan report. |
| 12/12/2001 Hakken, Jon    | 0.3 | Edit transmittal letter for Mexico report.   |
| 12/21/2001 Kraay, Norma   | 0.5 | Call from George Soba. Obtaining overall engagement summary, discussing it with Rob O'Connor(D&T) and sending it to Mr. Soba.  |
| 5/9/2002 Facey, Sarah     | 1.0 | Update proposal for 2001.  |
| 5/9/2002 Soba, George     | 1.5 | Conference call with client about FYE 2001 documentation and tax planning, and self initiated adjustments in Mexico.   |
| 5/13/2002 Barton, Andrew  | 1.0 | Request information and update proposal from last week.  |
| 5/13/2002 Facey, Sarah    | 0.8 | Financial data request and carve out functional analysis.  |
| 5/14/2002 Barton, Andrew  | 0.8 | Discussion with Norma Kraay(D&T) regarding finalizing information request.   |
| 5/14/2002 Facey, Sarah    | 0.3 | Financial data request.  |
| 5/17/2002 Chawla, Anil    | 2.0 | Conference call and preparation for call with D&T US.  |
| 5/20/2002 Soba, George    | 1.0 | Conference call with client about documentation of Mexican transactions and selfinitiated adjustments in Mexico.   |
| 5/21/2002 Lawson, Carolyn | 1.0 | Create memo with respect to May 17th conference call.  |
| 5/22/2002 Barton, Andrew  | 0.7 | Edits to proposal and delegation to Jennifer Tam(D&T).   |
| 5/22/2002 Taylor, Charles | 0.5 | Review of slides provided by Atlanta office.   |
| 5/24/2002 Barton, Andrew  | 0.3 | Finalize proposal.   |
| 5/24/2002 Facey, Sarah    | 0.8 | Send out proposal.   |
| 5/27/2002 Lawson, Carolyn | 2.0 | Review of slides provided by Atlanta office.   |
| 5/24/2002 Lawson, Carolyn | 4.0 | Discussion with Anil Chawla (D&T) prior to conference call, reviewing the proposed structuring. Conference Call and review of transaction  |
| 5/28/2002 Chawla, Anil    | 2.0 | Conference call with Charles Taylor and conference call with Atlanta D&T office regarding proposed structuring transaction.  |
| 5/28/2002 Lawson, Carolyn | 2.0 | Conference call with Charles Taylor and conference call with Atlanta D&T office regarding proposed structuring transaction.  |
| 5/28/2002 Taylor, Charles | 0.5 | Discussion with Anil and Carolyn regarding the proposed structuring transaction.   |
| 5/29/2002 Chawla, Anil    | 2.0 | Conference call with Atlanta office.   |
| 5/29/2002 Hakken, Jon     | 1.0 | Draft engagement letter for 2001 Mexican documentation.  |
| 5/29/2002 Lawson, Carolyn | 2.0 | Conference call with Atlanta office.   |
| 5/29/2002 Soba, George    | 1.0 | Discussion w/ client whether to include Mexico self initiated adjustment in documentation engagement letter.   |
| 6/18/2002 Facey, Sarah    | 1.0 | Discussions with client, set up 2001 client link, as well as discussions with Norma Kraay(D&T)   |

|                            |     |  |
|----------------------------|-----|--|
| 6/19/2002 Kraay, Norma     | 1.0 | Work with Rob O'Connor(D&T) on client data, reviewing items, and discussing additional information to get from client. Selection of comparable companies with Rob O'Connor(D&T).   |
| 6/21/2002 Facey, Sarah     | 2.0 | Finalize client link   |
| 6/21/2002 Kraay, Norma     | 0.5 | Various discussions with Sarah Facey(D&T) regarding data & results. Review status of comparable companies with Rob O'Connor(D&T)   |
| 6/24/2002 Facey, Sarah     | 1.0 | Meeting with N. Kraay(D&T) to discuss results  |
| 6/24/2002 Kraay, Norma     | 0.2 | Discuss status and next steps with Sarah Facey(D&T).   |
| 6/25/2002 Barton, Andrew   | 1.0 | Meeting with Norma Kraay(D&T), Brad Rolph(D&T) and Sarah Facey(D&T) regarding client data.   |
| 6/25/2002 Facey, Sarah     | 1.0 | Analysis of package for results  |
| 6/25/2002 Kraay, Norma     | 0.3 | Discussion with team regarding getting results for analysis.   |
| 6/26/2002 Barton, Andrew   | 0.5 | Conversation with M. Ricci. Regarding review of client data  |
| 6/26/2002 Facey, Sarah     | 2.0 | Results meeting with Brad Rolph(D&T) and Norma Kraay(D&T).   |
| 6/26/2002 Facey, Sarah     | 3.0 | Review functional analysis changes from clients  |
| 6/26/2002 Kraay, Norma     | 1.5 | Meeting with Brad Rolph to discuss results. Further discussions with team regarding warranty & results, running more analysis, etc.  |
| 06/26/02 Mesta, Jorge      | 0.3 | Review of Mexican APA compliance documentarion (Sunbeam Matamoros, Sunbeam Acula, Electronica BRK)   |
| 6/27/2002 Barton, Andrew   | 1.7 | Conference call with M. Ricci, N. Kraay (D&T) and S. Facey (D&T) regarding review of model.  |
| 6/27/2002 Facey, Sarah     | 2.0 | Check 2000 model results and update functional analysis.   |
| 6/27/2002 Facey, Sarah     | 3.0 | Call with Mike Ricci to discuss reclassified results .   |
| 6/27/2002 Kraay, Norma     | 2.0 | Work with Sarah Facey(D&T) & Andrew Barton(D&T) on analysis. Call Mike Ricci regarding financial data clarifications, warranty, etc(1). Call Carolyn Lawson(D&T) regarding T-106. Prepare email to client summarizing results. Discussion with Rob O'Connor(D&T). Voicemail to Soba and sending e-mail to client |
| 6/28/2002 Facey, Sarah     | 4.0 | Finish functional analysis update  |
| 6/28/2002 Kraay, Norma     | 1.0 | Review functional analysis. Work with Sarah Facey(D&T) on write-up of report.  |
| 6/28/2002 O'connor, Robert | 2.0 | Discussion with Norma Kraay (D&T) regarding 2001 transfer pricing study.   |
| 7/2/2002 Barton, Andrew    | 1.5 | Discussion with S. Facey(D&T) regarding review of economic analysis.   |
| 7/2/2002 Facey, Sarah      | 2.0 | Write economic analysis.   |
| 7/2/2002 Kraay, Norma      | 0.5 | Work on report.  |
| 7/3/2002 Barton, Andrew    | 0.8 | Finalize economic analysis.  |
| 7/3/2002 Facey, Sarah      | 0.5 | Update from Andrew Barton(D&T) for changes to report   |
| 7/4/2002 Barton, Andrew    | 0.7 | Discussion with N. Kraay (D&T).  |
| 7/4/2002 Facey, Sarah      | 0.3 | Changes to report  |

|                               |     |   |
|-------------------------------|-----|---|
| 07/04/02 Fuentes, Mauricio    | 3.0 | Preparation of bilateral APA pre-filing documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - US Documentation                                |
| 7/4/2002 Kraay, Norma         | 0.5 | Discussions with Andrew Barton (D&T) regarding sections of report, and due diligence request on comparable companies regarding warranty & foreign exchange. |
| 7/5/2002 Kraay, Norma         | 0.5 | Start review of draft.  |
| 7/8/2002 Barton, Andrew       | 0.5 | Review final edits to report & discussion on Operating Expense to Sales Ratio.  |
| 7/8/2002 Facey, Sarah         | 0.5 | Update from Norma Kraay (D&T) for changes to report   |
| 7/8/2002 Kraay, Norma         | 0.8 | Review draft.   |
| 7/9/2002 Barton, Andrew       | 0.3 | Delegation of appendices to Sarah Facey (D&T) and finalization of report.   |
| 7/9/2002 Kraay, Norma         | 0.5 | Work on draft.  |
| 7/10/2002 Doernberg, Richard  | 2.5 | Review of Bob Totte's comments with M. Thompson (D&T) regarding our comments on Bob's international restructuring memo.                                     |
| 7/10/2002 Thompson, Mike      | 2.5 | Review of Bob Totte's comments with Richard Doernberg (D&T) regarding our comments on Bob's international restructuring memo.                               |
| 7/10/2002 Van Gelder, Jeffrey | 2.5 | Review of Bob Totte's comments with Richard Doernberg (D&T) regarding our comments on Bob's international restructuring memo.                               |
| 7/11/2002 Doernberg, Richard  | 1.0 | Conference call between Bob Totte, M. Thompson (D&T), and R. Doernberg (D&T) to discuss the proposed international restructurings.                          |
| 7/11/2002 Hakken, Jon         | 1.5 | Prepare for conference call regarding pricing to Japan.   |
| 7/11/2002 Soba, George        | 2.0 | Sunbeam Japan - preparation for conference call.  |
| 7/11/2002 Thompson, Mike      | 1.0 | Conference call between Bob Totte, M. Thompson (D&T), and R. Doernberg (D&T) to discuss the proposed international restructurings.                          |
| 7/12/2002 Facey, Sarah        | 1.0 | Finalize appendices.  |
| 7/12/2002 Soba, George        | 1.5 | Sunbeam Japan - preparation for discussions with DDT Tokyo about cross border transactions.   |
| 7/13/2002 Thompson, Mike      | 0.5 | Discussions with Anil Chawla (D&T), regarding the Canadian implications of the proposed restructurings.   |
| 7/15/2002 Soba, George        | 1.0 | Consultations regarding Sunbeam Japan.  |
| 7/15/2002 Summers, Jamie      | 3.0 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 07/16/02 Cornado, Luis        | 3.0 | APA Negotiations with Mexican Tax Authorities (Meetings)  |
| 07/16/02 Mesta, Jorge         | 2.0 | APA Negotiations with Mexican Tax Authorities (Meetings)  |
| 7/16/2002 Summers, Jamie      | 3.0 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 7/17/2002 Summers, Jamie      | 4.0 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 7/24/2002 O'connor, Robert    | 1.0 | Update with Norma Kraay (D&T) regarding 2001 transfer pricing study.  |

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|-----------|---------------------|-----|---|
| 7/25/2002 | Facey, Sarah        | 0.5 | Prepare materials for Norma's meeting.  |
| 7/25/2002 | Kraay, Norma        | 1.0 | Extra discussion with B. Totte & C. Lawson regarding meeting and preparation time.  |
| 7/26/2002 | Chawla, Anil        | 4.0 | Preparation for meeting and meeting at Sunbeam with Bob Totte.  |
| 7/26/2002 | Kraay, Norma        | 2.5 | Meeting to discuss transfer pricing with B. Totte, M. Ricci, M. Showers, A. Chawla (D&T) & C. Lawson (D&T).   |
| 7/26/2002 | Lawson, Carolyn     | 4.0 | Preparation for meeting and meeting at Sunbeam with Bob Totte.  |
| 7/27/2002 | Wheelock, J. Casner | 2.5 | Review of   |
| 08/01/02  | Fuentes, Mauricio   | 4.0 | Preparation of bilateral APA pre-filing documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - Mexican Documentation   |
| 08/08/02  | Avila, Sarabeth     | 4.0 | Preparation of bilateral APA pre-filing documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - Mexican Documentation   |
| 08/08/02  | Fuentes, Mauricio   | 4.0 | Preparation of bilateral APA pre-filing documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - Mexican Documentation   |
| 08/08/02  | Mesta, Jorge        | 3.0 | Review of bilateral APA pre-filing documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - US and Mexican Documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) |
| 8/13/2002 | Hakken, Jon         | 1.0 | Organize Mexican documentation requirements and request updated comparables from D&T's Toronto office.  |
| 8/14/2002 | Barton, Andrew      | 0.5 | Review model and reconciliation's to be sent to J. Hakken(D&T).   |
| 8/14/2002 | Hakken, Jon         | 1.5 | Review Canadian documentation report for potential inconsistencies with the planned Mexican report.   |
| 8/14/2002 | Kraay, Norma        | 0.5 | Call with Jon Hakken(D&T) to discuss results of update.   |
| 8/15/2002 | Barton, Andrew      | 0.5 | Final review of appendices and delegation to S. Facey.  |
| 8/16/2002 | Hakken, Jon         | 0.5 | Review potential set of comparables.  |
| 8/16/2002 | Kraay, Norma        | 0.5 | Revise and finalize report with Andrew Barton(D&T).   |
| 08/20/02  | Cornado, Luis       | 3.0 | APA Negotiations with Mexican Tax Authorities (Meetings)  |
| 8/21/2002 | Chawla, Anil        | 1.0 | Information provided to Bob Totte regarding butterfly transactions.   |
| 8/22/2002 | Barton, Andrew      | 1.0 | Answering George Soba's questions.  |
| 8/23/2002 | Hakken, Jon         | 0.5 | Decide how to update comparables for Mexican documentation purposes.  |
| 8/26/2002 | Facey, Sarah        | 1.0 | Get model into Transfer Pricing Analysis output for US  |
| 8/26/2002 | Kraay, Norma        | 0.3 | Correspondence with Jon Hakken(D&T) and discussion with Andrew Barton(D&T) on sending files.  |
| 8/29/2002 | Hakken, Jon         | 2.5 | Update text of Mexican report for 2001.   |
| 8/29/2002 | Kushner, Jonathan   | 1.0 | Review of schedules regarding Coleman tax basis.  |
| 8/30/2002 | Barton, Andrew      | 0.5 | Review model to be sent to J. Hakken(D&T) & delegation to S. Facey(D&T).  |
| 8/30/2002 | Hakken, Jon         | 0.5 | Meeting with J. Hewlett (D&T) to prepare the Comparative Process Model analysis   |
| 8/30/2002 | Hewlett, Andrew     | 3.2 | Review of comparables for Mexico.   |

|           |                   |     |  |
|-----------|-------------------|-----|--|
| 8/30/2002 | Kushner, Jonathan | 1.3 | Call with B. Totte to review basis schedules and go over structure.  |
| 09/02/02  | Cornado, Luis     | 3.0 | APA Negotiations with Mexican Tax Authorities (Meetings)   |
| 9/2/2002  | Hewlett, Andrew   | 4.0 | Preliminary Comparative Process Model analysis for Mexico  |
| 9/2/2002  | Hewlett, Andrew   | 4.0 | Preliminary Comparative Process Model analysis for Mexico  |
| 9/3/2002  | Hakken, Jon       | 2.0 | Discussion with client to reconcile the financial data and to discuss a Mexican self initiated adjustment to reduce Mexican taxes w/o increasing US taxes.         |
| 9/4/2002  | Hakken, Jon       | 1.5 | Further discussion with client to reconcile the financial data and to discuss a Mexican self initiated adjustment to reduce Mexican taxes w/o increasing US taxes. |
| 9/4/2002  | Kushner, Jonathan | 1.5 | Review of B. Totte memo regarding basis in subsidiary stock.   |
| 9/4/2002  | Van Gelder, Jeff  | 1.2 | Review of subsidiary stock basis schedules.  |
| 09/05/02  | Fuentes, Mauricio | 4.0 | Preparation of bilateral APA pre-filing documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - Mexican Documentation                                  |
| 9/5/2002  | Kushner, Jonathan | 2.0 | Meeting with B. Totte and B. Kreisky (E&Y) to review history of Coleman stock basis.   |
| 9/6/2002  | Kushner, Jonathan | 1.2 | Review of Investment Basis Adjustment Rules for expiring NOL's.  |
| 9/9/2002  | Herrera, Paul     | 0.7 | Began review of B. Totte memo regarding interaction of Subpart F rules and closing of the book rules. Additional call with J. Kushner (D&T) regarding memo.        |
| 9/9/2002  | Kushner, Jonathan | 0.7 | Began review of B. Totte memo regarding interaction of Subpart F rules and closing of the book rules. Additional call with P. Herrera (D&T) regarding memo.        |
| 9/10/2002 | Hakken, Jon       | 1.0 | Check revised financials.  |
| 9/10/2002 | Herrera, Paul     | 2.8 | Call with J. Kushner (D&T) regarding review of B. Totte memo and applicable tax rules under 382.   |
| 9/10/2002 | Kushner, Jonathan | 2.8 | Call with P. Herrera (D&T) regarding review of B. Totte memo and applicable tax rules under 382.   |
| 9/11/2002 | Kushner, Jonathan | 0.6 | Email correspondence with B. Totte on Net unrealized built in gain issue and Sub-F issue.  |
| 9/17/2002 | Hakken, Jon       | 2.0 | Check re-revised financials and reconcile with GAAP financials; discussions with affiliates in Mexico regarding self initiated adjustment.                         |
| 9/17/2002 | Hewlett, Andrew   | 1.5 | Discussion with J. Kushner (D&T).  |
| 9/17/2002 | Hewlett, Andrew   | 3.0 | Revise Comparative Process Model analysis for Mexico.  |
| 9/18/2002 | Hakken, Jon       | 1.5 | Review preliminary Comparative Process Model results and compare with prior years and Canadian results.  |
| 9/19/2002 | Dahlberg, Jamie   | 1.0 | Call with B. Totte & J. Kushner (D&T) regarding cancellation of debt as built-in income item, net unrealized built in gain, and other 382 issues.                  |
| 9/19/2002 | Hakken, Jon       | 1.0 | Soba about Comparative Process Model results and possible transfer pricing risks, and self initiated adjustments in Mexico.  |

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|------------|--------------------|-----|---|
| 9/19/2002  | Kushner, Jonathan  | 1.0 | Call with B. Totte & J. Dahlberg (D&T) regarding cancellation of debt as built-in income item, net unrealized built in gain, and other 382 issues.  |
| 9/19/2002  | Soba, George       | 1.0 | Discuss with client regarding Mexican report and self initiated adjustments in Mexico.  |
| 9/19/2002  | Soba, George       | 1.0 | Discuss with Hakken regarding Mexican report and self initiated adjustments in Mexico.  |
| 9/20/2002  | Hakken, Jon        | 0.5 | Edit Mexican report.  |
| 9/21/2002  | Hall, Theresa      | 2.8 | Conference with J. Van Gelder (D&T) about FICA refunds on severance pay based on the CSX case. Discussed submitting protective refund claims for 1998. Also discussed requirements for filing refund claims under the CSX decision. |
| 9/23/2002  | Hakken, Jon        | 3.0 | Finish Mexican report and draft transmittal letter.   |
| 9/24/2002  | Barton, Andrew     | 0.5 | Answering Bob Totte's questions, client data issues and discussion with Norma Kraay(D&T).   |
| 9/24/2002  | Kraay, Norma       | 1.0 | Prepare response to Bob Totte's queries and comments about reports.   |
| 9/25/2002  | Kraay, Norma       | 0.5 | Finalize answer to queries by Bob Totte.  |
| 9/30/2002  | Kraay, Norma       | 1.0 | Finalize and send query responses to Bob Totte.   |
| 9/30/2002  | O'connor, Robert   | 2.0 | Discussion with Norma Kraay(D&T) regarding replies to client emails.  |
| 10/3/2002  | Barton, Andrew     | 0.5 | Issue final report & discussion with S. Facey(D&T).   |
| 10/3/2002  | Facey, Sarah       | 1.0 | Finalize report and send appendices up to print shop  |
| 10/4/2002  | Facey, Sarah       | 1.0 | Finalize and send out report  |
| 10/7/2002  | Facey, Sarah       | 1.0 | Send out Sunbeam  |
| 10/7/2002  | Hakken, Jon        | 1.0 | Review clients comments on report and prepare notes for response.   |
| 10/8/2002  | Hakken, Jon        | 0.5 | Discuss client's concerns with Soba.  |
| 10/8/2002  | Soba, George       | 0.5 | Discuss report with client and potential for mexican self initiated adjustment  |
| 10/8/2002  | Thompson, Mike     | 2.5 | Review of documents prepared by Bob Totte regarding Canadian restructuring alternatives.  |
| 10/9/2002  | Barton, Andrew     | 0.5 | Sending our final copies of review report for Sunbeam.  |
| 10/9/2002  | Hakken, Jon        | 2.0 | Research issue of possible adjustment to difference in foreign exchange risk between the tested party and the comparables.  |
| 10/10/2002 | Doernberg, Richard | 1.0 | Discussions with M. Thompson (D&T) regarding other alternatives structuring for Canada.   |
| 10/10/2002 | Facey, Sarah       | 1.0 | Send to records   |
| 10/10/2002 | Kushner, Jonathan  | 1.5 | Review of memo and charts from Sunbeam Tax regarding Canadian restructuring.  |
| 10/10/2002 | Thompson, Mike     | 1.0 | Discussions with Richard Doernberg regarding other alternatives structuring for Canada.   |
| 10/11/2002 | Chawla, Anil       | 3.5 | Conference call regarding proposed transaction.   |
| 10/11/2002 | Doernberg, Richard | 3.0 | Conference call with M. Thompson (D&T), B. Totte, Anil Chawla (D&T), and Carolyn Lawson( D&T) regarding structuring alternatives in Canada.   |

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|------------|--------------------|-----|---|
| 10/11/2002 | Kushner, Jonathan  | 2.2 | Participated in conference call regarding Canadian restructuring. Additional review of license agreement and Section 1253 rules.  |
| 10/11/2002 | Thompson, Mike     | 3.0 | Conference call with R. Doernberg (D&T), B. Totte, Anil Chawla (D&T), and Carolyn Lawson( D&T) regarding structuring alternatives in Canada.                                |
| 10/11/2002 | Van Gelder, Jeff   | 3.0 | Conference call with R. Doernberg (D&T), B. Totte, Anil Chawla (D&T), and Carolyn Lawson( D&T) regarding structuring alternatives in Canada.                                |
| 10/12/2002 | Chawla, Anil       | 1.5 | Review of revised material relating to the proposed transaction   |
| 10/13/2002 | Kushner, Jonathan  | 0.5 | Review of specific term of license agreement and email to Bob Totte.  |
| 10/14/2002 | Hakken, Jon        | 1.0 | Call with Martinez and Mesta about Mexican report.  |
| 10/16/2002 | Lawson, Carolyn    | 1.5 | Review of revised material relating to the proposed transaction   |
| 10/17/2002 | Lawson, Carolyn    | 4.5 | Memo regarding the implications of the restructuring.   |
| 10/18/2002 | Soba, George       | 1.5 | Consideration of pricing models for Japan.  |
| 10/19/2002 | Hakken, Jon        | 3.0 | Draft internal memo on implementing cost plus pricing for cross border transaction with foreign exchange adjustments.   |
| 10/21/2002 | Doernberg, Richard | 1.0 | Preparation for meeting with Bob Totte on Tuesday, Oct. 22, including review of proposed Canadian restructuring plan and review of org chart for "check-the-box" strategies |
| 10/21/2002 | Hakken, Jon        | 1.5 | Prepare for meeting with client and review APA material on foreign exchange risk adjustments.   |
| 10/21/2002 | Thompson, Mike     | 2.0 | Preparation for meeting with Bob Totte on Tuesday, Oct. 22, including review of proposed Canadian restructuring plan and review of org chart for "check-the-box" strategies |
| 10/21/2002 | Van Gelder, Jeff   | 0.8 | Review of Canadian restructure plan.  |
| 10/22/2002 | Doernberg, Richard | 3.0 | Meeting w/ Bob Totte on Canadian restructurings, Check-the-box strategies, and transfer pricing.  |
| 10/22/2002 | Hakken, Jon        | 6.0 | Meeting with client to establish pricing strategy for 2003 in Japan, Mexico, Venezuela, Europe, and Asia.   |
| 10/22/2002 | Soba, George       | 6.0 | Meeting with client to establish pricing strategy for 2003 in Japan, Mexico, Venezuela, Europe, and Asia.   |
| 10/22/2002 | Thompson, Mike     | 3.0 | Meeting w/ Bob Totte on Canadian restructurings, Check-the-box strategies, and transfer pricing.  |
| 10/23/2002 | Chawla, Anil       | 2.7 | Concurrence of memo   |
| 10/23/2002 | Lawson, Carolyn    | 0.5 | Changes to the memo   |
| 10/24/2002 | Kraay, Norma       | 0.5 | Summary of report.  |
| 10/25/2002 | Facey, Sarah       | 2.2 | Sunbeam billing analysis for transfer pricing report and discussions with Norma Kraay.  |
| 10/25/2002 | Kraay, Norma       | 2.0 | Various calls with Jon Hakken(D&T). Working with Sarah Facey(D&T) on billing summary requested by D&T US and coordinating outstanding bill with Mary Leggas(D&T).           |
| 11/2/2002  | Kushner, Jonathan  | 1.0 | Review of carryback memo and schedules  |

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|------------|--------------------|-----|---|
| 11/4/2002  | Nelson, George     | 1.6 | Analysis of consolidated return regulations and United Dominion case.   |
| 11/5/2002  | Kushner, Jonathan  | 4.0 | Research regarding consolidated returns; study Excel spreadsheets showing computation of both CNOL carry forward and carryback.   |
| 11/5/2002  | Nelson, George     | 2.6 | Research regarding consolidated returns; study Excel spreadsheets showing computation of both CNOL carry forward and carryback.   |
| 11/6/2002  | Doernberg, Richard | 2.0 | Discussion with M. Thompson (D&T) and M. Danilack regarding risk of §956 on pledge of US sub stock.   |
| 11/9/2002  | Kushner, Jonathan  | 1.5 | Analysis of consolidated return regs and United Dominion case and computation of carryback of CNOL and SLL into SRY.  |
| 11/11/2002 | Nelson, George     | 2.5 | Analysis of consolidated return regs and United Dominion case and computation of carryback of CNOL and SLL into SRY.  |
| 11/13/2002 | Hakken, John       | 1.0 | Prepare action plan for retroactive income adjustment in Mexico   |
| 11/13/2002 | Kushner, Jonathan  | 3.0 | Research regarding consolidated return regulations and United Dominion; extended conference call with G. Nelson (D&T) and B. Totte regarding computation of CNOL and SLL carryback to SRY.  |
| 11/13/2002 | Nelson, George     | 3.2 | Research regarding consolidated return regulations and United Dominion; extended conference call with J. Kushner (D&T) and B. Totte regarding computation of CNOL and SLL carryback to SRY. |
| 11/14/2002 | Hakken, John       | 1.0 | Review action plan for retroactive income adjustment in Mexico  |
| 11/14/2002 | Summers, Jamie     | 3.0 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 11/15/2002 | Nelson, George     | 1.9 | Further analysis of carryback of CNOL and SLL into SRY periods; analysis of effect of subgroup rules.   |
| 11/15/2002 | Summers, Jamie     | 3.0 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 11/16/2002 | Summers, Jamie     | 4.0 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 11/17/2002 | Nelson, George     | 1.0 | Conference call with J Kushner (D&T) regarding carryback. Review of article regarding computation of amount of specified liability loss to apportion to SRLY group members.                 |
| 11/18/2002 | Nelson, George     | 1.2 | Conference call with J Kushner (D&T) regarding specified liability loss to apportion to SRLY group members.   |
| 11/20/2002 | Axelrod, Lawrence  | 0.7 | Conference call with G Nelson (D&T) regarding recomputation of specified liability loss relative to consolidated net operating losses.  |
| 11/20/2002 | Nelson, George     | 0.7 | Conference call with L Axelrod (D&) regarding recomputation of specified liability loss relative to consolidated net operating losses.  |



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|------------|--------------------|-----|---|
| 11/22/2002 | Axelrod, Lawrence  | 1.0 | Conference call with J Kushner (D&T), G Nelson (D&T), and Bob Totte regarding ability to file return and obtain refund.   |
| 11/22/2002 | Kushner, Jonathan  | 1.6 | Conference call with L. Axelrod (D&T), G Nelson (D&T), and Bob Totte regarding ability to file return and obtain refund.  |
| 11/22/2002 | Nelson, George     | 1.7 | Review of consolidated return regulations regarding computation of specified liability losses attributable to SRLY members and conference call with J Kushner (D&T), L Axelrod (D&T), and Bob Totte regarding ability to file return and obtain refund. |
| 11/25/2002 | Hakken, John       | 2.0 | Preparation of transfer pricing options for Sunbeam Mexico and preparation of draft memo.   |
| 11/25/2002 | Soba, George       | 1.5 | Review of options for Sunbeam Mexico and preparation of email to Bob Totte.   |
| 11/25/2002 | Van Gelder, Jeff   | 0.5 | Teleconference with Bob Totte regarding United Dominion   |
| 11/25/2002 | Van Gelder, Jeff   | 4.0 | Review of United Dominion case and research in connection with carryback claim. Includes telephone conversation with J. Kushner (D&T).  |
| 12/2/2002  | Hakken, John       | 0.5 | Review 2003 profit targets  |
| 12/4/2002  | Hakken, John       | 0.5 | Consider issues raised by Bob Totte's issues concerning the 2003 profit targets and forward to George Mesta.  |
| 12/4/2002  | Hakken, Jon        | 1.5 | Consider differences in comp selection for Venezuelan documentation.  |
| 12/5/2002  | Doernberg, Richard | 2.0 | Review Bob Totte memo regarding Canadian restructuring and subsequent discussion with M. Thompson (D&T).  |
| 12/5/2002  | Thompson, Mike     | 2.0 | Review of e-mail from Bob Totte regarding the proposed Canadian restructuring, discussions with Richard Doernberg regarding the e-mail, and drafting of response e-mail to Bob Totte.   |
| 12/6/2002  | Chawla, Anil       | 1.5 | Commentary and analysis of requirements re 2062's   |
| 12/6/2002  | Lawson, Carolyn    | 2.0 | Review of e-mail from Bob Totte regarding the proposed Canadian restructuring, discussions with Richard Doernberg regarding the e-mail, and drafting of response e-mail to Bob Totte.   |
| 12/11/2002 | Hakken, John       | 0.5 | Email to Bob Totte on Mexico target   |
| 12/12/2002 | Chawla, Anil       | 2.0 | Review of the T2062's   |
| 12/12/2002 | Hakken, John       | 1.7 | Prepare for and conference call with Bob Totte on transfer pricing issues.  |
| 12/12/2002 | Lawson, Carolyn    | 2.0 | Review of the T2062's   |
| 12/12/2002 | Soba, George       | 2.0 | Meeting with Jon Hakken (D&T) to discuss  |
| 12/13/2002 | Hakken, John       | 1.0 | Look for estimates of warranty expense and sales for distributors.  |
| 12/19/2002 | Thompson, Mike     | 2.0 | Discussion with Bob Totte regarding potential issues associated with new transaction flows related to the use of Letters of Credit resulting from new debt covenants and discussions regarding the Coleman OFL.   |

**Total Matter Code# 6 - Deloitte & Touche Tax Services Group**

**592.4**

**Professional Hours Spent On:**

**Matter Code #9  
Fiscal Year 2002 Financial Statement Audits**

| <u>Date</u> | <u>Name</u>       | <u>Hours</u> | <u>Task</u>  |
|-------------|-------------------|--------------|--|
| 9/2/2002    | Ameen, Jane       | 3.0          | Review of Disclosure Statement to be included in registration statement on form 8-K  |
| 9/2/2002    | Bab, Kyle         | 2.0          | Meet with First Alert personnel and allowed them to review workpapers  |
| 9/3/2002    | Ameen, Jane       | 0.8          | Begin initial planning of 2002 audit   |
| 9/3/2002    | Ameen, Jane       | 2.3          | Prepare scheduling for 2002 audit  |
| 9/3/2002    | Ameen, Jane       | 2.7          | Preparation and review of audit file documents for Disclosure Statement to be included in registration statement on form 8-K |
| 9/3/2002    | Ameen, Jane       | 3.7          | Review of Disclosure Statement to be included in registration statement on form 8-K  |
| 9/3/2002    | Bagby, Charlie    | 2.0          | Concurring review of Disclosure Statement and 8-K filing   |
| 9/3/2002    | Cullen, Peggy     | 1.0          | Preparation of access letters for third party review of workpapers   |
| 9/3/2002    | Dobrow, Sheau-chi | 1.3          | Referenced Lyon fire gain amount to Exhibit E Projected Financial Information  |
| 9/3/2002    | Dobrow, Sheau-chi | 3.1          | Started to prepare stock option analysis which relates to Disclosure Statement   |
| 9/3/2002    | Dobrow, Sheau-chi | 3.6          | Continued to prepare stock option analysis which relates to Disclosure Statement   |
| 9/3/2002    | Nelson, Clint     | 2.5          | Budget and planning matters  |
| 9/3/2002    | Thibault, Steve   | 1.0          | Bankruptcy court billing documentation   |
| 9/3/2002    | Thibault, Steve   | 7.0          | Disclosure Statement Form 8-K review   |
| 9/3/2002    | Venezia, Joe      | 3.0          | Review of Disclosure Statement to be included in registration statement on form 8-K  |
| 9/4/2002    | Ameen, Jane       | 2.0          | Preparation and review of audit file documents for Disclosure Statement to be included in registration statement on form 8-K |
| 9/4/2002    | Ameen, Jane       | 3.0          | Review of Disclosure Statement to be included in registration statement on form 8-K  |
| 9/4/2002    | Ameen, Jane       | 4.0          | Review of Disclosure Statement to be included in registration statement on form 8-K  |
| 9/4/2002    | Bagby, Charlie    | 2.0          | Concurring review of Disclosure Statement and 8-K filing   |
| 9/4/2002    | Cullen, Peggy     | 2.0          | Review of 2001 workpapers prior to third party review  |
| 9/4/2002    | Dobrow, Sheau-chi | 0.6          | Discussed with M. Newberry regarding changes in prepetition liabilities and documented such information                      |
| 9/4/2002    | Dobrow, Sheau-chi | 3.6          | Continued to review Disclosure Statement to be included in registration statement on form 8-K                                |

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|-----------|--------------------|-----|---|
| 9/4/2002  | Dobrow, Sheau-chi  | 3.8 | Started to review Disclosure Statement to be included in registration statement on form 8-K   |
| 9/4/2002  | Venezia, Joe       | 4.0 | Continued completing the current year risk assessment documents as part of planning procedures  |
| 9/4/2002  | Venezia, Joe       | 4.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/5/2002  | Cullen, Peggy      | 1.0 | Coordination of third party review of workpapers  |
| 9/5/2002  | Dobrow, Sheau-chi  | 1.7 | Obtained an understanding of DKW valuation analysis   |
| 9/5/2002  | Dobrow, Sheau-chi  | 2.3 | Reviewed the fair value of the new secured note   |
| 9/5/2002  | Nelson, Clint      | 0.5 | Address scheduling matters  |
| 9/5/2002  | Venezia, Joe       | 1.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/5/2002  | Venezia, Joe       | 2.0 | Preparation and review of time for court reporting purposes   |
| 9/6/2002  | Dobrow, Sheau-chi  | 1.9 | Obtained an understanding of the fresh start accounting adjustment projections  |
| 9/6/2002  | Dobrow, Sheau-chi  | 2.1 | Referenced the support documents of fresh start accounting adjustment to Exhibit E Projected Financial Information                      |
| 9/6/2002  | Venezia, Joe       | 8.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/9/2002  | Dobrow, Sheau-chi  | 1.3 | Read minutes of Sunbeam Products  |
| 9/9/2002  | Dobrow, Sheau-chi  | 3.2 | Started to review revised Disclosure Statement to be included in registration statement on form 8-K                                     |
| 9/9/2002  | Dobrow, Sheau-chi  | 3.5 | Continued to review revised Disclosure Statement to be included in registration statement on form 8-K                                   |
| 9/9/2002  | Mathew, Michelle   | 7.0 | Agreed the Disclosure Statement filing to the edgarized 8-K filing  |
| 9/9/2002  | Milligan, Robin    | 5.0 | Agreed the Disclosure Statement filing to the edgarized 8-K filing  |
| 9/10/2002 | Venezia, Joe       | 4.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/10/2002 | Venezia, Joe       | 4.0 | Reviewed and discussed manager and partner Disclosure Statement comments with client management.  |
| 9/11/2002 | Nelson, Clint      | 1.5 | Research credit card incentives   |
| 9/11/2002 | Provost, Jeff      | 0.5 | Research on accounting for incentive programs   |
| 9/11/2002 | Venezia, Joe       | 3.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/12/2002 | Ameen, Jane        | 3.0 | Continued the initial planning of 2002 audit  |
| 9/12/2002 | Ameen, Jane        | 4.0 | Begin initial planning of 2002 audit  |
| 9/12/2002 | Nelson, Clint      | 1.0 | Address scheduling matters  |
| 9/12/2002 | Nelson, Clint      | 1.0 | Address scheduling matters  |
| 9/13/2002 | Ameen, Jane        | 3.0 | Prepare scheduling for 2002 audit   |
| 9/13/2002 | Dobrow, Sheau-chi  | 1.1 | Read minutes of First Alert   |
| 9/13/2002 | Dobrow, Sheau-chi  | 2.9 | Read minutes of Coleman and Powermate   |
| 9/13/2002 | Michaelis, Natalie | 1.0 | Review prior year planning to determine testing of controls for the current year and testing of interim procedures for the current year |
| 9/13/2002 | Nelson, Clint      | 1.0 | Follow-up research on credit card incentives  |

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| 9/13/2002 | Venezia, Joe      | 2.0 | Preliminary review of June 2002 financial statements to be included in Disclosure Statement   |
| 9/14/2002 | Thibault, Steve   | 1.0 | Audit Supervision   |
| 9/16/2002 | Ameen, Jane       | 3.0 | Planning for third quarter review   |
| 9/16/2002 | Nelson, Clint     | 0.8 | Address planning questions  |
| 9/16/2002 | Venezia, Joe      | 3.0 | Obtained and reviewed the preliminary September 30, 2001 review schedules from M. Newbery   |
| 9/16/2002 | Venezia, Joe      | 3.0 | Discussed the product line schedule layout for the September 2001 review with J. McCullough. Obtained preliminary reconciliation schedules                |
| 9/16/2002 | Venezia, Joe      | 3.0 | Continued the review of the preliminary September 30, 2001 review schedules from M. Newbery   |
| 9/17/2002 | Cullen, Peggy     | 1.0 | Coordination of third party review of workpapers  |
| 9/17/2002 | Venezia, Joe      | 3.0 | Performed the roll forward of intangible assets for the September 2001 review   |
| 9/17/2002 | Venezia, Joe      | 3.0 | Performed the review of Sunbeam Products cash for the September 2001 review   |
| 9/17/2002 | Venezia, Joe      | 3.0 | Continued to discuss the product line schedule layout for the September 2001 review with J. McCullough. Reviewed the preliminary reconciliation schedules |
| 9/17/2002 | Visosevic, Zorica | 1.0 | Reviewed audit plan procedures and policies for quarterly review  |
| 9/17/2002 | Visosevic, Zorica | 1.0 | Met with J. McCullough to discuss and review restated 12/31/01 balances   |
| 9/17/2002 | Visosevic, Zorica | 1.0 | Met with S. Pichardo to discuss rollforward schedules for reserves accounts for the period ended 9/30/01  |
| 9/17/2002 | Visosevic, Zorica | 1.6 | Documented testing of prepaid items   |
| 9/17/2002 | Visosevic, Zorica | 3.4 | Reviewed account detail for 12/31/01 balances as restated to include retail scales business.  |
| 9/18/2002 | Cullen, Peggy     | 4.0 | Review of 2000 workpapers prior to third party review   |
| 9/18/2002 | Venezia, Joe      | 6.0 | Preparation and review of time for the fourth interim billing for court reporting purposes  |
| 9/18/2002 | Visosevic, Zorica | 1.3 | Met with S. Pichardo to discuss revised rollforward schedules for reserves accounts for the period ended 9/30/01  |
| 9/18/2002 | Visosevic, Zorica | 1.6 | Met with J. McCullough to discuss and review restated 9/30/01 balances  |
| 9/18/2002 | Visosevic, Zorica | 2.5 | Reviewed account detail for 9/30/01 balances as restated to include retail scales business.   |
| 9/18/2002 | Visosevic, Zorica | 2.6 | Obtained and reviewed account balance detail for reserve accounts testing   |
| 9/19/2002 | Babiak, Jennifer  | 8.0 | Facilitated the third party workpaper review  |
| 9/19/2002 | Cullen, Peggy     | 2.0 | Coordination of third party review of workpapers, and discussions with PricewaterhouseCoopers   |
| 9/19/2002 | Venezia, Joe      | 2.0 | Continued the preparation and review of time for the fourth interim billing for court reporting purposes  |
| 9/20/2002 | Ameen, Jane       | 1.5 | Coordination of workpapers and computers for third party review   |
| 9/20/2002 | Ameen, Jane       | 2.0 | Preparation of workpapers for third party review  |

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| 9/20/2002 | Ameen, Jane        | 3.0 | Review and preparation of firm documents required for third party review   |
| 9/20/2002 | Bagby, Charlie     | 1.0 | Concurring review of Disclosure Statement and 8-K filing   |
| 9/20/2002 | Cullen, Peggy      | 1.0 | Discussions with PricewaterhouseCoopers related to third party acquisition   |
| 9/20/2002 | Dobrow, Sheau-chi  | 1.4 | Continued to review revised Disclosure Statement to be included in registration statement on form 8-K  |
| 9/20/2002 | Dobrow, Sheau-chi  | 2.6 | Started to review revised Disclosure Statement to be included in registration statement on form 8-K  |
| 9/20/2002 | Nelson, Clint      | 0.5 | Make arrangement to get files ready for 3rd party review   |
| 9/20/2002 | Nelson, Clint      | 1.0 | Making arrangements to get workpapers ready for third party review   |
| 9/20/2002 | Thibault, Steve    | 1.0 | Bankruptcy court billing documentation   |
| 9/20/2002 | Thibault, Steve    | 1.0 | Access to workpaper matters  |
| 9/20/2002 | Venezia, Joe       | 6.0 | Continued the preparation and review of time for the fourth interim billing for court reporting purposes   |
| 9/20/2002 | Visosevic, Zorica  | 2.0 | Reconciled client prepared roll forward schedule for warranty reserve to general ledger  |
| 9/20/2002 | Visosevic, Zorica  | 2.0 | Tested 9/30/01 warranty reserve balances.  |
| 9/20/2002 | Visosevic, Zorica  | 2.0 | Reconciled client prepared roll forward schedule for coop reserve to general ledger  |
| 9/20/2002 | Visosevic, Zorica  | 2.0 | Tested 9/30/01 coop reserve balances.  |
| 9/22/2002 | Michaelis, Natalie | 2.0 | Prepare Coleman 2001 audit file for a third party review   |
| 9/22/2002 | Nelson, Clint      | 1.0 | Review files for 3rd party review  |
| 9/22/2002 | Nelson, Clint      | 1.0 | Reviewing workpapers for third party review  |
| 9/23/2002 | Ameen, Jane        | 0.5 | Meeting with B. Carabetta regarding 8-K  |
| 9/23/2002 | Ameen, Jane        | 1.0 | Preparation and review of file for 8-K   |
| 9/23/2002 | Anderson, Eric     | 1.6 | Developed the ERS budget and planning documentation. This was comprised of general computer controls planning, as well as business cycle controls planning |
| 9/23/2002 | Dobrow, Sheau-chi  | 2.0 | Continued to review revised Disclosure Statement to be included in registration statement on form 8-K  |
| 9/23/2002 | Nelson, Clint      | 1.0 | Planning discussion with J. Provost (D&T)  |
| 9/23/2002 | Nelson, Clint      | 1.0 | Planning discussion with B. Yim (D&T)  |
| 9/23/2002 | Nelson, Clint      | 1.0 | Planning discussion with J. Provost (D&T)  |
| 9/23/2002 | Provost, Jeff      | 1.0 | Planning discussions with C. Nelson (D&T)  |
| 9/23/2002 | Provost, Jeff      | 1.0 | Planning discussions with C. Nelson (D&T)  |
| 9/23/2002 | Venezia, Joe       | 2.0 | Obtained and reviewed the roll forward of property for the September 2001 review   |
| 9/23/2002 | Venezia, Joe       | 3.0 | Obtained and reviewed the roll forward of reorganization costs for the September 2001 review   |
| 9/23/2002 | Venezia, Joe       | 4.0 | Performed the roll forward of property for the September 2001 review   |
| 9/23/2002 | Visosevic, Zorica  | 1.5 | Reconciled client prepared roll forward schedule for environmental reserve to general ledger   |
| 9/23/2002 | Visosevic, Zorica  | 2.0 | Reconciled client prepared roll forward schedule for litigation reserve to general ledger  |
| 9/23/2002 | Visosevic, Zorica  | 2.3 | Tested 9/30/01 environmental reserve balances.   |
| 9/23/2002 | Visosevic, Zorica  | 3.2 | Tested 9/30/01 litigation reserve balances   |
| 9/24/2002 | Ameen, Jane        | 2.0 | Planning for third quarter review  |

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| 9/24/2002 | Ameen, Jane       | 3.0  | Preparation and review of file for 8-K   |
| 9/24/2002 | Callahan, Kathy   | 8.0  | Facilitated the third party workpaper review   |
| 9/24/2002 | Nelson, Clint     | 0.3  | Address scheduling matters   |
| 9/24/2002 | Venezia, Joe      | 2.0  | Performed the roll forward of reorganization costs for the September 2001 review                 |
| 9/24/2002 | Venezia, Joe      | 3.0  | Prepared workpaper file to be reviewed by third party.   |
| 9/24/2002 | Venezia, Joe      | 3.0  | Assisted with the review of workpapers by third party.   |
| 9/24/2002 | Visosevic, Zorica | 1.5  | Met with S.Pichardo to discuss allocation procedures for retail scales business                  |
| 9/24/2002 | Visosevic, Zorica | 1.6  | Reviewed clients allocation assumptions for retail scales business                               |
| 9/24/2002 | Visosevic, Zorica | 1.7  | Met with C.Chalfant to discuss allocation procedures for outdoor grills business                 |
| 9/24/2002 | Visosevic, Zorica | 2.0  | Compared and reviewed client prepared roll forward schedules for outdoor grills business         |
| 9/24/2002 | Visosevic, Zorica | 2.2  | Reviewed clients allocation assumptions for outdoor grills business                              |
| 9/25/2002 | Ameen, Jane       | 4.0  | Preparation and review of file for 8-K   |
| 9/25/2002 | Boros Jr., Nick   | 10.5 | Facilitated the third party workpaper review   |
| 9/25/2002 | Nelson, Clint     | 0.1  | Address scheduling matters   |
| 9/25/2002 | Thibault, Steve   | 1.0  | Concurring review consultations  |
| 9/25/2002 | Thibault, Steve   | 1.0  | Form 8-K review  |
| 9/25/2002 | Venezia, Joe      | 2.0  | Preparation and review of time for court reporting purposes                                      |
| 9/25/2002 | Venezia, Joe      | 3.0  | Obtained and reviewed the inventory obsolescence rollforward for the September 2001 review       |
| 9/25/2002 | Venezia, Joe      | 3.0  | Performed the roll forward of the inventory obsolescence for the September 2001 review           |
| 9/25/2002 | Visosevic, Zorica | 2.0  | Reconciled client prepared roll forward schedule for sales return reserve to general ledger      |
| 9/25/2002 | Visosevic, Zorica | 2.0  | Tested 9/30/01 sales return reserve balances.  |
| 9/26/2002 | Boros Jr., Nick   | 9.5  | Facilitated the third party workpaper review   |
| 9/26/2002 | Thibault, Steve   | 3.0  | Form 8-K review and review of related workpapers   |
| 9/27/2002 | Ameen, Jane       | 1.0  | Scheduling and planning for 2002 audit   |
| 9/27/2002 | Boros Jr., Nick   | 7.0  | Facilitated the third party workpaper review   |
| 9/27/2002 | Thibault, Steve   | 1.0  | Form 8-K review  |
| 9/27/2002 | Thibault, Steve   | 2.0  | Audit committee meeting  |
| 9/27/2002 | Thibault, Steve   | 2.0  | Audit Supervision  |
| 9/27/2002 | Venezia, Joe      | 2.0  | Obtained and reviewed the full absorption schedule for the September 2001 review                 |
| 9/27/2002 | Visosevic, Zorica | 1.7  | Prepared list of outstanding items for testing of 9/30/01 reserve balances                       |
| 9/27/2002 | Visosevic, Zorica | 2.0  | Tested 9/30/01 product liability reserve balances.   |
| 9/27/2002 | Visosevic, Zorica | 2.0  | Cleared open items and obtained additional information for testing of coop reserve balances      |
| 9/27/2002 | Visosevic, Zorica | 2.3  | Reconciled client prepared roll forward schedule for product liability reserve to general ledger |
| 9/30/2002 | Ameen, Jane       | 1.0  | Meeting with B. Carabetta regarding Disclosure Statement   |
| 9/30/2002 | Ameen, Jane       | 1.0  | Planning and scheduling for 2002 audit   |

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| 9/30/2002 Ameen, Jane       | 2.0 | Review of Disclosure Statement  |
| 9/30/2002 Ameen, Jane       | 4.0 | Preparation and review of audit file documents for Disclosure Statement   |
| 9/30/2002 Thibault, Steve   | 1.0 | Sarbanes-Oxley Act implications for third quarter review  |
| 9/30/2002 Thibault, Steve   | 1.0 | Audit Supervision   |
| 9/30/2002 Venezia, Joe      | 3.0 | Analyzed the full absorption schedule for the September 2001 review   |
| 9/30/2002 Venezia, Joe      | 3.0 | Obtained and reviewed the debt rollforward for the September 2001 review  |
| 9/30/2002 Venezia, Joe      | 3.0 | Performed the roll forward of debt for the September 2001 review  |
| 9/30/2002 Visosevic, Zorica | 0.8 | Compiled balance sheet data for testing   |
| 9/30/2002 Visosevic, Zorica | 2.0 | Obtained and reviewed account balance detail for analytical testing of balance sheet accounts for international division    |
| 9/30/2002 Visosevic, Zorica | 2.5 | Compiled income statement data for testing of fluctuation in account balances for international division                    |
| 9/30/2002 Visosevic, Zorica | 2.7 | Set up workpapers for analytical testing of income statement accounts for international division                            |
| 10/1/2002 Ameen, Jane       | 3.0 | Review of disclosure statement to be filed with bankruptcy court  |
| 10/1/2002 Bagby, Charlie    | 2.0 | Concurring review of 8-K and disclosure statement   |
| 10/1/2002 Venezia, Joe      | 3.0 | Obtained and began the preliminary review of the disclosure statement to be filed with the bankruptcy court.                |
| 10/1/2002 Venezia, Joe      | 3.0 | Continued the review of the disclosure statement to be filed with the bankruptcy court.                                     |
| 10/1/2002 Venezia, Joe      | 3.0 | Performed the update of subsequent event in conjunction with the disclosure statement filing.                               |
| 10/1/2002 Visosevic, Zorica | 1.0 | Obtained and reviewed account balance detail for analytical testing of balance sheet accounts for sunbeam grills division.. |
| 10/1/2002 Visosevic, Zorica | 1.0 | Set up workpapers for analytical testing of income statement accounts for sunbeam grills.                                   |
| 10/1/2002 Visosevic, Zorica | 1.0 | Compiled income statement data for testing of fluctuation in account balances for sunbeam grills.                           |
| 10/1/2002 Visosevic, Zorica | 1.6 | Reviewed income statement reports for international division obtained from R. Farrera.                                      |
| 10/1/2002 Visosevic, Zorica | 3.4 | Compiled balance sheet data for testing and discussed with C. Chalfant significant variances in sunbeam grills balances.    |
| 10/1/2002 Zimka, Ami        | 1.0 | Review of prior year general computer controls testing.   |
| 10/2/2002 Ameen, Jane       | 2.0 | Review of disclosure statement to be filed with bankruptcy court  |
| 10/2/2002 Ameen, Jane       | 3.0 | Supervision and review of workpapers for disclosure statement   |
| 10/2/2002 Nelson, Clint     | 1.0 | Review some planning, coordinate scheduling, transfer data to senior  |
| 10/2/2002 Slagter, Howard   | 0.5 | Review of disclosure statement to be filed with bankruptcy court  |

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| 10/2/2002 Thibault, Steve   | 1.0 | Review of revised disclosure statement draft  |
| 10/2/2002 Thibault, Steve   | 2.0 | Audit supervision   |
| 10/2/2002 Venezia, Joe      | 3.0 | Prepared the record of report issuance and attorney request letter for the disclosure statement filing.   |
| 10/2/2002 Venezia, Joe      | 3.0 | Prepared the management representation letter and continued the review of the disclosure statement filing.  |
| 10/2/2002 Venezia, Joe      | 3.0 | Reviewed the updated the disclosure statement filing following discussions with client management.  |
| 10/2/2002 Visosevic, Zorica | 0.6 | Met with C. Younce to discuss fluctuation in income statement accounts in international division.   |
| 10/2/2002 Visosevic, Zorica | 1.3 | Documented testing of income statement fluctuations.  |
| 10/2/2002 Visosevic, Zorica | 2.5 | Continued review of income statement reports for international division by region obtained from R. Farrera.   |
| 10/2/2002 Visosevic, Zorica | 3.6 | Reviewed balance sheet reports for international division by region obtained from R. Farrera.   |
| 10/2/2002 Wong, David       | 2.5 | Preparation of ERS document request list for all areas of ERS scope   |
| 10/2/2002 Yim, Brian        | 0.8 | Reviewed prior year audit file to gain understanding and set up current year audit file.  |
| 10/2/2002 Yim, Brian        | 1.2 | Performed and documented fiscal year 2002 audit planning.   |
| 10/3/2002 Dunaway, Kerry    | 2.0 | Coordination of the schedule for the First Alert quarterly review.  |
| 10/3/2002 Thibault, Steve   | 1.0 | Audit supervision   |
| 10/3/2002 Thibault, Steve   | 1.0 | Review of August bank deliverable   |
| 10/3/2002 Thibault, Steve   | 1.0 | Sarbanes-Oxley Act materials for sales meeting  |
| 10/3/2002 Visosevic, Zorica | 2.0 | Prepared and referenced manual testing workpapers for managements review.   |
| 10/3/2002 Visosevic, Zorica | 2.0 | Discussed with M. Newberry and J. McCullough and requested additional information for income statement accounts testing for Sunbeam corporate division. |
| 10/3/2002 Visosevic, Zorica | 2.0 | Documented testing of income statement accounts for corporate division.   |
| 10/3/2002 Visosevic, Zorica | 2.0 | Requested additional supporting schedules from S. Pichardo, for testing of account balances for Sunbeam products domestic division.                     |
| 10/3/2002 Wong, David       | 0.5 | Communicated and discussed document request with A. Zimka (D&T)   |
| 10/4/2002 Visosevic, Zorica | 1.0 | Discussed changes and fluctuations in corporate accounts with J. McCullough.  |
| 10/4/2002 Visosevic, Zorica | 1.5 | Documented testing of income statement fluctuations.  |
| 10/4/2002 Visosevic, Zorica | 2.3 | Set up workpapers for analytical testing of income statement and balance sheet accounts for Sunbeam corporate.  |
| 10/4/2002 Visosevic, Zorica | 3.2 | Analytically tested fluctuations in income statement and balance sheet accounts for corporate.  |
| 10/4/2002 Wong, David       | 1.0 | Communicated and discussed document request memos with J. Becker and C. Conto   |
| 10/7/2002 Bagby, Charlie    | 2.0 | Concurring review of 8-K and disclosure statement   |
| 10/7/2002 Berry, Maureen    | 0.5 | Update planning documents.  |



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| 10/7/2002 Berry, Maureen     | 0.6 | Meeting with J. Becker , E. Janowsky , C. Shoemake , A. Zimka (D&T), R. Robson (D&T), M. Berry (D&T). Opening meeting to understand changes in computer environment and review testing procedures. |
| 10/7/2002 Berry, Maureen     | 0.7 | Review prior year workpapers to gain understanding of computer environment.  |
| 10/7/2002 Berry, Maureen     | 1.0 | Meeting with J. Becker , A. Zimka (D&T), R. Robson (D&T) and M. Berry (D&T). Opening meeting to understand changes in computer environment and get contact information for testing.                |
| 10/7/2002 Callahan, Kathy    | 4.0 | Review of disclosure statement to be filed with bankruptcy court   |
| 10/7/2002 Dunaway, Kerry     | 1.0 | Coordination of the schedule for the First Alert quarterly review.   |
| 10/7/2002 Mathew, Michelle   | 8.0 | Review of disclosure statement to be filed with bankruptcy court   |
| 10/7/2002 Medici, Peter      | 8.0 | Review of disclosure statement to be filed with bankruptcy court   |
| 10/7/2002 Michaelis, Natalie | 0.4 | Discuss current year changes with M. Potter  |
| 10/7/2002 Michaelis, Natalie | 0.8 | Prepare current year audit file for carry forward application  |
| 10/7/2002 Michaelis, Natalie | 1.7 | Update understanding the client's business with the current year changes   |
| 10/7/2002 Michaelis, Natalie | 3.1 | Complete fraud assessment checklists   |
| 10/7/2002 Robson, Ryan       | 0.5 | Meeting with A. Zimka (D&T) and M. Berry (D&T) to review meetings with J. Becker, C. Shoemake, and E. Janowsky   |
| 10/7/2002 Robson, Ryan       | 0.5 | Prepare for Application Development Meeting  |
| 10/7/2002 Robson, Ryan       | 0.5 | Document Meeting with T. Wheeland  |
| 10/7/2002 Robson, Ryan       | 0.5 | Review Documentation available on Intranet for Application Development   |
| 10/7/2002 Robson, Ryan       | 0.6 | Meeting with J. Becker, C. Shoemake, E. Janowsky, A. Zimka (D&T), M. Berry (D&T) Overview of IT Environment and future initiatives   |
| 10/7/2002 Robson, Ryan       | 0.6 | Set up Meetings for testing in Operations and Application Development  |
| 10/7/2002 Robson, Ryan       | 0.7 | Review Prior year W/P's  |
| 10/7/2002 Robson, Ryan       | 1.0 | Meeting with T. Wheeland - Application Development   |
| 10/7/2002 Robson, Ryan       | 1.1 | Meeting with J. Becker, A. Zimka (D&T), M. Berry (D&T)- Review changes in IT Environment   |
| 10/7/2002 Robson, Ryan       | 2.0 | Prepare Testing Matrices for Operations, Application Development, Network Support, Hardware Support, Systems Software Support, and Database Support  |
| 10/7/2002 Thibault, Steve    | 1.0 | Review of Form 8-K   |
| 10/7/2002 Thibault, Steve    | 1.0 | Audit supervision  |
| 10/7/2002 Urquhart, Amanda   | 0.1 | Payroll Controls Testing Narrative   |
| 10/7/2002 Urquhart, Amanda   | 0.4 | Cash Controls Testing  |
| 10/7/2002 Urquhart, Amanda   | 0.7 | Payroll Controls Testing   |
| 10/7/2002 Urquhart, Amanda   | 0.8 | Fixed Assets Controls Testing  |
| 10/7/2002 Urquhart, Amanda   | 0.9 | Inventory Controls Testing   |

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| 10/7/2002 | Urquhart, Amanda  | 1.0 | Accounts Receivable Controls Testing   |
| 10/7/2002 | Urquhart, Amanda  | 2.1 | Fixed Asset Control Testing Narrative  |
| 10/7/2002 | Urquhart, Amanda  | 2.2 | Fixed Assets MAP preparation   |
| 10/7/2002 | Visosevic, Zorica | 1.5 | Prepared workpapers for inventory observation testing.   |
| 10/7/2002 | Visosevic, Zorica | 1.6 | Correspondence with G.Moon regarding the inventory observation schedule and procedures.  |
| 10/7/2002 | Visosevic, Zorica | 2.9 | Review of 8K filing.   |
| 10/7/2002 | Visosevic, Zorica | 3.0 | Set up workpapers for testing of balance sheet and income statement fluctuations for Pelouze.  |
| 10/7/2002 | Wong, David       | 1.0 | Prepared testing for Revenue cycle   |
| 10/7/2002 | Yim, Brian        | 0.8 | Calculated planning materiality for the quarterly reviews  |
| 10/7/2002 | Yim, Brian        | 1.3 | Obtained and reviewed hyperion reports from Sunbeam for Coleman domestic for 9/30/01 quarterly review                                      |
| 10/7/2002 | Yim, Brian        | 2.5 | Set up workpapers in quarterly review file for quarters ended 9/30/01 and 9/30/02  |
| 10/7/2002 | Yim, Brian        | 3.4 | Prepared planning memo for both 2001 and 2002 quarterly reviews  |
| 10/7/2002 | Zimka, Ami        | 0.5 | Allocating workpaper assignments to team.  |
| 10/7/2002 | Zimka, Ami        | 0.6 | Kick-off meeting with JoEllen Becker, Maureen Berry (D&T), Ryan Robson (D&T), Ed Janowsky and Cliff Shoemake.                              |
| 10/7/2002 | Zimka, Ami        | 0.8 | Discussing and review of ERS audit plan with Financial Audit Team.   |
| 10/7/2002 | Zimka, Ami        | 1.1 | Kick-off meeting with JoEllen Becker, Maureen Berry (D&T), and Ryan Robson (D&T).  |
| 10/8/2002 | Berry, Maureen    | 0.3 | Email correspondence with J. Becker , M. Moore for security items  |
| 10/8/2002 | Berry, Maureen    | 0.3 | Meeting with J. Nelson to discuss data center. Included data center tour.  |
| 10/8/2002 | Berry, Maureen    | 0.4 | Update understanding workpapers for data center and environmental access.  |
| 10/8/2002 | Berry, Maureen    | 0.4 | Create security test plan for AS/400   |
| 10/8/2002 | Berry, Maureen    | 0.5 | Meeting with E. Janowsky , C. Shoemake , A. Zimka (D&T), and M. Berry (D&T). Discussed budgeting and strategy process for the IT function. |
| 10/8/2002 | Berry, Maureen    | 0.5 | Perform AS/400 testing and review SekChek security report  |
| 10/8/2002 | Berry, Maureen    | 0.5 | Prepare for meeting with T. McGowan , including email correspondence.  |
| 10/8/2002 | Berry, Maureen    | 0.7 | Create business continuity/disaster recovery test plan.  |
| 10/8/2002 | Berry, Maureen    | 0.7 | Document meetings results regarding budgeting and planning.  |
| 10/8/2002 | Berry, Maureen    | 0.8 | Document testing information for physical and environmental security.  |
| 10/8/2002 | Berry, Maureen    | 0.8 | Perform AS/400 testing and review SekChek security report  |
| 10/8/2002 | Berry, Maureen    | 1.0 | Create security test plan for AS/400   |
| 10/8/2002 | Berry, Maureen    | 1.2 | Perform AS/400 testing and review SekChek security report  |

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| 10/8/2002 | Dobrow, Sheau-chi  | 1.1 | Obtained an understanding of Hyperion reports by product lines.  |
| 10/8/2002 | Dobrow, Sheau-chi  | 3.9 | Started to prepare audit referral instructions for Coleman and Powermate audit teams.  |
| 10/8/2002 | Dobrow, Sheau-chi  | 4.0 | Discussed with R. Ferrer regarding Hyperion set up for international subsidiaries.   |
| 10/8/2002 | Dunaway, Kerry     | 0.3 | Telephone conversation with B. Strasma, Controller, regarding the prepared by client listing.  |
| 10/8/2002 | Dunaway, Kerry     | 1.7 | Preparation of the quarterly prepared by client listing for documents need for the quarterly review.                                     |
| 10/8/2002 | Michaelis, Natalie | 0.9 | Update Coleman locations for the current year  |
| 10/8/2002 | Michaelis, Natalie | 1.2 | Update understand the fixed asset cycle for the current year.  |
| 10/8/2002 | Michaelis, Natalie | 1.3 | Update understand the inventory cycle for the current year.  |
| 10/8/2002 | Michaelis, Natalie | 1.5 | Update understand the expenditure cycle for the current year.  |
| 10/8/2002 | Robson, Ryan       | 0.2 | Review meeting notes from T. Wheeland meeting  |
| 10/8/2002 | Robson, Ryan       | 0.3 | Review Intranet for documentation  |
| 10/8/2002 | Robson, Ryan       | 0.5 | Meeting with T. Wheeland - Application Development follow up   |
| 10/8/2002 | Robson, Ryan       | 1.0 | Develop Application Development Test Procedures  |
| 10/8/2002 | Robson, Ryan       | 1.2 | Document Application Development Policies and Procedures   |
| 10/8/2002 | Robson, Ryan       | 1.5 | Perform Application Development Testing  |
| 10/8/2002 | Robson, Ryan       | 1.5 | Review Application Development Policies and Procedures   |
| 10/8/2002 | Robson, Ryan       | 1.8 | Review Testing plans from 2001   |
| 10/8/2002 | Urquhart, Amanda   | 0.3 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate   |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Cash Controls Testing  |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Inventory Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Accounts Receivable Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Inventory Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Accounts Receivable Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 0.8 | Payroll Controls - Meeting with G. Upshaw  |
| 10/8/2002 | Urquhart, Amanda   | 0.8 | Cash Controls Testing  |
| 10/8/2002 | Urquhart, Amanda   | 0.8 | Expenditure Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 2.4 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate   |
| 10/8/2002 | Venezia, Joe       | 3.0 | Prepared the record of report issuance and attorney request letter for the 8-K filing.   |
| 10/8/2002 | Venezia, Joe       | 3.0 | Prepared the record of report issuance and attorney request letter for the 8-K filing.   |
| 10/8/2002 | Venezia, Joe       | 3.0 | Reviewed the updated the 8-K filing following discussions with client management.  |
| 10/8/2002 | Visosevic, Zorica  | 1.0 | Discussed with E. Walsh and J. Ziegler, variances in cash accounts as of 9/30/01 and 12/31/01 and documented such in testing workpapers. |

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| 10/8/2002 | Visosevic, Zorica | 1.0 | Continued testing fluctuations in balances for Pelouze and Packs and travel.   |
| 10/8/2002 | Visosevic, Zorica | 3.0 | Set up workpapers for testing of balance sheet and income statement fluctuations for Packs and Travel.                                       |
| 10/8/2002 | Wong, David       | 0.5 | Prepared testing for Revenue cycle   |
| 10/8/2002 | Yim, Brian        | 0.7 | Obtained hyperion reports from P. Severson for 9/30/01 Powermate quarterly review and forwarded the reports to assistant                     |
| 10/8/2002 | Yim, Brian        | 0.9 | Obtained hyperion reports from Sunbeam for Coleman international branches for 9/30/01 quarterly review                                       |
| 10/8/2002 | Yim, Brian        | 1.3 | Discussed with P. Severson procedures and necessary documents for quarterly review of Powermate  |
| 10/8/2002 | Yim, Brian        | 2.4 | Analyzed the 9/30/01 Coleman domestic balances by comparing to 12/31/01 audited balances, noting significant fluctuations                    |
| 10/8/2002 | Yim, Brian        | 2.7 | Prepared analytical review workpaper for Coleman domestic for 9/30/01 quarterly review and input balances obtained from hyperion reports     |
| 10/8/2002 | Zimka, Ami        | 0.6 | Information Strategy meeting with Maureen Berry (D&T), Ryan Robson (D&T), Ed Janowsky and Cliff Shoemake.                                    |
| 10/8/2002 | Zimka, Ami        | 0.9 | Discussing and review of ERS audit plan with Financial Audit Team.   |
| 10/9/2002 | Berry, Maureen    | 0.2 | Document disaster recovery notes from meeting.   |
| 10/9/2002 | Berry, Maureen    | 0.3 | Prepare for meeting with B. Seligman regarding disaster recovery testing.  |
| 10/9/2002 | Berry, Maureen    | 0.3 | Prepare for meeting with S. Dougherty regarding network administration   |
| 10/9/2002 | Berry, Maureen    | 0.3 | Email correspondence and meeting coordination with various Sunbeam personnel.  |
| 10/9/2002 | Berry, Maureen    | 0.3 | Prepare the network security test plan.  |
| 10/9/2002 | Berry, Maureen    | 0.4 | Meeting with H. Schmoll regarding roles and responsibilities, including end user network administration.                                     |
| 10/9/2002 | Berry, Maureen    | 0.4 | Review users with access to computer room.   |
| 10/9/2002 | Berry, Maureen    | 0.5 | Update understanding of computer environment for security.   |
| 10/9/2002 | Berry, Maureen    | 0.5 | Prepare for meeting with H. Schmoll regarding end user network administration.   |
| 10/9/2002 | Berry, Maureen    | 0.6 | Meeting with B. Seligman regarding disaster recovery plans and testing for the AS/400.   |
| 10/9/2002 | Berry, Maureen    | 0.6 | Correspondence with various Sunbeam personnel in Hattiesburg regarding coordination of test procedures to be performed the week of Oct 28th. |
| 10/9/2002 | Berry, Maureen    | 0.7 | Review SekChek Report  |
| 10/9/2002 | Berry, Maureen    | 0.7 | Meeting with T. McGowan regarding AS/400 security.   |
| 10/9/2002 | Berry, Maureen    | 0.7 | Meeting with S. Dougherty regarding network administration.  |
| 10/9/2002 | Berry, Maureen    | 0.8 | Document network security testing.   |
| 10/9/2002 | Berry, Maureen    | 1.2 | Document AS/400 security testing.  |
| 10/9/2002 | Berry, Maureen    | 1.2 | Document AS/400 security testing.  |

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| 10/9/2002  | Dobrow, Sheau-chi  | 1.3 | Corresponded with Coleman and Powermate audit teams regarding this year's audit.   |
| 10/9/2002  | Dobrow, Sheau-chi  | 3.7 | Continued to prepare audit referral instructions for Coleman and Powermate audit teams.  |
| 10/9/2002  | Michaelis, Natalie | 0.3 | Update the preliminary analytic procedure  |
| 10/9/2002  | Michaelis, Natalie | 0.6 | Update understand the treasury cycle for the current year.   |
| 10/9/2002  | Michaelis, Natalie | 0.6 | Update the determining of planning materiality   |
| 10/9/2002  | Michaelis, Natalie | 1.2 | Update understand the payroll cycle for the current year.  |
| 10/9/2002  | Michaelis, Natalie | 1.4 | Update understand the revenue cycle for the current year.  |
| 10/9/2002  | Michaelis, Natalie | 1.4 | Update the cash risk assessment and audit plan   |
| 10/9/2002  | Michaelis, Natalie | 1.6 | Update the receivables risk assessment and audit plan  |
| 10/9/2002  | Nelson, Clint      | 1.3 | Review of quarterly procedures plan and address staff questions  |
| 10/9/2002  | Robson, Ryan       | 1.0 | Follow up on Exceptions with T. Wheeland   |
| 10/9/2002  | Robson, Ryan       | 1.0 | Populate Document 1540   |
| 10/9/2002  | Robson, Ryan       | 1.2 | Review Prior Year WPs  |
| 10/9/2002  | Robson, Ryan       | 1.3 | Develop Testing Plans For Network Support  |
| 10/9/2002  | Robson, Ryan       | 1.5 | Develop Testing Plans for Hardware Support   |
| 10/9/2002  | Robson, Ryan       | 2.0 | Document Application Development Detailed Testing Matrix   |
| 10/9/2002  | Thibault, Steve    | 1.0 | Audit supervision  |
| 10/9/2002  | Urquhart, Amanda   | 0.2 | Cash Controls Testing  |
| 10/9/2002  | Urquhart, Amanda   | 0.3 | Fixed Assets Control Testing   |
| 10/9/2002  | Urquhart, Amanda   | 0.3 | Cash Controls Testing  |
| 10/9/2002  | Urquhart, Amanda   | 0.7 | Fixed Assets Controls Testing  |
| 10/9/2002  | Urquhart, Amanda   | 0.8 | Expenditure Controls Testing   |
| 10/9/2002  | Urquhart, Amanda   | 0.8 | Fixed Assets Controls Testing  |
| 10/9/2002  | Urquhart, Amanda   | 1.0 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate   |
| 10/9/2002  | Urquhart, Amanda   | 1.7 | Interview with Debbie Dinges for Fixed Asset Control Testing   |
| 10/9/2002  | Urquhart, Amanda   | 2.3 | Interview with Mark Fletchall for Fixed Asset Control Testing  |
| 10/9/2002  | Yim, Brian         | 1.4 | Prepared analytical review workpaper for Coleman-Canada for 9/30/01 quarterly review and input balances obtained from hyperion reports       |
| 10/9/2002  | Yim, Brian         | 1.5 | Prepared analytical review workpaper for Coleman-Asia pacific for 9/30/01 quarterly review and input balances obtained from hyperion reports |
| 10/9/2002  | Yim, Brian         | 2.3 | Discussed with A. Macy the significant fluctuations noted in the 9/30/01 Coleman domestic analytical review                                  |
| 10/9/2002  | Yim, Brian         | 2.8 | Documented and corroborated A. Macy's explanations for the significant fluctuations  |
| 10/10/2002 | Berry, Maureen     | 0.2 | Meeting with B. Seligman to discuss changes is AS/400 security   |
| 10/10/2002 | Berry, Maureen     | 0.3 | Meeting with S. Robinson to discuss virus protection on the servers  |
| 10/10/2002 | Berry, Maureen     | 0.3 | Email correspondence with various Sunbeam personnel regarding meetings   |

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| 10/10/2002 | Berry, Maureen     | 0.4 | Meeting with T. Wheeland to discuss JD Edwards security administration.  |
| 10/10/2002 | Berry, Maureen     | 1.2 | Meeting with M. Moore to discuss end user administration and JDE Security  |
| 10/10/2002 | Dobrow, Sheau-chi  | 1.2 | Reviewed Hyperion reports by product lines for 9/30/02.  |
| 10/10/2002 | Dobrow, Sheau-chi  | 3.8 | Continued to plan 2002 audit.  |
| 10/10/2002 | Dunaway, Kerry     | 0.3 | Telephone conversation with B.Strasma, Controller, regarding the preparation of the reserve roll forwards.   |
| 10/10/2002 | Dunaway, Kerry     | 2.2 | Preparation of the reserve roll forward template to be used in the quarterly review procedures.  |
| 10/10/2002 | Michaelis, Natalie | 1.1 | Update the intangibles risk assessment and audit plan  |
| 10/10/2002 | Michaelis, Natalie | 1.2 | Update the property risk assessment and audit plan   |
| 10/10/2002 | Michaelis, Natalie | 1.3 | Update the prepaid risk assessment and audit plan  |
| 10/10/2002 | Michaelis, Natalie | 1.3 | Update the accrued expenses and reserves risk assessment and audit plan  |
| 10/10/2002 | Michaelis, Natalie | 1.5 | Update the payables risk assessment and audit plan   |
| 10/10/2002 | Michaelis, Natalie | 1.6 | Update the inventory risk assessment and audit plan  |
| 10/10/2002 | Robson, Ryan       | 0.5 | Prepare for meeting with J. Nelson - Backups and Job Scheduling  |
| 10/10/2002 | Robson, Ryan       | 0.5 | Review 1540  |
| 10/10/2002 | Robson, Ryan       | 0.6 | Document meeting with K. Connelly  |
| 10/10/2002 | Robson, Ryan       | 0.7 | Document Meeting with J. Nelson, Operations  |
| 10/10/2002 | Robson, Ryan       | 1.0 | Meeting with J. Nelson - Backups and Job Scheduling  |
| 10/10/2002 | Robson, Ryan       | 1.0 | Meeting with K. Connelly - Robot Job Scheduling  |
| 10/10/2002 | Robson, Ryan       | 1.0 | Meeting with M. Moore - Help Desk Operations   |
| 10/10/2002 | Robson, Ryan       | 1.2 | Populate Application Development Testing Matrix  |
| 10/10/2002 | Robson, Ryan       | 1.5 | Develop Test plan for Help Desk App  |
| 10/10/2002 | Urquhart, Amanda   | 0.3 | Fixed Assets Controls Testing  |
| 10/10/2002 | Urquhart, Amanda   | 0.5 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/10/2002 | Urquhart, Amanda   | 0.7 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/10/2002 | Urquhart, Amanda   | 1.0 | Fixed Assets Controls Testing  |
| 10/10/2002 | Urquhart, Amanda   | 1.3 | Fixed Assets Controls Testing  |
| 10/10/2002 | Urquhart, Amanda   | 1.8 | Interview with Lori Becker for Payroll Control Testing   |
| 10/10/2002 | Urquhart, Amanda   | 3.5 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate   |
| 10/10/2002 | Yim, Brian         | 0.8 | Analyzed the 9/30/01 Coleman-Asia pacific balances by comparing to 12/31/01 audited balances, noting significant fluctuations                              |
| 10/10/2002 | Yim, Brian         | 1.2 | Prepared analytical review workpaper for Coleman-international headquarters for 9/30/01 quarterly review and input balances obtained from hyperion reports |
| 10/10/2002 | Yim, Brian         | 1.3 | Prepared analytical review workpaper for Coleman-Japan for 9/30/01 quarterly review and input balances obtained from hyperion reports                      |
| 10/10/2002 | Yim, Brian         | 1.3 | Prepared analytical review workpaper for Coleman-Latin America for 9/30/01 quarterly review and input balances obtained from hyperion reports              |

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| 10/10/2002 | Yim, Brian         | 1.4 | Prepared analytical review workpaper for Coleman-other international for 9/30/01 quarterly review and input balances obtained from hyperion reports |
| 10/10/2002 | Yim, Brian         | 2.0 | Assisted staff with Powermate analytical review for 9/30/01 quarterly review  |
| 10/11/2002 | Ameen, Jane        | 3.0 | Planning and scheduling for 2002 audit  |
| 10/11/2002 | Berry, Maureen     | 0.2 | Document AS/400 security testing.   |
| 10/11/2002 | Berry, Maureen     | 0.2 | Meeting with AJ Hemsey to discuss virus protection on end user computers.   |
| 10/11/2002 | Berry, Maureen     | 0.2 | Meeting with M. Moore regarding user access to As/400.  |
| 10/11/2002 | Berry, Maureen     | 0.3 | Email and voicemails with various Sunbeam personnel regarding meetings and testing  |
| 10/11/2002 | Berry, Maureen     | 0.5 | Prepare planning documents and emails for business cycle testing  |
| 10/11/2002 | Berry, Maureen     | 0.5 | Document AS/400 security testing.   |
| 10/11/2002 | Berry, Maureen     | 0.5 | Meeting with B. Seligman regarding command access for the AS/400.   |
| 10/11/2002 | Berry, Maureen     | 0.5 | Document discussion with B. Seligman  |
| 10/11/2002 | Berry, Maureen     | 1.1 | Document AS/400 security testing.   |
| 10/11/2002 | Dobrow, Sheau-chi  | 4.0 | Continued to plan and schedule 2002 audit.  |
| 10/11/2002 | Dunaway, Kerry     | 0.5 | Follow-up discussion with B. Strasma, Controller, regarding questions on the reserve roll forward template and the prepared by client listing       |
| 10/11/2002 | Michaelis, Natalie | 0.9 | Update the equity risk assessment and audit plan  |
| 10/11/2002 | Michaelis, Natalie | 1.0 | Update the stock-based compensation risk assessment and audit plan  |
| 10/11/2002 | Michaelis, Natalie | 1.1 | Update the accrued other postretirement benefit risk assessment and audit plan  |
| 10/11/2002 | Michaelis, Natalie | 1.1 | Update the operating expenses risk assessment and audit plan  |
| 10/11/2002 | Michaelis, Natalie | 1.2 | Update the payroll risk assessment and audit plan   |
| 10/11/2002 | Michaelis, Natalie | 1.3 | Update the cost of sales risk assessment and audit plan   |
| 10/11/2002 | Michaelis, Natalie | 1.4 | Update the sales risk assessment and audit plan   |
| 10/11/2002 | Robson, Ryan       | 0.3 | Set up meetings for operations and network  |
| 10/11/2002 | Robson, Ryan       | 0.7 | Review all meetings for week.   |
| 10/11/2002 | Robson, Ryan       | 1.0 | Populate Document 1540  |
| 10/11/2002 | Robson, Ryan       | 1.1 | Meeting with H. Schmoll - Service Level Agreements/Help Desk  |
| 10/11/2002 | Robson, Ryan       | 1.4 | Prepare Request lists for Operations and Application Development  |
| 10/11/2002 | Robson, Ryan       | 1.5 | Review and Document SLA/Help Desk Meetings  |
| 10/11/2002 | Urquhart, Amanda   | 0.5 | Payroll Control Testing   |
| 10/11/2002 | Urquhart, Amanda   | 1.0 | Quarterly Balance Sheet/Income Statement international analytical-Powermate   |
| 10/11/2002 | Urquhart, Amanda   | 1.5 | Quarterly Balance Sheet/Income Statement international analytical-Powermate   |
| 10/11/2002 | Urquhart, Amanda   | 2.0 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate  |
| 10/11/2002 | Urquhart, Amanda   | 3.0 | Quarterly Balance Sheet/Income Statement international analytical-Powermate   |

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| 10/11/2002 | Visosevic, Zorica | 1.7 | Set up workpapers for testing of balance sheet statement fluctuations per region for international division                                 |
| 10/11/2002 | Visosevic, Zorica | 2.0 | Correspondence and discussion of changes in the accounts for Pelouze with B.Strasma.  |
| 10/11/2002 | Visosevic, Zorica | 2.3 | Set up workpapers for testing of income statement fluctuations per region for international division  |
| 10/11/2002 | Visosevic, Zorica | 3.0 | Reviewed Hyper ion reports for international division by region obtained from R. Farrera.   |
| 10/11/2002 | Yim, Brian        | 0.5 | Analyzed the 9/30/01 Coleman-international headquarters balances by comparing to 12/31/01 audited balances, noting significant fluctuations |
| 10/11/2002 | Yim, Brian        | 0.6 | Analyzed the 9/30/01 Coleman-other international balances by comparing to 12/31/01 audited balances, noting significant fluctuations        |
| 10/11/2002 | Yim, Brian        | 0.9 | Analyzed the 9/30/01 Coleman-Latin America balances by comparing to 12/31/01 audited balances, noting significant fluctuations              |
| 10/11/2002 | Yim, Brian        | 1.0 | Analyzed the 9/30/01 Coleman-Canada balances by comparing to 12/31/01 audited balances, noting significant fluctuations                     |
| 10/11/2002 | Yim, Brian        | 1.1 | Analyzed the 9/30/01 Coleman-Japan balances by comparing to 12/31/01 audited balances, noting significant fluctuations                      |
| 10/11/2002 | Yim, Brian        | 1.6 | Documented client's explanations for significant fluctuations in Coleman-Asia pacific analytical review                                     |
| 10/11/2002 | Yim, Brian        | 2.3 | Discussed with W. Rishel the significant fluctuations noted in the 9/30/01 Coleman international analytical reviews                         |
| 10/13/2002 | Dobrow, Sheau-chi | 2.0 | Updated audit referral instructions for international audit teams.  |
| 10/14/2002 | Berry, Maureen    | 0.2 | Meeting with T. Bendekovic to discuss Business Continuity Plan.   |
| 10/14/2002 | Berry, Maureen    | 0.2 | Review prior year expenditure cycle testing.  |
| 10/14/2002 | Berry, Maureen    | 0.2 | Meeting with M. Moore regarding new hires access testing.   |
| 10/14/2002 | Berry, Maureen    | 0.3 | Review prior year expenditure cycle testing.  |
| 10/14/2002 | Berry, Maureen    | 0.5 | Prepare new hires selections for security testing   |
| 10/14/2002 | Berry, Maureen    | 0.5 | Meeting with R. Jackson regarding expenditure cycle testing.  |
| 10/14/2002 | Berry, Maureen    | 0.8 | Document discussion with R. Schur   |
| 10/14/2002 | Berry, Maureen    | 1.0 | Review prior year treasury cycle information  |
| 10/14/2002 | Berry, Maureen    | 1.0 | Meeting with D. Rochford and M. Willever regarding Hyperion application.  |
| 10/14/2002 | Berry, Maureen    | 1.0 | Review the Sunbeam long range plan and document in workpapers.  |
| 10/14/2002 | Berry, Maureen    | 1.3 | Meeting with R. Schur regarding treasury cycle testing.   |
| 10/14/2002 | Davison, Aaron    | 0.2 | Discussion with B. Strasma on timing of interim review.   |
| 10/14/2002 | Davison, Aaron    | 2.1 | Review of audit instructions for third quarter review and final audit   |



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| 10/14/2002 | Davison, Aaron    | 2.2 | Review of audit instructions for third quarter review and final audit for participating offices           |
| 10/14/2002 | Davison, Aaron    | 3.5 | Review of fiscal year 2001 and 2000 audit workpapers.   |
| 10/14/2002 | Dobrow, Sheau-chi | 2.0 | Continued to plan 2002 audit procedures.  |
| 10/14/2002 | Dunaway, Kerry    | 0.2 | Forwarding relevant audit documentation and client correspondence to A. Davison (D&T).                    |
| 10/14/2002 | Dunaway, Kerry    | 0.2 | Restore backup of the prior year First Alert workpapers.  |
| 10/14/2002 | Dunaway, Kerry    | 2.6 | Walk through the quarterly review plan with A. Davison (D&T).   |
| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.         |
| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis year-to-date international September 30, 2002 to September 20, 2001.    |
| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.      |
| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001. |
| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                     |
| 10/14/2002 | Jeter, Rebecca    | 1.5 | Prepare income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.     |
| 10/14/2002 | Jeter, Rebecca    | 1.5 | Prepare income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.  |
| 10/14/2002 | Nelson, Clint     | 0.5 | Receive status update of work   |
| 10/14/2002 | Nelson, Clint     | 0.5 | Research credit card incentive accounting   |
| 10/14/2002 | Robson, Ryan      | 0.2 | Meeting with M. Moore to discuss requests made  |
| 10/14/2002 | Robson, Ryan      | 0.5 | Meeting with M. Moore - Training Module   |
| 10/14/2002 | Robson, Ryan      | 0.5 | Document meeting with C. Martin   |
| 10/14/2002 | Robson, Ryan      | 0.5 | Document meeting with M. Moore  |
| 10/14/2002 | Robson, Ryan      | 1.0 | Meeting with C. Martin - IT Purchasing  |
| 10/14/2002 | Robson, Ryan      | 1.5 | Document Network Testing Matrix   |
| 10/14/2002 | Robson, Ryan      | 1.8 | Perform Infrastructure Detailed Testing   |
| 10/14/2002 | Robson, Ryan      | 2.0 | Populate Document 1540  |
| 10/14/2002 | Thibault, Steve   | 1.0 | Audit supervision   |
| 10/14/2002 | Urquhart, Amanda  | 0.3 | Payroll Controls Testing  |
| 10/14/2002 | Urquhart, Amanda  | 0.3 | Fixed Assets Controls Testing   |
| 10/14/2002 | Urquhart, Amanda  | 0.4 | Payroll Controls Testing  |
| 10/14/2002 | Urquhart, Amanda  | 0.5 | Quarterly Balance Sheet/ Income Statement domestic analytical - Powermate                                 |
| 10/14/2002 | Urquhart, Amanda  | 0.5 | Cash Controls Testing   |
| 10/14/2002 | Urquhart, Amanda  | 1.0 | Discussion with P. Severson regarding Quarterly Balance Sheet/Income Statement domestic analytical        |
| 10/14/2002 | Urquhart, Amanda  | 1.0 | Quarterly Balance Sheet/Income Statement international analytical-Powermate                               |
| 10/14/2002 | Urquhart, Amanda  | 2.0 | Quarterly Balance Sheet/Income Statement international analytical-Powermate                               |
| 10/14/2002 | Urquhart, Amanda  | 2.1 | Quarterly Balance Sheet/Income Statement international analytical-Powermate                               |

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| 10/14/2002 | Visosevic, Zorica | 1.3 | Met with S.Pichardo to further discuss changes in balance sheet account and requested additional supporting documentation.                       |
| 10/14/2002 | Visosevic, Zorica | 1.5 | Prepared list of open items and requests for management review.  |
| 10/14/2002 | Visosevic, Zorica | 3.0 | Referenced and reviewed manual reports to testing workpapers.  |
| 10/14/2002 | Visosevic, Zorica | 3.2 | Documented testing of balance sheet fluctuation based on additional supporting documentation obtained from S.Pichardo.                           |
| 10/14/2002 | Yim, Brian        | 1.0 | Documented client's explanations for significant fluctuations in Coleman-other international analytical review                                   |
| 10/14/2002 | Yim, Brian        | 1.2 | Documented client's explanations for significant fluctuations in Coleman-Japan analytical review   |
| 10/14/2002 | Yim, Brian        | 1.2 | Documented client's explanations for significant fluctuations in Coleman-international headquarters analytical review                            |
| 10/14/2002 | Yim, Brian        | 1.5 | Documented client's explanations for significant fluctuations in Coleman-Canada analytical review  |
| 10/14/2002 | Yim, Brian        | 1.5 | Documented client's explanations for significant fluctuations in Coleman-Latin America analytical review   |
| 10/14/2002 | Yim, Brian        | 1.6 | Discussed with A. Macy to obtain rollforward schedules for reserve testing, including warranty, sales returns, coop, receivables, and inventory. |
| 10/15/2002 | Ameen, Jane       | 1.2 | Planning for 2002 audit  |
| 10/15/2002 | Ameen, Jane       | 2.7 | Planning of 2002 audit reporting procedures  |
| 10/15/2002 | Ameen, Jane       | 3.1 | Planning of 2002 interoffice procedures for audit  |
| 10/15/2002 | Berry, Maureen    | 0.1 | Meeting with R. Carrodegus and J. Ott to discuss card key access to Sunbeam facilities.  |
| 10/15/2002 | Berry, Maureen    | 0.1 | Meeting with B. Seligman regarding super user access to AS/400.  |
| 10/15/2002 | Berry, Maureen    | 0.2 | Email with various Sunbeam personnel regarding security and meetings.  |
| 10/15/2002 | Berry, Maureen    | 0.2 | Document discussion regarding card key access.   |
| 10/15/2002 | Berry, Maureen    | 0.2 | Document discussion with T. Bendekovic.  |
| 10/15/2002 | Berry, Maureen    | 0.2 | Document business continuity testing.  |
| 10/15/2002 | Berry, Maureen    | 0.3 | Meeting with T. Bendekovic to discuss Business Continuity Plan.  |
| 10/15/2002 | Berry, Maureen    | 0.3 | Document notes from meeting with J. Nelson   |
| 10/15/2002 | Berry, Maureen    | 0.4 | Meeting with J. Nelson to discuss general security, firewall, remote access, etc.  |
| 10/15/2002 | Berry, Maureen    | 0.7 | Document information security testing.   |
| 10/15/2002 | Berry, Maureen    | 0.7 | Document general meeting notes for understanding of computer environment.  |
| 10/15/2002 | Berry, Maureen    | 1.3 | Perform security testing and document in test plan.  |
| 10/15/2002 | Berry, Maureen    | 1.8 | Document AS/400 testing in test plan; new/terminated user testing.   |
| 10/15/2002 | Davison, Aaron    | 1.3 | Discussions with B. Strasma L. Stork and J. McComb on timing and coordination of physical inventory.   |

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| 10/15/2002 | Davison, Aaron    | 1.5 | Preliminary review of client provided consolidated First Alert income statement and balance sheet.  |
| 10/15/2002 | Davison, Aaron    | 1.6 | Meeting with L. Stork to discuss client assist schedule and documentation provided.   |
| 10/15/2002 | Davison, Aaron    | 2.2 | Review of consolidated and international balance statements for variances outside of threshold.   |
| 10/15/2002 | Davison, Aaron    | 2.9 | Review of consolidated and international income statements for variances outside of threshold.  |
| 10/15/2002 | Dobrow, Sheau-chi | 2.0 | Started to plan 2002 interim audit procedures.  |
| 10/15/2002 | Dobrow, Sheau-chi | 2.0 | Continued to update audit referral instructions for international audit teams.  |
| 10/15/2002 | Dunaway, Kerry    | 1.3 | Meeting with M. Karolich, Chief Financial Officer, and B. Strasma, Controller, to discuss the quarterly review plan.                                    |
| 10/15/2002 | Dunaway, Kerry    | 1.5 | Walk through the documents prepared by First Alert for the quarterly review with L. Stork, Accounting Manager.  |
| 10/15/2002 | Dunaway, Kerry    | 1.7 | Walk through the documents prepared by First Alert for the quarterly review with A. Davison (D&T).  |
| 10/15/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.   |
| 10/15/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.   |
| 10/15/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis year-to-date international September 30, 2002 to September 20, 2001.  |
| 10/15/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.  |
| 10/15/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.  |
| 10/15/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001.   |
| 10/15/2002 | Jeter, Rebecca    | 1.0 | Balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.   |
| 10/15/2002 | Jeter, Rebecca    | 1.0 | Testing of cash as of September 30, 2002.   |
| 10/15/2002 | Nelson, Clint     | 0.8 | Conference call regarding audit scope and reporting, with J. Provost(D&T), B. Yim(D&T), J. Ameen(D&T), Sherrie Dobrow(D&T) and various client personnel |
| 10/15/2002 | Nelson, Clint     | 1.2 | Plant tour  |
| 10/15/2002 | Nelson, Clint     | 1.5 | Planning discussion w/ Marlyn Potter  |
| 10/15/2002 | Nelson, Clint     | 2.0 | Research regarding incentive programs   |
| 10/15/2002 | Nelson, Clint     | 3.5 | General engagement planning   |
| 10/15/2002 | Provost, Jeff     | 0.8 | Conference call regarding audit scope and reporting C. Nelson, B. Yim, J. Ameen and various client personnel  |
| 10/15/2002 | Provost, Jeff     | 1.2 | Plant tour  |
| 10/15/2002 | Provost, Jeff     | 1.5 | Planning discussion w/ Marlyn Potter  |
| 10/15/2002 | Provost, Jeff     | 2.0 | Research regarding incentive programs   |
| 10/15/2002 | Provost, Jeff     | 3.5 | General engagement planning   |
| 10/15/2002 | Robson, Ryan      | 0.3 | Meeting with A. Sawyer - AR Forms   |
| 10/15/2002 | Robson, Ryan      | 0.5 | Meeting with C. Martin - IT Purchasing  |
| 10/15/2002 | Robson, Ryan      | 1.2 | Document meeting with C. Martin - IT Purchasing   |
| 10/15/2002 | Robson, Ryan      | 1.2 | Perform Operations Testing  |
| 10/15/2002 | Robson, Ryan      | 1.5 | Perform Application Development Testing   |

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| 10/15/2002 | Robson, Ryan      | 1.6 | Document Application Development Testing on Matrix  |
| 10/15/2002 | Robson, Ryan      | 1.7 | Consolidate Network, Software and Hardware Matrices   |
| 10/15/2002 | Robson, Ryan      | 2.0 | Populate Document 1540  |
| 10/15/2002 | Urquhart, Amanda  | 1.2 | Plant Tour  |
| 10/15/2002 | Urquhart, Amanda  | 1.2 | Quarterly Balance Sheet/Income Statement international analytical-Coleman   |
| 10/15/2002 | Urquhart, Amanda  | 1.3 | Planning Review of Interim Financial Information Completion   |
| 10/15/2002 | Urquhart, Amanda  | 3.6 | Payroll Controls Testing  |
| 10/15/2002 | Urquhart, Amanda  | 4.2 | Fixed Assets Controls Testing   |
| 10/15/2002 | Visosevic, Zorica | 2.0 | Prepared list of additional requests and supporting documents based on the managers review of the testing workpapers for litigation reserve.                          |
| 10/15/2002 | Visosevic, Zorica | 2.2 | Cleared managements review notes related to legal reserve testing.  |
| 10/15/2002 | Visosevic, Zorica | 2.3 | Cleared managements review notes related to environmental reserve testing.  |
| 10/15/2002 | Visosevic, Zorica | 2.5 | Cleared review notes for coop reserve testing.  |
| 10/15/2002 | Yim, Brian        | 0.8 | Attended conference call regarding audit scope and reporting, with J. Provost(D&T), C. Nelson(D&T), J. Ameen(D&T), Sherrie Dobrow(D&T), and various client personnel. |
| 10/15/2002 | Yim, Brian        | 1.0 | Set up workpaper for accounts receivable reserve analysis and input the rollforward schedule obtained from client.  |
| 10/15/2002 | Yim, Brian        | 1.0 | Discussed and obtained various reserve rollforward schedules for Powermate from P. Severson   |
| 10/15/2002 | Yim, Brian        | 1.2 | Attended plant tour.  |
| 10/15/2002 | Yim, Brian        | 1.2 | Traced provision, write-off, and ending balance in the receivables reserve roll forward schedule to the general ledger.   |
| 10/15/2002 | Yim, Brian        | 1.2 | Discussed with and obtained explanations from A. Macy for significant variances from the receivables reserve analysis.  |
| 10/15/2002 | Yim, Brian        | 1.6 | Analyzed reasonableness of the receivables reserve rollforward using analytical procedures, which developed expectations based on 2001 audited balances.              |
| 10/16/2002 | Ameen, Jane       | 3.0 | Begin review of planning of quarterly review  |
| 10/16/2002 | Ameen, Jane       | 4.0 | Begin review of analytical procedures for 2001 quarterly information  |
| 10/16/2002 | Berry, Maureen    | 0.3 | Meeting with J. Becker to discuss security policies and procedures  |
| 10/16/2002 | Berry, Maureen    | 0.3 | Meeting with J. McCullough regarding role in treasury cycle.  |
| 10/16/2002 | Berry, Maureen    | 0.3 | Prepare treasury cycle narrative and test plan.   |
| 10/16/2002 | Berry, Maureen    | 0.4 | Document disaster recovery testing. Review disaster recovery documents provided by B. Seligman .  |
| 10/16/2002 | Berry, Maureen    | 0.5 | Complete business continuity/disaster recovery testing and send to manager.   |
| 10/16/2002 | Berry, Maureen    | 0.6 | Document disaster recovery testing.   |

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| 10/16/2002 Berry, Maureen    | 0.7 | Document treasury cycle testing.   |
| 10/16/2002 Berry, Maureen    | 0.7 | Meeting with R. Ferrar regarding derivative transactions.  |
| 10/16/2002 Berry, Maureen    | 1.0 | Meeting with E. Walsh regarding accounts receivable securitization.  |
| 10/16/2002 Berry, Maureen    | 1.4 | Complete information security test plan and send to manager for review.  |
| 10/16/2002 Berry, Maureen    | 1.8 | Perform treasury cycle testing.  |
| 10/16/2002 Davison, Aaron    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date domestic September 30, 2002 to September 30, 2001.         |
| 10/16/2002 Davison, Aaron    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date international September 30, 2002 to September 30, 2001.    |
| 10/16/2002 Davison, Aaron    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date domestic September 30, 2002 to September 30, 2001.      |
| 10/16/2002 Davison, Aaron    | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date consolidated September 30, 2002 to September 30, 2001.     |
| 10/16/2002 Davison, Aaron    | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date consolidated September 30, 2002 to September 30, 2001.  |
| 10/16/2002 Davison, Aaron    | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date international September 30, 2002 to September 30, 2001. |
| 10/16/2002 Davison, Aaron    | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about balance sheet analysis year-to-date September 30, 2002 to September 30, 2001.                     |
| 10/16/2002 Davison, Aaron    | 0.9 | Review of the sales returns reserve roll forward   |
| 10/16/2002 Davison, Aaron    | 1.1 | Review of K-Mart provision in the co-op reserve  |
| 10/16/2002 Davison, Aaron    | 1.2 | Review of K-Mart provision in the allowance for doubtful accounts  |
| 10/16/2002 Davison, Aaron    | 1.4 | Review of co-op and volume reserve roll forward  |
| 10/16/2002 Davison, Aaron    | 1.5 | Review of the warranty returns reserve roll forward  |
| 10/16/2002 Davison, Aaron    | 1.9 | Review of allowance for doubtful accounts roll forward   |
| 10/16/2002 Dobrow, Sheau-chi | 1.0 | Corresponded with D&T Lyon audit teams regarding 2002 audit.   |
| 10/16/2002 Dobrow, Sheau-chi | 2.1 | Continued to plan 2002 interim audit procedures.   |
| 10/16/2002 Dobrow, Sheau-chi | 2.4 | Continued to plan 2002 interim audit procedures.   |
| 10/16/2002 Dobrow, Sheau-chi | 3.0 | Started to set up accounts receivable reserve review for 9/30/01.  |
| 10/16/2002 Jeter, Rebecca    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.         |

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| 10/16/2002 | Jeter, Rebecca  | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date international September 30, 2002 to September 20, 2001.    |
| 10/16/2002 | Jeter, Rebecca  | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.      |
| 10/16/2002 | Jeter, Rebecca  | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.     |
| 10/16/2002 | Jeter, Rebecca  | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.  |
| 10/16/2002 | Jeter, Rebecca  | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001. |
| 10/16/2002 | Jeter, Rebecca  | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                     |
| 10/16/2002 | Jeter, Rebecca  | 0.6 | Prepare income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.  |
| 10/16/2002 | Jeter, Rebecca  | 0.6 | Prepare income statement analysis year-to-date international September 30, 2002 to September 20, 2001.   |
| 10/16/2002 | Jeter, Rebecca  | 0.6 | Prepare income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.   |
| 10/16/2002 | Jeter, Rebecca  | 0.6 | Prepare income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001.  |
| 10/16/2002 | Jeter, Rebecca  | 0.6 | Prepare balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.  |
| 10/16/2002 | Jeter, Rebecca  | 1.0 | Prepare income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.   |
| 10/16/2002 | Jeter, Rebecca  | 1.5 | Prepare income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.  |
| 10/16/2002 | Nelson, Clint   | 0.5 | General engagement planning  |
| 10/16/2002 | Nelson, Clint   | 0.5 | Research credit card incentive accounting  |
| 10/16/2002 | Robson, Ryan    | 0.2 | Meeting with A. Zimka (D&T) via call to discuss testing matrices   |
| 10/16/2002 | Robson, Ryan    | 0.8 | Meeting with J. Becker - Technical Support, Training, Change Committee   |
| 10/16/2002 | Robson, Ryan    | 1.0 | Review Operations Matrix before sending to manager   |
| 10/16/2002 | Robson, Ryan    | 1.0 | Review Application Development Matrix before sending to manager  |
| 10/16/2002 | Robson, Ryan    | 1.0 | Populate Database Matrix   |
| 10/16/2002 | Robson, Ryan    | 1.5 | Populate Network, Software and Hardware Matrices   |
| 10/16/2002 | Robson, Ryan    | 2.5 | Populate Document 1540   |
| 10/16/2002 | Thibault, Steve | 2.0 | Audit supervision  |

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| 10/16/2002 | Urquhart, Amanda  | 0.3 | Planning Review of Interim Financial Information Map   |
| 10/16/2002 | Urquhart, Amanda  | 0.6 | Discussion with P. Severson regarding Quarterly Balance Sheet/Income Statement analytical - Powermate  |
| 10/16/2002 | Urquhart, Amanda  | 0.8 | Quarterly Balance Sheet/Income Statement international analytical-Coleman  |
| 10/16/2002 | Urquhart, Amanda  | 0.9 | Payroll Controls Testing   |
| 10/16/2002 | Urquhart, Amanda  | 1.0 | Payroll Controls Testing   |
| 10/16/2002 | Urquhart, Amanda  | 1.3 | Fixed Assets Controls Testing  |
| 10/16/2002 | Urquhart, Amanda  | 1.6 | Quarterly Balance Sheet/Income Statement international analytical-Coleman  |
| 10/16/2002 | Urquhart, Amanda  | 3.5 | Quarterly Balance Sheet/Income Statement international analytical-Coleman  |
| 10/16/2002 | Visosevic, Zorica | 1.7 | Prepared open items list and client request list for all testing areas.  |
| 10/16/2002 | Visosevic, Zorica | 2.0 | Correspondence and instructions to inventory observation team at Neosho facility.  |
| 10/16/2002 | Visosevic, Zorica | 2.3 | Continued testing of environmental reserves  |
| 10/16/2002 | Visosevic, Zorica | 3.0 | Discussed changes to testing approach of legal reserves with J.Ameen (D&T) and continued testing of legal reserves.                                    |
| 10/16/2002 | Yim, Brian        | 1.0 | Set up workpaper for inventory reserve analysis and input the rollforward schedule obtained from client.   |
| 10/16/2002 | Yim, Brian        | 1.2 | Set up workpaper for warranty reserve analysis and input the rollforward schedule obtained from client.  |
| 10/16/2002 | Yim, Brian        | 1.5 | Discussed with and obtained explanations from A. Macy for significant variances from the inventory reserve analysis.                                   |
| 10/16/2002 | Yim, Brian        | 1.8 | Traced provision, write-off, and ending balance in the inventory reserve rollforward schedule to the general ledger.                                   |
| 10/16/2002 | Yim, Brian        | 2.5 | Analyzed reasonableness of the inventory reserve rollforward using analytical procedures, which developed expectations based on 2001 audited balances. |
| 10/16/2002 | Zimka, Ami        | 1.0 | Discussing test plans with Ryan Robson (D&T).  |
| 10/17/2002 | Ameen, Jane       | 1.0 | Planning for interoffice coordination of 2002 audit  |
| 10/17/2002 | Ameen, Jane       | 2.0 | Continue review of 2001 quarterly information  |
| 10/17/2002 | Berry, Maureen    | 0.2 | Meeting with E. Walsh regarding accounts receivable securitization, other investments.   |
| 10/17/2002 | Berry, Maureen    | 0.3 | Document treasury cycle testing relating to the use of loan registers.   |
| 10/17/2002 | Berry, Maureen    | 0.4 | Document treasury cycle testing relating to the use of loan registers.   |
| 10/17/2002 | Berry, Maureen    | 0.5 | Perform treasury cycle testing for a/r securitization.   |
| 10/17/2002 | Berry, Maureen    | 0.6 | Perform treasury cycle testing for a/r securitization.   |
| 10/17/2002 | Berry, Maureen    | 1.0 | Meeting with E. Janowsky, J. Becker, C. Shoemaker regarding findings through fieldwork.  |
| 10/17/2002 | Berry, Maureen    | 2.0 | Perform treasury cycle testing for DIP credit facility.  |
| 10/17/2002 | Berry, Maureen    | 2.0 | Perform treasury cycle testing for a/r securitization.   |
| 10/17/2002 | Davison, Aaron    | 0.5 | Review of the sales returns reserve rollforward  |
| 10/17/2002 | Davison, Aaron    | 1.5 | Review of the inventory variation provision  |

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| 10/17/2002 | Davison, Aaron    | 2.0 | Review of the excess and obsolete reserve roll forward   |
| 10/17/2002 | Davison, Aaron    | 2.1 | Analysis of international and domestic income statement changes for the nine month period and quarter                            |
| 10/17/2002 | Davison, Aaron    | 3.7 | Analysis of consolidated income statement changes for the nine month period and quarter  |
| 10/17/2002 | Dobrow, Sheau-chi | 1.4 | Corresponded with D&T Canada audit team regarding 2002 audit.  |
| 10/17/2002 | Dobrow, Sheau-chi | 1.6 | Corresponded with D&T Australia audit team regarding 2002 audit.   |
| 10/17/2002 | Dobrow, Sheau-chi | 2.5 | Discussed changes in reserve for future deductions and cash tolerance write-offs with C. Conto and M. Lewis.                     |
| 10/17/2002 | Dobrow, Sheau-chi | 3.0 | Prepared known deduction reserve analysis for 9/30/01.   |
| 10/17/2002 | Dunaway, Kerry    | 0.3 | Review and prepare the quarterly independence acknowledgement document.  |
| 10/17/2002 | Dunaway, Kerry    | 0.3 | Update on status of quarterly review with A. Davison (D&T).  |
| 10/17/2002 | Dunaway, Kerry    | 0.5 | Status update meeting with B. Strasma, Controller.   |
| 10/17/2002 | Dunaway, Kerry    | 1.4 | Walk through questions over the balance sheet and income statement analytical review with A. Davison (D&T).                      |
| 10/17/2002 | Jeter, Rebecca    | 0.6 | Testing of cash as of September 30, 2002.  |
| 10/17/2002 | Jeter, Rebecca    | 0.6 | Testing of prepaid expenses as of September 30, 2002.  |
| 10/17/2002 | Jeter, Rebecca    | 0.6 | Testing of fixed assets additions and retirements as of September 30, 2002.  |
| 10/17/2002 | Jeter, Rebecca    | 0.6 | Testing of outstanding checks as of September 30, 2002.  |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.     |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.         |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis year-to-date international September 30, 2002 to September 20, 2001.    |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.  |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.      |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001. |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                     |
| 10/17/2002 | Robson, Ryan      | 0.2 | Meeting with A. Zimka (D&T) and M. Berry (D&T) to prepare for closing meeting with J. Becker, C. Shoemake, and E. Janowsky       |
| 10/17/2002 | Robson, Ryan      | 0.2 | Meeting with C. Shoemake - Contract Agreements   |



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| 10/17/2002 | Robson, Ryan      | 0.5 | Prepare for Closing meeting with J. Becker, C. Shoemake and E. Janowsky   |
| 10/17/2002 | Robson, Ryan      |     | Meeting with J. Becker, C. Shoemake, E. Janowsky, A. Zimka (D&T), M. Berry (D&T) to review findings.  |
| 10/17/2002 | Robson, Ryan      | 1.0 | Populate Database Matrix  |
| 10/17/2002 | Robson, Ryan      | 1.5 | Populate Network, Software and Hardware Matrices  |
| 10/17/2002 | Robson, Ryan      | 1.6 | Populate Document 4410  |
| 10/17/2002 | Robson, Ryan      | 2.0 | Populate Document 1540  |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | Coop Reserve Rollforward  |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | Warranty Reserve Roll forward   |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | Sales Reserve Rollforward   |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | Volume Rebates Reserve Rollforward  |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | Inventory Excess and Obsolescence Reserve Rollforward   |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | A/R Reserve Analysis  |
| 10/17/2002 | Urquhart, Amanda  | 3.3 | Payroll Controls Testing  |
| 10/17/2002 | Visosevic, Zorica | 1.5 | Discussed restatement of 2001 Pelouze balances with L. Stork, and provided clarification on requested client prepared supporting schedules and reports. |
| 10/17/2002 | Visosevic, Zorica | 2.2 | Set up workpapers for testing of cash flows.  |
| 10/17/2002 | Visosevic, Zorica | 2.3 | Cleared review notes for warranty reserve testing.  |
| 10/17/2002 | Visosevic, Zorica | 3.0 | Cleared review notes for coop reserve and sales returns reserve testing.  |
| 10/17/2002 | Yim, Brian        | 1.0 | Set up workpaper for sales return reserve analysis and input the rollforward schedule obtained from client.   |
| 10/17/2002 | Yim, Brian        | 1.2 | Discussed with and obtained explanations from A. Macy for significant variances from the warranty reserve analysis.                                     |
| 10/17/2002 | Yim, Brian        | 1.5 | Traced provision, actual payments, and ending balance in the warranty reserve rollforward schedule to the general ledger.                               |
| 10/17/2002 | Yim, Brian        | 2.0 | Assisted staff with Powermate reserve roll forward testing.   |
| 10/17/2002 | Yim, Brian        | 2.3 | Analyzed reasonableness of the warranty reserve rollforward using analytical procedures, which developed expectations based on 2001 audited balances.   |
| 10/17/2002 | Zimka, Ami        | 0.5 | Review of findings document.  |
| 10/17/2002 | Zimka, Ami        | 1.0 | Closing meeting for General Controls work with JoEllen Becker, Maureen Berry (D&T), Ryan Robson (D&T), Ed Janowsky and Cliff Shoemake.                  |
| 10/18/2002 | Berry, Maureen    | 0.5 | Update information security testing with results from closing meeting.  |
| 10/18/2002 | Davison, Aaron    | 2.1 | Preparation of quarterly checklist  |
| 10/18/2002 | Davison, Aaron    | 2.4 | Analysis of international and domestic income statement changes for the nine month period and quarter   |
| 10/18/2002 | Davison, Aaron    | 3.0 | Analysis of consolidated income statement changes for the nine month period and quarter   |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.                            |

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| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.         |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis year-to-date international September 30, 2002 to September 20, 2001.    |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.  |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.      |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001. |
| 10/18/2002 | Jeter, Rebecca    | 1.0 | Documentation of meeting about balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                     |
| 10/18/2002 | Jeter, Rebecca    | 1.0 | Income statement analysis quarter-to-date consolidated September 20, 2001 expectation to actual.                                 |
| 10/18/2002 | Jeter, Rebecca    | 1.0 | Balance sheet analysis year-to-date September 20, 2001 expectation to actual.  |
| 10/18/2002 | Jeter, Rebecca    | 2.0 | Testing of accounts receivable as of September 30, 2002.   |
| 10/18/2002 | Robson, Ryan      | 1.0 | Database Testing   |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Coop Reserve Rollforward   |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Warranty Reserve Rollforward   |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Sales Reserve Rollforward  |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Volume Rebates Reserve Rollforward   |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Inventory Excess and Obsolescence Reserve Rollforward  |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | A/R Reserve Analysis   |
| 10/18/2002 | Visosevic, Zorica | 1.5 | Prepared request list of open items and additional supporting documentation needed for all testing areas.                        |
| 10/18/2002 | Visosevic, Zorica | 2.0 | Reviewed client prepared cash flow statement analysis.   |
| 10/18/2002 | Visosevic, Zorica | 2.2 | Discussed with M. Newberry and documented significant cash flow items.   |
| 10/18/2002 | Visosevic, Zorica | 2.3 | Testing of 9/30/01 cash flows.   |
| 10/18/2002 | Wong, David       | 1.0 | Reviewed revenue cycle documentation and reports from Cindee Johnson   |
| 10/18/2002 | Yim, Brian        | 0.7 | Set up workpaper for warranty reserve analysis and input the rollforward schedule obtained from client.                          |
| 10/18/2002 | Yim, Brian        | 1.0 | Reviewed Powermate reserve rollforward testing.  |
| 10/18/2002 | Yim, Brian        | 1.2 | Traced provision, actual payments, and ending balance in the warranty reserve rollforward schedule to the general ledger.        |
| 10/18/2002 | Yim, Brian        | 1.5 | Discussed with and obtained explanations from A. Macy for significant variances from the warranty reserve analysis.              |
| 10/18/2002 | Yim, Brian        | 1.6 | Traced provision, actual payments, and ending balance in the warranty reserve rollforward schedule to the general ledger.        |

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| 10/18/2002 | Yim, Brian       | 2.0 | Analyzed reasonableness of the warranty reserve rollforward using analytical procedures, which developed expectations based on 2001 audited balances. |
| 10/19/2002 | Urquhart, Amanda | 0.8 | Inventory Excess and Obsolescence Reserve Rollforward   |
| 10/19/2002 | Urquhart, Amanda | 0.8 | A/R Reserve Analysis  |
| 10/20/2002 | Wong, David      | 1.0 | Reviewed revenue cycle documentation and reports from Cindee Johnson  |
| 10/20/2002 | Zimka, Ami       | 1.0 | Reviewing General Controls workpapers.  |
| 10/21/2002 | Ameen, Jane      | 1.0 | Review of various 2001 quarterly balances   |
| 10/21/2002 | Ameen, Jane      | 1.3 | Review of international 2001 quarterly information  |
| 10/21/2002 | Ameen, Jane      | 3.7 | Review of 9/30/2001 reserve balances  |
| 10/21/2002 | Berry, Maureen   | 0.2 | Update prior year management comments with current status.  |
| 10/21/2002 | Berry, Maureen   | 0.2 | Prepare for meeting with M. Mantzke (First Alert).  |
| 10/21/2002 | Berry, Maureen   | 0.2 | Prepare for meeting with D. Buchler (First Alert)   |
| 10/21/2002 | Berry, Maureen   | 0.3 | Tour of data center with J. Champion.   |
| 10/21/2002 | Berry, Maureen   | 0.3 | Meeting with M. Mantzke regarding network changes and purchases.  |
| 10/21/2002 | Berry, Maureen   | 0.3 | Meeting with D. Buchler regarding user administration procedures.   |
| 10/21/2002 | Berry, Maureen   | 0.5 | Update understanding of computer environment with notes from meeting with J. Champion.  |
| 10/21/2002 | Berry, Maureen   | 0.7 | Review prior year business cycle understanding documents.   |
| 10/21/2002 | Berry, Maureen   | 0.8 | Complete planning documents.  |
| 10/21/2002 | Berry, Maureen   | 0.8 | Complete the understanding of computer environments, per notes from meetings.   |
| 10/21/2002 | Berry, Maureen   | 1.0 | Update information security test plan with notes from closing meeting.  |
| 10/21/2002 | Berry, Maureen   | 1.0 | Review prior year workpapers relating to computer understanding and testing   |
| 10/21/2002 | Berry, Maureen   | 1.0 | Meeting with J. Champion regarding general computer controls testing for 2002.  |
| 10/21/2002 | Berry, Maureen   | 1.0 | Update understanding of computer environment with notes from meeting with J. Champion.  |
| 10/21/2002 | Berry, Maureen   | 1.0 | Prepare information security test plan.   |
| 10/21/2002 | Chapman, Stacie  | 0.5 | Discussed trial balance with T. McMurtrey (D&T).  |
| 10/21/2002 | Chapman, Stacie  | 0.5 | Worked with T. McMurtrey (D&T) on accounts receivable reconciliation.   |
| 10/21/2002 | Chapman, Stacie  | 0.5 | Discussion with T. McMurtrey (D&T) and P. Jenkins on grouping of accounts for trial balance.  |
| 10/21/2002 | Chapman, Stacie  | 1.4 | Updated trial balance account groupings with P. Jenkins.  |
| 10/21/2002 | Chapman, Stacie  | 1.5 | Updated understanding of the business memos.  |
| 10/21/2002 | Chapman, Stacie  | 2.7 | Performed accounts receivable testing. Performed sampling procedure and made selections for sampling.   |
| 10/21/2002 | Chapman, Stacie  | 2.9 | Performed accounts receivable testing. Completed aging comparison and reconciliation.   |
| 10/21/2002 | Davison, Aaron   | 0.9 | Review of the sales returns reserve rollforward for 9/30/01   |
| 10/21/2002 | Davison, Aaron   | 1.4 | Review of co-op and volume reserve roll forward for 9/30/01   |

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| 10/21/2002 Davison, Aaron     | 1.5 | Review of the warranty returns reserve rollforward for 9/30/01                                   |
| 10/21/2002 Davison, Aaron     | 1.9 | Review of allowance for doubtful accounts rollforward for 9/30/01                                |
| 10/21/2002 Davison, Aaron     | 2.3 | Review of the sales deduction reserve rollforward for 9/30/01                                    |
| 10/21/2002 Dobrow, Sheau-chi  | 2.0 | Started to review Hyperion data for all international subsidiaries obtained from R. Ferrer.      |
| 10/21/2002 Dobrow, Sheau-chi  | 3.0 | Prepared uncollectible account reserve analysis for 9/30/01.                                     |
| 10/21/2002 Dunaway, Kerry     | 2.0 | Review of the balance sheet analytical review as 9/30/2002                                       |
| 10/21/2002 McMurtrey, Todd    | 0.3 | Worked on updating materiality workpapers.   |
| 10/21/2002 McMurtrey, Todd    | 0.5 | Discussed trial balance with S. Chapman (D&T).   |
| 10/21/2002 McMurtrey, Todd    | 0.5 | Worked with S. Chapman (D&T) on accounts receivable reconciliation                               |
| 10/21/2002 McMurtrey, Todd    | 0.5 | Worked with P. Jenkins on getting financial information for preliminary analyticals.             |
| 10/21/2002 McMurtrey, Todd    | 0.5 | Discussion with S. Chapman (D&T) and P. Jenkins on grouping of accounts for trial balance.       |
| 10/21/2002 McMurtrey, Todd    | 1.0 | Worked on supervision and review workpapers in planning.   |
| 10/21/2002 McMurtrey, Todd    | 1.2 | Worked on trial balance.   |
| 10/21/2002 McMurtrey, Todd    | 2.3 | Worked on risk assessment and audit plan of engagement.  |
| 10/21/2002 McMurtrey, Todd    | 3.2 | Worked on preliminary analyticals  |
| 10/21/2002 Michaelis, Natalie | 2.7 | Complete the international analysis for eliminations and Europe.                                 |
| 10/21/2002 Michaelis, Natalie | 3.4 | Complete the total international analysis and agree the information to client schedules          |
| 10/21/2002 Robson, Ryan       | 2.0 | Complete Findings Document   |
| 10/21/2002 Thibault, Steve    | 2.0 | Audit supervision  |
| 10/21/2002 Urquhart, Amanda   | 0.3 | Coop Reserve Rollforward   |
| 10/21/2002 Urquhart, Amanda   | 0.3 | Warranty Reserve Rollforward   |
| 10/21/2002 Urquhart, Amanda   | 0.3 | Sales Reserve Rollforward  |
| 10/21/2002 Urquhart, Amanda   | 0.3 | Volume Rebates Reserve Rollforward   |
| 10/21/2002 Urquhart, Amanda   | 0.4 | Inventory Excess and Obsolescence Reserve Rollforward  |
| 10/21/2002 Urquhart, Amanda   | 0.4 | A/R Reserve Analysis   |
| 10/21/2002 Venezia, Joe       | 2.0 | Obtained and reviewed the updated debt covenants schedule and facility amendments from E. Walsh. |
| 10/21/2002 Visosevic, Zorica  | 1.0 | Set up workpapers for analytical testing of Packs and Travel division for 2002.                  |
| 10/21/2002 Visosevic, Zorica  | 1.2 | Set up workpapers for analytical testing of Outdoor Cooking division for 2002.                   |
| 10/21/2002 Visosevic, Zorica  | 1.5 | Set up workpapers for analytical testing of Outdoor Cooking division for 2002.                   |
| 10/21/2002 Visosevic, Zorica  | 2.3 | Set up workpapers for analytical testing of Sunbeam Products domestic division for 2002.         |
| 10/21/2002 Visosevic, Zorica  | 3.0 | Set up workpapers for analytical testing of Sunbeam Products international division for 2002.    |

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| 10/21/2002 Wong, David     | 0.5 | Meeting w/ J. Venezia to discuss ERS testing activities  |
| 10/21/2002 Wong, David     | 1.0 | Meeting with C. Conto to kick off Revenue testing  |
| 10/21/2002 Wong, David     | 1.0 | Meeting with D. Bennett to discuss credit and collections controls   |
| 10/21/2002 Wong, David     | 1.0 | Updated narrative and testing based on meeting with D. Bennett   |
| 10/21/2002 Wong, David     | 1.0 | Meeting with S. Campbell to review AR reconciliation process   |
| 10/21/2002 Wong, David     | 1.0 | Updated narrative and testing based on meeting with S. Campbell  |
| 10/21/2002 Wong, David     | 1.0 | Reviewed revenue cycle procedures documentation obtained from C. Conto   |
| 10/21/2002 Wong, David     | 1.5 | Prepared revenue cycle testing for 10/22/02  |
| 10/21/2002 Yim, Brian      | 1.5 | Discussed with and obtained explanations from A. Macy for significant variances from the warranty reserve analysis.                                    |
| 10/21/2002 Yim, Brian      | 2.5 | Analyzed reasonableness of the warranty reserve roll forward using analytical procedures, which developed expectations based on 2001 audited balances. |
| 10/22/2002 Ameen, Jane     | 3.4 | Review and assist with interoffice quarterly review procedures   |
| 10/22/2002 Ameen, Jane     | 3.6 | Supervise testing of reserve balances for quarterly review procedures  |
| 10/22/2002 Berry, Maureen  | 0.1 | Coordinate audit work for First Alert with audit team.   |
| 10/22/2002 Berry, Maureen  | 0.2 | Coordinate audit work for First Alert with audit team.   |
| 10/22/2002 Berry, Maureen  | 0.2 | Update expenditure cycle testing documentation.  |
| 10/22/2002 Berry, Maureen  | 0.3 | Update contact information for audit areas.  |
| 10/22/2002 Berry, Maureen  | 0.5 | Document security file review in the understanding document.   |
| 10/22/2002 Berry, Maureen  | 0.6 | Update information security test plan with notes from closing meeting.   |
| 10/22/2002 Berry, Maureen  | 0.7 | Document understanding of Hyperion application   |
| 10/22/2002 Berry, Maureen  | 0.7 | Complete understanding of computer environment document.   |
| 10/22/2002 Berry, Maureen  | 0.7 | Update understanding of treasury cycle.  |
| 10/22/2002 Berry, Maureen  | 0.8 | Document treasury cycle testing relating to DIP credit facility and loan registers.  |
| 10/22/2002 Berry, Maureen  | 1.0 | Document understanding of JDE application security.  |
| 10/22/2002 Berry, Maureen  | 1.2 | Review security files for AS/400.  |
| 10/22/2002 Chapman, Stacie | 0.6 | Discussed testing of property with T. McMurtrey (D&T).   |
| 10/22/2002 Chapman, Stacie | 1.7 | Tested accounts receivable.  |
| 10/22/2002 Chapman, Stacie | 2.0 | Updated understanding of the business memos received back from powermate employees.  |
| 10/22/2002 Chapman, Stacie | 2.4 | Performed accounts receivable testing. Revised information with L. Lindner.  |
| 10/22/2002 Chapman, Stacie | 3.3 | Performed testing of property with the information provided by and help of B. Schroeder.   |
| 10/22/2002 Davison, Aaron  | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis year-to-date domestic September 30, 2001 to September 30, 2000.    |

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| 10/22/2002 | Davison, Aaron     | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis year-to-date international September 30, 2001 to September 30, 2000.                      |
| 10/22/2002 | Davison, Aaron     | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis quarter-to-date domestic September 30, 2001 to September 30, 2000.                        |
| 10/22/2002 | Davison, Aaron     | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis year-to-date consolidated September 30, 2001 to September 30, 2000.                       |
| 10/22/2002 | Davison, Aaron     | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date consolidated September 30, 2002 to September 30, 2001. |
| 10/22/2002 | Davison, Aaron     | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis quarter-to-date international September 30, 2001 to September 30, 2000.                   |
| 10/22/2002 | Davison, Aaron     | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about balance sheet analysis year-to-date September 30, 2001 to September 30, 2000.                                       |
| 10/22/2002 | Davison, Aaron     | 1.1 | Documentation of variances in the consolidated 9/30/01 income statement.  |
| 10/22/2002 | Davison, Aaron     | 1.5 | Review of client provided consolidated First Alert income statement and balance sheet for 9/30/01.  |
| 10/22/2002 | Davison, Aaron     | 2.9 | Review of consolidated and international income statements for variances outside of threshold at 9/30/01.   |
| 10/22/2002 | Dunaway, Kerry     | 3.0 | Review of the income statement analytical review for the 9/30/2002 results.   |
| 10/22/2002 | McMurtrey, Todd    | 0.6 | Discussed testing of property with S. Chapman (D&T).  |
| 10/22/2002 | McMurtrey, Todd    | 0.7 | Talked with B. Guy about getting additional schedules to make detailed selections for inventory.  |
| 10/22/2002 | McMurtrey, Todd    | 0.8 | Talked with B. Guy about inventory schedules.   |
| 10/22/2002 | McMurtrey, Todd    | 0.9 | Talked with B. Guy about year-end inventory observations.   |
| 10/22/2002 | McMurtrey, Todd    | 1.3 | Tested inventory price testing selections   |
| 10/22/2002 | McMurtrey, Todd    | 1.5 | Made additional price testing selections.   |
| 10/22/2002 | McMurtrey, Todd    | 2.3 | Performed inventory reconciliation.   |
| 10/22/2002 | McMurtrey, Todd    | 2.9 | Made inventory price test selections.   |
| 10/22/2002 | Michaelis, Natalie | 0.8 | Input 2002 elimination and Europe analysis numbers  |
| 10/22/2002 | Michaelis, Natalie | 1.7 | Input 2002 elimination and Europe analysis numbers  |
| 10/22/2002 | Michaelis, Natalie | 2.0 | Prepare interim trial balance   |
| 10/22/2002 | Michaelis, Natalie | 2.1 | Input 2002 domestic numbers   |
| 10/22/2002 | Michaelis, Natalie | 3.8 | Create the 2002 domestic and international analysis   |
| 10/22/2002 | Provost, Jeff      | 0.5 | Plant tour  |
| 10/22/2002 | Provost, Jeff      | 3.5 | Balance sheet review meeting with Marlyn Potter and John Fitzgerald   |
| 10/22/2002 | Robson, Ryan       | 2.0 | Document Database Matrix  |
| 10/22/2002 | Thibault, Steve    | 8.0 | Coleman balance sheet review  |
| 10/22/2002 | Urquhart, Amanda   | 0.5 | Inventory Excess and Obsolescence Reserve Rollforward   |
| 10/22/2002 | Urquhart, Amanda   | 0.5 | A/R Reserve Analysis  |

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| 10/22/2002 Venezia, Joe      | 2.0 | Began preparing a client request list for interim testing procedures.                                       |
| 10/22/2002 Venezia, Joe      | 2.0 | Continued preparing a client request list for interim testing procedures.                                   |
| 10/22/2002 Venezia, Joe      | 2.0 | Began initial planning activities for the 2002 audit.   |
| 10/22/2002 Visosevic, Zorica | 1.5 | Set up workpapers for analytical testing of Pelouze for 2002.   |
| 10/22/2002 Visosevic, Zorica | 2.2 | Obtained and reviewed client prepared calculation of post audit reserve balance.                            |
| 10/22/2002 Visosevic, Zorica | 2.3 | Discussed with S.Pichardo and documented in testing w/p, variances and computation of coop reserve balance. |
| 10/22/2002 Visosevic, Zorica | 3.0 | Set up workpapers for coop reserve testing for 2002.  |
| 10/22/2002 Wong, David       | 1.0 | Meeting with J. Tribble to discuss and observe customer master file maintenance process                     |
| 10/22/2002 Wong, David       | 1.0 | Conducted testing of credit controls with D. Bennett  |
| 10/22/2002 Wong, David       | 1.0 | Updated narrative and testing based on meeting with J. Tribble  |
| 10/22/2002 Wong, David       | 1.0 | Updated narrative and testing based on meeting with S. Campbell   |
| 10/22/2002 Wong, David       | 1.0 | Reviewed cash application procedures documentation from S. Campbell   |
| 10/22/2002 Wong, David       | 1.5 | Meeting with S. Campbell to discuss controls in cash application process                                    |
| 10/22/2002 Wong, David       | 1.5 | Updated narrative and testing based on meeting with A. Cunningham   |
| 10/22/2002 Wong, David       | 2.0 | Discussed and observed AR reconciliation process with A. Cunningham   |
| 10/22/2002 Wong, David       | 2.0 | Prepared revenue cycle testing for 10/23/02   |
| 10/23/2002 Ameen, Jane       | 3.0 | Continue review of 2001 quarterly information including analytical procedures                               |
| 10/23/2002 Bagby, Charlie    | 3.0 | Concurring review of 8-K and disclosure statement   |
| 10/23/2002 Berry, Maureen    | 0.1 | Prepare network test plan   |
| 10/23/2002 Berry, Maureen    | 0.2 | Review prior year findings.   |
| 10/23/2002 Berry, Maureen    | 0.3 | Prepare information security test plan.   |
| 10/23/2002 Berry, Maureen    | 0.3 | Meeting with M. Mantzke to discuss network changes and documentation.                                       |
| 10/23/2002 Berry, Maureen    | 0.3 | Prepare network test plan   |
| 10/23/2002 Berry, Maureen    | 0.3 | Prepare listing of users with command line authority on the AS/400 and document in the workpapers.          |
| 10/23/2002 Berry, Maureen    | 0.3 | Meeting with J. Champion to discuss AS/400 users.   |
| 10/23/2002 Berry, Maureen    | 0.4 | Document AS/400 testing relating to system values and settings.   |
| 10/23/2002 Berry, Maureen    | 0.4 | Prepare initial list of findings to review with client.   |
| 10/23/2002 Berry, Maureen    | 0.5 | Prepare listing of users with security administration authority on the AS/400 and document in workpapers.   |
| 10/23/2002 Berry, Maureen    | 0.5 | Meeting with J. Champion to discuss preliminary findings.   |
| 10/23/2002 Berry, Maureen    | 0.5 | Meeting with M. Karolich, B. Strasma, and J. Champion to discuss preliminary findings.                      |

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| 10/23/2002 Berry, Maureen     | 0.6 | Document AS/400 testing relating to system values and settings.  |
| 10/23/2002 Berry, Maureen     | 1.0 | Prepare listings of users to give to the client (J. Champion).   |
| 10/23/2002 Berry, Maureen     | 1.1 | Review user security files for AS/400  |
| 10/23/2002 Berry, Maureen     | 1.2 | Meeting with J. Champion to discuss AS/400 security.   |
| 10/23/2002 Chapman, Stacie    | 1.0 | Updated understanding of the business memos received back from permate employees.                          |
| 10/23/2002 Chapman, Stacie    | 1.2 | Self reviewed accounts receivable workpapers.  |
| 10/23/2002 Chapman, Stacie    | 1.5 | Performed accounts receivable testing with L. Lindner.   |
| 10/23/2002 Chapman, Stacie    | 2.4 | Updated permanent file binders   |
| 10/23/2002 Chapman, Stacie    | 3.9 | Performed testing of property with the information provided by and help of B. Schroeder.                   |
| 10/23/2002 Davison, Aaron     | 0.8 | Discussion with L. Stork about reserve roll forwards to 9/30/01.   |
| 10/23/2002 Davison, Aaron     | 3.2 | Documentation of variances in the consolidated 9/30/01 income statement.                                   |
| 10/23/2002 Davison, Aaron     | 4.0 | Documentation of variances in the consolidated 9/30/01 balance sheet statement.                            |
| 10/23/2002 Dobrow, Sheau-chi  | 1.1 | Prepared cash tolerance write-offs reserve analysis for 9/30/01.   |
| 10/23/2002 Dobrow, Sheau-chi  | 2.0 | Continued to review Hyperion data for all international subsidiaries obtained from R. Ferrer.              |
| 10/23/2002 Dobrow, Sheau-chi  | 3.9 | Prepared future deduction reserve analysis for 9/30/01.  |
| 10/23/2002 Dunaway, Kerry     | 0.2 | Review the interim instructions provided by the audit team.  |
| 10/23/2002 Dunaway, Kerry     | 2.8 | Review the reserves roll forward as of 9/30/2002.  |
| 10/23/2002 McMurtrey, Todd    | 1.4 | Created workpapers for the third quarter audit of 2002.  |
| 10/23/2002 McMurtrey, Todd    | 1.6 | Reviewed instructions and client prepared schedules for the third quarter audit of 2002                    |
| 10/23/2002 McMurtrey, Todd    | 2.3 | Worked on reconciling clients internal hyperion reports to the trial balance.                              |
| 10/23/2002 McMurtrey, Todd    | 2.7 | Reviewed fixed assets.   |
| 10/23/2002 McMurtrey, Todd    | 3.0 | Reviewed accounts receivable.  |
| 10/23/2002 Michaelis, Natalie | 1.2 | Run accounts receivable detail in ACL and agree total balance selections to detail for selections          |
| 10/23/2002 Michaelis, Natalie | 1.5 | Document 2002 domestic fluctuations  |
| 10/23/2002 Michaelis, Natalie | 2.6 | Discuss 2002 domestic quarterly analysis with A. Macy  |
| 10/23/2002 Michaelis, Natalie | 3.7 | Analyze the 2001 and 2002 and determine mapping differences between the years to ensure comparable numbers |
| 10/23/2002 Nelson, Clint      | 0.5 | Obtaining status update and addressing general staff questions   |
| 10/23/2002 Robson, Ryan       | 2.0 | Update Management Letter Comments  |
| 10/23/2002 Thibault, Steve    | 8.0 | European balance sheet review  |
| 10/23/2002 Venezia, Joe       | 2.0 | Discussed the planning of inventory observations with B. Carabetta, M. Vied and S. Pichardo.               |
| 10/23/2002 Venezia, Joe       | 2.0 | Obtained and reviewed preliminary footnotes for 10-Q from M. Newbery.                                      |



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| 10/23/2002 Venezia, Joe      | 2.0 | Continued to review preliminary footnotes for 10-Q from M. Newbery.                       |
| 10/23/2002 Venezia, Joe      | 2.0 | Continued to review preliminary footnotes for 10-Q from M. Newbery.                       |
| 10/23/2002 Venezia, Joe      | 2.0 | Discussed comments on draft of 10-Q footnotes with M. Newbery and B. Carabetta.           |
| 10/23/2002 Visosevic, Zorica | 2.0 | Tested post audit reserve balance.  |
| 10/23/2002 Visosevic, Zorica | 2.2 | Reviewed volume rebates roll forward balance obtained from S.Pichardo.                    |
| 10/23/2002 Visosevic, Zorica | 2.3 | Reviewed revised post audit roll forward balance obtained from S.Pichardo.                |
| 10/23/2002 Visosevic, Zorica | 2.5 | Tested volume rebates reserve calculation.  |
| 10/23/2002 Wong, David       | 0.5 | Call w/ Cindee Johnson to coordinate testing with her                                     |
| 10/23/2002 Wong, David       | 0.5 | Call w/ M. Vied to discuss updating of inventory narrative                                |
| 10/23/2002 Wong, David       | 0.5 | Coordinated base price testing with D. Lamberti   |
| 10/23/2002 Wong, David       | 0.5 | Communicated and coordinated review of payroll narrative with S. Sheehy                   |
| 10/23/2002 Wong, David       | 0.5 | Follow up with L. Kestetter with questions regarding testing                              |
| 10/23/2002 Wong, David       | 0.5 | Follow up with B. Nichols with questions regarding testing                                |
| 10/23/2002 Wong, David       | 1   | Reviewed customer master procedure documentation from J. Tribble                          |
| 10/23/2002 Wong, David       | 1.0 | Prepared revenue cycle testing for 10/24/02   |
| 10/23/2002 Wong, David       | 1.5 | Discussed and observed cash application process for EDI transactions with L. Kestetter    |
| 10/23/2002 Wong, David       | 1.5 | Discussed and observed cash application process for Lock Box transactions with B. Nichols |
| 10/23/2002 Wong, David       | 1.5 | Updated narrative and testing based on meeting with L. Kestetter                          |
| 10/23/2002 Wong, David       | 1.5 | Updated narrative and testing based on meeting with B. Nichols                            |
| 10/24/2002 Ameen, Jane       | 1.0 | Preliminary review of 2002 quarterly information  |
| 10/24/2002 Ameen, Jane       | 4.0 | Planning of interoffice coordination and consolidation procedures for 2002 audit          |
| 10/24/2002 Chapman, Stacie   | 1.0 | Discussed with T. McMurtrey (D&T) how to update third quarter 2002 workpapers.            |
| 10/24/2002 Chapman, Stacie   | 2.8 | Updated permanent file with R. Norris. and R. Thomas.                                     |
| 10/24/2002 Chapman, Stacie   | 2.9 | Tested quarterly balances.  |
| 10/24/2002 Chapman, Stacie   | 3.3 | Updated understanding of business SAS documents, talked with P. Severson and C. Muhlbach. |
| 10/24/2002 Davison, Aaron    | 1.0 | Review of 9/30/02 reserve roll forward workpapers   |
| 10/24/2002 Davison, Aaron    | 2.0 | Review of 9/30/02 balance sheet workpapers  |
| 10/24/2002 Davison, Aaron    | 2.0 | Answer review notes on 9/30/02 balance sheet workpapers                                   |
| 10/24/2002 Davison, Aaron    | 3.0 | Review of 9/30/02 income statement workpapers   |
| 10/24/2002 Dobrow, Sheau-chi | 2.0 | Modified Hyperion data for all international subsidiaries by product lines.               |

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|------------|--------------------|-----|---|
| 10/24/2002 | Dobrow, Sheau-chi  | 4.0 | Prepared summary of accounts receivable reserve for 9/30/01.  |
| 10/24/2002 | Dunaway, Kerry     | 0.2 | Telephone discussion with S. Dobrow (D&T) to update on status of First Alert quarterly review.                              |
| 10/24/2002 | Dunaway, Kerry     | 0.2 | Review the financial statement review program   |
| 10/24/2002 | Dunaway, Kerry     | 0.3 | Walk through the status of the quarterly review with A. Davison (D&T).  |
| 10/24/2002 | Dunaway, Kerry     | 1.0 | Status update telephone discussion with L. Stork, Accounting Manager, B. Strasma, Controller and A. Davison (D&T).          |
| 10/24/2002 | Dunaway, Kerry     | 1.3 | Clear review notes on the review of the balance sheet and income statement analysis and the reserve roll forward workpaper. |
| 10/24/2002 | McMurtrey, Todd    | 0.4 | Showed L. Lindner the format and information needed for accounts receivable confirmations.                                  |
| 10/24/2002 | McMurtrey, Todd    | 0.7 | Scheduled people to handle year-end inventory observation.  |
| 10/24/2002 | McMurtrey, Todd    | 1.0 | Explained how to update the financial statements for the third quarter 2002 audit to S. Chapman (D&T).                      |
| 10/24/2002 | McMurtrey, Todd    | 1.2 | Worked on risk assessment and audit plan of engagement.   |
| 10/24/2002 | McMurtrey, Todd    | 1.3 | Worked on documentation of inventory testing.   |
| 10/24/2002 | McMurtrey, Todd    | 3.4 | Worked on inventory price testing.  |
| 10/24/2002 | Michaelis, Natalie | 1.9 | Clear review notes on 2001 reserve testing.   |
| 10/24/2002 | Michaelis, Natalie | 2.1 | Clear review notes on 2001 international analysis   |
| 10/24/2002 | Michaelis, Natalie | 2.3 | Clear review notes on 2001 domestic quarterly analysis  |
| 10/24/2002 | Michaelis, Natalie | 2.7 | Analyze inventory detail and run detail in ACL to make price testing selections   |
| 10/24/2002 | Thibault, Steve    | 8.0 | European balance sheet review   |
| 10/24/2002 | Venezia, Joe       | 2.0 | Prepared control testing activities schedule for 2002 audit business cycle testing  |
| 10/24/2002 | Venezia, Joe       | 2.0 | Continued to review preliminary footnotes for 10-Q from M. Newberry.  |
| 10/24/2002 | Venezia, Joe       | 2.0 | Obtained supporting schedules for 10-Q footnotes and referenced to 10-Q document.   |
| 10/24/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                                |
| 10/24/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                                |
| 10/24/2002 | Visosevic, Zorica  | 2.0 | Obtained and reviewed client prepared detail for post audit claims cleared.   |
| 10/24/2002 | Visosevic, Zorica  | 2.2 | Reviewed and referenced testing workpapers to Hyperion schedules and manual workpaper support.                              |
| 10/24/2002 | Visosevic, Zorica  | 2.3 | Obtained and reviewed client prepared detail for volume rebates reserve.  |
| 10/24/2002 | Visosevic, Zorica  | 2.5 | Discussed with M. Newberry and documented in testing workpapers changes to 9/30/02 cash flow statement.                     |
| 10/24/2002 | Wong, David        | 0.5 | Call with C. Conto to discuss status of revenue cycle testing   |

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| 10/24/2002 | Wong, David        | 0.5 | Call with T. Ezell to discuss hourly payroll narrative and process   |
| 10/24/2002 | Wong, David        | 0.5 | Updated payroll narrative based on meeting with T. Ezell   |
| 10/24/2002 | Wong, David        | 0.5 | Follow up questions with T. Wheeland   |
| 10/24/2002 | Wong, David        | 1.0 | Meeting with S. Sheehy to review and update payroll cycle narrative  |
| 10/24/2002 | Wong, David        | 1.0 | Updated payroll narrative based on meeting with S. Sheehy  |
| 10/24/2002 | Wong, David        | 1.0 | Meeting with M. Vied and J. Venezia to discuss inventory testing for financial audit and updating of inventory narrative |
| 10/24/2002 | Wong, David        | 1.0 | Prepare revenue cycle testing for 10/25/02   |
| 10/24/2002 | Wong, David        | 1.0 | Updated cash application testing documentation with additional documentation received from S. Campbell                   |
| 10/24/2002 | Wong, David        | 1.5 | Meeting with T. Wheeland to test next numbers and user access to base price table and customer master                    |
| 10/24/2002 | Wong, David        | 1.5 | Update testing documentation to reflect testing with T. Wheeland   |
| 10/25/2002 | Cope, Chris        | 2.0 | Rolling forward Q 31/12/01 to Q 9/30/02 for long term debt balance.  |
| 10/25/2002 | Cope, Chris        | 3.0 | Rolling forward Q 31/12/01 to Q 9/30/02 for fixed asset balance.   |
| 10/25/2002 | Cope, Chris        | 3.5 | Reading 2001 financials to become familiar with client operations.   |
| 10/25/2002 | Davison, Aaron     | 1.0 | Answer review notes on 9/30/02 reserve roll forward workpapers.  |
| 10/25/2002 | Davison, Aaron     | 1.0 | Answer review notes on 9/30/01 reserve roll forward workpapers.  |
| 10/25/2002 | Davison, Aaron     | 1.5 | Answer review notes on 9/30/01 balance sheet workpapers.   |
| 10/25/2002 | Davison, Aaron     | 2.0 | 9/30/02 income statement tie-out to corporate numbers.   |
| 10/25/2002 | Davison, Aaron     | 3.0 | Preparation of memo on EITF 01-09  |
| 10/25/2002 | Davison, Aaron     | 3.5 | Answer review notes on 9/30/02 income statement.   |
| 10/25/2002 | Dobrow, Sheau-chi  | 1.2 | Discussed with C. Conto and D. Bennett regarding accounts receivable reserve for 9/30/01.                                |
| 10/25/2002 | Dobrow, Sheau-chi  | 1.8 | Updated various accounts receivable reserve for 9/30/01 based on discussions with C. Conto and D. Bennett                |
| 10/25/2002 | Dunaway, Kerry     | 0.8 | Review of the First Alert Europe summary memo.   |
| 10/25/2002 | Dunaway, Kerry     | 0.9 | Review of the balance sheet analysis for the quarter ended 9/30/01.  |
| 10/25/2002 | Dunaway, Kerry     | 1.3 | Review of the income statement analysis for the quarter ended 9/30/01.   |
| 10/25/2002 | Michaelis, Natalie | 2.7 | Analyze 2002 international quarterly numbers and fluctuations.   |
| 10/25/2002 | Michaelis, Natalie | 2.9 | Analyze 2002 mapping between Sunbeam Hyperion and Coleman Hyperion and tie out balances                                  |
| 10/25/2002 | Thibault, Steve    | 8.0 | European balance sheet review  |
| 10/25/2002 | Venezia, Joe       | 2.0 | Continued to prepare control testing activities schedule for 2002 audit business cycle testing                           |

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| 10/25/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.   |
| 10/25/2002 | Venezia, Joe      | 2.0 | Preparation and review of time for court reporting purposes.   |
| 10/25/2002 | Venezia, Joe      | 2.0 | Continued the preparation and review of time for court reporting purposes.   |
| 10/25/2002 | Venezia, Joe      | 2.0 | Continued the preparation and review of time for court reporting purposes.   |
| 10/25/2002 | Visosevic, Zorica | 2.0 | Cleared managements review notes related to post audit reserve and volume rebates reserve.   |
| 10/25/2002 | Visosevic, Zorica | 2.2 | Requested and reviewed supporting documentation to changes in income statement accounts for corporate division.                            |
| 10/25/2002 | Visosevic, Zorica | 2.3 | Discussed with J. McCullough and documented in quarterly testing workpapers variances in income statement accounts for corporate division. |
| 10/25/2002 | Visosevic, Zorica | 2.5 | Requested and reviewed supporting documentation to changes in balance sheet accounts for corporate division.                               |
| 10/25/2002 | Wong, David       | 1.0 | Meeting with C. Conto to discuss revenue narrative updates and sales variance tracking   |
| 10/25/2002 | Wong, David       | 1.5 | Testing of base price with D. Lamberti   |
| 10/25/2002 | Wong, David       | 1.5 | Testing of Next numbers for sales orders, invoices, credit memos with C. Jones   |
| 10/25/2002 | Wong, David       | 2.0 | Updated narrative and testing documentation to reflect testing with D. Lamberti  |
| 10/26/2002 | Berry, Maureen    | 0.8 | Prepare fixed asset testing matrix.  |
| 10/26/2002 | Berry, Maureen    | 1.0 | Review prior year fixed asset understanding.   |
| 10/26/2002 | Berry, Maureen    | 2.5 | Update expenditure cycle narrative with meeting notes.   |
| 10/26/2002 | Cullen, Peggy     | 4.0 | Review of 9/30/02 quarterly review workpapers  |
| 10/27/2002 | Berry, Maureen    | 0.7 | Document treasury cycle testing.   |
| 10/27/2002 | Berry, Maureen    | 1.2 | Update treasury cycle narrative.   |
| 10/27/2002 | Wong, David       | 1.0 | Prepared revenue testing for 10/28/02  |
| 10/27/2002 | Wong, David       | 1.0 | Update narrative and testing documentation to reflect testing with C. Jones  |
| 10/27/2002 | Wong, David       | 1.5 | Update narrative and testing documentation to reflect testing with C. Jones  |
| 10/28/2002 | Ameen, Jane       | 2.0 | Coordination of interoffice planning for 2002 audit  |
| 10/28/2002 | Ameen, Jane       | 4.0 | Review of 2002 quarterly information for Products with M. Malone, A. LeFevre, and S. Pichardo, and B. Carabetta                            |
| 10/28/2002 | Berry, Maureen    | 0.2 | Meeting with D. Robinson to discuss fixed asset reports and data extract requests.   |
| 10/28/2002 | Berry, Maureen    | 0.5 | Review prior year fixed asset cycle documents.   |
| 10/28/2002 | Berry, Maureen    | 0.5 | Review fixed asset policy provided by D. Robinson.   |
| 10/28/2002 | Berry, Maureen    | 0.5 | Prepare for meeting with D. Robinson.  |
| 10/28/2002 | Berry, Maureen    | 0.5 | Update understanding of computer environment.  |
| 10/28/2002 | Berry, Maureen    | 0.5 | Update prior year management comments  |
| 10/28/2002 | Berry, Maureen    | 0.5 | Update understanding of computer environment.  |
| 10/28/2002 | Berry, Maureen    | 0.8 | Document fixed asset testing relating to the disposition of assets.  |

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| 10/28/2002 Berry, Maureen     | 1.0 | Meeting with D. Robinson to discuss fixed asset policies and procedures.   |
| 10/28/2002 Berry, Maureen     | 1.0 | Update fixed assets understanding per discussion with D. Robinson.   |
| 10/28/2002 Berry, Maureen     | 1.0 | Document fixed asset testing relating to the recording of assets.  |
| 10/28/2002 Berry, Maureen     | 1.0 | Complete information security test plan.   |
| 10/28/2002 Berry, Maureen     | 1.5 | Document treasury cycle understanding.   |
| 10/28/2002 Chapman, Stacie    | 2.5 | Performed tests of legal liability reserve amounts. Made selections to test from loss run report provided by Leslie Ring.                    |
| 10/28/2002 Chapman, Stacie    | 2.5 | Performed tests of legal liability reserve amounts. Looked through case files for indemnity and expense forms.                               |
| 10/28/2002 Chapman, Stacie    | 3.0 | Performed tests of legal liability reserve amounts. Documented findings from case files.   |
| 10/28/2002 Cope, Chris        | 1.0 | Fluctuation review for Long Term Debt balances   |
| 10/28/2002 Cope, Chris        | 2.0 | Investigating variance between closing balance per 12/31/01 and opening balance per 1/1/02 for fixed asset per client prepared roll forward. |
| 10/28/2002 Cope, Chris        | 3.0 | Recalculating transfers to current portion and exchange gains/losses for term debt to 9/30/02.   |
| 10/28/2002 Cope, Chris        | 3.5 | Tracing additions and repayments of term debt to supporting documentation and wire transfers to 9/30/02.                                     |
| 10/28/2002 Davison, Aaron     | 1.0 | 9/30/02 balance sheet tie-out to corporate numbers.  |
| 10/28/2002 Davison, Aaron     | 1.0 | 9/30/01 balance sheet tie-out to corporate numbers.  |
| 10/28/2002 Davison, Aaron     | 2.0 | 9/30/01 income statement tie-out to corporate numbers.   |
| 10/28/2002 Davison, Aaron     | 2.0 | Brief the First Alert audit team on physical inventory and timing of interim.  |
| 10/28/2002 Davison, Aaron     | 2.5 | 9/30/02 tie-out of income statement to numbers reviewed by D&T Europe.   |
| 10/28/2002 Davison, Aaron     | 2.5 | Preparation of client request list.  |
| 10/28/2002 Dobrow, Sheau-chi  | 2.0 | Corresponded with Coleman and Powermate audit teams regarding this year's audit and bankruptcy status.                                       |
| 10/28/2002 Dobrow, Sheau-chi  | 3.1 | Started to set up accounts receivable reserve review for 9/30/02.  |
| 10/28/2002 Dobrow, Sheau-chi  | 3.9 | Prepared known deduction reserve analysis for 9/30/02.   |
| 10/28/2002 Dunaway, Kerry     |     | Review and edit the summary memo for the quarterly review.   |
| 10/28/2002 Luedke, Scott      | 3.0 |  |
| 10/28/2002 McMurtrey, Todd    | 2.0 | Tax research concerning fresh start accounting.  |
| 10/28/2002 Michaelis, Natalie | 1.0 | Reviewed accounts receivable.  |
| 10/28/2002 Michaelis, Natalie | 0.9 | Assist staff with inventory price testing  |
| 10/28/2002 Michaelis, Natalie | 2.5 | Complete 2002 international analysis with numbers received from Hyperion reports and agree to client schedule                                |
| 10/28/2002 Michaelis, Natalie | 3.1 | Prepare warranty reserve testing   |
| 10/28/2002 Nelson, Clint      | 1.0 | Review 3Q planning   |
| 10/28/2002 Provost, Jeff      | 0.5 | Review of Coleman audit committee materials  |
| 10/28/2002 Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.   |

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| 10/28/2002 | Venezia, Joe      | 2.0 | Performed various planning activities related to business cycle control testing.  |
| 10/28/2002 | Venezia, Joe      | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.  |
| 10/28/2002 | Venezia, Joe      | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.  |
| 10/28/2002 | Venezia, Joe      | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.  |
| 10/28/2002 | Visosevic, Zorica | 2.2 | Performed analytical test of income statement for sunbeam domestic division.  |
| 10/28/2002 | Visosevic, Zorica | 2.3 | Discussed with M. Newberry and reviewed supporting documentation for variance in other income balance for sunbeam domestic division by customer.      |
| 10/28/2002 | Visosevic, Zorica | 2.5 | Requested additional supporting documentation for testing of Sunbeam Grills.  |
| 10/28/2002 | Visosevic, Zorica | 3.0 | Discussed with S. Pichardo and reviewed supporting documentation for variance in cost of sales percentages for sunbeam domestic division by customer. |
| 10/28/2002 | Wong, David       | 0.5 | Meeting with S. Pichardo to discuss sales variance tracking and reporting   |
| 10/28/2002 | Wong, David       | 0.5 | Follow up with J. Tribble regarding customer master access  |
| 10/28/2002 | Wong, David       | 0.5 | Update with J. Venezia regarding revenue testing  |
| 10/28/2002 | Wong, David       | 0.5 | Call with M. Berry (DT) to discuss sales order testing steps that she will be conducting in Hattiesburg   |
| 10/28/2002 | Wong, David       | 1.0 | Obtained and reviewed sales variance report examples  |
| 10/28/2002 | Wong, David       | 1.0 | Updated narrative and testing documentation to reflect sale variance testing with S. Pichardo   |
| 10/28/2002 | Wong, David       | 1.0 | Call with J. Morrison to discuss testing of sales order entry process   |
| 10/28/2002 | Wong, David       | 1.0 | Prepare revenue testing for 10/30/02  |
| 10/28/2002 | Wood, Erin        | 0.1 | Meeting with R. Thomas to request new hire and termination listings for 2002  |
| 10/28/2002 | Wood, Erin        | 0.4 | Observation of Computer Room Controls   |
| 10/28/2002 | Wood, Erin        | 0.5 | Kickoff meeting with R. Thomas  |
| 10/28/2002 | Wood, Erin        | 1.1 | General controls overview meeting with R. Thomas  |
| 10/28/2002 | Wood, Erin        | 1.2 | Setting up AS/2 workpapers (rotation plan, determine testing areas)   |
| 10/28/2002 | Wood, Erin        | 1.2 | Meeting with K. Sandstrom and T. Ratka to discuss areas of overall computer processing environment understanding                                      |
| 10/28/2002 | Wood, Erin        | 2.3 | Continuing updating understanding of the computer processing environment document   |
| 10/28/2002 | Wood, Erin        | 2.6 | Updating understanding of the computer processing environment document  |
| 10/28/2002 | Zimka, Ami        | 0.2 | Discussing status of work with Maureen Berry (D&T).   |
| 10/29/2002 | Ameen, Jane       | 2.0 | Supervise review of 2002 and 2001 quarterly information   |
| 10/29/2002 | Ameen, Jane       | 3.0 | Review of 2002 quarterly information  |
| 10/29/2002 | Ameen, Jane       | 4.0 | Attendance and preparation for Coleman Audit Committee meeting  |

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| 10/29/2002 Berry, Maureen    | 0.2 | Document fixed asset disposal testing in matrix.   |
| 10/29/2002 Berry, Maureen    | 0.2 | Review documentation received from client regarding depreciation of fixed assets.                              |
| 10/29/2002 Berry, Maureen    | 0.2 | Update A. Zimka (Manager) on status of testing items for business cycle testing.                               |
| 10/29/2002 Berry, Maureen    | 0.3 | Review fixed asset disposal policy.  |
| 10/29/2002 Berry, Maureen    | 0.4 | Document sales order entry process as observed with A. Milsap.   |
| 10/29/2002 Berry, Maureen    | 0.4 | Meet with D. Robinson to discuss depreciation.   |
| 10/29/2002 Berry, Maureen    | 0.4 | Review documentation received from client regarding depreciation of fixed assets.                              |
| 10/29/2002 Berry, Maureen    | 0.4 | Meeting with J. Gavin to discuss expenditure cycle testing.  |
| 10/29/2002 Berry, Maureen    | 0.4 | Update fixed asset testing matrix for acquisitions testing.  |
| 10/29/2002 Berry, Maureen    | 0.5 | Review documentation received from client regarding depreciation of fixed assets.                              |
| 10/29/2002 Berry, Maureen    | 0.6 | Observe sales order entry process with A. Milsap for revenue cycle testing.                                    |
| 10/29/2002 Berry, Maureen    | 0.8 | Review documentation received from client regarding depreciation of fixed assets.                              |
| 10/29/2002 Berry, Maureen    | 0.8 | Perform testing on the fixed asset reconciliation report (FA ledger to GL).                                    |
| 10/29/2002 Berry, Maureen    | 1.4 | Create testing document for testing acquisition of fixed assets.   |
| 10/29/2002 Berry, Maureen    | 1.6 | Review fixed asset disposal documents and document testing in the fixed assets testing matrix.                 |
| 10/29/2002 Berry, Maureen    | 2.2 | Document network testing per discussions with M. Manstke.  |
| 10/29/2002 Boomer, Jodi      | 7.0 | Inventory observation of Sunbeam Grills  |
| 10/29/2002 Chapman, Stacie   | 0.5 | Stuffed envelopes for A/R confirmations to be sent out.  |
| 10/29/2002 Chapman, Stacie   | 0.5 | Assembled current year binder.   |
| 10/29/2002 Chapman, Stacie   | 1.0 | Documented findings from billing files.  |
| 10/29/2002 Chapman, Stacie   | 1.0 | Made selections of invoices and obtained check listing from K. Garvey.   |
| 10/29/2002 Chapman, Stacie   | 1.5 | Performed tests of legal liability reserve amounts. Looked through billing files to find invoices for testing. |
| 10/29/2002 Chapman, Stacie   | 1.5 | Traced invoice amounts to check listing  |
| 10/29/2002 Chapman, Stacie   | 2.0 | Closed review notes for Control Testing  |
| 10/29/2002 Chapman, Stacie   | 3.5 | Performed inventory testing.   |
| 10/29/2002 Cope, Chris       | 1.0 | Fluctuation review for current portion of Long Term Debt balances and short term debt.                         |
| 10/29/2002 Cope, Chris       | 1.5 | Planning meeting and Warranty Reserve discussion   |
| 10/29/2002 Cope, Chris       | 3.5 | Setting up Fixed Asset addition and disposal testing for balances to 9/30/02.                                  |
| 10/29/2002 Cope, Chris       | 4.0 | Warranty Reserve roll forward to 9/30/02   |
| 10/29/2002 Cullen, Peggy     | 2.0 | Review of 9/30/02 quarterly review workpapers  |
| 10/29/2002 Dobrow, Sheau-chi | 2.6 | Prepared future deduction reserve analysis for 9/30/02.  |
| 10/29/2002 Dobrow, Sheau-chi | 3.4 | Prepared uncollectible account reserve analysis for 9/30/02.   |
| 10/29/2002 Dunaway, Kerry    | 1.0 | Review the 9/30/2001 reserve roll forward document.  |

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| 10/29/2002 | McMurtrey, Todd    | 0.2 | Discussed with R. Norris about getting rollforwards for warranty and sales returns.           |
| 10/29/2002 | McMurtrey, Todd    | 0.3 | Discussed with A. Stiff about getting rollforwards for accrued.                               |
| 10/29/2002 | McMurtrey, Todd    | 1.2 | Finished testing volume-rebate reserve roll forward for third quarter 2001.                   |
| 10/29/2002 | McMurtrey, Todd    | 1.3 | Discussed with P. Jenkins differences in Powermate and Sunbeam groupings.                     |
| 10/29/2002 | McMurtrey, Todd    | 1.3 | Finished testing co-op reserve roll forward for third quarter 2001.                           |
| 10/29/2002 | McMurtrey, Todd    | 1.9 | Cleared review notes on variances for powermate domestic.                                     |
| 10/29/2002 | McMurtrey, Todd    | 2.0 | Updated all third quarter 2002 workpapers for 3 month profit and loss data.                   |
| 10/29/2002 | McMurtrey, Todd    | 2.8 | Updated third quarter 2002 workpapers.  |
| 10/29/2002 | Michaelis, Natalie | 1.1 | Discuss with A. Macy mosquito delete returns  |
| 10/29/2002 | Michaelis, Natalie | 1.7 | Prepare accounts receivable reserve testing   |
| 10/29/2002 | Michaelis, Natalie | 1.9 | Prepare coop reserve testing  |
| 10/29/2002 | Michaelis, Natalie | 1.9 | Prepare gross margin analysis   |
| 10/29/2002 | Michaelis, Natalie | 2.1 | Prepare common side analysis  |
| 10/29/2002 | Michaelis, Natalie | 2.8 | Prepare sales return testing  |
| 10/29/2002 | Nelson, Clint      | 6.5 | Review 3Q planning and 2001 and 2002  |
| 10/29/2002 | Provost, Jeff      | 0.5 | Review of Powermate audit committee materials   |
| 10/29/2002 | Provost, Jeff      | 2.0 | Coleman audit committee conference call   |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.                      |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.                      |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.                      |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.                      |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.  |
| 10/29/2002 | Visosevic, Zorica  | 2.2 | Tested sales return reserve for the quarter ending 9/30/02 balances.                          |
| 10/29/2002 | Visosevic, Zorica  | 2.3 | Continued analytical fluctuation testing for Pelouze.   |
| 10/29/2002 | Visosevic, Zorica  | 2.5 | Obtained and reviewed additional documentation for testing of sales returns.                  |
| 10/29/2002 | Visosevic, Zorica  | 3.0 | Continued analytical fluctuation testing for sunbeam domestic division.                       |
| 10/29/2002 | Wood, Erin         | 0.5 | Making selections for new hire/termination security testing and setting up testing workpapers |
| 10/29/2002 | Wood, Erin         | 0.7 | Norton AntiVirus and Backup Schedule Testing  |
| 10/29/2002 | Wood, Erin         | 1.1 | Meeting with D. Johnson to discuss database support testing                                   |
| 10/29/2002 | Wood, Erin         | 1.1 | AS/400 System Values testing  |
| 10/29/2002 | Wood, Erin         | 1.3 | Performed new hire/termination testing  |
| 10/29/2002 | Wood, Erin         | 1.5 | Selecting testing for general computer controls and inserting into workpapers                 |



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| 10/29/2002 Wood, Erin        | 1.6 | Meeting with K Sandstrom to discuss termination testing and AS/400 System Values testing                             |
| 10/29/2002 Wood, Erin        | 2.1 | Updating general controls testing with information from D. Johnson meeting   |
| 10/30/2002 Ameen, Jane       | 2.0 | Review of 2002 analytical procedures   |
| 10/30/2002 Ameen, Jane       | 3.0 | Attendance and preparation for Powermate audit committee meeting   |
| 10/30/2002 Ameen, Jane       | 3.0 | Attendance and preparation for BRK Brands audit committee meeting  |
| 10/30/2002 Berry, Maureen    | 0.2 | Discussion with K. Shoemake regarding the receiving process for the expenditure cycle update.                        |
| 10/30/2002 Berry, Maureen    | 0.2 | Phone discussion with E. Baca regarding physical asset maintenance. Set up meeting for next day.                     |
| 10/30/2002 Berry, Maureen    | 0.3 | Meeting with L. Porter to discuss plant controller responsibilities and asset physical maintenance.                  |
| 10/30/2002 Berry, Maureen    | 0.3 | Discussion with G. Ziegler regarding purchase orders for the expenditure cycle update.                               |
| 10/30/2002 Berry, Maureen    | 0.3 | Document fixed asset physical safeguard controls in matrix.  |
| 10/30/2002 Berry, Maureen    | 0.4 | Emails and voicemails with various Sunbeam personnel regarding expenditure cycle updates.                            |
| 10/30/2002 Berry, Maureen    | 0.5 | Perform depreciation expense testing.  |
| 10/30/2002 Berry, Maureen    | 0.5 | Update information security test plan.   |
| 10/30/2002 Berry, Maureen    | 0.5 | Update treasury cycle understanding memo.  |
| 10/30/2002 Berry, Maureen    | 0.8 | Tour of Hattiesburg manufacturing plant and distribution center with L. Porter and D. Robinson.                      |
| 10/30/2002 Berry, Maureen    | 1.0 | Perform testing on the fixed asset reconciliation report (FA ledger to GL).  |
| 10/30/2002 Berry, Maureen    | 1.0 | Perform fixed asset testing relating to depreciation calculations.   |
| 10/30/2002 Berry, Maureen    | 1.0 | Perform fixed asset testing relating to depreciation calculations.   |
| 10/30/2002 Berry, Maureen    | 2.0 | Complete testing relating to comparison of detailed fixed asset ledger to general ledger and document in workpapers. |
| 10/30/2002 Chapman, Stacie   | 1.4 | Performed testing of product liability.  |
| 10/30/2002 Chapman, Stacie   | 1.5 | Performed quarterly international testing.   |
| 10/30/2002 Chapman, Stacie   | 1.6 | Performed controls testing.  |
| 10/30/2002 Chapman, Stacie   | 3.5 | Quarterly review of international operations   |
| 10/30/2002 Cope, Chris       | 2.0 | Testing Warranty Reserve and expense to 9/30/02. Setting up testing for year end audit.                              |
| 10/30/2002 Cope, Chris       | 3.5 | Litigation Reserve rollforward to 9/30/02. Setting up year end testing.  |
| 10/30/2002 Cope, Chris       |     | Environmental Reserve roll forward to 9/30/02. Setting up year end testing.  |
| 10/30/2002 Cullen, Peggy     | 4.0 |  |
|                              | 2.0 | Audit committee meeting preparation and meeting attendance   |
| 10/30/2002 Dobrow, Sheau-chi | 1.0 | Corresponded with D&T Lyon audit teams regarding 2002 audit.   |

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| 10/30/2002 | Dobrow, Sheau-chi  | 1.1 | Prepared cash tolerance write-offs reserve analysis for 9/30/02.   |
| 10/30/2002 | Dobrow, Sheau-chi  | 1.9 | Prepared summary of accounts receivable reserve for 9/30/02.   |
| 10/30/2002 | McMurtrey, Todd    | 0.2 | Discussed with L. Lindner about getting accounts receivable reserve roll forward.                          |
| 10/30/2002 | McMurtrey, Todd    | 0.8 | Discussed with P. Jenkins coding differences on the income statement.                                      |
| 10/30/2002 | McMurtrey, Todd    | 0.8 | Discussed with P. Jenkins how powermate - latin america flows through the company for financial reporting. |
| 10/30/2002 | McMurtrey, Todd    | 1.4 | Tested volume rebate reserve roll forward for third quarter 2002   |
| 10/30/2002 | McMurtrey, Todd    | 1.5 | Tested co-op advertising rollforward for third quarter 2002.   |
| 10/30/2002 | McMurtrey, Todd    | 1.5 | Reviewed all powermate workpapers and ensured that all information was consistent with testing.            |
| 10/30/2002 | McMurtrey, Todd    | 1.6 | Tested accounts receivable reserve roll forward for third quarter 2002.                                    |
| 10/30/2002 | McMurtrey, Todd    | 3.2 | Tested warranty and sales return reserves roll forwards for third quarter 2002.                            |
| 10/30/2002 | Michaelis, Natalie | 1.7 | Clear review notes on 2002 analysis  |
| 10/30/2002 | Michaelis, Natalie | 1.9 | Assist with inventory price testing  |
| 10/30/2002 | Michaelis, Natalie | 2.1 | Complete questionnaire concerning interim reporting  |
| 10/30/2002 | Michaelis, Natalie | 2.8 | Complete review checklist  |
| 10/30/2002 | Nelson, Clint      |     | Summarizing 3Q questions identified for discussion with partner  |
| 10/30/2002 | Provost, Jeff      | 0.3 |  |
| 10/30/2002 | Thibault, Steve    | 1.5 | Powermate audit committee conference call  |
| 10/30/2002 | Thibault, Steve    | 2.0 | Powermate audit committee meeting; review of materials and attendance at meeting                           |
| 10/30/2002 | Thibault, Steve    | 2.0 | First Alert audit committee meeting; review of materials and attendance at meeting                         |
| 10/30/2002 | Thibault, Steve    | 2.0 | Audit supervision  |
| 10/30/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.               |
| 10/30/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.               |
| 10/30/2002 | Venezia, Joe       | 2.0 | Discussed 10-Q comments and changes with M. Newbery.   |
| 10/30/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.               |
| 10/30/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.               |
| 10/30/2002 | Visosevic, Zorica  | 2.2 | Prepared list of proposed adjustments.   |
| 10/30/2002 | Visosevic, Zorica  | 2.3 | Cleared management review notes for analytical testing procedures for all divisions.                       |
| 10/30/2002 | Visosevic, Zorica  | 2.5 | Tested customer funds reserve for the quarter ending 9/30/02 balances.                                     |
| 10/30/2002 | Visosevic, Zorica  | 3.0 | Continued analytical fluctuation testing for Packs and Travel.   |

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| 10/30/2002 | Wong, David    | 0.5 | Call with C. Jones to obtain sample range for sales order testing   |
| 10/30/2002 | Wong, David    | 0.5 | Call with J. Morrison to present sample for sales order testing and expected supporting documentation to be obtained  |
| 10/30/2002 | Wong, David    | 1.0 | Follow up with B. Nichols regarding the cash application process for lockbox transactions   |
| 10/30/2002 | Wong, David    | 1.0 | Update testing documentation with additional information from B. Nichols  |
| 10/30/2002 | Wong, David    | 1.0 | Meeting with E. McDonnell to corroborate and discuss credit and collection process controls   |
| 10/30/2002 | Wong, David    | 1.0 | Update testing documentation to reflect testing with E. McDonnell   |
| 10/30/2002 | Wong, David    | 1.0 | Follow up with J. Morrison regarding sales order testing  |
| 10/30/2002 | Wong, David    | 1.0 | Update narrative based on conversation with J. Morrison regarding sales order process   |
| 10/30/2002 | Wong, David    | 1.0 | Reviewed sales order procedures obtained from M. Graham   |
| 10/30/2002 | Wong, David    | 1.0 | Prepare revenue testing for 10/31/02  |
| 10/30/2002 | Wong, David    | 3.0 | Reviewed and updated testing documentation with results of sales order testing conducted by M. Berry  |
| 10/30/2002 | Wood, Erin     | 0.4 | Finish new hire/termination testing   |
| 10/30/2002 | Wood, Erin     | 1.2 | Meeting with R. Thomas to discuss user testing and management approval of database upgrades.  |
| 10/30/2002 | Wood, Erin     | 1.4 | Meeting with K. Sandstrom about software licensing audits   |
| 10/30/2002 | Wood, Erin     | 3.2 | Updating general controls testing document with information from K. Sandstrom meeting (security settings, policies, antivirus, physical security, computer room controls)                 |
| 10/30/2002 | Wood, Erin     | 3.3 | Updating general controls testing with information from R. Thomas and K. Sandstrom meetings (database upgrades, software licensing audits, business continuity planning backup schedules) |
| 10/30/2002 | Zimka, Ami     | 1.0 | Reviewing General Controls workpapers.  |
| 10/31/2002 | Ameen, Jane    | 3.0 | Attendance and preparation for Sunbeam Products audit committee meeting   |
| 10/31/2002 | Ameen, Jane    | 3.0 | Continue review of 2002 quarterly information   |
| 10/31/2002 | Berry, Maureen | 0.1 | Phone discussion with M. Newberry regarding fixed asset quarterly reporting.  |
| 10/31/2002 | Berry, Maureen | 0.1 | Meeting with D. Robinson to observe depreciation reasonableness checks.   |
| 10/31/2002 | Berry, Maureen | 0.2 | Meeting with E. Baca regarding physical maintenance of assets.  |
| 10/31/2002 | Berry, Maureen | 0.2 | Update prior year management comments for Sunbeam Products.   |
| 10/31/2002 | Berry, Maureen | 0.2 | Document testing relating to depreciation reasonableness checks.  |
| 10/31/2002 | Berry, Maureen | 0.2 | Complete fixed asset testing documentation  |

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| 10/31/2002 Berry, Maureen    | 0.2 | Update understanding of computer environment per review notes from manager.  |
| 10/31/2002 Berry, Maureen    | 0.2 | Discussions with Sunbeam personnel (R. Ferrar and R. Schur) regarding derivative transaction reporting.                                  |
| 10/31/2002 Berry, Maureen    | 0.3 | Meeting with J. Sanderson to observe the physical maintenance program.   |
| 10/31/2002 Berry, Maureen    | 0.3 | Update prior year management comments for Sunbeam Products.  |
| 10/31/2002 Berry, Maureen    | 0.4 | Complete understanding of expenditure cycle document.  |
| 10/31/2002 Berry, Maureen    | 0.5 | Document testing relating to physical maintenance of assets.   |
| 10/31/2002 Berry, Maureen    | 0.5 | Document treasury cycle testing  |
| 10/31/2002 Berry, Maureen    | 0.6 | Update understanding of the expenditure cycle.   |
| 10/31/2002 Berry, Maureen    | 0.6 | Document treasury cycle testing regarding derivatives.   |
| 10/31/2002 Berry, Maureen    | 0.7 | Meeting with J. Gavin and D. Robinson to informally summarize procedures covered regarding fixed assets and expenditure cycle.           |
| 10/31/2002 Berry, Maureen    | 0.9 | Document treasury cycle testing regarding derivatives.   |
| 10/31/2002 Berry, Maureen    | 1.0 | Document treasury cycle testing relating to investments.   |
| 10/31/2002 Berry, Maureen    | 1.8 | Document treasury cycle testing relating to loans.   |
| 10/31/2002 Chapman, Stacie   | 1.7 | Updated Accounts Receivable Confirmation Summary   |
| 10/31/2002 Chapman, Stacie   | 2.5 | Quarterly review of international operations testing   |
| 10/31/2002 Chapman, Stacie   | 3.8 | Tested inventory pricing   |
| 10/31/2002 Cope, Chris       |     | Environmental Reserve roll forward to 9/30/02. Setting up year end testing. Gathering supporting documentation for fluctuations          |
| 10/31/2002 Cope, Chris       | 2.0 |  |
| 10/31/2002 Cope, Chris       |     | Litigation Reserve rollforward to 9/30/02. Setting up year end testing. Gathering supporting documentation for significant fluctuations. |
| 10/31/2002 Cope, Chris       | 3.0 |  |
| 10/31/2002 Cope, Chris       | 3.0 | Debtors Securitization Footnote Review   |
| 10/31/2002 Dobrow, Sheau-chi | 0.6 | Discussed with D. Ernst regarding accounts receivable reserve for 9/30/02.   |
| 10/31/2002 Dobrow, Sheau-chi | 0.8 | Discussed with E. McDonald regarding accounts receivable reserve for 9/30/02.  |
| 10/31/2002 Dobrow, Sheau-chi | 1.0 | Modified Hyperion data for all international subsidiaries by product lines.  |
| 10/31/2002 Dobrow, Sheau-chi | 1.1 | Discussed with C. Conto and D. Bennett regarding accounts receivable reserve for 9/30/02.  |
| 10/31/2002 Dobrow, Sheau-chi | 1.4 | Updated various accounts receivable reserve for 9/30/02 based on discussions with C. Conto and D. Bennett.                               |
| 10/31/2002 Dobrow, Sheau-chi | 3.1 | Updated K-mart accounts receivable write-off information.  |
| 10/31/2002 McMurtrey, Todd   | 0.3 | Discussed getting inventory reserve roll forward from P. Severson.   |
| 10/31/2002 McMurtrey, Todd   | 1.2 | Documented differences in variances.   |
| 10/31/2002 McMurtrey, Todd   | 1.2 | Reviewed all powermate workpapers and ensured that all information was consistent with testing.  |
| 10/31/2002 McMurtrey, Todd   | 2.0 | Worked on reconciling clients internal hyperion reports to the trial balance.  |

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| 10/31/2002 | McMurtrey, Todd   | 2.3 | Discussed variances for third quarter 2002 review with P. Severson for all locations.  |
| 10/31/2002 | Nelson, Clint     | 2.3 | Review 3Q and address general questions  |
| 10/31/2002 | Thibault, Steve   | 2.0 | Sunbeam Products audit committee meeting; review of materials and attendance at meeting  |
| 10/31/2002 | Thibault, Steve   | 2.0 | Audit supervision  |
| 10/31/2002 | Venezia, Joe      | 2.0 | Obtained Lyon fire documentation from D&T France and began reviewing.  |
| 10/31/2002 | Venezia, Joe      | 2.0 | Continued to review the Lyon fire documentation from D&T France.   |
| 10/31/2002 | Venezia, Joe      | 2.0 | Reviewed Sunbeam Grills balance sheet transfer entry.  |
| 10/31/2002 | Venezia, Joe      | 2.0 | Continued to review the Sunbeam Grills balance sheet transfer entry and discussed implications with J. McCullough and C. Chalfant. |
| 10/31/2002 | Venezia, Joe      | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                                       |
| 10/31/2002 | Visosevic, Zorica | 1.5 | Tested coop funds reserve for the quarter ending 9/30/02 balances.   |
| 10/31/2002 | Visosevic, Zorica | 2.0 | Obtained and reviewed additional documentation for testing of customer funds returns.  |
| 10/31/2002 | Visosevic, Zorica | 2.2 | Reviewed client prepared support for fixed assets write off for Pelouze.   |
| 10/31/2002 | Visosevic, Zorica | 2.3 | Reviewed client prepared schedule of one off adjustments.  |
| 10/31/2002 | Wong, David       | 0.5 | Meeting with S. Peterson to clarify credit note supporting documentation   |
| 10/31/2002 | Wong, David       | 0.5 | Update testing documentation to reflect meeting with S. Peterson   |
| 10/31/2002 | Wong, David       | 0.5 | Meeting with R. Sinclair to review base price access reports   |
| 10/31/2002 | Wong, David       | 0.5 | Update meeting with J. Venezia to discuss status of revenue testing  |
| 10/31/2002 | Wong, David       | 0.5 | Follow up with J. Morrison regarding sales order testing   |
| 10/31/2002 | Wong, David       | 1.0 | Meeting with M. Vied and J. Venezia to discuss inventory testing for financial audit and inventory narrative                       |
| 10/31/2002 | Wong, David       | 1.0 | Updated testing documentation to reflect credit note supporting documentation from C. Conto  |
| 10/31/2002 | Wong, David       | 1.5 | Reviewed credit note supporting documentation obtained from C. Conto   |
| 10/31/2002 | Wong, David       | 2.0 | Performed testing of sales order process with documentation obtained from J. Morrison  |
| 10/31/2002 | Wood, Erin        | 1.0 | Putting together and reviewing manual workpapers   |
| 10/31/2002 | Wood, Erin        | 1.2 | Exit meeting with R. Thomas to discuss exceptions and findings   |
| 10/31/2002 | Wood, Erin        | 2.3 | Write up potential management letter comments  |
| 10/31/2002 | Wood, Erin        | 2.8 | Write up of insights   |
| 10/31/2002 | Zimka, Ami        | 1.5 | Reviewing General Controls workpapers.   |
| 11/1/2002  | Ameen, Jane       | 2.0 | Supervision and review of 2002 quarterly information   |
| 11/1/2002  | Berry, Maureen    | 0.1 | Phone conversation with S. Dobrow (D&T) regarding treasury cycle testing.  |

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| 11/1/2002 | Chapman, Stacie    | 1.0 | Quarterly review of international operations documentation                                       |
| 11/1/2002 | Chapman, Stacie    | 3.9 | Tested inventory pricing with B. Collier and S. Ash.   |
| 11/1/2002 | Cope, Chris        | 2.5 | International analytical review  |
| 11/1/2002 | Cope, Chris        | 2.5 | International analytical review  |
| 11/1/2002 | Cope, Chris        | 3.0 | Debt Footnote review   |
| 11/1/2002 | Cope, Chris        | 3.5 | Debtors Securitization Footnote Review   |
| 11/1/2002 | Davison, Aaron     | 1.4 | Creation of trial balance  |
| 11/1/2002 | Deane, Katherine   | 1.0 | Physical inventory inspection  |
| 11/1/2002 | Deane, Katherine   | 4.0 | Physical inventory inspection  |
| 11/1/2002 | Deane, Katherine   | 4.0 | Physical inventory inspection  |
| 11/1/2002 | Dobrow, Sheau-chi  | 1.0 | Corresponded with D&T Canada and France regarding 2002 audit procedures.                         |
| 11/1/2002 | Dobrow, Sheau-chi  | 3.1 | Finalized accounts receivable reserve testing for 9/30/02 review.                                |
| 11/1/2002 | Dobrow, Sheau-chi  | 3.9 | Finalized accounts receivable reserve testing for 9/30/01 review.                                |
| 11/1/2002 | Jeter, Rebecca     | 0.5 | Income statement analysis year-to-date consolidated September 20, 2001 expectation to actual.    |
| 11/1/2002 | Jeter, Rebecca     | 0.5 | Income statement analysis quarter-to-date consolidated September 20, 2001 expectation to actual. |
| 11/1/2002 | Jeter, Rebecca     | 0.5 | Balance sheet analysis year-to-date September 20, 2001 expectation to actual.                    |
| 11/1/2002 | Jeter, Rebecca     | 1.0 | Income statement analysis year-to-date consolidated September 20, 2001 expectation to actual.    |
| 11/1/2002 | Jeter, Rebecca     | 1.0 | Income statement analysis quarter-to-date consolidated September 20, 2001 expectation to actual. |
| 11/1/2002 | Jeter, Rebecca     | 1.0 | Balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                    |
| 11/1/2002 | Jeter, Rebecca     | 1.0 | Balance sheet analysis year-to-date September 20, 2001 expectation to actual.                    |
| 11/1/2002 | Jeter, Rebecca     | 3.0 | Compilation of the trial balance.  |
| 11/1/2002 | Jeter, Rebecca     | 3.5 | Testing of accounts receivable as of September 30, 2002.   |
| 11/1/2002 | Michaelis, Natalie | 0.4 | Discuss property balances with D. Dinges for coleman international consolidated balances         |
| 11/1/2002 | Michaelis, Natalie | 1.4 | Prepare open item listing  |
| 11/1/2002 | Michaelis, Natalie | 2.1 | Review Europe memorandum   |
| 11/1/2002 | Michaelis, Natalie | 2.4 | Prepare Kmart accounts receivable testing  |
| 11/1/2002 | Michaelis, Natalie | 2.8 | Clear review notes on 2001 analysis  |
| 11/1/2002 | Nelson, Clint      | 0.3 | Audit committee conference call  |
| 11/1/2002 | Nelson, Clint      | 0.5 | Obtain a general overview of planning  |
| 11/1/2002 | Nelson, Clint      | 0.8 | Address scheduling matters   |
| 11/1/2002 | Nelson, Clint      | 1.3 | Review 3Q 2002   |
| 11/1/2002 | Nelson, Clint      | 1.5 | Review planning  |
| 11/1/2002 | Nelson, Clint      | 1.5 | Plant Tour   |
| 11/1/2002 | Nelson, Clint      | 2.0 | Review 3Q 2001   |
| 11/1/2002 | Nelson, Clint      | 2.0 | Review 3Q 2001   |
| 11/1/2002 | Venezia, Joe       | 2.0 | Obtained complete 10-Q document and began review of management discussion and analysis.          |

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| 11/1/2002 Venezia, Joe       | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis. |
| 11/1/2002 Venezia, Joe       | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis. |
| 11/1/2002 Venezia, Joe       | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis. |
| 11/1/2002 Visosevic, Zorica  | 1.5 | Reviewed and referenced manual working papers for management review.                                 |
| 11/1/2002 Visosevic, Zorica  | 2.0 | Cleared management review notes for quarterly review.  |
| 11/1/2002 Visosevic, Zorica  | 2.2 | Reviewed actuary reports related to testing of product liability.                                    |
| 11/1/2002 Visosevic, Zorica  | 2.3 | Prepared list of outstanding items for requested additional supporting documentation for all areas.  |
| 11/1/2002 Wong, David        | 2.0 | Update testing documentation based on supporting documents received from J. Morrison                 |
| 11/1/2002 Wood, Erin         | 1.8 | Finalizing insights for workpapers   |
| 11/1/2002 Wood, Erin         | 2.4 | Finalizing of potential management letter comments   |
| 11/1/2002 Zimka, Ami         | 1.2 | Discussing test results with Dave Wong (D&T)   |
| 11/2/2002 Berry, Maureen     | 0.5 | Complete documentation of treasury cycle and review related documents received from clients.         |
| 11/2/2002 Chapman, Stacie    | 1.1 | Documented results of inventory pricing tests  |
| 11/2/2002 Jeter, Rebecca     | 1.0 | Income statement analysis year-to-date consolidated September 20, 2001 expectation to actual.        |
| 11/2/2002 Jeter, Rebecca     | 1.0 | Income statement analysis quarter-to-date consolidated September 20, 2001 expectation to actual.     |
| 11/2/2002 Jeter, Rebecca     | 1.0 | Balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                        |
| 11/2/2002 Jeter, Rebecca     | 1.0 | Balance sheet analysis year-to-date September 20, 2001 expectation to actual.                        |
| 11/2/2002 Jeter, Rebecca     | 4.0 | Compilation of the trial balance.  |
| 11/2/2002 Jeter, Rebecca     | 4.0 | Compilation of the trial balance.  |
| 11/2/2002 Michaelis, Natalie | 3.2 | Clear review notes on analysis   |
| 11/2/2002 Michaelis, Natalie | 3.6 | Clear review notes on reserve testing  |
| 11/3/2002 Provost, Jeff      | 1.0 | Review Coleman quarterly procedures  |
| 11/4/2002 Ameen, Jane        | 3.0 | Supervision of 2002 interim audit procedures   |
| 11/4/2002 Ameen, Jane        | 3.0 | Supervision of planning for 2002 audit   |
| 11/4/2002 Cope, Chris        | 3.0 | GE Capital Canada covenant testing   |
| 11/4/2002 Cope, Chris        | 3.0 | GE Capital Purchase Agreement covenant testing   |
| 11/4/2002 Cope, Chris        | 3.5 | DIP Covenant testing   |
| 11/4/2002 Davison, Aaron     | 1.0 | Review of fraud checklist with B. Strasma, Controller.   |
| 11/4/2002 Davison, Aaron     | 3.5 | Preparation of the fraud checklist.  |
| 11/4/2002 Davison, Aaron     | 3.5 | Review of prior year workpapers.   |
| 11/4/2002 Dobrow, Sheau-chi  | 1.2 | Reviewed Hyperion reports by product lines for 9/30/02.  |
| 11/4/2002 Dobrow, Sheau-chi  | 1.3 | Corresponded with Coleman and Powermate audit teams regarding this year's audit.                     |
| 11/4/2002 Dobrow, Sheau-chi  | 3.7 | Continued to plan testing for judgmental reserves.   |
| 11/4/2002 Dobrow, Sheau-chi  | 3.8 | Continued to plan 2002 audit.  |
| 11/4/2002 McMurtrey, Todd    | 1.0 | Worked on inventory variance analysis.   |
| 11/4/2002 McMurtrey, Todd    | 1.0 | Worked on balance sheet variances.   |

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| 11/4/2002 | Nelson, Clint  | 0.2 | Phone call with J. Venezia (D&T) to discuss Neosho and quarterly reporting  |
| 11/4/2002 | Nelson, Clint  | 0.3 | Review quarter work   |
| 11/4/2002 | Nelson, Clint  | 0.5 | Discussion with M. Potter, Coleman, about the entry to remove Neosho from Coleman's books                           |
| 11/4/2002 | Nelson, Clint  | 1.3 | Review quarter work   |
| 11/4/2002 | Sedivy, Heidi  | 0.5 | Meeting and tour with R. Klotz and E. Wood (D&T) to tour IS department and introductions with key contacts          |
| 11/4/2002 | Sedivy, Heidi  | 0.8 | Meeting with K. Dutton and E. Wood (D&T) to discuss applications systems development testing                        |
| 11/4/2002 | Sedivy, Heidi  | 1.0 | Review database implementation and support objectives relevant to Coleman   |
| 11/4/2002 | Sedivy, Heidi  | 1.0 | Selecting testing for general computer controls and inputting into workpapers                                       |
| 11/4/2002 | Sedivy, Heidi  | 1.2 | Review systems implementation and maintenance objectives relevant to Coleman  |
| 11/4/2002 | Sedivy, Heidi  | 2.0 | Review of prior year 1540 to gain general understanding of Coleman's computer processing environment                |
| 11/4/2002 | Summers, Jamie | 4.0 | Final review of provision and footnote disclosure.  |
| 11/4/2002 | Venezia, Joe   | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 11/4/2002 | Venezia, Joe   | 2.0 | Performed various planning activities related to business cycle control testing.                                    |
| 11/4/2002 | Venezia, Joe   | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 11/4/2002 | Venezia, Joe   | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 11/4/2002 | Wong, David    | 1.0 | Wrapping up of revenue cycle testing documentation. Follow up on outstanding items with contacts.                   |
| 11/4/2002 | Wood, Erin     | 0.1 | Met briefly with M. Rogers to introduce ourselves and set up meeting for tomorrow                                   |
| 11/4/2002 | Wood, Erin     | 0.2 | Setting up rotation plan  |
| 11/4/2002 | Wood, Erin     | 0.5 | Meeting and tour with R. Klotz and H. Sedivy (D&T) to tour IS department and introductions with key contacts        |
| 11/4/2002 | Wood, Erin     | 0.8 | Meeting with K. Dutton and H. Sedivy (D&T) for an introduction to the Coleman application change control procedures |
| 11/4/2002 | Wood, Erin     | 3.1 | Reviewing prior year workpapers/testing   |
| 11/4/2002 | Yim, Brian     | 3.0 | Prepared a summary memorandum for the quarterly reviews.  |
| 11/5/2002 | Ameen, Jane    | 1.0 | Scheduling for 2002 audit   |
| 11/5/2002 | Ameen, Jane    | 3.0 | Supervision of quarterly review procedures  |
| 11/5/2002 | Ameen, Jane    | 4.0 | Planning for 2002 audit   |
| 11/5/2002 | Cope, Chris    | 2.0 | Asset Impairment, Restructuring and Other Charges footnote review   |
| 11/5/2002 | Cope, Chris    | 2.5 | Debt Footnote review. Version 2   |
| 11/5/2002 | Cope, Chris    | 2.5 | Voluntary Petition for Relief Footnote review   |
| 11/5/2002 | Cope, Chris    | 2.5 | Management Discussion and Review analysis. Item 1 Legal Proceedings   |
| 11/5/2002 | Davison, Aaron | 1.0 | Meeting with L. Stork to review the client request list.  |



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| 11/5/2002 Davison, Aaron      | 3.0 | Review of business cycle narratives.  |
| 11/5/2002 Davison, Aaron      | 4.0 | Creation of the client request schedule for the 2002 audit.   |
| 11/5/2002 Dobrow, Sheau-chi   | 1.2 | Corresponded with Coleman and Powermate audit teams regarding this year's audit.  |
| 11/5/2002 Dobrow, Sheau-chi   | 2.0 | Started to update Sunbeam foreign subsidiaries 9/30/02 financial results.   |
| 11/5/2002 Dobrow, Sheau-chi   | 2.9 | Discussed with D&T audit team regarding interim audit procedures.   |
| 11/5/2002 Dobrow, Sheau-chi   | 3.9 | Continued to plan interim audit procedures.   |
| 11/5/2002 Dunaway, Kerry      | 2.0 | Staffing coordination for year end timing.  |
| 11/5/2002 McMurtrey, Todd     | 2.0 | Worked on balance sheet variances.  |
| 11/5/2002 Sedivy, Heidi       | 0.5 | Meet with T. Rongish to discuss access administration to test and production environments   |
| 11/5/2002 Sedivy, Heidi       | 0.6 | Meeting with M. Rogers and M. Minnick and E. Wood (D&T) to discuss database support testing   |
| 11/5/2002 Sedivy, Heidi       | 1.0 | Meeting with R. Roth to discuss detailed applications system development testing procedures and request application change list     |
| 11/5/2002 Sedivy, Heidi       | 1.0 | Meeting with K. Rohloff to discuss freight applications system development and request test selection documentation                 |
| 11/5/2002 Sedivy, Heidi       | 1.2 | Planning and detailing general computer controls testing  |
| 11/5/2002 Sedivy, Heidi       | 1.2 | Meeting with L. Walker to discuss Boss system development testing procedures and request test selection documentation               |
| 11/5/2002 Sedivy, Heidi       | 1.2 | Developed application testing spreadsheet   |
| 11/5/2002 Sedivy, Heidi       | 1.8 | Making applications testing selections from list of changes   |
| 11/5/2002 Summers, Jamie      | 2.0 | Meeting with Bob Totte to discuss review of FAS 142 recasting   |
| 11/5/2002 Summers, Jamie      | 4.0 | Review of excel spreadsheets detailing recasting.   |
| 11/5/2002 Thibault, Steve     | 2.0 | Third quarter review  |
| 11/5/2002 van Gelder, Jeffrey | 1.2 | Meeting with Bob Totte to discuss review of FAS 142 recasting   |
| 11/5/2002 Venezia, Joe        | 2.0 | Reviewed the prior year inventory observations and inventory compilation in preparation of the current year inventory observations. |
| 11/5/2002 Venezia, Joe        | 2.0 | Discussed inventory observation locations with B. Carabetta.  |
| 11/5/2002 Venezia, Joe        | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                |
| 11/5/2002 Venezia, Joe        | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                |
| 11/5/2002 Venezia, Joe        | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                |
| 11/5/2002 Visosevic, Zorica   | 1.0 | Discussed with K. Bell actuary assumptions and product liability reserve calculation.   |
| 11/5/2002 Visosevic, Zorica   | 1.0 | Reviewed accounts receivable securitization note disclosure.  |

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| 11/5/2002 | Visosevic, Zorica | 1.6 | Reviewed supporting documents for restructuring charges note disclosure.  |
| 11/5/2002 | Visosevic, Zorica | 2.0 | Reviewed asset impairment note disclosure and supporting documents.   |
| 11/5/2002 | Visosevic, Zorica | 3.4 | Documented testing of product liability reserve.  |
| 11/5/2002 | Wood, Erin        | 0.2 | Meeting with R. Klotz to request some information   |
| 11/5/2002 | Wood, Erin        | 0.6 | Meeting with M. Rogers, M. Mennick, and H. Sedivy (D&T) about database change control procedures                              |
| 11/5/2002 | Wood, Erin        | 0.7 | Selection of testing for the Information Resource Strategy and Planning Section   |
| 11/5/2002 | Wood, Erin        | 0.7 | Reviewing H. Sedivy's (D&T) work  |
| 11/5/2002 | Yim, Brian        | 1.5 | Cleared review notes on analytical reviews in the quarterly review file.  |
| 11/5/2002 | Zimka, Ami        | 1.0 | Reviewing First Alert workpapers  |
| 11/6/2002 | Ameen, Jane       | 2.0 | Coordination of 2002 audit at participating offices   |
| 11/6/2002 | Cope, Chris       | 0.5 | Updating debt covenants for new GE Canada agreement and adding covenants for GE A/R Securitization agreement                  |
| 11/6/2002 | Cope, Chris       | 1.5 | Testing reconciliation of Assets per Rollforward vs. balance per JDE ledger   |
| 11/6/2002 | Cope, Chris       | 3.0 | Completing addition and disposal testing to 9/30/02.  |
| 11/6/2002 | Cope, Chris       | 4.0 | Management discussion and Review analysis. Debt and Commitments and Contingencies   |
| 11/6/2002 | Davison, Aaron    | 2.0 | Review of business cycle narratives.  |
| 11/6/2002 | Davison, Aaron    | 2.0 | Creation of trial balance   |
| 11/6/2002 | Davison, Aaron    | 4.0 | Creation of audit plan by account   |
| 11/6/2002 | Dobrow, Sheau-chi | 3.1 | Reviewed coop reserve roll forward and analysis as of interim date.   |
| 11/6/2002 | Dobrow, Sheau-chi | 3.2 | Reviewed warranty reserve roll forward and analysis as of interim date.   |
| 11/6/2002 | Dobrow, Sheau-chi | 3.7 | Reviewed sales returns reserve roll forward and analysis as of interim date.  |
| 11/6/2002 | Nelson, Clint     | 0.5 | Phone call with S. Dobrow (D&T) regarding deliverable package   |
| 11/6/2002 | Nelson, Clint     | 1.0 | Review quarter work   |
| 11/6/2002 | Nelson, Clint     | 1.3 | Review quarter work   |
| 11/6/2002 | Sedivy, Heidi     | 0.2 | Meeting with L. Walker to discuss non-departmental access rights and change communication                                     |
| 11/6/2002 | Sedivy, Heidi     | 0.3 | Meeting with T. Rongish for further explanations of access levels for user groups   |
| 11/6/2002 | Sedivy, Heidi     | 0.4 | Meeting with R. Roth to request IDEAL, A/P and Forecasting systems test selection documentation                               |
| 11/6/2002 | Sedivy, Heidi     | 0.5 | Meeting with T. Hall to discuss manufacturing system development testing procedures and request test selection documentation  |
| 11/6/2002 | Sedivy, Heidi     | 0.5 | Meeting with S. Harsh to discuss manufacturing system development testing procedures and request test selection documentation |
| 11/6/2002 | Sedivy, Heidi     | 0.5 | Updated A/S2 workpaper references and numerated manual papers   |

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| 11/6/2002 Sedivy, Heidi     | 0.7 | Meeting with T. Rongish to request access userIDs and access levels   |
| 11/6/2002 Sedivy, Heidi     | 0.9 | Reviewed and compared access list to Information Systems organizational chart   |
| 11/6/2002 Sedivy, Heidi     | 1.9 | Reviewed application testing documentation and updated results  |
| 11/6/2002 Sedivy, Heidi     | 2.1 | Updated application testing results   |
| 11/6/2002 Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                  |
| 11/6/2002 Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                  |
| 11/6/2002 Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                  |
| 11/6/2002 Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                  |
| 11/6/2002 Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                  |
| 11/6/2002 Wood, Erin        | 0.8 | Reviewing H. Sedivy's (D&T) work  |
| 11/6/2002 Wood, Erin        | 2.7 | Powermate - Preparing comments to send to R. Thomas   |
| 11/6/2002 Yim, Brian        | 3.5 | Cleared review notes on quarterly review reserve testing by obtaining additional explanations/documents from A. Macy. |
| 11/6/2002 Zimka, Ami        | 0.5 | Reviewing Sunbeam workpapers  |
| 11/6/2002 Zimka, Ami        | 1.0 | Reviewing First Alert workpapers  |
| 11/7/2002 Ameen, Jane       | 1.5 | Supervision of quarterly review procedures  |
| 11/7/2002 Ameen, Jane       | 3.5 | Initial review of footnote information for quarterly review   |
| 11/7/2002 Cope, Chris       | 2.5 | Property, Plant and Equipment addition and disposal testing sample selection  |
| 11/7/2002 Cope, Chris       | 3.2 | Updating debt covenants for new GE Canada agreement and adding covenants for GE A/R Securitization agreement          |
| 11/7/2002 Cope, Chris       | 3.5 | International analytical review   |
| 11/7/2002 Davison, Aaron    | 2.0 | Creation of trial balance.  |
| 11/7/2002 Davison, Aaron    | 2.0 | Creation of audit plan by account.  |
| 11/7/2002 Davison, Aaron    | 4.0 | Creation of lead sheets and rollforward of prior year workpapers.   |
| 11/7/2002 Dobrow, Sheau-chi | 2.9 | Revised warranty reserve rollforward and analysis as of interim date.   |
| 11/7/2002 Dobrow, Sheau-chi | 3.0 | Revised sales returns reserve roll forward and analysis as of interim date.   |
| 11/7/2002 Dobrow, Sheau-chi | 3.1 | Revised coop reserve rollforward and analysis as of interim date.   |
| 11/7/2002 McMurtrey, Todd   | 0.4 | Worked on accrued variance analysis.  |
| 11/7/2002 McMurtrey, Todd   | 1.2 | Worked on restructuring rollforward analysis.   |
| 11/7/2002 McMurtrey, Todd   | 1.4 | Worked on international variance analysis.  |
| 11/7/2002 Nelson, Clint     | 0.5 | Reading summary of current Coleman events   |
| 11/7/2002 Nelson, Clint     | 0.5 | Communication with D&T France regarding the quarter   |
| 11/7/2002 Nelson, Clint     | 0.5 | Address scheduling matters  |
| 11/7/2002 Nelson, Clint     | 1.3 | Review quarter work   |
| 11/7/2002 Nelson, Clint     | 2.0 | Review quarter work   |

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| 11/7/2002 Sedivy, Heidi               | 0.2 | Meeting with S. Harsh to discuss multiple userIDs  |
| 11/7/2002 Sedivy, Heidi               | 0.4 | Meeting with G. Keller to discuss and request application and database backup procedures   |
| 11/7/2002 Sedivy, Heidi               | 0.7 | Updated logical security understanding in 1540   |
| 11/7/2002 Sedivy, Heidi               | 0.7 | Meeting with CR Toner and E. Wood (D&T) to discuss current audit status and findings and updated general computer controls understanding   |
| 11/7/2002 Sedivy, Heidi               | 0.7 | Pulled and reviewed vendor contracts relevant to testing selections  |
| 11/7/2002 Sedivy, Heidi               | 0.7 | Meeting with M. Minnick to request database change documentation   |
| 11/7/2002 Sedivy, Heidi               | 1.3 | Developed database testing spreadsheet   |
| 11/7/2002 Sedivy, Heidi               | 1.5 | Meeting with K. Dutton to request prioritization schedules for test selections and further discuss possible application systems exceptions |
| 11/7/2002 Sedivy, Heidi               | 2.3 | Updated and documented database testing results  |
| 11/7/2002 Thibault, Steve             | 6.0 | Third quarter review   |
| 11/7/2002 Venezia, Joe                | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.   |
| 11/7/2002 Venezia, Joe                | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                       |
| 11/7/2002 Venezia, Joe                | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                       |
| 11/7/2002 Venezia, Joe                | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                       |
| 11/7/2002 Venezia, Joe                | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                       |
| 11/7/2002 Wagdy, Mohab<br>Wong, David | 0.5 | Review of final changes to provision binder.   |
| 11/7/2002                             | 2.0 | Wrapping up of sales order testing. Completing testing and documentation based on documents received from J. Morrison                      |
| 11/7/2002 Wood, Erin                  | 0.4 | Preparing for meeting with C. Toner  |
| 11/7/2002 Wood, Erin                  | 0.7 | Meeting with C. Toner and H. Sedivy (D&T) about overview of the computer processing environment and to-date findings                       |
| 11/7/2002 Wood, Erin                  | 0.8 | Reviewing H. Sedivy's (D&T) work   |
| 11/7/2002 Wood, Erin                  | 3.2 | Updating the overview of the computer processing environment workpaper   |
| 11/7/2002 Yim, Brian                  | 2.2 | Reviewed quarterly review summary memorandum for Coleman - Europe prepared by DTT - Lyon, France.  |
| 11/7/2002 Yim, Brian                  | 2.3 | Obtained additional explanations from W. Rishel on analytical reviews of international regions.  |
| 11/8/2002 Ameen, Jane                 | 2.9 | Supervision of 2002 interim audit procedures   |
| 11/8/2002 Ameen, Jane                 | 3.1 | Supervision of participating office procedures for 2002 audit  |
| 11/8/2002 Berry, Maureen              | 0.2 | Update management letter comments.   |
| 11/8/2002 Cope, Chris                 | 2.0 | Review of footnote verbiage.   |
| 11/8/2002 Cope, Chris                 | 2.5 | Depreciation step-up testing   |
| 11/8/2002 Cope, Chris                 | 3.5 | Disposal sampling  |

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| 11/8/2002 | Davison, Aaron     | 2.0 | Meeting with B. Strasma and L. Stork to review the audit plan.   |
| 11/8/2002 | Davison, Aaron     | 3.0 | Preparation of cash workpapers and cash confirms.  |
| 11/8/2002 | Davison, Aaron     | 3.0 | Continue preparing the cash workpapers and cash confirms.  |
| 11/8/2002 | Deane, Katherine   | 1.0 | Work on and send bank confirmations  |
| 11/8/2002 | Deane, Katherine   | 1.5 | Review inventory count list and verify balances  |
| 11/8/2002 | Deane, Katherine   | 2.5 | Work on testing the cash account by reviewing bank statements and verifying account balances                                     |
| 11/8/2002 | Deane, Katherine   | 3.0 | Introduction to procedures used to test cash balances, inventory and a review cut off testing procedures with senior accountant. |
| 11/8/2002 | Dobrow, Sheau-chi  | 2.0 | Continued to update Sunbeam foreign subsidiaries 9/30/02 financial results.  |
| 11/8/2002 | Dobrow, Sheau-chi  | 2.6 | Revised post audit reserve roll forward and analysis as of interim date.   |
| 11/8/2002 | Dobrow, Sheau-chi  | 3.4 | Reviewed post audit reserve roll forward and analysis as of interim date.  |
| 11/8/2002 | Dunaway, Kerry     | 2.0 | Review the 1800 section of the planning documents.   |
| 11/8/2002 | McMurtrey, Todd    | 0.7 | Worked on income statement variances.  |
| 11/8/2002 | McMurtrey, Todd    | 1.5 | Worked on accrued variance analysis.   |
| 11/8/2002 | McMurtrey, Todd    | 1.8 | Worked on accrued variance analysis.   |
| 11/8/2002 | Michaelis, Natalie | 1.4 | Test quarterly reserve balances  |
| 11/8/2002 | Michaelis, Natalie | 2.6 | Document quarterly fluctuations  |
| 11/8/2002 | Nelson, Clint      | 1.0 | Review quarter work  |
| 11/8/2002 | Nelson, Clint      | 1.5 | Finalizing quarter documents   |
| 11/8/2002 | Sedivy, Heidi      | 1.5 | Review and documenting of manual workpapers  |
| 11/8/2002 | Sedivy, Heidi      | 3.1 | Updated general computer controls database testing activity results  |
| 11/8/2002 | Sedivy, Heidi      | 3.9 | Updated general computer controls application system activity testing  |
| 11/8/2002 | Thibault, Steve    | 4.0 | Third quarter review   |
| 11/8/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.   |
| 11/8/2002 | Venezia, Joe       | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                             |
| 11/8/2002 | Venezia, Joe       | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                             |
| 11/8/2002 | Venezia, Joe       | 2.0 | Began to compile/prepare the information to be included in the 10-Q concurring review package.                                   |
| 11/8/2002 | Venezia, Joe       | 2.0 | Continued to compile/prepare the information to be included in the 10-Q concurring review package.                               |
| 11/8/2002 | Wood, Erin         | 1.2 | Review of manual workpapers from C. Toner  |
| 11/8/2002 | Yim, Brian         | 1.8 | Cleared review notes on the summary memorandums.   |
| 11/8/2002 | Yim, Brian         | 3.2 | Cleared review notes on analytical reviews in the quarterly review file.   |
| 11/9/2002 | Ameen, Jane        | 2.0 | Supervision of quarterly review procedures   |
| 11/9/2002 | Ameen, Jane        | 4.0 | Review of information within 10Q draft document  |
| 11/9/2002 | Summers, Jamie     | 3.0 | Review of excel spreadsheets detailing recasting.  |
| 11/9/2002 | Thibault, Steve    | 5.0 | Third quarter review   |

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| 11/9/2002 Venezia, Joe       | 2.0 | Prepared summary memo for the 10-Q review.   |
| 11/9/2002 Venezia, Joe       | 2.0 | Prepared management representation letter for the 10-Q review.   |
| 11/10/2002 Deane, Katherine  | 2.0 | Test cash balances to verify accuracy  |
| 11/11/2002 Ameen, Jane       | 2.0 | Planning for 2002 audit  |
| 11/11/2002 Ameen, Jane       | 3.5 | Scheduling for 2002 audit  |
| 11/11/2002 Ameen, Jane       | 4.0 | Supervision of interim procedures  |
| 11/11/2002 Cope, Chris       | 2.0 | Reading MD&A for corrections   |
| 11/11/2002 Cope, Chris       | 3.5 | Updating debt covenants for new GE Canada agreement and adding covenants for GE A/R Securitization agreement   |
| 11/11/2002 Cope, Chris       | 4.0 | Addition sampling and detail testing   |
| 11/11/2002 Davison, Aaron    | 3.0 | Preparation of fixed asset workpapers.   |
| 11/11/2002 Davison, Aaron    | 4.0 | Complete planning documentation.   |
| 11/11/2002 Davison, Aaron    | 4.0 | Preparation of accounts receivable workpapers.   |
| 11/11/2002 Deane, Katherine  | 1.0 | Tested the shipping and receiving documents five days prior and after physical inventory inspection to see if amounts are properly included or excluded from inventory. This is known as cutoff testing. |
| 11/11/2002 Deane, Katherine  | 1.5 | Inventory testing review   |
| 11/11/2002 Deane, Katherine  | 1.5 | Tag control testing performed by comparing counts on tags with counts performed by D&T to make sure they are the same  |
| 11/11/2002 Deane, Katherine  | 2.0 | Test cash balances continued   |
| 11/11/2002 Deane, Katherine  | 2.0 | Talk to L. Stork about tag control procedures  |
| 11/11/2002 Deane, Katherine  | 2.0 | Performed inventory tests  |
| 11/11/2002 Deane, Katherine  | 2.0 | Cash tickmark review   |
| 11/11/2002 Dobrow, Sheau-chi | 2.2 | Revised litigation reserve roll forward and analysis as of interim date.   |
| 11/11/2002 Dobrow, Sheau-chi | 3.8 | Reviewed litigation reserve roll forward and analysis as of interim date.  |
| 11/11/2002 Dobrow, Sheau-chi | 4.0 | Started to review 10Q balance sheets, income statements and statements of cash flows.  |
| 11/11/2002 Hasnani, Mazhar   | 2.0 | Reviewed the client prepared summary of accounts, noting any exceptions from prior year balances.  |
| 11/11/2002 Hasnani, Mazhar   | 3.0 | Prepared workpapers to account for accounts receivables factored with General Electric.  |
| 11/11/2002 Hasnani, Mazhar   | 3.3 | Performed testing of accounts receivables top ten customers testing through statistical sampling   |
| 11/11/2002 Hasnani, Mazhar   | 3.7 | Update the accounts receivables leadsheet for the current year.  |
| 11/11/2002 Holton, Traci     | 1.0 | Reviewing client prepared cash schedules to determine appropriate accounts for testing   |
| 11/11/2002 Holton, Traci     | 1.0 | Setting up cash reconciliations and subtractive items testing worksheet for 9/30/02.   |
| 11/11/2002 Holton, Traci     | 3.0 | Tracing the cash balances in particular accounts to supporting documentation.  |
| 11/11/2002 Holton, Traci     | 4.0 | Review of 2001 financials and prior year workpapers  |
| 11/11/2002 Nelson, Clint     | 0.6 | Review quarter work  |
| 11/11/2002 Nelson, Clint     | 1.0 | Clear review notes of 3rd quarter  |

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| 11/11/2002 | Richter, Frank    | 3.0 | Updated warranty reserve roll forward for interim testing.  |
| 11/11/2002 | Richter, Frank    | 3.0 | Updated coop roll forward for interim testing.  |
| 11/11/2002 | Richter, Frank    | 3.0 | Updated volume rebate roll forward for interim testing.   |
| 11/11/2002 | Thibault, Steve   | 8.0 | Third quarter review  |
| 11/11/2002 | Venezia, Joe      | 2.0 | Obtained the September 2002 trial balance from J. McCullough and began initial review.                  |
| 11/11/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/11/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.    |
| 11/11/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.    |
| 11/11/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.    |
| 11/11/2002 | Visosevic, Zorica | 1.3 | Assisted in setting cash balance testing workpapers and procedures.                                     |
| 11/11/2002 | Visosevic, Zorica | 2.5 | Performed planning by account procedures for balance sheet statement accounts.                          |
| 11/11/2002 | Visosevic, Zorica | 2.6 | Met with R. Shur to discuss treasury function and obtained information regarding derivatives testing.   |
| 11/11/2002 | Visosevic, Zorica | 3.6 | Performed planning by account procedures for income statement accounts.                                 |
| 11/11/2002 | Wong, David       | 1.0 | Clear review notes on Revenue testing   |
| 11/11/2002 | Wood, Erin        | 0.2 | Meeting with R. Klotz to request some documentation   |
| 11/11/2002 | Wood, Erin        | 1.3 | Meeting with C. Toner to discuss the budgeting process, training plans, and employee evaluation process |
| 11/11/2002 | Wood, Erin        | 2.4 | Finishing overview of the computer processing environment workpaper                                     |
| 11/11/2002 | Yim, Brian        | 2.0 | Obtained additional explanations from A. Groves on analytical reviews of international regions.         |
| 11/12/2002 | Ameen, Jane       | 1.0 | Supervision of 10Q procedures   |
| 11/12/2002 | Cope, Chris       | 2.5 | Agreeing D&T changes for 9/30/02 Q to client copy   |
| 11/12/2002 | Cope, Chris       | 3.0 | Footing 10Q   |
| 11/12/2002 | Cope, Chris       | 4.0 | Reading MD&A for corrections  |
| 11/12/2002 | Davison, Aaron    | 2.0 | Meeting with K Pasholk to discuss foreign exchange gain and loss.                                       |
| 11/12/2002 | Davison, Aaron    | 2.0 | Preparation of inventory workpapers.  |
| 11/12/2002 | Davison, Aaron    | 4.0 | Preparation of accounts payable workpapers  |
| 11/12/2002 | Davison, Aaron    | 4.0 | Elimination of intercompany accounts.   |
| 11/12/2002 | Deane, Katherine  | 1.5 | Further cash account analysis   |
| 11/12/2002 | Deane, Katherine  | 3.0 | Updated received bank confirmations and compared to cash account balance                                |
| 11/12/2002 | Dobrow, Sheau-chi | 2.1 | Reviewed 9/30/01 cash flows worksheet.  |
| 11/12/2002 | Dobrow, Sheau-chi | 2.3 | Discussed with M. Newberry regarding questions on 9/30/02 cash flows worksheet.                         |
| 11/12/2002 | Dobrow, Sheau-chi | 2.4 | Discussed with M. Newberry regarding questions on 9/30/01 cash flows worksheet.                         |
| 11/12/2002 | Dobrow, Sheau-chi | 3.2 | Reviewed 9/30/02 cash flows worksheet.  |
| 11/12/2002 | Hasnani, Mazhar   | 1.0 | Reviewed the client prepared summary of accounts, noting any exceptions from prior year balances.       |

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|------------|--------------------|-----|---|
| 11/12/2002 | Hasnani, Mazhar    | 3.5 | Used statistical sampling to study the accounts receivable balances and testing any customer balances with negative amounts.    |
| 11/12/2002 | Holton, Traci      | 1.0 | Reviewing product liability reserve balances.   |
| 11/12/2002 | Holton, Traci      | 1.5 | Preparation of bank confirmations.  |
| 11/12/2002 | Holton, Traci      | 3.0 | Determining the appropriate population and making selections for subtractive items testing.                                     |
| 11/12/2002 | Holton, Traci      | 4.0 | Footing and cross-footing of current draft of 10-Q.   |
| 11/12/2002 | Michaelis, Natalie | 1.7 | Clear review notes on quarterly testing.  |
| 11/12/2002 | Michaelis, Natalie | 2.3 | Clear review notes on quarterly reserve testing.  |
| 11/12/2002 | Provost, Jeff      | 1.0 | Review Coleman quarterly procedures   |
| 11/12/2002 | Thibault, Steve    | 8.0 | Third quarter review  |
| 11/12/2002 | Venezia, Joe       | 2.0 | Discussed differences between trial balance and Hyperion schedule with J. McCullough. Obtained reconciliation schedule.         |
| 11/12/2002 | Venezia, Joe       | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/12/2002 | Venezia, Joe       | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/12/2002 | Venezia, Joe       | 3.0 | Continued trial balance procedures for interim testing.   |
| 11/12/2002 | Visosevic, Zorica  | 3.0 | Reviewed client prepared cash flow statement and worksheet  |
| 11/12/2002 | Visosevic, Zorica  | 3.1 | Reviewed and referenced supporting documentation for comprehensive loss disclosure to the quarterly report.                     |
| 11/12/2002 | Visosevic, Zorica  | 3.9 | Reviewed and referenced supporting documentation for supplementary financial statement data disclosure to the quarterly report. |
| 11/12/2002 | Wood, Erin         | 0.2 | Review and signoff of the overview of the computer processing environment workpaper   |
| 11/12/2002 | Wood, Erin         | 1.4 | Preparation of additional questions for other IT individuals relating to the strategy and planning testing                      |
| 11/12/2002 | Wood, Erin         | 2.7 | Documentation of information from meeting with C. Toner Monday  |
| 11/12/2002 | Yim, Brian         | 2.5 | Documented client's explanations and additional findings on reserve testing.  |
| 11/12/2002 | Yim, Brian         | 3.5 | Cleared review notes from J. Provost (D&T) on quarterly review file.  |
| 11/12/2002 | Zimka, Ami         | 2.5 | Reviewing Sunbeam business cycle workpapers   |
| 11/13/2002 | Ameen, Jane        | 1.0 | Review of interim procedures  |
| 11/13/2002 | Ameen, Jane        | 4.0 | Planning for 2002 audit   |
| 11/13/2002 | Ameen, Jane        | 4.0 | Supervision of interim procedures   |
| 11/13/2002 | Berry, Maureen     | 0.1 | Clear manager review notes relating to understanding of expenditure cycle.  |
| 11/13/2002 | Berry, Maureen     | 0.3 | Update management letter comments for First Alert and communicate to client.  |
| 11/13/2002 | Cope, Chris        | 2.0 | Tying Pelouze assets per client GL to consolidated accounts and setting up depreciation testing                                 |
| 11/13/2002 | Cope, Chris        | 3.0 | Tying Grills assets per client GL to consolidated accounts and setting up depreciation testing                                  |
| 11/13/2002 | Cope, Chris        | 4.0 | Tying Products assets per client GL to consolidated accounts and setting up depreciation testing                                |
| 11/13/2002 | Davison, Aaron     | 2.0 | Continued the preparation of inventory workpapers.  |



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|------------|-------------------|-----|---|
| 11/13/2002 | Davison, Aaron    | 2.0 | Understanding the client's business.  |
| 11/13/2002 | Davison, Aaron    | 4.0 | Creation of preliminary analytics   |
| 11/13/2002 | Davison, Aaron    | 4.0 | Preparation and completion of fraud workpapers.   |
| 11/13/2002 | Deane, Katherine  | 1.5 | Cutoff testing continued  |
| 11/13/2002 | Deane, Katherine  | 2.0 | Introductions to prepaid assets testing with senior accountant  |
| 11/13/2002 | Deane, Katherine  | 2.0 | Talk to L. Stork about cutoff testing   |
| 11/13/2002 | Deane, Katherine  | 3.0 | Fixed assets testing continued  |
| 11/13/2002 | Deane, Katherine  | 3.0 | Fixed assets testing by verifying certain fixed assets exist through observation and review of asset receipts                     |
| 11/13/2002 | Dobrow, Sheau-chi | 0.7 | Discussed with R. Ferrer regarding gain on insurance settlement.  |
| 11/13/2002 | Dobrow, Sheau-chi | 1.9 | Obtained support for business segment data footnote.  |
| 11/13/2002 | Dobrow, Sheau-chi | 3.6 | Prepared gain on insurance settlement workpaper.  |
| 11/13/2002 | Dobrow, Sheau-chi | 3.8 | Reviewed gain on insurance settlement footnote.   |
| 11/13/2002 | Hasnani, Mazhar   | 2.0 | Met with L. Stork to discuss accounting for reserves for K-Mart accounts receivable balances.                                     |
| 11/13/2002 | Hasnani, Mazhar   | 2.5 | Interim accounts analysis   |
| 11/13/2002 | Hasnani, Mazhar   | 4.0 | Analyzed client prepared accounts receivables detail. Aged the detail and extracted any intercompany balances to perform testing. |
| 11/13/2002 | Hasnani, Mazhar   | 4.0 | Bad debt reserve analysis   |
| 11/13/2002 | Holton, Traci     | 1.0 | Testing product liability reserve balances.   |
| 11/13/2002 | Holton, Traci     | 1.0 | Assisting with necessary planning documentation.  |
| 11/13/2002 | Holton, Traci     | 1.0 | Selection and testing of prepaid items.   |
| 11/13/2002 | Holton, Traci     | 2.0 | Preparation of prepaid items worksheet for 9/30/02.   |
| 11/13/2002 | Holton, Traci     | 2.0 | Obtaining knowledge about client computer accounting system and procedures.   |
| 11/13/2002 | Nelson, Clint     | 0.3 | Clear review notes of 3rd quarter   |
| 11/13/2002 | Richter, Frank    | 1.8 | Referenced quarterly statement debt note to supporting documentation.   |
| 11/13/2002 | Richter, Frank    | 2.5 | Referenced quarterly statement accounts receivable securitization note to supporting documentation                                |
| 11/13/2002 | Richter, Frank    | 3.0 | Referenced quarterly statement reorganization costs note to supporting documentation  |
| 11/13/2002 | Richter, Frank    | 3.2 | Referenced quarterly statement liabilities subject to compromise note to supporting documentation                                 |
| 11/13/2002 | Thibault, Steve   | 7.0 | Third quarter review  |
| 11/13/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/13/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/13/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/13/2002 | Venezia, Joe      | 3.0 | Continued trial balance procedures for interim testing.   |
| 11/13/2002 | Visosevic, Zorica | 1.5 | Reviewed revised Hyperion schedules for quarterly statements.   |
| 11/13/2002 | Visosevic, Zorica | 2.3 | Referenced balance sheet accounts to Hyperion schedules.  |
| 11/13/2002 | Visosevic, Zorica | 3.0 | Referenced income statement account to revised Hyperion schedules.  |
| 11/13/2002 | Visosevic, Zorica | 3.2 | Reviewed posted changes to cash flow statement.   |
| 11/13/2002 | Wong, David       | 1.0 | Clear review notes on Inventory/Payroll work papers   |

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|------------------------------|-----|---|
| 11/13/2002 Wood, Erin        | 1.2 | Meeting with K. Dutton to discuss strategy and planning.  |
| 11/13/2002 Wood, Erin        | 1.4 | Documentation of information from meeting with K. Dutton  |
| 11/14/2002 Ameen, Jane       | 2.5 | Planning for 2002 audit   |
| 11/14/2002 Ameen, Jane       | 3.2 | Supervision of interim procedures   |
| 11/14/2002 Ameen, Jane       | 3.8 | Review of interim procedures  |
| 11/14/2002 Bagby, Charlie    | 4.0 | Concurring review of 9/30/02 10-Q   |
| 11/14/2002 Cope, Chris       | 2.5 | Agreeing D&T changes for 9/30/02 Q to client copy   |
| 11/14/2002 Cope, Chris       | 3.0 | Referencing latest draft of 10Q from notes to MD&A.   |
| 11/14/2002 Cope, Chris       | 4.0 | Referencing latest draft of 10Q from notes to MD&A.   |
| 11/14/2002 Davison, Aaron    | 1.0 | Meeting with L Stork to discuss open items.   |
| 11/14/2002 Davison, Aaron    | 2.0 | Senior review of prepaid expenses.  |
| 11/14/2002 Davison, Aaron    | 2.0 | Review of general computer control workpapers.  |
| 11/14/2002 Davison, Aaron    | 3.0 | Finalization of fraud workpapers.   |
| 11/14/2002 Davison, Aaron    | 4.0 | Creation of audit plan for income and costs of sales.   |
| 11/14/2002 Deane, Katherine  | 0.5 | Tickmark review for fixed assets  |
| 11/14/2002 Deane, Katherine  | 1.0 | Accounts receivable phone consultation with L. Stork and E. Cantu   |
| 11/14/2002 Deane, Katherine  | 1.5 | Assisted in accounts receivable testing   |
| 11/14/2002 Deane, Katherine  | 1.5 | Fixed asset documentation review  |
| 11/14/2002 Deane, Katherine  | 2.5 | Cutoff review and consultation with P. Labak  |
| 11/14/2002 Deane, Katherine  | 2.5 | Depreciation testing  |
| 11/14/2002 Deane, Katherine  | 3.0 | Talk with P. Labak regarding fixed assets   |
| 11/14/2002 Dobrow, Sheau-chi | 1.3 | Discussed with R. Ferrer regarding intersegment reporting.  |
| 11/14/2002 Dobrow, Sheau-chi | 3.8 | Continued to reference business segment data footnote.  |
| 11/14/2002 Dobrow, Sheau-chi | 3.9 | Started to reference business segment data footnote.  |
| 11/14/2002 Dunaway, Kerry    | 1.0 | Meet with B. Strasma, Controller, and M. Karolich, Chief Financial Officer, to discuss the full absorption cost change. |
| 11/14/2002 Dunaway, Kerry    | 1.0 | Discuss Powermate merger with B. Strasma, Controller  |
| 11/14/2002 Dunaway, Kerry    | 1.5 | Review accounting guidance related to full absorption cost accounting.  |
| 11/14/2002 Dunaway, Kerry    | 3.0 | Review the planning documents for the audit.  |
| 11/14/2002 Hasnani, Mazhar   | 2.0 | Analysis of accounts receivables balances to note outstanding balances over 120 days.                                   |
| 11/14/2002 Hasnani, Mazhar   | 3.0 | Reviewed the client prepared warranty reserve calculation for reasonableness.   |
| 11/14/2002 Hasnani, Mazhar   | 3.0 | Reviewed prior year workpapers. Discussed prior year questions with L. Stork.   |
| 11/14/2002 Holton, Traci     | 0.5 | Determining the appropriate population and making selections for subtractive items testing.                             |
| 11/14/2002 Holton, Traci     | 1.5 | Setting up cash rollforward for 12/31/02  |
| 11/14/2002 Holton, Traci     | 1.5 | Setting up prepaid items rollforward for 12/31/02   |
| 11/14/2002 Holton, Traci     | 2.0 | Testing selections of prepaid items. Gathering supporting documentation for testing purposes.                           |
| 11/14/2002 Holton, Traci     | 3.0 | Selection and testing of prepaid items.   |
| 11/14/2002 McMurtrey, Todd   | 1.0 | Cleared review notes for the third quarter review of 2001   |
| 11/14/2002 McMurtrey, Todd   | 2.0 | Cleared review notes for the third quarter review of 2002   |

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| 11/14/2002 Richter, Frank    | 1.5 | Referenced quarterly statement business segment data note to supporting documentation  |
| 11/14/2002 Richter, Frank    | 2.6 | Referenced quarterly statement gain on insurance settlement note to supporting documentation   |
| 11/14/2002 Richter, Frank    | 2.9 | Referenced quarterly statement asset impairment note to supporting documentation   |
| 11/14/2002 Richter, Frank    | 3.0 | Referenced quarterly statement supplementary financial statement data note to supporting documentation   |
| 11/14/2002 Thibault, Steve   | 8.0 | Third quarter review   |
| 11/14/2002 Venezia, Joe      | 2.0 | Bankruptcy court time and expense reporting for September 2002.  |
| 11/14/2002 Venezia, Joe      | 2.0 | Discussed differences between trial balance and Hyperion schedule with J. McCullough. Obtained post closing September 2002 journal entries.  |
| 11/14/2002 Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.  |
| 11/14/2002 Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.  |
| 11/14/2002 Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.  |
| 11/14/2002 Visosevic, Zorica | 1.5 | Reviewed and tested adjustments to product liability reserve.  |
| 11/14/2002 Visosevic, Zorica | 2.6 | Referenced testing workpapers for product liability to revised Hyperion.   |
| 11/14/2002 Visosevic, Zorica | 2.9 | Referenced and reviewed financial statement notes to the second draft of quarterly report.   |
| 11/14/2002 Visosevic, Zorica | 3.0 | Reviewed supporting documents for asset impairment changes to note disclosure.   |
| 11/14/2002 Wood, Erin        | 1.3 | Meeting with C. Toner to discuss insights, findings, and steps still needing to be taken   |
| 11/14/2002 Wood, Erin        | 2.1 | Write-up of insights/comments  |
| 11/14/2002 Wood, Erin        | 2.5 | Reviewing General Controls Testing done by H. Sedivy (D&T)   |
| 11/14/2002 Zimka, Ami        | 2.5 | Reviewing Sunbeam business cycle workpapers  |
| 11/15/2002 Cope, Chris       | 3.0 | Assisting with prepaid expense testing   |
| 11/15/2002 Cope, Chris       | 3.0 | Obtaining asset listing for assets with nil NBV and tailoring schedule for inclusion in depreciation testing   |
| 11/15/2002 Cope, Chris       | 4.0 | Extracting depreciation charges from administration charges and other SG&A expense codes   |
| 11/15/2002 Davison, Aaron    | 3.0 | Development of the client request list for the year end audit  |
| 11/15/2002 Davison, Aaron    | 3.0 | Review of new procedure for the full absorption reserve.   |
| 11/15/2002 Davison, Aaron    | 4.0 | Review of new procedure for the full absorption reserve.   |
| 11/15/2002 Deane, Katherine  | 1.0 | Update fixed asset testing and tickmarks   |
| 11/15/2002 Deane, Katherine  | 3.0 | Fixed asset review and discussion with P. Labak  |
| 11/15/2002 Deane, Katherine  | 4.0 | Inventory review and testing   |
| 11/15/2002 Dobrow, Sheau-chi | 3.4 | Obtained support and referenced "cash flows" in management discussion and analysis.  |
| 11/15/2002 Dobrow, Sheau-chi | 3.6 | Obtained support and referenced "Three Months Ended September 30, 2002 Compared to Three Months Ended September 30, 2001" and "Nine Months Ended September 30, 2002 Compared to Nine Months Ended September 30, 2001" in management discussion and analysis. |

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| 11/15/2002 Hasnani, Mazhar     | 3.0 | Analyzed client's calculation factored with General Electric.  |
| 11/15/2002 Holton, Traci       | 1.0 | Preparation of bank confirmations.   |
| 11/15/2002 Holton, Traci       | 2.0 | Setting up cash rollforward for 12/31/02   |
| 11/15/2002 Holton, Traci       | 3.0 | Setting up prepaid expenses roll forward for 12/31/02  |
| 11/15/2002 Holton, Traci       | 3.0 | Tracing the cash balances in particular accounts to supporting documentation.                          |
| 11/15/2002 Keglovits, Dennis   | 3.0 | Planning for ERS procedures for Coleman and Powermate  |
| 11/15/2002 Nelson, Clint       | 1.3 | Clear review notes of 3rd quarter  |
| 11/15/2002 Richter, Frank      | 1.0 | Prepared audit selections for post audit reserve selections.   |
| 11/15/2002 Richter, Frank      | 1.0 | Prepared audit selections for sales return reserve selections.   |
| 11/15/2002 Richter, Frank      | 2.0 | Prepared audit selections for warranty reserve selections.   |
| 11/15/2002 Richter, Frank      | 2.0 | Prepared audit selections for coop reserve selections.   |
| 11/15/2002 Richter, Frank      | 3.0 | Updated sales return roll forward for interim testing.   |
| 11/15/2002 Summers, Jamie      | 4.0 | Review of excel spreadsheets detailing recasting.  |
| 11/15/2002 Thibault, Steve     | 4.0 | Third quarter review   |
| 11/15/2002 van Gelder, Jeffrey | 1.8 | Review of excel spreadsheets detailing recasting.  |
| 11/15/2002 Venezia, Joe        | 2.0 | Created audit leadsheets for Pelouze.  |
| 11/15/2002 Venezia, Joe        | 2.0 | Created audit leadsheets for Corporate.  |
| 11/15/2002 Venezia, Joe        | 2.0 | Created audit leadsheets for Sunbeam Grills.   |
| 11/15/2002 Venezia, Joe        | 3.0 | Created audit leadsheets for Sunbeam Products domestic.  |
| 11/15/2002 Visosevic, Zorica   | 1.0 | Discussed with L.Stork and documented in our testing papers recording of impairment charge to Pelouze. |
| 11/15/2002 Visosevic, Zorica   | 1.0 | Reviewed and updated master changes to the quarterly review.   |
| 11/15/2002 Visosevic, Zorica   | 2.0 | Inquired with D.Juliano and obtained supporting documentation for reorganization cost testing.         |
| 11/15/2002 Visosevic, Zorica   | 2.0 | Referenced and reviewed cash flow statement to the second draft of quarterly report.                   |
| 11/15/2002 Visosevic, Zorica   | 3.0 | Referenced and reviewed management discussion and analysis to the second draft of quarterly review.    |
| 11/15/2002 Wood, Erin          | 1.8 | Preparation of manual workpapers   |
| 11/15/2002 Wood, Erin          | 2.1 | Review and signoff of all Coleman workpapers to send to management for final review                    |
| 11/15/2002 Zimka, Ami          | 1.0 | Reviewing Sunbeam business cycle workpapers  |
| 11/16/2002 Summers, Jamie      | 2.0 | Review of excel spreadsheets detailing recasting.  |
| 11/16/2002 Thibault, Steve     | 4.0 | Third quarter review   |
| 11/17/2002 Ameen, Jane         | 1.5 | Review of 10Q document   |
| 11/17/2002 Thibault, Steve     | 8.0 | Third quarter review   |
| 11/17/2002 Venezia, Joe        | 3.0 | Continued the review of the 10-Q document including the management discussion and analysis.            |
| 11/17/2002 Venezia, Joe        | 3.0 | Continued the review of the 10-Q document including the management discussion and analysis.            |
| 11/18/2002 Cope, Chris         | 2.0 | Reconciling CY Property balances for Asset testing   |
| 11/18/2002 Cope, Chris         | 3.0 | Reconciling PY Property balances for Asset testing   |
| 11/18/2002 Cope, Chris         | 4.0 | Step-up depreciation testing   |
| 11/18/2002 Dobrow, Sheau-chi   | 2.5 | Reviewed 10Q.  |

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| 11/18/2002 | Dobrow, Sheau-chi   | 3.1 | Obtained support regarding footnote "Cumulative Effect of Change in Accounting Principle".       |
| 11/18/2002 | Dobrow, Sheau-chi   | 3.4 | Referenced footnote "Cumulative Effect of Change in Accounting Principle".                       |
| 11/18/2002 | Richter, Frank      | 1.7 | Prepared selection for accounts receivable write-off selection.                                  |
| 11/18/2002 | Richter, Frank      | 2.0 | Continued testing of coop reserve actual deductions.   |
| 11/18/2002 | Richter, Frank      | 2.3 | Updated lead sheets for interim balances.  |
| 11/18/2002 | Richter, Frank      | 3.0 | Tested fixed asset step-up depreciation.   |
| 11/18/2002 | Summers, Jamie      | 2.0 | Additional review of calculations.   |
| 11/18/2002 | Summers, Jamie      | 4.0 | Discussion with J. van Gelder (D&T) regarding FAS 142 and valuation allowance.                   |
| 11/18/2002 | Thibault, Steve     | 9.0 | Third quarter review   |
| 11/18/2002 | van Gelder, Jeffrey | 4.8 | Review of Sunbeam tax provision and corresponding footnote disclosure.                           |
| 11/18/2002 | Venezia, Joe        | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/18/2002 | Venezia, Joe        | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/18/2002 | Venezia, Joe        | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/18/2002 | Venezia, Joe        | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/18/2002 | Visosevic, Zorica   | 1.7 | Reviewed SFAS 142 impairment summary support.  |
| 11/18/2002 | Visosevic, Zorica   | 2.0 | Reviewed adjusting entries worksheet and supporting documentation.                               |
| 11/18/2002 | Visosevic, Zorica   | 2.3 | Reviewed final draft of quarterly report for incorporated changes.                               |
| 11/18/2002 | Visosevic, Zorica   | 3.0 | Referenced final draft report according to new supporting documentation for implemented changes. |
| 11/18/2002 | Zimka, Ami          | 1.0 | Reviewing Sunbeam business cycle workpapers  |
| 11/19/2002 | Ameen, Jane         | 1.0 | Begin final backup of quarterly review information   |
| 11/19/2002 | Cope, Chris         | 2.0 | Step-up cost testing   |
| 11/19/2002 | Cope, Chris         | 3.0 | SG&A Detail testing - Grills   |
| 11/19/2002 | Cope, Chris         | 4.0 | SG&A Detail testing - Products   |
| 11/19/2002 | Dobrow, Sheau-chi   | 0.3 | Provided comments regarding edgarized version of 10Q to M. Malone.                               |
| 11/19/2002 | Dobrow, Sheau-chi   | 2.2 | Reviewed edgarized version of 10Q.   |
| 11/19/2002 | Dobrow, Sheau-chi   | 2.6 | Finalized reviewing 10Q.   |
| 11/19/2002 | Dobrow, Sheau-chi   | 3.9 | Reviewed 10Q.  |
| 11/19/2002 | Dunaway, Kerry      | 0.5 | Conversation with B. Strasma, Controller, regarding the Europe inventories.                      |
| 11/19/2002 | Dunaway, Kerry      | 2.0 | Coordination of the Europe inventories.  |
| 11/19/2002 | Richter, Frank      | 1.3 | Continued testing of post audit reserve actual deductions.                                       |
| 11/19/2002 | Richter, Frank      | 1.5 | Prepared selections for Sunbeam Grills warranty reserve testing.                                 |
| 11/19/2002 | Richter, Frank      | 3.0 | Continued testing of warranty reserve actual deductions.   |
| 11/19/2002 | Richter, Frank      | 3.2 | Discussed Sunbeam Grills reserves with C. Chalphant.   |
| 11/19/2002 | Summers, Jamie      | 2.0 | Review of final changes to provision binder.   |

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| 11/19/2002 | Thibault, Steve   | 3.0 | Third quarter review  |
| 11/19/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/19/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/19/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/19/2002 | Venezia, Joe      | 3.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/19/2002 | Visosevic, Zorica | 1.3 | Updated testing workpapers for posted adjusting entries.                                    |
| 11/19/2002 | Visosevic, Zorica | 1.5 | Reconciled final changes to supporting documentation.                                       |
| 11/19/2002 | Visosevic, Zorica | 3.0 | Reviewed final draft of quarterly report and compared to SEC-Edgar version.                 |
| 11/19/2002 | Visosevic, Zorica | 3.2 | Obtained and re-referenced final Hyperion reports.  |
| 11/20/2002 | Ameen, Jane       | 1.5 | Final backup of quarterly review information  |
| 11/20/2002 | Cope, Chris       | 2.0 | Reconciling CY Depreciation balances for SG&A testing                                       |
| 11/20/2002 | Cope, Chris       | 3.5 | Step-up cost testing  |
| 11/20/2002 | Cope, Chris       | 4.0 | Reconciling PY Depreciation balances for SG&A testing                                       |
| 11/20/2002 | Dobrow, Sheau-chi | 3.0 | Referencing final 10Q document.   |
| 11/20/2002 | Dobrow, Sheau-chi | 3.0 | Referencing final 10Q document.   |
| 11/20/2002 | Dobrow, Sheau-chi | 3.0 | Referencing final 10Q document.   |
| 11/20/2002 | Dunaway, Kerry    | 2.5 | Review and preparation assistance with the year end prepared by client listing              |
| 11/20/2002 | Richter, Frank    | 2.0 | Continued testing of sales return reserve actual deductions.                                |
| 11/20/2002 | Summers, Jamie    | 2.0 | Final review of FAS 142 impairment.   |
| 11/20/2002 | Thibault, Steve   | 2.0 | Third quarter review  |
| 11/20/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/20/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/20/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/20/2002 | Venezia, Joe      | 3.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/20/2002 | Visosevic, Zorica | 1.5 | Prepared manual workpapers for managements review.  |
| 11/20/2002 | Visosevic, Zorica | 2.2 | Reviewed referencing of notes to financial statement for accuracy.                          |
| 11/20/2002 | Visosevic, Zorica | 2.3 | Reviewed referencing of management discussion and analysis section for accuracy.            |
| 11/20/2002 | Visosevic, Zorica | 3.0 | Updated manual workpapers for posted adjustments.   |
| 11/21/2002 | Cope, Chris       | 2.0 | SG&A Detail testing - Pelouze   |
| 11/21/2002 | Cope, Chris       | 3.0 | SG&A Detail testing - Corporate   |
| 11/21/2002 | Cope, Chris       | 3.5 | Extracting depreciation charges from administration charges and other COS expense codes     |
| 11/21/2002 | Nelson, Clint     | 0.5 | Preparing for audit planning meeting  |
| 11/21/2002 | Richter, Frank    | 2.3 | Prepared selections for Sunbeam Grills coop reserve testing.                                |
| 11/21/2002 | Richter, Frank    | 2.7 | Prepared selections for Sunbeam Grills sales return reserve testing.                        |

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| 11/21/2002 | Richter, Frank     | 4.0 | Prepared inventory reconciliation by location.   |
| 11/21/2002 | Venezia, Joe       | 1.0 | Discussed trial balance reconciliations with J. McCullough.                                    |
| 11/21/2002 | Venezia, Joe       | 2.0 | Bankruptcy court time and expense reporting for October 2002.                                  |
| 11/21/2002 | Venezia, Joe       | 3.0 | Bankruptcy court time and expense reporting for October 2002.                                  |
| 11/21/2002 | Venezia, Joe       | 3.0 | Bankruptcy court time and expense reporting for October 2002.                                  |
| 11/21/2002 | Visosevic, Zorica  | 1.7 | Finalized backup procedures for quarterly report.  |
| 11/21/2002 | Visosevic, Zorica  | 2.0 | Prepared manual working papers for backup.   |
| 11/21/2002 | Visosevic, Zorica  | 2.3 | Prepared final electronic working papers for backup procedures.                                |
| 11/21/2002 | Visosevic, Zorica  | 3.0 | Cleared managements review notes related to quarterly review.                                  |
| 11/22/2002 | Cope, Chris        | 2.0 | Step-up depreciation testing   |
| 11/22/2002 | Cope, Chris        | 3.0 | Testing selections for Products SG&A   |
| 11/22/2002 | Cope, Chris        | 4.0 | Compiling asset summary document   |
| 11/22/2002 | Dobrow, Sheau-chi  | 1.0 | Corresponded with D&T France and Mexico regarding 2002 audit procedures.                       |
| 11/22/2002 | Dobrow, Sheau-chi  | 4.0 | Planned and discussed remaining interim audit procedures                                       |
| 11/22/2002 | Dunaway, Kerry     | 1.0 | Status update and review of open items with A. Davison, D&T.                                   |
| 11/22/2002 | Michaelis, Natalie | 3.5 | Planning meeting with C. Nelson (D&T), B. Yim (D&T), J. Provost (D&T)                          |
| 11/22/2002 | Nelson, Clint      | 0.5 | Preparing for audit planning meeting   |
| 11/22/2002 | Nelson, Clint      | 3.5 | Planning meeting, J Provost (D&T), B Yim (D&T), N Michaelis (D&T)                              |
| 11/22/2002 | Provost, Jeff      | 3.5 | Planning and SAS 99 discussions with B. Yim (D&T), N. Michaelis (D&T), and C. Nelson (D&T)     |
| 11/22/2002 | Richter, Frank     | 2.0 | Prepared selections for inventory price testing.   |
| 11/22/2002 | Richter, Frank     | 3.0 | Discussed reserve selections with C. Conto.  |
| 11/22/2002 | Richter, Frank     | 4.0 | Coordinated inventory observations at various locations.                                       |
| 11/22/2002 | Venezia, Joe       | 2.0 | Agreed leadsheet balances to the 9/30/02 Hyperion schedule.                                    |
| 11/22/2002 | Venezia, Joe       | 3.0 | Bankruptcy court time and expense reporting for October 2002.                                  |
| 11/22/2002 | Venezia, Joe       | 3.0 | Bankruptcy court time and expense reporting for October 2002.                                  |
| 11/22/2002 | Visosevic, Zorica  | 1.5 | Reviewed and updated audit program for testing of sales balances.                              |
| 11/22/2002 | Visosevic, Zorica  | 2.2 | Reviewed prior year testing of sales balances.   |
| 11/22/2002 | Visosevic, Zorica  | 2.3 | Updated 9/30/02 leadsheets for adjustments.  |
| 11/22/2002 | Visosevic, Zorica  | 3.0 | Developed timing of interim procedures per area and personnel.                                 |
| 11/22/2002 | Yim, Brian         | 3.5 | Planning and SAS 99 discussion with C. Nelson (D&T), N. Michaelis (D&T), and J. Provost (D&T). |
| 11/23/2002 | Nelson, Clint      | 0.3 | Address scheduling matters   |
| 11/23/2002 | Nelson, Clint      | 0.5 | Wrap-up quarter documentation  |

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| 11/23/2002 | Nelson, Clint      | 0.8 | Address interim procedure questions   |
| 11/25/2002 | Ameen, Jane        | 1.0 | Supervision of 2002 audit interim procedures  |
| 11/25/2002 | Berry, Maureen     | 0.2 | Prepare summary memo documenting procedures performed during audit.                     |
| 11/25/2002 | Berry, Maureen     | 0.5 | Update fixed asset cycle testing documentation in response to manager review questions. |
| 11/25/2002 | Cope, Chris        | 2.0 | Compiling depreciation summary document   |
| 11/25/2002 | Cope, Chris        | 3.0 | Reconciling consolidated asset rollforward to individual divisions                      |
| 11/25/2002 | Cope, Chris        | 4.0 | Reconciling consolidated asset rollforward to individual divisions                      |
| 11/25/2002 | Davison, Aaron     | 3.0 | Senior review of accounts receivable workpapers.  |
| 11/25/2002 | Davison, Aaron     | 3.0 | Senior review of inventory workpapers.  |
| 11/25/2002 | Dobrow, Sheau-chi  | 2.1 | Continued to finalize 10Q review workpaper.   |
| 11/25/2002 | Dobrow, Sheau-chi  | 2.9 | Started to review re-referenced 10Q.  |
| 11/25/2002 | Dobrow, Sheau-chi  | 4.0 | Reviewed interim audit procedures testing.  |
| 11/25/2002 | Dunaway, Kerry     | 1.5 | Coordination of Europe inventories.   |
| 11/25/2002 | Holton, Traci      | 2.0 | Obtaining knowledge about client SG&A expenses.   |
| 11/25/2002 | Holton, Traci      | 3.0 | Testing of SG&A selections.   |
| 11/25/2002 | Holton, Traci      | 4.0 | Assisting in the making of appropriate selection for SG&A testing.                      |
| 11/25/2002 | Michaelis, Natalie | 2.0 | Test inventory prices.  |
| 11/25/2002 | Nelson, Clint      | 0.5 | Prepare for inventory observation   |
| 11/25/2002 | Richter, Frank     | 2.0 | Continued coordination of inventory observations.                                       |
| 11/25/2002 | Richter, Frank     | 3.0 | Retrieved inventory price testing invoices from JDE system.                             |
| 11/25/2002 | Richter, Frank     | 4.0 | Continued inventory price testing procedures.   |
| 11/25/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and inventory scheduling for the 2002 audit.      |
| 11/25/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and inventory scheduling for the 2002 audit.      |
| 11/25/2002 | Venezia, Joe       | 2.0 | Performed various planning activities related to business cycle control testing.        |
| 11/25/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and inventory scheduling for the 2002 audit.      |
| 11/25/2002 | Visosevic, Zorica  | 1.0 | Setup workpapers for testing of sales balances.   |
| 11/25/2002 | Visosevic, Zorica  | 1.2 | Obtained and reviewed current year divisional schedules.                                |
| 11/25/2002 | Visosevic, Zorica  | 1.5 | Reviewed and updated audit program for testing of cost of sales balances.               |
| 11/25/2002 | Visosevic, Zorica  | 2.3 | Reviewed prior year testing of cost of sales balances.                                  |
| 11/25/2002 | Visosevic, Zorica  | 3.0 | Reviewed prior year Hyperion divisional schedules.                                      |
| 11/26/2002 | Ameen, Jane        | 1.0 | Supervision of 2002 audit interim procedures  |
| 11/26/2002 | Cope, Chris        | 2.0 | Reconciling asset leadsheets to divisional rollforward - Grills                         |
| 11/26/2002 | Cope, Chris        | 3.0 | Compiling asset summary document  |
| 11/26/2002 | Cope, Chris        | 4.0 | Reconciling asset leadsheets to divisional rollforward - Products                       |
| 11/26/2002 | Dobrow, Sheau-chi  | 2.4 | Continued to review interim audit procedures testing.                                   |
| 11/26/2002 | Dobrow, Sheau-chi  | 2.6 | Reviewed interim audit procedures testing.  |
| 11/26/2002 | Michaelis, Natalie | 1.8 | Complete planning documentation.  |



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| 11/26/2002 | Michaelis, Natalie | 3.2 | Complete open items on internal control testing  |
| 11/26/2002 | Nelson, Clint      | 0.5 | Address interim procedure questions  |
| 11/26/2002 | Richter, Frank     | 1.5 | Discussed Sunbeam Grills reserve selections with C. Chalphant.   |
| 11/26/2002 | Richter, Frank     | 2.2 | Continued inventory price testing procedures.  |
| 11/26/2002 | Richter, Frank     | 2.3 | Reviewed prepaid assets interim testing workpapers.  |
| 11/26/2002 | Richter, Frank     | 3.0 | Reviewed cash interim testing workpapers.  |
| 11/26/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities for the 2002 audit.  |
| 11/26/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and inventory scheduling for the 2002 audit.   |
| 11/26/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities for the 2002 audit.  |
| 11/26/2002 | Venezia, Joe       | 3.0 | Continued initial planning activities for the 2002 audit.  |
| 11/26/2002 | Visosevic, Zorica  | 1.5 | Reviewed inventory observation workpapers for Neosho Facility.   |
| 11/26/2002 | Visosevic, Zorica  | 2.2 | Updated audit maps for interim testing procedures.   |
| 11/26/2002 | Visosevic, Zorica  | 2.3 | Prepared supporting documentation request list for testing of sales and cost of sales.   |
| 11/26/2002 | Visosevic, Zorica  | 3.0 | Set up workpapers for testing of sales balances for products domestic.   |
| 11/27/2002 | Cope, Chris        | 2.0 | Reconciling asset leadsheets to divisional roll forward - Pelouze  |
| 11/27/2002 | Cope, Chris        | 3.0 | Reconciling asset leadsheets to divisional roll forward - Corporate  |
| 11/27/2002 | Cope, Chris        | 4.0 | Reconciling asset leadsheets to divisional roll forward - Grills   |
| 11/27/2002 | Michaelis, Natalie | 2.0 | Document additional planning information.  |
| 11/27/2002 | Nelson, Clint      | 0.5 | Planning   |
| 11/27/2002 | Nelson, Clint      | 0.5 | Prepare for inventory observation  |
| 11/29/2002 | Keglovits, Dennis  | 2.0 | Review of ERS workpapers for Coleman and Powermate   |
| 12/1/2002  | Provost, Jeff      | 0.3 | Audit supervision  |
| 12/2/2002  | Ameen, Jane        | 2.0 | Supervision of 2002 audit interim procedures   |
| 12/2/2002  | Cope, Chris        | 2.0 | Depreciation testing - Sunbeam Products Domestic   |
| 12/2/2002  | Cope, Chris        | 3.0 | Depreciation testing - Grills  |
| 12/2/2002  | Cope, Chris        | 4.0 | Depreciation testing - Sunbeam Products Domestic   |
| 12/2/2002  | Dobrow, Sheau-chi  | 3.0 | Started to prepare audit plan presentation.  |
| 12/2/2002  | Hair, Lori         | 1.0 | Review of inventory observation instructions   |
| 12/2/2002  | Holton, Traci      | 2.0 | Determined the appropriate population and made selections for other assets.  |
| 12/2/2002  | Holton, Traci      | 3.0 | Reviewing cash workpapers for the purposes of clearing review notes.   |
| 12/2/2002  | Holton, Traci      | 4.0 | Reading prior year inventory testing workpapers to obtain knowledge about the client for the purposes of doing an inventory observation on 12/4. |
| 12/2/2002  | Michaelis, Natalie | 2.0 | Prepare inventory instructions for Coleman sites   |
| 12/2/2002  | Nelson, Clint      | 0.3 | Review planning work   |
| 12/2/2002  | Nelson, Clint      | 0.8 | Coordinate inventory staffing  |
| 12/2/2002  | Richter, Frank     | 3.0 | Updated warranty reserve roll forward for interim testing.   |
| 12/2/2002  | Richter, Frank     | 3.0 | Updated coop roll forward for interim testing.   |
| 12/2/2002  | Richter, Frank     | 3.0 | Updated volume rebate roll forward for interim testing.  |
| 12/2/2002  | Venezia, Joe       | 2.0 | Preparation of audit plan presentation.  |

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| 12/2/2002 Venezia, Joe       | 2.0 | Preparation of audit plan presentation.   |
| 12/2/2002 Venezia, Joe       | 2.0 | Preparation of audit plan presentation.   |
| 12/2/2002 Venezia, Joe       | 3.0 | Preparation of audit plan presentation.   |
| 12/2/2002 Visosevic, Zorica  | 2.0 | Reviewed manual working papers for inventory cut-off testing.   |
| 12/2/2002 Welch, James       | 2.0 | Using JD Edwards to pull vendor invoices for inventory price testing  |
| 12/2/2002 Welch, James       | 3.0 | Review of vendor invoices and document findings into inventory price testing worksheet  |
| 12/2/2002 Welch, James       | 4.0 | Reading prior year financial statements and workpapers to develop understanding of client.  |
| 12/3/2002 Ameen, Jane        | 1.0 | Supervision of 2002 audit interim procedures  |
| 12/3/2002 Cope, Chris        | 2.0 |   |
|                              |     | Restating list of zero net book value assets into form transferable into depreciation expense expectation - Pelouze                       |
| 12/3/2002 Cope, Chris        | 3.0 | Restating list of zero net book value assets into form transferable into depreciation expense expectation - Grills                        |
| 12/3/2002 Cope, Chris        | 4.0 | Depreciation testing - Pelouze  |
| 12/3/2002 Dobrow, Sheau-chi  | 2.0 | Continued to prepare audit plan presentation.   |
| 12/3/2002 Dobrow, Sheau-chi  | 2.0 | Started to prepare audit budget for international subsidiaries based on information submitted by D&T international participating offices. |
| 12/3/2002 Epp, Russell       | 8.0 | Inventory observation and documentation   |
| 12/3/2002 Hair, Lori         | 5.0 | Inventory observation   |
| 12/3/2002 Holton, Traci      | 2.0 | Determining the appropriate population and making selections for other income/expenses testing.   |
| 12/3/2002 Holton, Traci      | 3.0 | Setting up other assets workpaper.  |
| 12/3/2002 Holton, Traci      | 4.0 | Testing selections of other assets items. Gathering supporting documentation for testing purposes.  |
| 12/3/2002 Johnson, Ian       | 2.5 | Documentation of inventory observation  |
| 12/3/2002 Johnson, Ian       | 4.0 | Inventory observation   |
| 12/3/2002 Kalina, Kevin      | 6.0 | Inventory observation   |
| 12/3/2002 Kegllovits, Dennis | 2.0 | Review of ERS workpapers for Coleman and Powermate  |
| 12/3/2002 Mattson, Rebecca   | 8.0 | Inventory observation   |
| 12/3/2002 Michaelis, Natalie | 2.0 | Discuss with B. Cole inventory procedures and necessary information needed for inventory observation                                      |
| 12/3/2002 Nelson, Clint      | 0.8 | Review status of interim and year end estimated time of completion  |
| 12/3/2002 Richter, Frank     | 1.7 | Documented volume rebate reserve selections   |
| 12/3/2002 Richter, Frank     | 1.8 | Reviewed interim cash workpapers  |
| 12/3/2002 Richter, Frank     | 2.5 | Documented warranty reserve selections  |
| 12/3/2002 Richter, Frank     | 3.0 | Documented coop reserve selections  |
| 12/3/2002 Venezia, Joe       | 2.0 | Review of audit planning documents  |
| 12/3/2002 Venezia, Joe       | 2.0 | Review of audit planning documents  |
| 12/3/2002 Venezia, Joe       | 2.0 | Review of audit planning documents  |
| 12/3/2002 Venezia, Joe       | 3.0 | Review of audit planning documents  |
| 12/3/2002 Visosevic, Zorica  | 2.0 | Assisted staff in testing of other income and expenses.   |
| 12/3/2002 Visosevic, Zorica  | 2.2 | Prepared first draft of the engagement letter.  |
| 12/3/2002 Visosevic, Zorica  | 2.3 | Set up workpapers for testing of other income and expenses.   |

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| 12/3/2002 | Visosevic, Zorica  | 2.5 | Reviewed sales testing support documentation and reports.  |
| 12/3/2002 | Welch, James       | 0.5 | Continued to request and review of documents from S. David for payroll testing   |
| 12/3/2002 | Welch, James       | 0.5 | Continued to request and review of documents from L. Fandino for payroll testing   |
| 12/3/2002 | Welch, James       | 1.0 | Request and review of documents from S. David (Payroll) for payroll testing  |
| 12/3/2002 | Welch, James       | 1.0 | Request and review of documents from L. Fandino (HR) for payroll testing   |
| 12/3/2002 | Welch, James       | 1.0 | Continued using JD Edwards to pull vendor invoices to validate inventory pricing   |
| 12/3/2002 | Welch, James       | 1.0 | Continued review of vendor invoices and document findings into inventory price testing worksheet   |
| 12/3/2002 | Welch, James       | 2.0 | Continued review of vendor invoices and document findings into inventory price testing worksheet   |
| 12/3/2002 | Welch, James       | 2.0 | Perform an analytical review of cash discounts   |
| 12/4/2002 | Buffington, Todd   | 4.0 | Documentation of inventory observation   |
| 12/4/2002 | Buffington, Todd   | 8.0 | Inventory observation  |
| 12/4/2002 | Cope, Chris        | 2.0 | Depreciation testing - Corporate   |
| 12/4/2002 | Cope, Chris        | 3.0 | Restating list of zero net book value assets into form transferable into depreciation expense expectation - Corporate                                  |
| 12/4/2002 | Cope, Chris        | 4.0 | Obtaining, restating and reconciling prior year property balances for Sunbeam Products Domestic to be used as opening balance for depreciation testing |
| 12/4/2002 | Holton, Traci      | 2.5 | Preparation of inventory observation workpapers.   |
| 12/4/2002 | Holton, Traci      | 4.0 | Setting up workpapers for inventory observation.   |
| 12/4/2002 | Holton, Traci      | 4.0 | Inventory observation  |
| 12/4/2002 | Kalina, Kevin      | 2.0 | Documentation of inventory observation   |
| 12/4/2002 | Mattson, Rebecca   | 2.0 | Documentation of inventory observation   |
| 12/4/2002 | Michaelis, Natalie | 0.7 | Review inventory compilation and make sheet to floor selections.   |
| 12/4/2002 | Michaelis, Natalie | 1.1 | Count raw material inventory at remote warehouse   |
| 12/4/2002 | Michaelis, Natalie | 1.9 | Review inventory adjustments after counting was completed.   |
| 12/4/2002 | Michaelis, Natalie | 2.2 | Count raw material inventory at main warehouse   |
| 12/4/2002 | Michaelis, Natalie | 2.4 | Count floor to sheet raw material inventory  |
| 12/4/2002 | Michaelis, Natalie | 3.7 | Count finished good inventory at main warehouse.   |
| 12/4/2002 | Nelson, Clint      | 9.0 | Inventory observation  |
| 12/4/2002 | Richter, Frank     | 1.5 | Documented inventory price testing selections  |
| 12/4/2002 | Richter, Frank     | 2.0 | Discussed inventory price testing invoices with R. Jackson.  |
| 12/4/2002 | Richter, Frank     | 2.6 | Discussed Sunbeam Grills inventory with C. Chalphant.  |
| 12/4/2002 | Richter, Frank     | 2.9 | Retrieved inventory price testing inventory selections from JD Edwards.  |
| 12/4/2002 | Thibault, Steve    | 1.0 | Bankruptcy court billing documentation   |
| 12/4/2002 | Thibault, Steve    | 3.0 | Audit planning and supervision   |
| 12/4/2002 | Venezia, Joe       | 2.0 | Preparation of audit plan presentation.  |
| 12/4/2002 | Venezia, Joe       | 2.0 | Preparation of audit plan presentation.  |

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| 12/4/2002 Venezia, Joe      | 2.0 | Preparation of audit plan presentation.  |
| 12/4/2002 Venezia, Joe      | 3.0 | Preparation of audit plan presentation.  |
| 12/4/2002 Visosevic, Zorica | 1.0 | Reviewed prior year license revenue testing.   |
| 12/4/2002 Visosevic, Zorica | 1.0 | Requested supporting documentation for licensing revenue testing.  |
| 12/4/2002 Visosevic, Zorica | 1.6 | Assisted staff in testing of license revenues.   |
| 12/4/2002 Visosevic, Zorica | 2.0 | Obtained and documented inventory standard cost selections for Neosho inventory observation.   |
| 12/4/2002 Visosevic, Zorica | 3.4 | Set up workpapers for testing of licensing revenue.  |
| 12/4/2002 Welch, James      | 0.5 | Continued to request and review of documents from L. Fandino for payroll testing   |
| 12/4/2002 Welch, James      | 1.0 | Continued to request and review of documents from S. David (Payroll) for payroll testing   |
| 12/4/2002 Welch, James      | 1.5 | Perform an analytical review of gross trade sales analysis.  |
| 12/4/2002 Welch, James      | 2.0 | Continued to analytically review cash discounts  |
| 12/4/2002 Welch, James      | 4.0 | Inventory observation at Sunbeam Latin America warehouse.  |
| 12/4/2002 Yim, Brian        | 0.6 | Reviewed client adjustments for discrepancies found in the test counts   |
| 12/4/2002 Yim, Brian        | 0.8 | Reviewed inventory count sheets and made sheet-to-floor test count selections  |
| 12/4/2002 Yim, Brian        | 1.4 | Discussed with B. Cole regarding inventory count and obtained inventory count sheets   |
| 12/4/2002 Yim, Brian        | 1.5 | Test counted raw material inventory at remote warehouse (floor-to-sheet)   |
| 12/4/2002 Yim, Brian        | 1.6 | Test counted additional items for the discrepancies found  |
| 12/4/2002 Yim, Brian        | 1.8 | Test counted raw material inventory at remote warehouse (sheet-to-floor)   |
| 12/4/2002 Yim, Brian        | 2.1 | Test counted raw material inventory at main warehouse (sheet-to-floor)   |
| 12/4/2002 Yim, Brian        | 2.2 | Test counted raw material inventory at main warehouse (floor-to-sheet))  |
| 12/5/2002 Cope, Chris       | 2.0 | Obtaining, restating and reconciling prior year property balances for Pelouze to be used as opening balance for depreciation testing               |
| 12/5/2002 Cope, Chris       | 3.0 | Obtaining, restating and reconciling prior year property balances for Grills to be used as opening balance for depreciation testing                |
| 12/5/2002 Cope, Chris       | 4.0 | Obtaining, restating and reconciling prior year property balances for Pelouze to be used as opening balance for depreciation testing               |
| 12/5/2002 Holton, Traci     | 2.5 | Preparation of inventory observation workpapers. Obtaining information regarding selections such as item description, sku numbers, std. costs etc. |
| 12/5/2002 Holton, Traci     | 2.5 | Testing selections of other income/expenses.   |
| 12/5/2002 Holton, Traci     | 4.0 | Setting up other income/expenses workpapers.   |
| 12/5/2002 Keglovits, Dennis | 2.0 | Review of ERS workpapers for Coleman and Powermate   |
| 12/5/2002 Richter, Frank    | 1.0 | Documented post audit selections.  |
| 12/5/2002 Richter, Frank    | 1.0 | Discussed coop selections with C. Conto.   |
| 12/5/2002 Richter, Frank    | 2.0 | Discussed warranty selections with C. Conto.   |

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| 12/5/2002 Richter, Frank     | 2.0 | Discussed volume rebate selections with S Pichardo.  |
| 12/5/2002 Richter, Frank     | 3.0 | Documented sales return selections.  |
| 12/5/2002 Venezia, Joe       | 2.0 | Scheduling for 2002 audit.   |
| 12/5/2002 Venezia, Joe       | 2.0 | Preparation of audit plan presentation.  |
| 12/5/2002 Venezia, Joe       | 2.0 | Audit planning and supervision.  |
| 12/5/2002 Venezia, Joe       | 3.0 | Preparation of audit plan presentation.  |
| 12/5/2002 Visosevic, Zorica  | 1.0 | Made selections for overstatement testing of licensing revenue.                                |
| 12/5/2002 Visosevic, Zorica  | 1.0 | Prepared coop reserves rollforward workpapers.   |
| 12/5/2002 Visosevic, Zorica  | 1.6 | Documented testing of actual deductions for Grills division.                                   |
| 12/5/2002 Visosevic, Zorica  | 2.0 | Prepared coop reserves testing memos and descriptions for update by the client.                |
| 12/5/2002 Visosevic, Zorica  | 3.4 | Reviewed and documented client prepared reports regarding analytical testing of sales.         |
| 12/5/2002 Welch, James       | 1.0 | Continued to request and review of documents from L. Fandino for payroll testing               |
| 12/5/2002 Welch, James       | 1.0 | Continued to perform an analytical review of gross trade sales analysis.                       |
| 12/5/2002 Welch, James       | 3.0 | Perform an analytical review of cost of goods sold.  |
| 12/5/2002 Welch, James       | 4.0 | Perform an analytical review of licensing revenues   |
| 12/6/2002 Ameen, Jane        | 2.0 | Supervision of 2002 audit interim procedures   |
| 12/6/2002 Cope, Chris        | 2.0 | Tying companies 9300 and 9320 individual rollforwards into consolidated company rollforward.   |
| 12/6/2002 Cope, Chris        | 3.0 | Tying companies 9000 individual rollforwards into consolidated company rollforward.            |
| 12/6/2002 Cope, Chris        | 4.0 | Tying companies 9304 individual rollforwards into consolidated company rollforward.            |
| 12/6/2002 Dobrow, Sheau-chi  | 1.0 | Corresponded with D&T international participating offices regarding fluctuation in audit fees. |
| 12/6/2002 Dobrow, Sheau-chi  | 1.3 | Revised international financial results by product lines as of 9/30/02.                        |
| 12/6/2002 Dobrow, Sheau-chi  | 3.7 | Started to prepare international financial results by product lines as of 9/30/02.             |
| 12/6/2002 Holton, Traci      | 2.0 | Gathering supporting documentation for testing other assets.                                   |
| 12/6/2002 Holton, Traci      | 3.0 | Updating spreadsheet with information about Sunbeam's foreign subsidiaries.                    |
| 12/6/2002 Holton, Traci      | 4.0 | Gathering supporting documentation for testing other income/expenses.                          |
| 12/6/2002 Michaelis, Natalie | 2.0 | Review inventory counts received from K. Kalina (D&T) and L. Hair (D&T).                       |
| 12/6/2002 Richter, Frank     | 1.7 | Discussed accounts receivable write off selections with C. Conto.                              |
| 12/6/2002 Richter, Frank     | 2.0 | Continued inventory price testing documentation.   |
| 12/6/2002 Richter, Frank     | 2.3 | Prepared inventory observation workpapers for inventory test counts.                           |
| 12/6/2002 Richter, Frank     | 3.0 | Continued documentation of coop reserve selections   |
| 12/6/2002 Venezia, Joe       | 2.0 | Audit planning and supervision.  |
| 12/6/2002 Venezia, Joe       | 2.0 | Audit planning and supervision.  |

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| 12/6/2002 Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/6/2002 Venezia, Joe      | 3.0 | Continued correspondence with domestic participating offices   |
| 12/6/2002 Visosevic, Zorica | 1.0 | Documented selections for testing of accounts receivable write offs.   |
| 12/6/2002 Visosevic, Zorica | 1.0 | Prepared sales reserves testing memos and descriptions for update by the client.   |
| 12/6/2002 Visosevic, Zorica | 1.6 | Set up workpapers for detailed testing of sales and prepared support documentation request list.                               |
| 12/6/2002 Visosevic, Zorica | 2.0 | Updated and reviewed audit plan for sales and cost of sales detail testing.  |
| 12/6/2002 Visosevic, Zorica | 3.4 | Reviewed prior year audit plan for accounts receivable testing.  |
| 12/6/2002 Welch, James      | 1.0 | Continued to analytically review licensing revenues  |
| 12/6/2002 Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.  |
| 12/6/2002 Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.  |
| 12/6/2002 Zimka, Ami        | 2.0 | Reviewing ERS workpapers   |
| 12/7/2002 Nelson, Clint     | 0.5 | Summarize inventory observation data   |
| 12/9/2002 Ameen, Jane       | 4.0 | Supervision and review of 2002 audit interim procedures  |
| 12/9/2002 Cope, Chris       | 2.0 | Tying companies 9300 and 9320 individual rollforwards into consolidated company rollforward.                                   |
| 12/9/2002 Cope, Chris       | 3.0 | Referencing and updating asset and depreciation summary  |
| 12/9/2002 Cope, Chris       | 4.0 | Tying companies 9300 and 9320 individual rollforwards into consolidated company rollforward.                                   |
| 12/9/2002 Dobrow, Sheau-chi | 1.3 | Corresponded with D&T international participating offices regarding fluctuation in audit fees.                                 |
| 12/9/2002 Dobrow, Sheau-chi | 2.0 | Revised audit plan presentation regarding budget.  |
| 12/9/2002 Dobrow, Sheau-chi | 2.8 | Revised audit budget for international subsidiaries based on information submitted by D&T international participating offices. |
| 12/9/2002 Dobrow, Sheau-chi | 2.9 | Updated international participating offices information based on receipt of referral instructions.                             |
| 12/9/2002 Holton, Traci     | 1.0 | Updating spreadsheet with information about Sunbeam's foreign subsidiaries.  |
| 12/9/2002 Holton, Traci     | 2.0 | Testing interest income.   |
| 12/9/2002 Holton, Traci     | 2.0 | Testing rental income.   |
| 12/9/2002 Holton, Traci     | 4.0 | Gathering supporting documentation for testing other income/expenses.  |
| 12/9/2002 Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/9/2002 Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/9/2002 Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/9/2002 Venezia, Joe      | 3.0 | Audit planning and supervision.  |
| 12/9/2002 Visosevic, Zorica | 1.3 | Prepared inventory testing memos and descriptions for update by the client.  |
| 12/9/2002 Visosevic, Zorica | 2.5 | Prepared for and discussed with D.Bennett planning of year end accounts receivable testing.                                    |

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| 12/9/2002  | Visosevic, Zorica | 2.6 | Documented accounts receivable testing planning procedures performed.   |
| 12/9/2002  | Visosevic, Zorica | 2.6 | Reviewed audit program and policies regarding detail testing of sales.  |
| 12/9/2002  | Welch, James      | 1.0 | Continued to analytically review licensing revenues   |
| 12/9/2002  | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/9/2002  | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/9/2002  | Zimka, Ami        | 2.0 | Reviewing ERS workpapers  |
| 12/10/2002 | Ameen, Jane       | 3.0 | Supervision and review of 2002 audit interim procedures   |
| 12/10/2002 | Ameen, Jane       | 4.0 | Assist and Supervise preparation of audit committee presentation materials                                    |
| 12/10/2002 | Cope, Chris       | 2.0 | Reconciling current year depreciation balances for SG&A testing   |
| 12/10/2002 | Cope, Chris       | 3.0 | Tying companies 9300 and 9320 individual rollforwards into consolidated company rollforward.                  |
| 12/10/2002 | Cope, Chris       | 4.0 | Reconciling prior year depreciation balances for SG&A testing   |
| 12/10/2002 | Dobrow, Sheau-chi | 2.3 | Continued to organize correspondences from D&T international participating offices and followed up questions. |
| 12/10/2002 | Dobrow, Sheau-chi | 3.0 | Planned gross accounts receivable testing.  |
| 12/10/2002 | Dobrow, Sheau-chi | 3.7 | Organized correspondences from D&T international participating offices.                                       |
| 12/10/2002 | Holton, Traci     | 1.0 | Following up on inventory observation of Neosho. Determining standard cost for inventory items.               |
| 12/10/2002 | Holton, Traci     | 4.0 | Researching companies that have emerged from bankruptcy.  |
| 12/10/2002 | Holton, Traci     | 4.0 | Researching the accounting method used by companies after they have emerged from bankruptcy.                  |
| 12/10/2002 | Nelson, Clint     | 1.0 | Work on revised budget  |
| 12/10/2002 | Thibault, Steve   | 3.0 | Fresh start accounting matters  |
| 12/10/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/10/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/10/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/10/2002 | Venezia, Joe      | 3.0 | Continued correspondence with domestic participating offices  |
| 12/10/2002 | Visosevic, Zorica | 2.9 | Reviewed and tested sales by customer and SBU report obtained from S.Pichardo.                                |
| 12/10/2002 | Visosevic, Zorica | 3.0 | Researched SEC company filings in regards to purchase accounting disclosures.                                 |
| 12/10/2002 | Visosevic, Zorica | 3.1 | Researched SEC company filing in regards to fresh start accounting disclosures.                               |
| 12/10/2002 | Welch, James      | 1.0 | Continued to analytically review licensing revenues   |
| 12/10/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/10/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/11/2002 | Ameen, Jane       | 1.5 | Assist and supervise preparation of audit committee presentation materials                                    |
| 12/11/2002 | Ameen, Jane       | 3.5 | Supervision and review of 2002 audit interim procedures   |
| 12/11/2002 | Cope, Chris       | 2.0 | Interest expense testing  |
| 12/11/2002 | Cope, Chris       | 3.0 | Interest expense testing  |

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| 12/11/2002 | Cope, Chris       | 4.0 | Obtaining, restating and reconciling prior year property balances for Grills to be used as opening balance for depreciation testing |
| 12/11/2002 | Nelson, Clint     | 1.0 | Work on revised budget  |
| 12/11/2002 | Nelson, Clint     | 2.0 | Work on revised budget  |
| 12/11/2002 | Thibault, Steve   | 2.0 | Audit planning  |
| 12/11/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/11/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/11/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/11/2002 | Venezia, Joe      | 3.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/11/2002 | Visosevic, Zorica | 1.5 | Assisted staff in requesting supporting documentation from client and followed up on the previous requests.                         |
| 12/11/2002 | Visosevic, Zorica | 2.0 | Reviewed audit program and policies regarding detail testing of cost of sales.  |
| 12/11/2002 | Visosevic, Zorica | 2.3 | Reviewed license revenue testing workpapers.  |
| 12/11/2002 | Visosevic, Zorica | 3.2 | Assisted in compiling audit committee presentation support.   |
| 12/11/2002 | Welch, James      | 1.0 | Continued to analytically review licensing revenues   |
| 12/11/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/11/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/12/2002 | Cope, Chris       | 2.0 | Other income and expenditure testing - Pelouze  |
| 12/12/2002 | Cope, Chris       | 3.0 | Other income and expenditure testing - Grills   |
| 12/12/2002 | Cope, Chris       | 4.0 | Other income and expenditure testing - Products Domestic  |
| 12/12/2002 | Keglovits, Dennis | 2.0 | Review of ERS workpapers for Coleman and Powermate  |
| 12/12/2002 | Nelson, Clint     | 0.5 | Work on revised budget  |
| 12/12/2002 | Thibault, Steve   | 2.0 | Audit planning  |
| 12/12/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/12/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/12/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/12/2002 | Venezia, Joe      | 3.0 | Review of audit planning documents  |
| 12/12/2002 | Visosevic, Zorica | 1.5 | Set up workpapers for detail testing of cost of sales.  |
| 12/12/2002 | Visosevic, Zorica | 2.0 | Inquiry of the client regarding the computer inquiry procedures necessary for testing of sales.                                     |
| 12/12/2002 | Visosevic, Zorica | 2.6 | Performed allocation of selections procedures for cost of sales testing.  |
| 12/12/2002 | Visosevic, Zorica | 2.9 | Revised audit steps and approach to testing based on the available supporting documentation.  |
| 12/12/2002 | Welch, James      | 1.0 | Continued to analytically review licensing revenues   |
| 12/12/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/12/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/13/2002 | Cope, Chris       | 2.0 | Interest expense testing  |
| 12/13/2002 | Cope, Chris       | 3.0 | Other income and expenditure testing - Corporate  |
| 12/13/2002 | Cope, Chris       | 4.0 | Interest expense testing  |
| 12/13/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |



|                              |     |   |
|------------------------------|-----|---|
| 12/13/2002 Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/13/2002 Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/13/2002 Venezia, Joe      | 3.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/13/2002 Visosevic, Zorica | 1.0 | Performed initial review of areas subject to interim testing.   |
| 12/13/2002 Visosevic, Zorica | 1.0 | Revised audit steps and approach to testing of cost of sales.   |
| 12/13/2002 Visosevic, Zorica | 2.0 | Prepared and communicated to staff, audit progress status and requests.   |
| 12/13/2002 Visosevic, Zorica | 2.0 | Inquiry of the client regarding the computer inquiry procedures necessary for testing of sales.                             |
| 12/13/2002 Visosevic, Zorica | 3.0 | Complied open items list and clients support list for all areas and communicated further requests for supporting documents. |
| 12/13/2002 Welch, James      | 1.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/13/2002 Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/13/2002 Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/14/2002 Nelson, Clint     | 2.5 | Review planning work  |
| 12/14/2002 Nelson, Clint     | 2.5 | Review planning work  |
| 12/16/2002 Ameen, Jane       | 3.0 | Supervision of 2002 audit interim procedures  |
| 12/16/2002 Nelson, Clint     | 0.3 | Review planning work  |
| 12/16/2002 Nelson, Clint     | 1.0 | Review planning work  |
| 12/16/2002 Venezia, Joe      | 2.0 | Continued correspondence with domestic participating offices  |
| 12/16/2002 Venezia, Joe      | 2.0 | Audit planning and supervision.   |
| 12/16/2002 Venezia, Joe      | 2.0 | Audit planning and supervision.   |
| 12/16/2002 Venezia, Joe      | 3.0 | Audit planning and supervision.   |
| 12/16/2002 Visosevic, Zorica | 1.7 | Reviewed manual workpapers for licensing revenue testing.   |
| 12/16/2002 Visosevic, Zorica | 2.0 | Updated Sunbeam Outdoors leadsheets.  |
| 12/16/2002 Visosevic, Zorica | 2.0 | Assisted audit staff in requesting supporting documents for testing of sales.   |
| 12/16/2002 Visosevic, Zorica | 2.3 | Assisted staff with computer inquiries to make sales testing selections.  |
| 12/16/2002 Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/16/2002 Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/17/2002 Ameen, Jane       | 3.0 | Supervision of 2002 audit interim procedures  |
| 12/17/2002 Dobrow, Sheau-chi | 2.0 | Corresponded with D&T international participating offices regarding audit referral instructions.                            |
| 12/17/2002 Hair, Lori        | 2.0 | Documentation of inventory observation  |
| 12/17/2002 Nelson, Clint     | 0.5 | Review budget   |
| 12/17/2002 Venezia, Joe      | 2.0 | Audit planning and supervision.   |
| 12/17/2002 Venezia, Joe      | 2.0 | Audit planning and supervision.   |

|   |             |  |
|---|-------------|--|
| 12/17/2002 Visosevic, Zorica  | 1.3         | Correspondence with client and report requests regarding accounts receivable testing.                  |
| 12/17/2002 Visosevic, Zorica  | 1.5         | Reviewed testing of sales for grills division.   |
| 12/17/2002 Visosevic, Zorica  | 2.0         | Followed up on open items for testing of licensing revenue.  |
| 12/17/2002 Visosevic, Zorica  | 3.2         | Reviewed manual support documentation for testing of sales.  |
| 12/17/2002 Yim, Brian   | 3.0         | Reviewed internal control testing workpapers.  |
| 12/18/2002 Nelson, Clint  | 1.0         | Review planning work   |
| 12/18/2002 Venezia, Joe   | 2.0         | Scheduling for 2002 audit.   |
| 12/18/2002 Venezia, Joe   | 2.0         | Continued initial planning activities for the 2002 audit.  |
| 12/18/2002 Visosevic, Zorica  | 1.5         | Assisted audit staff in requesting additional supporting documents for testing of cost of sales.       |
| 12/18/2002 Visosevic, Zorica  | 2.0         | Requested additional supporting documentation for sales and cost of sales testing.                     |
| 12/18/2002 Visosevic, Zorica  | 2.2         | Reviewed interim testing progress and prepared detailed plan by testing area for follow up procedures. |
| 12/18/2002 Visosevic, Zorica  | 2.3         | Assisted staff with computer inquires into inventory management testing.                               |
| 12/5/2002 Nelson, Clint   | 0.5         | Summarize inventory observation data   |
| <b>Total Matter Code #9 Hours - Fiscal Year 2002 Financial Statement Audits</b> | <hr/>       | <b>4111.7</b>  |
| <b>Total Professional Hours</b>   | <hr/> <hr/> | <b>4704.1</b>  |

**EXHIBIT "D"**

**Sunbeam Corporation**  
**Deloitte & Touche LLP**  
*Expense Summary by Individual*  
*September 1, 2002 to December 18, 2002*

**Matter Code #9: Deloitte & Touche Audit Services Group - Fiscal Year 2002 Financial Statement Audits**

| <u>Name</u>        | <u>Title</u>          | <u>Hotel</u> | <u>Airfare</u> | <u>Transportation</u> | <u>Other</u> | <u>Total</u> |
|--------------------|-----------------------|--------------|----------------|-----------------------|--------------|--------------|
| Ameen, Jane        | Senior Manager        | \$ -         | \$ -           | \$ 76.00              | \$ -         | \$ 76.00     |
| Bab, Kyle          | Senior                | -            | -              | 35.55                 | -            | 35.55        |
| Berry, Maureen     | ERS Consultant        | 998.35       | 847.28         | 1,141.89              | 524.12       | 3,511.64     |
| Boomer, Jodi       | Assistant             | -            | -              | 126.39                | 21.00        | 147.39       |
| Boros Jr., Nick    | Assistant             | -            | -              | 36.15                 | -            | 36.15        |
| Callahan, Kathy    | Assistant             | -            | -              | 60.44                 | -            | 60.44        |
| Chapman, Stacie    | Assistant             | 694.68       | -              | 173.25                | 440.40       | 1,308.33     |
| Cope, Chris        | Senior Assistant      | -            | -              | 281.83                | -            | 281.83       |
| Davison, Aaron     | Senior                | -            | -              | 284.25                | 36.00        | 320.25       |
| Deane, Katherine   | Assistant             | -            | -              | 202.05                | 36.00        | 238.05       |
| Dobrow, Sheau-chi  | Manager               | -            | -              | 726.20                | 120.68       | 846.88       |
| Epp, Russell       | Assistant             | 73.66        | -              | 109.50                | 35.00        | 218.16       |
| Hair, Lori         | Assistant             | -            | -              | 69.35                 | -            | 69.35        |
| Hasnani, Mazhar    | Senior Assistant      | -            | -              | 105.12                | -            | 105.12       |
| Holton, Traci      | Assistant             | -            | -              | 432.92                | 63.23        | 496.15       |
| Jeter, Rebecca     | Assistant             | -            | -              | 37.23                 | -            | 37.23        |
| Kalina, Kevin      | Senior Assistant      | -            | -              | 31.40                 | -            | 31.40        |
| Mathew, Michelle   | Senior Assistant      | -            | -              | 31.01                 | -            | 31.01        |
| Mattson, Rebecca   | Senior Assistant      | -            | -              | 140.89                | -            | 140.89       |
| McMurtrey, Todd    | Senior                | 589.76       | -              | 519.76                | 363.00       | 1,472.52     |
| Medici, Peter      | Assistant             | -            | -              | 17.53                 | -            | 17.53        |
| Michaelis, Natalie | Senior                | 1,199.40     | -              | 679.04                | 540.68       | 2,419.12     |
| Milligan, Robin    | Senior                | -            | -              | 17.10                 | -            | 17.10        |
| Nelson, Clint      | Senior Manager        | 73.72        | -              | 637.64                | 173.36       | 884.72       |
| Provost, Jeff      | Partner               | -            | -              | 484.45                | 95.29        | 579.74       |
| Richter, Frank     | Senior                | -            | -              | 464.80                | 66.73        | 531.53       |
| Robson, Ryan       | ERS Consultant        | 1,106.74     | 638.50         | 259.28                | 352.00       | 2,356.52     |
| Sedivy, Heidi      | ERS Consultant        | 336.92       | -              | 146.00                | 174.00       | 656.92       |
| Thibault, Steve    | Partner               | 937.77       | 888.50         | 722.20                | 48.50        | 2,596.97     |
| Urquhart, Amanda   | Assistant             | 699.65       | -              | 341.10                | 432.00       | 1,472.75     |
| Venezia, Joe       | Manager               | -            | -              | -                     | 874.48       | 874.48       |
| Visosevic, Zorica  | Senior                | -            | -              | 817.60                | 371.77       | 1,189.37     |
| Welch, James       | Senior Assistant      | -            | -              | 138.34                | -            | 138.34       |
| Wong, David        | ERS Senior Consultant | 1,305.95     | 1,064.68       | 627.52                | 628.06       | 3,626.21     |
| Wood, Erin         | ERS Senior Consultant | 236.76       | -              | 164.26                | 577.00       | 978.02       |
| Yim, Brian         | Senior                | 799.60       | -              | 341.40                | 362.00       | 1,503.00     |

|            |             |        |        |        |       |          |
|------------|-------------|--------|--------|--------|-------|----------|
| Zimka, Ami | ERS Manager | 301.20 | 418.00 | 195.37 | 88.43 | 1,003.00 |
|------------|-------------|--------|--------|--------|-------|----------|

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**Total Matter Code #9:  
Deloitte & Touche Audit  
Services Group - Fiscal  
Year 2002 Financial  
Statement Audits**

|             |             |              |             |              |
|-------------|-------------|--------------|-------------|--------------|
| \$ 9,354.16 | \$ 3,856.96 | \$ 10,674.81 | \$ 6,423.73 | \$ 30,309.66 |
|-------------|-------------|--------------|-------------|--------------|

**TOTAL EXPENSES**

|                    |                    |                     |                    |                     |
|--------------------|--------------------|---------------------|--------------------|---------------------|
| <u>\$ 9,354.16</u> | <u>\$ 3,856.96</u> | <u>\$ 10,674.81</u> | <u>\$ 6,423.73</u> | <u>\$ 30,309.66</u> |
|--------------------|--------------------|---------------------|--------------------|---------------------|

**EXHIBIT "E"**

**Sunbeam Corporation**

**Deloitte & Touche LLP**

*Detail Expense Records by Category and Individual  
September 1, 2002 to December 18, 2002*

**Matter Code #9: Deloitte & Touche Audit Services Group - Fiscal Year 2002 Financial Statement Audits**

**Expenses for: Ameen, Jane**

| <b><u>Week Ending</u></b>           | <b><u>Expenses Type</u></b> | <b><u>Description</u></b>         | <b><u>Amount</u></b> |
|-------------------------------------|-----------------------------|-----------------------------------|----------------------|
| 9/7/2002                            | Transportation              | Parking, Auto Mileage, Auto Tolls | \$ 5.00              |
| 9/21/2002                           | Transportation              | Parking, Auto Mileage, Auto Tolls | 7.50                 |
| 10/18/2002                          | Transportation              | Parking, Auto Mileage, Auto Tolls | 5.00                 |
| 10/25/2002                          | Transportation              | Parking, Auto Mileage, Auto Tolls | 10.00                |
| 10/31/2002                          | Transportation              | Parking, Auto Mileage, Auto Tolls | 12.50                |
| 11/15/2002                          | Transportation              | Parking, Auto Mileage, Auto Tolls | 12.50                |
| 11/22/2002                          | Transportation              | Parking, Auto Mileage, Auto Tolls | 9.50                 |
| 11/29/2002                          | Transportation              | Parking, Auto Mileage, Auto Tolls | 2.00                 |
| 12/6/2002                           | Transportation              | Parking, Auto Mileage, Auto Tolls | 12.00                |
| <b>Total Expenses - Ameen, Jane</b> |                             |                                   | <b>\$ 76.00</b>      |

**Expenses for: Bab, Kyle**

| <b><u>Week Ending</u></b>         | <b><u>Expenses Type</u></b> | <b><u>Description</u></b>         | <b><u>Amount</u></b> |
|-----------------------------------|-----------------------------|-----------------------------------|----------------------|
| 9/7/2002                          | Transportation              | Parking, Auto Mileage, Auto Tolls | \$ 35.55             |
| <b>Total Expenses - Bab, Kyle</b> |                             |                                   | <b>\$ 35.55</b>      |

**Expenses for: Berry, Maureen**

| <b><u>Week Ending</u></b> | <b><u>Expenses Type</u></b> | <b><u>Description</u></b> | <b><u>Amount</u></b> |
|---------------------------|-----------------------------|---------------------------|----------------------|
|---------------------------|-----------------------------|---------------------------|----------------------|

|  |                |                                     |                    |
|--|----------------|-------------------------------------|--------------------|
| 10/11/2002                             | Airfare        | Airfare from Chicago                | \$ 236.50          |
|  | Hotel          | Lodging for client service          | 709.50             |
|  | Transportation | Rental car, gasoline, parking, taxi | 421.97             |
|  | Other          | Out of town meals                   | 184.09             |
| 10/18/2002                             | Airfare        | Airfare from Chicago                | 382.00             |
|  | Transportation | Rental car, gasoline, parking, taxi | 273.99             |
|  | Other          | Out of town meals                   | 155.00             |
| 10/31/2002                             | Airfare        | Airfare from Chicago                | 228.78             |
|  | Hotel          | Lodging for client service          | 288.85             |
|  | Transportation | Rental car, gasoline, parking, taxi | 74.46              |
|  | Other          | Out of town meals                   | 171.03             |
| 11/1/2002                              | Transportation | Rental car, gasoline, parking, taxi | 371.47             |
|  | Other          | Out of town meals                   | 14.00              |
| <b>Total Expenses - Berry, Maureen</b> |                |                                     | <b>\$ 3,511.64</b> |

**Expenses for: Boomer, Jodi**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--------------------------------------|----------------------|-----------------------------------|------------------|
| 10/31/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 126.39        |
|                                      | Other                | Business/Client meals             | 21.00            |
| <b>Total Expenses - Boomer, Jodi</b> |                      |                                   | <b>\$ 147.39</b> |

**Expenses for: Boros Jr., Nick**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---|----------------------|-----------------------------------|-----------------|
| 9/28/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 36.15        |
| <b>Total Expenses - Boros Jr., Nick</b> |                      |                                   | <b>\$ 36.15</b> |

**Expenses for: Callahan, Kathy**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---|----------------------|-----------------------------------|-----------------|
| 9/28/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 51.52        |
| 10/11/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | 8.92            |
| <b>Total Expenses - Callahan, Kathy</b> |                      |                                   | <b>\$ 60.44</b> |

**Expenses for: Chapman, Stacie**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u> | <u>Amount</u> |
|--------------------|----------------------|--------------------|---------------|
|--------------------|----------------------|--------------------|---------------|

|  |                |                                   |                    |
|--|----------------|-----------------------------------|--------------------|
| 10/25/2002                             | Hotel          | Lodging for client service        | \$ 294.88          |
|  | Other          | Out of town meals                 | 161.00             |
|  | Other          | Incidentals                       | 25.00              |
| 10/31/2002                             | Hotel          | Lodging for client service        | 399.80             |
|  | Transportation | Parking, Auto Mileage, Auto Tolls | 173.25             |
|  | Other          | Out of town meals                 | 175.00             |
|  | Other          | Incidentals                       | 79.40              |
| <b>Total Expenses - Chapman, Staci</b> |                |                                   | <b>\$ 1,308.33</b> |

**Expenses for: Cope, Chris**

| <u>Week Ending</u>                  | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|-------------------------------------|----------------------|-----------------------------------|------------------|
| 10/31/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 55.15         |
| 11/8/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| 11/15/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| 11/22/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| 11/29/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | 16.78            |
| 12/6/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| 12/13/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| <b>Total Expenses - Cope, Chris</b> |                      |                                   | <b>\$ 281.83</b> |

**Expenses for: Davison, Aaron**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--|----------------------|-----------------------------------|------------------|
| 10/18/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 120.00        |
| 11/8/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | 91.25            |
|  | Other                | Out of town meals                 | 36.00            |
| 11/15/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 73.00            |
| <b>Total Expenses - Davison, Aaron</b> |                      |                                   | <b>\$ 320.25</b> |

**Expenses for: Deane, Katherine**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u> |
|--------------------|----------------------|-----------------------------------|---------------|
| 11/8/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 103.50     |
|                    | Other                | Out of town meals                 | 36.00         |

|            |                |                                   |       |
|------------|----------------|-----------------------------------|-------|
| 11/15/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 98.55 |
|------------|----------------|-----------------------------------|-------|

|  |  |  |                  |
|--|--|--|------------------|
| <b>Total Expenses - Deane, Katherine</b> |  |  | <b>\$ 238.05</b> |
|--|--|--|------------------|

**Expenses for: Dobrow, Sheau-chi**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---|----------------------|-----------------------------------|------------------|
| 9/7/2002                                  | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 93.00         |
|   | Other                | Business - Telephone              | 5.00             |
| 9/14/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | 37.20            |
| 10/11/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 146.80           |
| 10/25/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 113.00           |
|   | Other                | Business - Client meals           | 47.27            |
| 10/31/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 113.00           |
| 11/8/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | 93.00            |
|   | Other                | Business - Client meals           | 46.13            |
| 11/15/2002                                | Other                | Business - Client meals           | 12.28            |
|   | Other                | Business - Telephone              | 10.00            |
| 11/22/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 18.60            |
| 11/29/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 37.20            |
| 12/6/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | 37.20            |
| 12/13/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 37.20            |
| <b>Total Expenses - Dobrow, Sheau-chi</b> |                      |                                   | <b>\$ 846.88</b> |

**Expenses for: Epp, Russell**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--------------------------------------|----------------------|-----------------------------------|------------------|
| 12/6/2002                            | Hotel                | Lodging for client service        | \$ 73.66         |
|                                      | Transportation       | Parking, Auto Mileage, Auto Tolls | 109.50           |
|                                      | Other                | Out of town meals                 | 35.00            |
| <b>Total Expenses - Epp, Russell</b> |                      |                                   | <b>\$ 218.16</b> |

**Expenses for: Hair, Lori**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u> | <u>Amount</u> |
|--------------------|----------------------|--------------------|---------------|
|--------------------|----------------------|--------------------|---------------|



|                                    |                |                                   |                 |
|------------------------------------|----------------|-----------------------------------|-----------------|
| 12/6/2002                          | Transportation | Parking, Auto Mileage, Auto Tolls | \$ 69.35        |
| <b>Total Expenses - Hair, Lori</b> |                |                                   | <b>\$ 69.35</b> |

**Expenses for: Hasnani, Mazhar**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---|----------------------|-----------------------------------|------------------|
| 11/15/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 105.12        |
| <b>Total Expenses - Hasnani, Mazhar</b> |                      |                                   | <b>\$ 105.12</b> |

**Expenses for: Holton, Traci**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 11/15/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 162.43        |
|                                       | Other                | Business - Client meals           | 63.23            |
| 11/29/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | 32.49            |
| 12/6/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 189.45           |
| 12/13/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | 48.55            |
| <b>Total Expenses - Holton, Traci</b> |                      |                                   | <b>\$ 496.15</b> |

**Expenses for: Jeter, Rebecca**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|--|----------------------|-----------------------------------|-----------------|
| 10/25/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 37.23        |
| <b>Total Expenses - Jeter, Rebecca</b> |                      |                                   | <b>\$ 37.23</b> |

**Expenses for: Kalina, Kevin**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---------------------------------------|----------------------|-----------------------------------|-----------------|
| 12/6/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 31.40        |
| <b>Total Expenses - Kalina, Kevin</b> |                      |                                   | <b>\$ 31.40</b> |

**Expenses for: Mathew, Michelle**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u> |
|--------------------|----------------------|-----------------------------------|---------------|
| 9/14/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 16.60      |

|  |                |                                   |                 |
|--|----------------|-----------------------------------|-----------------|
| 10/11/2002                               | Transportation | Parking, Auto Mileage, Auto Tolls | 14.41           |
| <b>Total Expenses - Mathew, Michelle</b> |                |                                   | <b>\$ 31.01</b> |

**Expenses for: Mattson, Rebecca**

| <u>Week Ending</u>                       | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--|----------------------|-----------------------------------|------------------|
| 12/6/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 140.89        |
| <b>Total Expenses - Mattson, Rebecca</b> |                      |                                   | <b>\$ 140.89</b> |

**Expenses for: McMurtrey, Todd**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>      |
|---|----------------------|-----------------------------------|--------------------|
| 10/25/2002                              | Hotel                | Lodging for client service        | \$ 294.88          |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls | 259.88             |
|   | Other                | Out of town meals                 | 156.50             |
|   | Other                | Incidentals                       | 25.00              |
| 10/31/2002                              | Hotel                | Lodging for client service        | 294.88             |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls | 259.88             |
|   | Other                | Out of town meals                 | 156.50             |
|   | Other                | Incidentals                       | 25.00              |
| <b>Total Expenses - McMurtrey, Todd</b> |                      |                                   | <b>\$ 1,472.52</b> |

**Expenses for: Medici, Peter**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---------------------------------------|----------------------|-----------------------------------|-----------------|
| 10/11/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 17.53        |
| <b>Total Expenses - Medici, Peter</b> |                      |                                   | <b>\$ 17.53</b> |

**Expenses for: Michaelis, Natalie**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u> |
|--------------------|----------------------|-----------------------------------|---------------|
| 10/11/2002         | Hotel                | Lodging for client service        | \$ 399.80     |
|                    | Transportation       | Parking, Auto Mileage, Auto Tolls | 341.10        |
|                    | Other                | Out of town meals                 | 154.00        |
|                    | Other                | Incidentals                       | 46.68         |
| 10/25/2002         | Hotel                | Lodging for client service        | 399.80        |
|                    | Other                | Out of town meals                 | 154.00        |
| 10/31/2002         | Hotel                | Lodging for client service        | 399.80        |
|                    | Transportation       | Parking, Auto Mileage, Auto Tolls | 225.55        |

|  |                |                                   |                    |
|--|----------------|-----------------------------------|--------------------|
|  | Other          | Out of town meals                 | 149.00             |
|  | Other          | Incidentals                       | 25.00              |
| 12/6/2002                                  | Transportation | Parking, Auto Mileage, Auto Tolls | 112.39             |
|  | Other          | Overtime Meal Allowance           | 12.00              |
| <b>Total Expenses - Michaelis, Natalie</b> |                |                                   | <b>\$ 2,419.12</b> |

**Expenses for: Milligan, Robin**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---|----------------------|-----------------------------------|-----------------|
| 9/14/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 17.10        |
| <b>Total Expenses - Milligan, Robin</b> |                      |                                   | <b>\$ 17.10</b> |

**Expenses for: Nelson, Clint**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 9/28/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 11.68         |
|                                       | Other                | Business - Client meals           | 17.59            |
| 10/18/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | 181.70           |
|                                       | Other                | Business - Client meals           | 17.59            |
| 10/25/2002                            | Hotel                | Lodging for client service        | 73.72            |
|                                       | Transportation       | Parking, Auto Mileage, Auto Tolls | 444.26           |
|                                       | Other                | Out of town meals                 | 65.39            |
| 11/15/2002                            | Other                | Business - Telephone              | 21.30            |
| 11/22/2002                            | Other                | Business - Telephone              | 25.85            |
| 12/6/2002                             | Other                | Business - Client meals           | 25.64            |
| <b>Total Expenses - Nelson, Clint</b> |                      |                                   | <b>\$ 884.72</b> |

**Expenses for: Provost, Jeff**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 10/18/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 313.90        |
|                                       | Other                | Business - Client meals           | 95.29            |
| 10/31/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | 170.55           |
| <b>Total Expenses - Provost, Jeff</b> |                      |                                   | <b>\$ 579.74</b> |

**Expenses for: Richter, Frank**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--|----------------------|-----------------------------------|------------------|
| 11/15/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 116.20        |
|  | Other                | Business - Client meals           | 66.73            |
| 11/22/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 145.25           |
| 11/29/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 58.10            |
| 12/6/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | 145.25           |
| <b>Total Expenses - Richter, Frank</b> |                      |                                   | <b>\$ 531.53</b> |

**Expenses for: Robson, Ryan**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|--------------------------------------|----------------------|-------------------------------------|--------------------|
| 10/11/2002                           | Airfare              | Airfare from Chicago                | \$ 256.50          |
|                                      | Hotel                | Lodging for client service          | 397.24             |
|                                      | Transportation       | Rental car, gasoline, parking, taxi | 86.00              |
|                                      | Other                | Out of town meals                   | 90.00              |
|                                      | Other                | Incidentals                         | 25.00              |
| 10/18/2002                           | Airfare              | Airfare from Chicago                | 382.00             |
|                                      | Hotel                | Lodging for client service          | 354.80             |
|                                      | Transportation       | Rental car, gasoline, parking, taxi | 86.00              |
|                                      | Other                | Out of town meals                   | 99.00              |
|                                      | Other                | Incidentals                         | 25.00              |
| 10/31/2002                           | Hotel                | Lodging for client service          | 354.70             |
|                                      | Transportation       | Rental car, gasoline, parking, taxi | 87.28              |
|                                      | Other                | Out of town meals                   | 108.00             |
|                                      | Other                | Incidentals                         | 5.00               |
| <b>Total Expenses - Robson, Ryan</b> |                      |                                     | <b>\$ 2,356.52</b> |

**Expenses for: Sedivy, Heidi**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 11/8/2002                             | Hotel                | Lodging for client service        | \$ 336.92        |
|                                       | Transportation       | Parking, Auto Mileage, Auto Tolls | 146.00           |
|                                       | Other                | Out of town meals                 | 149.00           |
|                                       | Other                | Incidentals                       | 25.00            |
| <b>Total Expenses - Sedivy, Heidi</b> |                      |                                   | <b>\$ 656.92</b> |

**Expenses for: Thibault, Steve**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|---|----------------------|-------------------------------------|--------------------|
| 9/7/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls   | \$ 18.25           |
| 10/25/2002                              | Airfare              | Airfare                             | 888.50             |
|   | Hotel                | Lodging for client service          | 937.77             |
|   | Transportation       | Train                               | 188.70             |
|   | Transportation       | Rental car, gasoline, parking, taxi | 278.00             |
| 10/31/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls   | 18.25              |
| 11/8/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls   | 54.75              |
| 11/15/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls   | 109.50             |
|   | Other                | Business - Client meals             | 48.50              |
| 11/22/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls   | 36.50              |
| 12/13/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls   | 18.25              |
| <b>Total Expenses - Thibault, Steve</b> |                      |                                     | <b>\$ 2,596.97</b> |

**Expenses for: Urquhart, Amanda**

| <u>Week Ending</u>                       | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>      |
|--|----------------------|-----------------------------------|--------------------|
| 10/11/2002                               | Hotel                | Lodging for client service        | \$ 399.80          |
|  | Transportation       | Parking, Auto Mileage, Auto Tolls | 341.10             |
|  | Other                | Out of town meals                 | 157.50             |
|  | Other                | Incidentals                       | 60.00              |
| 10/18/2002                               | Hotel                | Lodging for client service        | 299.85             |
|  | Other                | Out of town meals                 | 157.50             |
|  | Other                | Incidentals                       | 57.00              |
| <b>Total Expenses - Urquhart, Amanda</b> |                      |                                   | <b>\$ 1,472.75</b> |

**Expenses for: Venezia, Joe**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>      | <u>Amount</u> |
|--------------------|----------------------|-------------------------|---------------|
| 9/7/2002           | Other                | Business - Client meals | \$ 28.12      |
| 9/14/2002          | Other                | Business - Client meals | 63.22         |
| 9/21/2002          | Other                | Business - Client meals | 29.00         |
| 9/28/2002          | Other                | Business - Client meals | 92.33         |
| 10/11/2002         | Other                | Business - Client meals | 29.00         |

|                                      |       |                         |                  |
|--------------------------------------|-------|-------------------------|------------------|
| 10/31/2002                           | Other | Business - Client meals | 126.06           |
| 11/1/2002                            | Other | Business - Client meals | 126.06           |
| 11/8/2002                            | Other | Business - Client meals | 78.62            |
| 11/15/2002                           | Other | Business - Client meals | 15.76            |
| 11/22/2002                           | Other | Business - Client meals | 66.00            |
| 11/29/2002                           | Other | Business - Client meals | 41.35            |
| 12/6/2002                            | Other | Business - Client meals | 26.00            |
| 12/13/2002                           | Other | Business - Client meals | 87.09            |
| 12/18/2002                           | Other | Business - Client meals | 65.87            |
| <b>Total Expenses - Venezia, Joe</b> |       |                         | <b>\$ 874.48</b> |

**Expenses for: Visosevic, Zorica**

| <u>Week Ending</u> | <u>Expenses Type</u>    | <u>Description</u>   | <u>Amount</u>  |
|--------------------|-------------------------|--|----------------|
| 9/21/2002          | Transportation          | Parking, Auto Mileage, Auto Tolls                            | \$ 43.80       |
| 9/28/2002          | Transportation          | Parking, Auto Mileage, Auto Tolls                            | 58.40          |
| 9/30/2002          | Transportation          | Parking, Auto Mileage, Auto Tolls                            | 14.60          |
| 10/4/2002          | Transportation<br>Other | Parking, Auto Mileage, Auto Tolls<br>Business - Client meals | 58.40<br>25.87 |
| 10/11/2002         | Transportation<br>Other | Parking, Auto Mileage, Auto Tolls<br>Business - Client meals | 43.80<br>60.26 |
| 10/18/2002         | Transportation          | Parking, Auto Mileage, Auto Tolls                            | 73.00          |
| 10/25/2002         | Transportation          | Parking, Auto Mileage, Auto Tolls                            | 73.00          |
| 10/31/2002         | Transportation<br>Other | Parking, Auto Mileage, Auto Tolls<br>Business - Client meals | 58.40<br>98.47 |
| 11/1/2002          | Transportation          | Parking, Auto Mileage, Auto Tolls                            | 14.60          |
| 11/8/2002          | Transportation          | Parking, Auto Mileage, Auto Tolls                            | 14.60          |
| 11/15/2002         | Transportation<br>Other | Parking, Auto Mileage, Auto Tolls<br>Business - Client meals | 73.00<br>67.68 |

|   |                         |  |                    |
|---|-------------------------|--|--------------------|
| 11/22/2002                                | Transportation          | Parking, Auto Mileage, Auto Tolls                            | 73.00              |
| 11/29/2002                                | Transportation          | Parking, Auto Mileage, Auto Tolls                            | 29.20              |
| 12/6/2002                                 | Transportation<br>Other | Parking, Auto Mileage, Auto Tolls<br>Business - Client meals | 73.00<br>52.49     |
| 12/13/2002                                | Transportation<br>Other | Parking, Auto Mileage, Auto Tolls<br>Business - Client meals | 73.00<br>67.00     |
| 12/18/2002                                | Transportation          | Parking, Auto Mileage, Auto Tolls                            | 43.80              |
| <b>Total Expenses - Visosevic, Zorica</b> |                         |  | <b>\$ 1,189.37</b> |

**Expenses for: Welch, James**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--------------------------------------|----------------------|-----------------------------------|------------------|
| 12/6/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 54.75         |
| 12/13/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 54.75            |
| 12/18/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 28.84            |
| <b>Total Expenses - Welch, James</b> |                      |                                   | <b>\$ 138.34</b> |

**Expenses for: Wong, David**

| <u>Week Ending</u>                  | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|-------------------------------------|----------------------|-------------------------------------|--------------------|
| 10/25/2002                          | Airfare              | Airfare from Chicago                | \$ 728.94          |
|                                     | Hotel                | Lodging for client service          | 350.95             |
|                                     | Transportation       | Rental car, gasoline, parking, taxi | 313.76             |
|                                     | Other                | Out of town meals                   | 246.34             |
|                                     | Other                | Incidentals                         | 67.69              |
| 10/31/2002                          | Airfare              | Airfare from Chicago                | 335.74             |
|                                     | Hotel                | Lodging for client service          | 955.00             |
|                                     | Transportation       | Rental car, gasoline, parking, taxi | 313.76             |
|                                     | Other                | Out of town meals                   | 246.34             |
|                                     | Other                | Incidentals                         | 67.69              |
| <b>Total Expenses - Wong, David</b> |                      |                                     | <b>\$ 3,626.21</b> |

**Expenses for: Wood, Erin**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>         | <u>Amount</u> |
|--------------------|----------------------|----------------------------|---------------|
| 10/31/2002         | Hotel                | Lodging for client service | \$ 236.76     |

|                                    |                |                                   |                  |
|------------------------------------|----------------|-----------------------------------|------------------|
|                                    | Other          | Out of town meals                 | 152.00           |
|                                    | Other          | Incidentals                       | 25.00            |
| 11/8/2002                          | Transportation | Parking, Auto Mileage, Auto Tolls | 82.13            |
|                                    | Other          | Out of town meals                 | 175.00           |
|                                    | Other          | Incidentals                       | 25.00            |
| 11/15/2002                         | Transportation | Parking, Auto Mileage, Auto Tolls | 82.13            |
|                                    | Other          | Out of town meals                 | 175.00           |
|                                    | Other          | Incidentals                       | 25.00            |
| <b>Total Expenses - Wood, Erin</b> |                |                                   | <b>\$ 978.02</b> |

**Expenses for: Yim, Brian**

|                                    |                |                                   |                    |
|------------------------------------|----------------|-----------------------------------|--------------------|
| 10/18/2002                         | Hotel          | Lodging for client service        | \$ 399.80          |
|                                    | Transportation | Parking, Auto Mileage, Auto Tolls | 170.70             |
|                                    | Other          | Out of town meals                 | 175.00             |
| 10/25/2002                         | Hotel          | Lodging for client service        | 399.80             |
|                                    | Transportation | Parking, Auto Mileage, Auto Tolls | 170.70             |
|                                    | Other          | Out of town meals                 | 175.00             |
| 12/6/2002                          | Other          | Overtime - Meal Allowance         | 12.00              |
| <b>Total Expenses - Brian, Yim</b> |                |                                   | <b>\$ 1,503.00</b> |

**Expenses for: Zimka, Ami**

| <u>Week Ending</u>                 | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|------------------------------------|----------------------|-------------------------------------|--------------------|
| 10/11/2002                         | Airfare              | Airfare from Chicago                | \$ 418.00          |
|                                    | Hotel                | Lodging for client service          | 301.20             |
|                                    | Transportation       | Rental car, gasoline, parking, taxi | 195.37             |
|                                    | Other                | Out of town meals                   | 78.43              |
|                                    | Other                | Incidentals                         | 10.00              |
| <b>Total Expenses - Zimka, Ami</b> |                      |                                     | <b>\$ 1,003.00</b> |

**Total Detail Expense Records by Category and Individual for Matter Code #9:  
Deloitte & Touche Audit Services Group - Fiscal Year 2002 Financial Statement  
Audits**

**\$ 30,309.66**

**TOTAL EXPENSES**

**\$ 30,309.66**



**EXHIBIT "F"**

**Sunbeam Corporation**  
**Deloitte & Touche LLP**  
*Summary of Professional Fees*  
*February 6, 2001 to December 18, 2002*

**Matter Code #1: Deloitte & Touche Audit Services Group - Fiscal Year 2000 Financial Statement Audits**

| <b><u>Name</u></b>  | <b><u>Position</u></b> | <b><u>Billing Rate</u></b> | <b><u>Hours</u></b> | <b><u>Fees</u></b> |
|---------------------|------------------------|----------------------------|---------------------|--------------------|
| Ameen, Jane         | Senior Manager         | \$ 247.00                  | 112.0               | \$ 27,664.00       |
| Ameen, Jane         | Senior Manager         | 234.00                     | 313.6               | 73,382.40          |
| Ameen, Jane         | Senior Manager         | 221.00                     | 379.3               | 83,825.30          |
| Andrews, David S.   | Manager                | 195.00                     | 4.0                 | 780.00             |
| Bagby, Charlie      | Partner                | 390.00                     | 14.0                | 5,460.00           |
| Bergman, Alan       | Assistant              | 110.50                     | 543.1               | 60,012.55          |
| Bray, Richard       | Assistant              | 110.50                     | 75.5                | 8,342.75           |
| Burgess, Mark       | Manager                | 282.75                     | 58.6                | 16,569.15          |
| Campbell, Yolanda   | Senior                 | 143.00                     | 3.0                 | 429.00             |
| Chaney, Chris       | Senior Manager         | 260.00                     | 25.7                | 6,682.00           |
| Cullen, Peggy       | Senior Manager         | 312.00                     | 76.0                | 23,712.00          |
| Davison, Aaron      | Senior                 | 110.50                     | 194.4               | 21,481.20          |
| Dibbern, Lindsay    | Assistant              | 110.50                     | 27.5                | 3,038.75           |
| Dobrow, Sheau-chi   | Manager                | 195.00                     | 143.0               | 27,885.00          |
| Dobrow, Sheau-chi   | Manager                | 175.50                     | 671.7               | 117,883.35         |
| Gabb, James         | Assistant              | 110.50                     | 52.8                | 5,834.40           |
| Garretson, Eric     | Manager                | 195.00                     | 19.5                | 3,802.50           |
| Graham, Casey       | Assistant              | 104.00                     | 21.9                | 2,277.60           |
| Harter, Kirsten     | Senior                 | 162.50                     | 193.5               | 31,443.75          |
| Harvey, Jena        | Assistant              | 110.50                     | 43.5                | 4,806.75           |
| Jones, Ronald       | Partner                | 409.50                     | 10.0                | 4,095.00           |
| Keglovitis, Dennis  | Senior Manager         | 325.00                     | 1.0                 | 325.00             |
| Knight, Giles       | Senior                 | 149.50                     | 399.7               | 59,755.15          |
| Kuker, Galite       | Manager                | 273.00                     | 77.8                | 21,239.40          |
| Lazzaro, Mark       | Partner                | 390.00                     | 3.0                 | 1,170.00           |
| Long, Kimberly      | Senior                 | 149.50                     | 1.8                 | 269.10             |
| Long, Kimberly      | Senior                 | 136.50                     | 4.7                 | 641.55             |
| Mas, Michael        | Senior                 | 143.00                     | 31.0                | 4,433.00           |
| McCarty, Tim        | Partner                | 390.00                     | 28.3                | 11,037.00          |
| McMurtrey, Todd     | Senior                 | 117.00                     | 2.0                 | 234.00             |
| Michaelis, Natalie  | Assistant              | 110.50                     | 0.9                 | 99.45              |
| Milligan, Robin     | Assistant              | 110.50                     | 325.6               | 35,978.80          |
| Moran, Michelle     | Manager                | 260.00                     | 27.5                | 7,150.00           |
| Mueller, Michael D. | Senior Assistant       | 143.00                     | 336.4               | 48,105.20          |
| Padilla, Erik       | Senior                 | 156.00                     | 29.5                | 4,602.00           |
| Peck, Heather       | Senior Assistant       | 143.00                     | 490.8               | 70,184.40          |
| Pino, Susan         | Partner                | 422.50                     | 2.0                 | 845.00             |

|                     |                  |        |       |            |
|---------------------|------------------|--------|-------|------------|
| Provost, Jeff       | Partner          | 390.00 | 4.2   | 1,638.00   |
| Richter, Frank      | Senior           | 123.50 | 29.3  | 3,618.55   |
| Richter, Frank      | Senior           | 110.50 | 426.8 | 47,161.40  |
| Sebby, Joanne       | Senior           | 162.50 | 1.4   | 227.50     |
| Sebby, Joanne       | Senior           | 149.50 | 37.8  | 5,651.10   |
| Sogoloff, Randall   | Manager          | 234.00 | 2.0   | 468.00     |
| Sorrentino, Dean    | Manager          | 188.50 | 142.3 | 26,823.55  |
| Sorrentino, Dean    | Manager          | 175.50 | 250.0 | 43,875.00  |
| Sorrentino, Dean    | Manager          | 162.50 | 410.1 | 66,641.25  |
| Spiegel, Noel       | Partner          | 390.00 | 32.0  | 12,480.00  |
| Stephani, Matt      | Manager          | 201.50 | 5.0   | 1,007.50   |
| Summers, Jamie      | Manager          | 273.00 | 94.2  | 25,716.60  |
| Thibault, Steve     | Partner          | 403.00 | 19.0  | 7,657.00   |
| Thibault, Steve     | Partner          | 390.00 | 317.0 | 123,630.00 |
| Van Gelder, Jeffrey | Senior Manager   | 338.00 | 24.3  | 8,213.40   |
| Venezia, Joe        | Manager          | 175.50 | 63.9  | 11,214.45  |
| Venezia, Joe        | Manager          | 162.50 | 276.0 | 44,850.00  |
| Venezia, Joe        | Manager          | 156.00 | 183.8 | 28,672.80  |
| Visosevic, Zorica   | Assistant        | 110.50 | 268.0 | 29,614.00  |
| Wassmann, Alice     | Senior Assistant | 143.00 | 137.5 | 19,662.50  |
| Wojtulewicz, Tanya  | Senior Assistant | 136.50 | 17.0  | 2,320.50   |
| Yu, Jennifer        | Senior           | 175.50 | 48.0  | 8,424.00   |
| Yu, Jennifer        | Senior           | 156.00 | 269.0 | 41,964.00  |

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7,803.2      \$    1,357,007.60

**Adjustment to reduce court reporting time charges to 5% of overall hours at 65% of standard rates**

**(178.0)      \$    (32,900.00)**

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**Total Professional Fees and Hours Matter Code #1: Deloitte & Touche Audit Services Group - Fiscal Year 2000 Financial Statement Audits**

**7,625.2      \$    1,324,107.60**

**Matter Code #2: Deloitte & Touche Audit Services Group - Fiscal Year 2001 Financial Statement Audits**

| <u>Name</u>       | <u>Position</u>  | <u>Billing Rate</u> | <u>Hours</u> | <u>Fees</u>   |
|-------------------|------------------|---------------------|--------------|---------------|
| Ameen, Jane       | Senior Manager   | \$ 247.00           | 528.7        | \$ 130,588.90 |
| Ameen, Jane       | Senior Manager   | 240.50              | 52.0         | 12,506.00     |
| Ameen, Jane       | Senior Manager   | 234.00              | 6.3          | 1,474.20      |
| Anderson, Eric    | ERS Consultant   | 162.50              | 190.0        | 30,875.00     |
| Bagby, Charlie    | Partner          | 403.00              | 6.0          | 2,418.00      |
| Bangs, Brandi     | Senior Assistant | 136.50              | 8.0          | 1,092.00      |
| Bergman, Alan     | Senior Assistant | 149.50              | 254.0        | 37,973.00     |
| Blackmore, Alison | Senior Assistant | 162.50              | 28.0         | 4,550.00      |
| Burgess, Mark     | Actuary          | 338.00              | 48.5         | 16,393.00     |
| Chategnier, David | Senior Assistant | 136.50              | 10.0         | 1,365.00      |
| Cullen, Peggy     | Partner          | 403.00              | 1.0          | 403.00        |
| Cullen, Peggy     | Partner          | 370.50              | 56.5         | 20,933.25     |
| Davison, Aaron    | Senior           | 162.50              | 231.0        | 37,537.50     |

|                     |                   |        |         |            |
|---------------------|-------------------|--------|---------|------------|
| Dobrow, Sherri      | Manager           | 227.50 | 793.0   | 180,407.50 |
| Dobrow, Sherri      | Manager           | 195.00 | 23.5    | 4,582.50   |
| Dunaway, Kerry      | Manager           | 227.50 | 78.0    | 17,745.00  |
| Flynn, Carrie       | Senior Assistant  | 149.50 | 10.0    | 1,495.00   |
| Franciulli, Maria   | Assistant         | 117.00 | 21.5    | 2,515.50   |
| Garretson, Eric     | Manager           | 227.50 | 71.7    | 16,311.75  |
| Garretson, Eric     | Manager           | 224.25 | 5.0     | 1,121.25   |
| Hasnani, Mazhar     | Senior Assistant  | 149.50 | 185.6   | 27,747.20  |
| Henderson, Sally    | Senior            | 162.50 | 549.0   | 89,212.50  |
| Inoue, Ken          | Senior Assistant  | 149.50 | 11.0    | 1,644.50   |
| Kang, Evan          | Senior Assistant  | 149.50 | 11.5    | 1,719.25   |
| Kauffman, Brandon   | Assistant         | 123.50 | 6.0     | 741.00     |
| Keglovits, Dennis   | Manager           | 325.00 | 50.2    | 16,315.00  |
| Kennington, Michael | Assistant         | 113.75 | 95.0    | 10,806.25  |
| Kirschenbaum, Sari  | Assistant         | 123.50 | 3.0     | 370.50     |
| Krall, Kelly        | Assistant         | 156.00 | 0.3     | 46.80      |
| Legido, Jennifer    | Graphics Designer | 42.25  | 27.5    | 1,161.88   |
| Leibach, Bill       | Manager           | 338.00 | 39.8    | 13,452.40  |
| Long, Kimberly      | Senior            | 156.00 | 8.5     | 1,326.00   |
| McMurtrey, Todd     | Senior            | 136.50 | 240.2   | 32,787.30  |
| Messerly, Jason     | Assistant         | 113.75 | 10.0    | 1,137.50   |
| Michaelis, Natalie  | Assistant         | 123.50 | 245.0   | 30,257.50  |
| Milligan, Robin     | Senior Assistant  | 149.50 | 384.0   | 57,408.00  |
| Nelson, Clint       | Manager           | 273.00 | 4.5     | 1,228.50   |
| Nichols, Alan       | Partner           | 403.00 | 0.5     | 201.50     |
| Padilla, Erik       | Senior            | 156.00 | 341.3   | 53,242.80  |
| Payne, Joy-Ann      | Actuary           | 211.25 | 3.0     | 633.75     |
| Pino, Susan         | Actuary           | 487.50 | 2.0     | 975.00     |
| Provost, Jeff       | Partner           | 403.00 | 67.3    | 27,121.90  |
| Reichenberger, Jana | Assistant         | 113.75 | 16.0    | 1,820.00   |
| Richter, Frank      | Senior            | 149.50 | 522.3   | 78,083.85  |
| Ruder, Craig        | Senior Assistant  | 136.50 | 74.0    | 10,101.00  |
| Sarda, David        | Senior Assistant  | 149.50 | 8.0     | 1,196.00   |
| Sorrentino, Dean    | Manager           | 188.50 | 1,103.0 | 207,915.50 |
| Sorrentino, Dean    | Manager           | 175.50 | 1.0     | 175.50     |
| Spanheimer, Krissie | Assistant         | 110.50 | 8.0     | 884.00     |
| Speciale, Kara      | Senior            | 195.00 | 50.8    | 9,906.00   |
| Summers, Jamie      | Manager           | 292.50 | 131.0   | 38,317.50  |
| Taylor, Scott       | Partner           | 422.50 | 31.0    | 13,097.50  |
| Taylor, Scott       | Partner           | 403.00 | 2.0     | 806.00     |
| Terronez, Johanna   | Senior            | 178.75 | 34.0    | 6,077.50   |
| Thibault, Steve     | Partner           | 403.00 | 519.0   | 209,157.00 |
| Thibault, Steve     | Partner           | 390.00 | 16.0    | 6,240.00   |
| Torres, Tony        | Manager           | 240.50 | 1.5     | 360.75     |
| van Gelder, Jeff    | Partner           | 425.75 | 46.5    | 19,797.38  |
| Venezia, Joe        | Manager           | 182.00 | 20.0    | 3,640.00   |
| Venezia, Joe        | Manager           | 169.00 | 937.5   | 158,434.12 |
| Visosevic, Zorica   | Senior            | 149.50 | 498.5   | 74,525.75  |
| Wagdy, Mohab        | Senior            | 227.50 | 39.5    | 8,986.25   |
| Wassmann, Alice     | Senior            | 175.50 | 2.0     | 351.00     |
| Wassmann, Alice     | Senior            | 162.50 | 318.2   | 51,707.50  |

|                    |         |        |       |           |
|--------------------|---------|--------|-------|-----------|
| Welch, Rick        | Senior  | 156.00 | 61.1  | 9,531.60  |
| Wojtulewicz, Tonya | Actuary | 178.75 | 24.8  | 4,433.00  |
| Wong, Boeman       | Senior  | 162.50 | 2.0   | 325.00    |
| Wong, Boeman       | Senior  | 149.50 | 398.9 | 59,635.55 |
| Wong, Dave         | Senior  | 195.00 | 104.4 | 20,358.00 |
| Wong, Dave         | Senior  | 169.00 | 5.5   | 929.50    |
| Wood, Erin         | Senior  | 195.00 | 36.0  | 7,020.00  |
| Zimka, Ami         | Manager | 292.50 | 96.7  | 28,284.75 |
| Zimka, Ami         | Manager | 247.00 | 5.4   | 1,333.80  |

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**Total Professional Fees and Hours Matter Code #2: Deloitte & Touche Audit Services Group - Fiscal Year 2001 Financial Statement Audits** **9,822.5**    \$ **1,925,255.67**

**Matter Code #3: Deloitte & Touche Audit Services Group - Benefit Plan Audits**

| <u>Name</u>      | <u>Position</u> | <u>Billing Rate</u> | <u>Hours</u> | <u>Fees</u> |
|------------------|-----------------|---------------------|--------------|-------------|
| Ameen, Jane      | Senior Manager  | \$ 234.00           | 3.1          | \$ 725.40   |
| Sorrentino, Dean | Manager         | 175.50              | 18.0         | 3,159.00    |

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**Total Professional Fees and Hours Matter Code #3: Deloitte & Touche Audit Services Group - Benefit Plan Audits** **21.1**    \$ **3,884.40**

**Matter Code #4: Deloitte & Touche Audit Services Group - Special Project: McMinnville fixed asset physical inventory**

| <u>Name</u>   | <u>Position</u>  | <u>Billing Rate</u> | <u>Hours</u> | <u>Fees</u> |
|---------------|------------------|---------------------|--------------|-------------|
| Peck, Heather | Senior Assistant | \$ 143.00           | 56.5         | \$ 8,079.50 |

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**Total Professional Fees and Hours Matter Code #4: Deloitte & Touche Audit Services Group - Special Project: McMinnville fixed asset physical inventory** **56.5**    \$ **8,079.50**

**Matter Code #5: Deloitte & Touche Audit Services Group - Special Project: Assist in preparation of package for unsecured creditors**

| <u>Name</u>      | <u>Position</u>  | <u>Billing Rate</u> | <u>Hours</u> | <u>Fees</u> |
|------------------|------------------|---------------------|--------------|-------------|
| Ameen, Jane      | Manager          | \$ 234.00           | 3.2          | \$ 748.80   |
| Balzano, Cory    | Assistant        | 110.50              | 32.2         | 3,558.10    |
| Harvey, Jena     | Assistant        | 110.50              | 46.5         | 5,138.25    |
| Paston, Shona    | Assistant        | 110.50              | 24.0         | 2,652.00    |
| Peck, Heather    | Senior Assistant | 143.00              | 26.5         | 3,789.50    |
| Sorrentino, Dean | Senior           | 175.50              | 3.0          | 526.50      |

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**Total Professional Fees and Hours Matter Code #5: Deloitte & Touche Audit** **135.4** **\$** **16,413.15**  
**Services Group - Special Project: Assist in preparation of package for**  
**unsecured creditors**

**Matter Code #6: Deloitte & Touche Tax Services Group**

| <u>Name</u>        | <u>Position</u> | <u>Billing Rate</u> | <u>Hours</u> | <u>Fees</u>  |
|--------------------|-----------------|---------------------|--------------|--------------|
| Aarstol, Michael   | Senior Manager  | \$ 529.00           | 26.2         | \$ 13,859.80 |
| Altman, Richard    | Manager         | 380.00              | 1.0          | 380.00       |
| Anderson, Kevin    | Partner         | 675.00              | 8.8          | 5,940.00     |
| Avila, Sarabeth    | Senior          | 325.00              | 4.0          | 1,300.00     |
| Axelrod, Lawrence  | Partner         | 700.00              | 1.7          | 1,190.00     |
| Axelrod, Lawrence  | Partner         | 675.00              | 2.9          | 1,957.50     |
| Bartista, Arturo   | Manager         | 250.00              | 1.5          | 375.00       |
| Barton, Andrew     | Senior          | 260.00              | 35.5         | 9,230.00     |
| Blank, Jeremy      | Manager         | 375.00              | 0.5          | 187.50       |
| Brito, Jesus       | Manager         | 400.00              | 3.0          | 1,200.00     |
| Chawla, Anil       | Partner         | 655.00              | 22.2         | 14,541.00    |
| Cloaninger, Ed     | Manager         | 440.00              | 2.4          | 1,056.00     |
| Coronado, Luis     | Partner         | 655.00              | 9.0          | 5,895.00     |
| Coronado, Luis     | Partner         | 350.00              | 6.5          | 2,275.00     |
| Cotty, Ken         | Partner         | 625.00              | 11.8         | 7,375.00     |
| Dahlberg, Jamie    | Partner         | 675.00              | 1.0          | 675.00       |
| Danilack, Michael  | Partner         | 675.00              | 1.0          | 675.00       |
| D'Arrigo, Carlos   | Manager         | 400.00              | 1.0          | 400.00       |
| DeCastro, Mario    | Manager         | 515.00              | 16.8         | 8,652.00     |
| Dodsen, Jeff       | Manager         | 520.00              | 1.5          | 780.00       |
| Dodsen, Jeff       | Manager         | 500.00              | 72.9         | 36,450.00    |
| Doernberg, Richard | Partner         | 675.00              | 54.5         | 36,787.50    |
| Ellenwood, Tim     | Senior Manager  | 575.00              | 1.0          | 575.00       |
| Ellington, Tracey  | Partner         | 480.00              | 4.3          | 2,064.00     |
| Facey, Sarah       | Staff           | 168.00              | 108.3        | 18,194.40    |
| Fuentes, Mauricio  | Senior          | 325.00              | 15.0         | 4,875.00     |
| Hakken, John       | Senior Manager  | 560.00              | 114.8        | 64,288.00    |
| Hall, Theresa      | Partner         | 660.00              | 2.8          | 1,848.00     |
| Hall, Theresa      | Partner         | 600.00              | 8.0          | 4,800.00     |
| Herrera, Paul      | Partner         | 660.00              | 3.5          | 2,310.00     |
| Hewlett, Andrew    | Senior          | 315.00              | 15.7         | 4,945.50     |
| Katsoff, Stacey    | Partner         | 515.00              | 2.0          | 1,030.00     |
| Koyama, Michiru    | Senior          | 270.00              | 5.0          | 1,350.00     |
| Kraay, Norma       | Manager         | 369.00              | 40.5         | 14,944.50    |
| Kuker, Galite      | Manager         | 420.00              | 6.5          | 2,730.00     |
| Kushner, Jonathan  | Partner         | 650.00              | 28.4         | 18,460.00    |
| Kushner, Jonathan  | Partner         | 620.00              | 14.5         | 8,990.00     |
| Kushner, Jonathan  | Partner         | 600.00              | 75.7         | 45,420.00    |
| Lawson, Carolyn    | Senior Manager  | 475.00              | 25.5         | 12,112.50    |
| Lazzaro, Mark      | Partner         | 655.00              | 2.5          | 1,637.50     |
| Lazzaro, Mark      | Partner         | 600.00              | 27.5         | 16,500.00    |

|                       |                |        |      |           |
|-----------------------|----------------|--------|------|-----------|
| Mackles, Glenn        | Partner        | 675.00 | 3.5  | 2,362.50  |
| Mahoney Jr., Thomas   | Partner        | 675.00 | 36.4 | 24,570.00 |
| Martin, Linda         | Partner        | 650.00 | 1.0  | 650.00    |
| Martinez, Luis        | Supervisor     | 300.00 | 1.5  | 450.00    |
| Melone, Massimo       | Senior         | 380.00 | 7.0  | 2,660.00  |
| Mesta, Jorge          | Manager        | 465.00 | 5.3  | 2,464.50  |
| Mitts, Sean           | Manager        | 555.00 | 1.0  | 555.00    |
| Nelson, George        | Senior Manager | 530.00 | 17.7 | 9,381.00  |
| Norman, Nanette       | Senior Manager | 500.00 | 7.8  | 3,900.00  |
| O'Connor, Robert      | Partner        | 503.00 | 10.8 | 5,432.40  |
| Ramirez, Eduardo      | Partner        | 500.00 | 3.0  | 1,500.00  |
| Revault, Pierre       | Partner        | 600.00 | 6.8  | 4,080.00  |
| Reynolds, Bruce       | Partner        | 675.00 | 2.5  | 1,687.50  |
| Rincon, Nelson        | Senior Manager | 570.00 | 2.0  | 1,140.00  |
| Rincon, Nelson        | Senior Manager | 545.00 | 16.0 | 8,720.00  |
| Rolph, Brad           | Partner        | 503.00 | 5.0  | 2,515.00  |
| Saltz, Lisa           | Senior         | 300.00 | 1.0  | 300.00    |
| Silvestri, Andrea     | Senior Manager | 546.00 | 1.8  | 982.50    |
| Soba, George          | Partner        | 700.00 | 3.5  | 2,450.00  |
| Soba, George          | Partner        | 675.00 | 28.0 | 18,900.00 |
| Steele, Jacien        | Partner        | 600.00 | 1.3  | 780.00    |
| Stok, Avery           | Partner        | 675.00 | 0.5  | 337.50    |
| Summers, Jamie        | Manager        | 465.00 | 20.0 | 9,300.00  |
| Summers, Jamie        | Manager        | 450.00 | 41.5 | 18,675.00 |
| Summers, Jamie        | Manager        | 420.00 | 63.5 | 26,670.00 |
| Taylor, Charles       | Senior         | 325.00 | 1.0  | 325.00    |
| Thompson, Michael     | Senior Manager | 570.00 | 67.0 | 38,190.00 |
| Thompson, Michael     | Senior Manager | 545.00 | 24.5 | 13,352.50 |
| Tzavelis, Elias       | Manager        | 410.00 | 6.7  | 2,747.00  |
| Ulloa, Jose M.        | Partner        | 500.00 | 3.0  | 1,500.00  |
| van Gelder, Jeff      | Partner        | 655.00 | 73.0 | 47,815.00 |
| van Gelder, Jeff      | Partner        | 520.00 | 96.8 | 50,336.00 |
| Wheelock, John        | Manager        | 430.00 | 42.5 | 18,275.00 |
| Wilkerson, Bob        | Partner        | 550.00 | 46.7 | 25,685.00 |
| Young, Claire Barrett | Administrative | 50.00  | 10.8 | 540.00    |
| Young, Kari           | Staff          | 260.00 | 13.8 | 3,588.00  |
| Zonenshein, Robert    | Manager        | 400.00 | 4.5  | 1,800.00  |
| Zuraff, Terri         | Manager        | 675.00 | 2.4  | 1,620.00  |

|  |  |               |           |                    |
|--|--|---------------|-----------|--------------------|
| <b>Adjustment to reduce court reporting time charges to 5% of overall hours at 65% of standard rates</b> |  | <b>(25.4)</b> | <b>\$</b> | <b>(11,000.00)</b> |
|--|--|---------------|-----------|--------------------|

|   |  |                |           |                   |
|---|--|----------------|-----------|-------------------|
| <b>Total Professional Fees and Hours Matter Code #6: Deloitte &amp; Touche Tax Services Group</b> |  | <b>1,442.9</b> | <b>\$</b> | <b>723,492.10</b> |
|---|--|----------------|-----------|-------------------|

**Matter Code #7: Deloitte & Touche Reorganization Services Group**

| <u>Name</u>       | <u>Position</u>  | <u>Billing Rate</u> | <u>Hours</u> | <u>Fees</u>   |
|-------------------|------------------|---------------------|--------------|---------------|
| Breheny, Kevin    | Manager          | \$ 460.00           | 398.3        | \$ 183,218.00 |
| Cheung, Rebecca   | Assistant        | 170.00              | 137.2        | 23,324.00     |
| Cohn, Matt        | Senior           | 290.00              | 269.2        | 78,068.00     |
| Gosalia, Viral    | Staff            | 220.00              | 189.1        | 41,602.00     |
| Leavay, Chris     | Manager          | 440.00              | 7.0          | 3,080.00      |
| Marlin, Todd      | Senior           | 290.00              | 1.1          | 319.00        |
| Milligan, Robin   | Assistant        | 170.00              | 18.0         | 3,060.00      |
| Peck, Heather     | Senior Assistant | 220.00              | 37.2         | 8,184.00      |
| Regard, Daniel    | Manager          | 480.00              | 5.5          | 2,640.00      |
| Richter, Frank    | Senior           | 170.00              | 16.5         | 2,805.00      |
| Rubin, Dan        | Senior           | 260.00              | 1.0          | 260.00        |
| Sasso, Anthony    | Director         | 600.00              | 284.4        | 170,640.00    |
| Sasso, Anthony    | Director         | 403.00              | 2.7          | 1,088.10      |
| Taeger, Fred      | Assistant        | 170.00              | 241.5        | 41,055.00     |
| Venezia, Joseph   | Manager          | 250.00              | 4.0          | 1,000.00      |
| Visosevic, Zorica | Senior           | 170.00              | 7.2          | 1,224.00      |

**Total Professional Fees and Hours Matter Code #7: Deloitte & Touche Reorganization Services Group**


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|                |                      |
|----------------|----------------------|
| <b>1,619.9</b> | <b>\$ 561,567.10</b> |
|----------------|----------------------|

**Matter Code #8: Deloitte & Touche Audit Services Group - Special Project: Responding to Subpoenas and Depositions**

| <u>Name</u>   | <u>Position</u> | <u>Billing Rate</u> | <u>Hours</u> | <u>Fees</u>  |
|---------------|-----------------|---------------------|--------------|--------------|
| Spiegel, Noel | Partner         | \$ 620.00           | 41.0         | \$ 25,420.00 |

**Total Professional Fees and Hours Matter Code #8: Deloitte & Touche Audit Services Group - Special Project: Responding to Subpoenas and Depositions**


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|             |                     |
|-------------|---------------------|
| <b>41.0</b> | <b>\$ 25,420.00</b> |
|-------------|---------------------|

**Matter Code #9: Deloitte & Touche Audit Services Group - Fiscal Year 2002 Financial Statement Audits**

| <u>Name</u>      | <u>Position</u> | <u>Billing Rate</u> | <u>Hours</u> | <u>Fees</u>  |
|------------------|-----------------|---------------------|--------------|--------------|
| Ameen, Jane      | Senior Manager  | \$ 247.00           | 255.5        | \$ 63,108.50 |
| Anderson, Eric   | ERS Consultant  | 195.00              | 1.6          | 312.00       |
| Anderson, Eric   | Senior          | 178.75              | 1.4          | 250.25       |
| Bab, Kyle        | Senior          | 149.50              | 2.0          | 299.00       |
| Babiak, Jennifer | Senior          | 149.50              | 8.0          | 1,196.00     |
| Bagby, Charlie   | Partner         | 403.00              | 16.0         | 6,448.00     |
| Berry, Maureen   | ERS Consultant  | 162.50              | 126.7        | 20,588.75    |
| Boomer, Jodi     | Assistant       | 113.75              | 7.0          | 796.25       |
| Boros Jr., Nick  | Assistant       | 143.00              | 27.0         | 3,861.00     |
| Buffington, Todd | Senior          | 247.00              | 12.0         | 2,964.00     |

|                    |                       |        |       |           |
|--------------------|-----------------------|--------|-------|-----------|
| Callahan, Kathy    | Assistant             | 117.00 | 12.0  | 1,404.00  |
| Chapman, Staci     | Assistant             | 113.75 | 81.5  | 9,270.63  |
| Cope, Chris        | Senior Assistant      | 162.50 | 311.7 | 50,651.25 |
| Cullen, Peggy      | Partner               | 403.00 | 10.0  | 4,030.00  |
| Cullen, Peggy      | Partner               | 370.50 | 12.0  | 4,446.00  |
| Davison, Aaron     | Senior                | 162.50 | 204.7 | 33,263.75 |
| Deane, Katherine   | Assistant             | 149.50 | 67.5  | 10,091.25 |
| Dobrow, Sheau-chi  | Manager               | 240.50 | 34.0  | 8,177.00  |
| Dobrow, Sheau-chi  | Manager               | 227.50 | 318.0 | 72,345.00 |
| Dunaway, Kerry     | Manager               | 260.00 | 54.0  | 14,040.00 |
| Epp, Russell       | Assistant             | 117.00 | 8.0   | 936.00    |
| Fuehrmeyer, James  | Partner               | 403.00 | 0.8   | 322.40    |
| Hair, Lori         | Assistant             | 117.00 | 8.0   | 936.00    |
| Hasnani, Mazhar    | Senior Assistant      | 162.50 | 40.0  | 6,500.00  |
| Holton, Traci      | Assistant             | 143.00 | 116.5 | 16,659.50 |
| Jeter, Rebecca     | Assistant             | 149.50 | 64.0  | 9,568.00  |
| Johnson, Ian       | Assistant             | 110.50 | 6.5   | 718.25    |
| Kalina, Kevin      | Senior Assistant      | 149.50 | 8.0   | 1,196.00  |
| Keglovits, Dennis  | ERS Senior Manager    | 325.00 | 11.0  | 3,575.00  |
| Luedke, Scott      | Partner               | 429.00 | 2.0   | 858.00    |
| Mathew, Michelle   | Senior Assistant      | 117.00 | 15.0  | 1,755.00  |
| Mattson, Rebecca   | Senior Assistant      | 123.50 | 10.0  | 1,235.00  |
| McMurtrey, Todd    | Senior                | 162.50 | 84.0  | 13,650.00 |
| Medici, Peter      | Assistant             | 143.00 | 8.0   | 1,144.00  |
| Michaelis, Natalie | Senior                | 136.50 | 155.0 | 21,157.50 |
| Michaelis, Natalie | Senior                | 123.50 | 4.0   | 494.00    |
| Milligan, Robin    | Senior                | 149.50 | 5.0   | 747.50    |
| Nelson, Clint      | Senior Manager        | 266.50 | 81.7  | 21,773.05 |
| Nelson, Clint      | Senior Manager        | 260.00 | 15.2  | 3,952.00  |
| Provost, Jeff      | Partner               | 403.00 | 25.8  | 10,397.40 |
| Richter, Frank     | Senior                | 149.50 | 139.5 | 20,855.25 |
| Robson, Ryan       | ERS Consultant        | 162.50 | 79.0  | 12,837.50 |
| Sedivy, Heidi      | ERS Consultant        | 162.50 | 40.0  | 6,500.00  |
| Slagter, Howard    | Partner               | 409.50 | 0.5   | 204.75    |
| Summers, Jamie     | Senior Manager        | 341.25 | 29.0  | 9,896.25  |
| Thibault, Steve    | Partner               | 403.00 | 200.0 | 80,600.00 |
| Urquhart, Amanda   | Assistant             | 117.00 | 84.5  | 9,886.50  |
| van Gelder, Jeff   | Partner               | 425.75 | 7.8   | 3,320.85  |
| Venezia, Joe       | Manager               | 182.00 | 20.0  | 3,640.00  |
| Venezia, Joe       | Manager               | 169.00 | 488.0 | 82,472.00 |
| Visosevic, Zorica  | Senior                | 149.50 | 480.0 | 71,760.00 |
| Wagdy, Mohab       | Senior                | 247.00 | 0.5   | 123.50    |
| Welch, James       | Senior Assistant      | 149.50 | 98.0  | 14,651.00 |
| Wong, David        | ERS Senior Consultant | 195.00 | 91.0  | 17,745.00 |
| Wood, Erin         | ERS Senior Consultant | 211.25 | 77.6  | 16,393.00 |



|   |             |        |                |                      |
|---|-------------|--------|----------------|----------------------|
| Yim, Brian  | Senior      | 162.50 | 130.0          | 21,125.00            |
| Zimka, Ami  | ERS Manager | 292.50 | 27.0           | 7,897.50             |
| <b>Total Professional Fees and Hours Matter Code #9: Deloitte &amp; Touche Audit Services Group - Fiscal Year 2002 Financial Statement Audits</b> |             |        | <b>4,223.5</b> | <b>\$ 805,025.33</b> |

|  |  |  |                 |                        |
|--|--|--|-----------------|------------------------|
| <b>Total Professional Fees and Hours</b> |  |  | <b>24,988.0</b> | <b>\$ 5,393,244.85</b> |
|--|--|--|-----------------|------------------------|

**EXHIBIT "G"**

**Sunbeam Corporation**  
**Deloitte & Touche LLP**  
*Time Diary by Major Category*  
*February 6, 2001 to December 18, 2002*

**Professional Hours Spent On:****Matter Code #1****Fiscal Year 2000 Financial Statement Audits**

| <u>Date</u> | <u>Name</u>        | <u>Hours</u> | <u>Task</u>   |
|-------------|--------------------|--------------|---|
| 2/6/2001    | Burgess, Mark      | 0.3          | Summarize project and get T. Wojtulewicz (D&T) started reviewing actuarial studies.                           |
| 2/6/2001    | Burgess, Mark      | 0.7          | Review documents provided by J. Ameen (D&T).  |
| 2/6/2001    | Wojtulewicz, Tanya | 0.1          | Copied actuarial reports. Set up folders.   |
| 2/6/2001    | Wojtulewicz, Tanya | 0.9          | Read through and took notes on last year's memo and exhibits.   |
| 2/6/2001    | Wojtulewicz, Tanya | 1.0          | Read through and took notes on the Coleman analysis for 1999 and 2000.  |
| 2/6/2001    | Wojtulewicz, Tanya | 1.0          | Read through and took notes on Sunbeam Analysis for 1999 and 2000.  |
| 2/7/2001    | Ameen, Jane        | 0.1          | View request from M. Burgess for required actuary information regarding sales.                                |
| 2/7/2001    | Ameen, Jane        | 0.2          | Discussion with First Alert Group (D&T) regarding timing of certain audit procedures being performed.         |
| 2/7/2001    | Ameen, Jane        | 0.4          | Access and schedule audit personnel for future periods.   |
| 2/7/2001    | Ameen, Jane        | 1.1          | Research of recent filed 10K documents with Chapter 11 for planning purposes .                                |
| 2/7/2001    | Ameen, Jane        | 2.7          | Update planning workpapers for Chapter 11 filing information.   |
| 2/7/2001    | Ameen, Jane        | 3.7          | Review, preparation, and updating of planning workpapers.   |
| 2/7/2001    | Burgess, Mark      | 1.0          | Met with T. Wojtulewicz (D&T) to discuss data concerns, loss development factor maturity, and Coleman report. |
| 2/7/2001    | Burgess, Mark      | 1.6          | Review Coleman actuarial report prepared by WHA   |
| 2/7/2001    | Burgess, Mark      | 2.1          | Review Sunbeam actuarial report prepared by WHA   |
| 2/7/2001    | Chaney, Chris      | 0.2          | Review presentation of insights workpapers.   |
| 2/7/2001    | Chaney, Chris      | 0.3          | Review and clear prior review points – inventory controls.  |
| 2/7/2001    | Chaney, Chris      | 0.3          | Review payable workpapers.  |
| 2/7/2001    | Chaney, Chris      | 0.5          | Clear other review points in cash, prepaids, property   |
| 2/7/2001    | Chaney, Chris      | 0.6          | Review testing of general computer controls.  |
| 2/7/2001    | Chaney, Chris      | 0.7          | Review accounts receivable testing.   |
| 2/7/2001    | Chaney, Chris      | 1.1          | Review Inventory testing.   |
| 2/7/2001    | Davison, Aaron     | 1.4          | Income, other income and expense testing  |
| 2/7/2001    | Davison, Aaron     | 2.9          | Reconciliation of fixed assets  |
| 2/7/2001    | Davison, Aaron     | 5.7          | Inventory, reconciliation and testing of Bridgeview inventory   |
| 2/7/2001    | Dibbern, Lindsay   | 0.2          | Meeting with L Ring and J Sebby (D&T)   |

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|----------|------------------|-----|---|
| 2/7/2001 | Dibbern, Lindsay | 0.5 | Documentation of accounts receivables   |
| 2/7/2001 | Dibbern, Lindsay | 0.5 | Preparation for claims testing, setting up and transferring workpapers  |
| 2/7/2001 | Dibbern, Lindsay | 1.0 | Meeting with J Fry (discussing cost of sales and operating expenses)  |
| 2/7/2001 | Dibbern, Lindsay | 2.5 | Documentation of discussion with J Fry and clearing of review notes for cost of sales/operating expenses)   |
| 2/7/2001 | Dibbern, Lindsay | 3.8 | Product liability claims testing-Sunbeam  |
| 2/7/2001 | Gabb, James      | 0.3 | Review/recalculation of reconciliation for Bridgeview inventory analysis.   |
| 2/7/2001 | Gabb, James      | 0.5 | Followed up on outstanding accounts receivable confirmations  |
| 2/7/2001 | Gabb, James      | 0.7 | Discussion with client regarding prepaid accounts   |
| 2/7/2001 | Gabb, James      | 0.7 | Accounts payable reversal/reclassification account testing  |
| 2/7/2001 | Gabb, James      | 0.8 | Discussion with K. Harter regarding intercompany testing.   |
| 2/7/2001 | Gabb, James      | 0.8 | Preparation and changes in cash leadsheet   |
| 2/7/2001 | Gabb, James      | 1.2 | Intercompany account analysis and testing   |
| 2/7/2001 | Gabb, James      | 1.2 | Preparation and submittal of Mexican bank confirmations   |
| 2/7/2001 | Gabb, James      | 1.3 | Accounts payable open invoice testing   |
| 2/7/2001 | Gabb, James      | 1.7 | Cash account testing and clarification of tickmarks   |
| 2/7/2001 | Gabb, James      | 1.8 | Accounts payable testing - discussions with client.   |
| 2/7/2001 | Harter, Kirsten  | 0.3 | Performed inventory testing   |
| 2/7/2001 | Harter, Kirsten  | 0.3 | Performed fixed asset testing   |
| 2/7/2001 | Harter, Kirsten  | 0.8 | Development of testing approach for intercompany expenses.  |
| 2/7/2001 | Harter, Kirsten  | 1.1 | Accounts payable testing  |
| 2/7/2001 | Harter, Kirsten  | 1.2 | Perform cash testing  |
| 2/7/2001 | Harter, Kirsten  | 1.4 | Client discussions concerning receipt of audit items  |
| 2/7/2001 | Mas, Michael     | 1.5 | Obtain Neosho inventory by type (i.e. raw material, work in process, finished goods) and agree to general ledger. Includes meeting with C Chalfant. |
| 2/7/2001 | Mas, Michael     | 2.0 | Reconcile appliance division inventory compilations to general ledger. Includes workpaper presentation.   |
| 2/7/2001 | Mas, Michael     | 2.2 | Review Hattiesburg facility inventory observation workpapers submitted to D&T South Florida by staff from other offices.                            |
| 2/7/2001 | Mas, Michael     | 2.3 | Make price selections using two strata method for Appliance and Outdoor divisions.  |
| 2/7/2001 | Padilla, Erik    | 0.2 | Phone conversation with B. VanDeventer Director of distribution, to clear an inventory review note  |
| 2/7/2001 | Padilla, Erik    | 0.5 | Preparation for claims testing, setting and up transferring workpapers  |
| 2/7/2001 | Padilla, Erik    | 0.5 | Meeting with L Feldcamp Chief Accounting to complement high level analytical review   |
| 2/7/2001 | Padilla, Erik    | 1.0 | Documentation of conversation with L Feldcamp   |
| 2/7/2001 | Padilla, Erik    | 1.3 | Clearing inventory review notes   |
| 2/7/2001 | Padilla, Erik    | 1.5 | Reviewing high level analytical of other companies  |
| 2/7/2001 | Padilla, Erik    | 2.5 | Comparing Powermate trial balance used in Kearney, NE to the trial balance from Sunbeam corporate audit team.                                       |

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| 2/7/2001 | Padilla, Erik      | 3.0 | Star analysis of cost of sales  |
| 2/7/2001 | Sebby, Joanne      | 0.2 | Meeting with L Ring and L Dibbern (D&T)   |
| 2/7/2001 | Sebby, Joanne      | 0.5 | Supervision & review – answering staff questions  |
| 2/7/2001 | Sebby, Joanne      | 0.5 | Preparation for claims testing, setting up and transferring workpapers  |
| 2/7/2001 | Sebby, Joanne      | 2.0 | Clearing review notes - accrued   |
| 2/7/2001 | Sebby, Joanne      | 2.5 | Continued to clear review notes - accrued   |
| 2/7/2001 | Sebby, Joanne      | 4.8 | Product liability claims testing – Signature Brands   |
| 2/7/2001 | Sorrentino, Dean   | 0.1 | Email correspondence with R Wilks (Sunbeam Hattiesburg) requesting final accounts receivable trial Balance for testing purposes   |
| 2/7/2001 | Sorrentino, Dean   | 0.1 | Phone discussion with D&T First Alert audit team regarding the testing of intercompany long term debt   |
| 2/7/2001 | Sorrentino, Dean   | 0.2 | Phone discussion with First Alert audit team regarding the testing of intercompany receivables  |
| 2/7/2001 | Sorrentino, Dean   | 0.2 | Correspondence with First Alert audit team regarding the testing of intercompany judgmental reserves  |
| 2/7/2001 | Sorrentino, Dean   | 0.3 | Meeting with J. McCullough (Sunbeam) to gain an understanding of the recording of the CAP USA receivable amount on First Alerts books.                                      |
| 2/7/2001 | Sorrentino, Dean   | 0.4 | Phone discussions with C.Lui (Sunbeam) explaining differences in warranty return summary spreadsheet; requested new version.  |
| 2/7/2001 | Sorrentino, Dean   | 0.5 | Reviewed warranty returns summary file received from C.Lui, subselected two months of raw data.   |
| 2/7/2001 | Sorrentino, Dean   | 0.7 | Communicated and sent copies of guidelines for fees and disbursements for professionals in NY Bankruptcy cases to D&T teams: Coleman, First Alert, Hattiesburg, and Tax     |
| 2/7/2001 | Sorrentino, Dean   | 1.0 | Final review of planning document workpaper.  |
| 2/7/2001 | Sorrentino, Dean   | 1.5 | Researched new FASB pronouncements and updated audit planning workpaper for new accounting pronouncements.  |
| 2/7/2001 | Sorrentino, Dean   | 1.5 | Reviewed accounts receivable trial Balance Email received from R.Wilks (Hattiesburg) and subselected customer accounts for testing. Requested detail via email with R Wilks |
| 2/7/2001 | Sorrentino, Dean   | 1.5 | Began preparing raw warranty data to reconcile into summary spreadsheet.  |
| 2/7/2001 | Spiegel, Noel      | 5.0 | General audit supervision.  |
| 2/7/2001 | Wassman, Alice     | 0.5 | Safety: Cost of goods sold analytical procedures.   |
| 2/7/2001 | Wassman, Alice     | 0.8 | Safety: Payroll Expenses - obtained client documents.   |
| 2/7/2001 | Wassman, Alice     | 1.4 | Safety: warranty reserve testing – understanding of methodology.  |
| 2/7/2001 | Wassman, Alice     | 1.5 | Health: Communicated operating expense differences to client.   |
| 2/7/2001 | Wassman, Alice     | 2.8 | Safety: accounts receivable substantive (cut-off) testing.  |
| 2/7/2001 | Wassman, Alice     | 3.6 | Safety: other accrued expenses analytical procedures - develop expectations and understanding of differences.   |
| 2/7/2001 | Wojtulewicz, Tanya | 0.5 | Computed the aggregated retention and self insured retentions.  |

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| 2/7/2001 | Wojtulewicz, Tanya | 1.0 | Reviewed data and loss development maturity schedules and Coleman report.  |
| 2/7/2001 | Wojtulewicz, Tanya | 2.5 | Revised and analyzed the Coleman analysis.   |
| 2/7/2001 | Wojtulewicz, Tanya | 2.5 | Reviewed and updated interpolated values.  |
| 2/7/2001 | Wojtulewicz, Tanya | 3.0 | Reviewed, rolled forward, and updated actuary report.  |
| 2/8/2001 | Ameen, Jane        | 0.1 | Discuss with R. Jackson regarding time and topic for future meeting to complete certain expenditure business cycle narratives for planning purposes. |
| 2/8/2001 | Ameen, Jane        | 0.2 | Review inventory client instructions   |
| 2/8/2001 | Ameen, Jane        | 0.3 | Correspondence with D&T at Coleman regarding product liability procedures being performed  |
| 2/8/2001 | Ameen, Jane        | 1.3 | Continue planning of product liability procedures being performed.   |
| 2/8/2001 | Ameen, Jane        | 1.7 | Review inventory workpapers section  |
| 2/8/2001 | Ameen, Jane        | 2.1 | Review and update of planning and begin preparation of planning concurring review package.   |
| 2/8/2001 | Ameen, Jane        | 2.5 | Review inventory workpapers section  |
| 2/8/2001 | Burgess, Mark      | 2.9 | Review Deloitte & Touche's files regarding the 12/31/1999 actuarial studies.   |
| 2/8/2001 | Chaney, Chris      | 0.2 | Phone conversation with J Seby (D&T) to discuss status of COR audit and coordination of bankruptcy time reporting.                                   |
| 2/8/2001 | Chaney, Chris      | 0.3 | Phone conversation with E&Y (K Dornbos) to coordinate review of prior auditor workpapers.  |
| 2/8/2001 | Chaney, Chris      | 0.3 | Conversation with E Garretson (D&T) regarding review and status of Powermate audit.  |
| 2/8/2001 | Chaney, Chris      | 1.6 | Review and clear prior notes on accrued expenses   |
| 2/8/2001 | Davison, Aaron     | 4.0 | Reconciliation of fixed assets   |
| 2/8/2001 | Davison, Aaron     | 5.3 | Inventory, reconciliation and testing of Bridgeview inventory  |
| 2/8/2001 | Dibbern, Lindsay   | 0.3 | Looking at accounts receivable review notes received from C. Chaney (D&T).   |
| 2/8/2001 | Dibbern, Lindsay   | 1.5 | Clearing accounts receivable review notes  |
| 2/8/2001 | Dibbern, Lindsay   | 2.1 | Assisted to test product liability claims – Sunbeam  |
| 2/8/2001 | Dibbern, Lindsay   | 2.2 | Continued to assist testing product liability claims – Sunbeam   |
| 2/8/2001 | Dibbern, Lindsay   | 2.4 | Continued to assist testing product liability claims –Coleman  |
| 2/8/2001 | Dibbern, Lindsay   | 2.5 | Assisted to test product liability claims –Coleman   |
| 2/8/2001 | Gabb, James        | 0.3 | Status/Workpaper Review discussion with K. Harter (D&T).   |
| 2/8/2001 | Gabb, James        | 0.3 | Discussion with E. Martinez, First Alert accounting at Juarez, about Mexican accounts  |
| 2/8/2001 | Gabb, James        | 0.4 | Review of prepaids with K. Harter (D&T).   |
| 2/8/2001 | Gabb, James        | 0.5 | Review of cash with K. Harter  |
| 2/8/2001 | Gabb, James        | 0.5 | Completion of accounts payable debit testing   |
| 2/8/2001 | Gabb, James        | 0.7 | Prepared cash wire transfer analysis   |
| 2/8/2001 | Gabb, James        | 0.8 | Subsequent cash receipts testing (accounts receivable)   |
| 2/8/2001 | Gabb, James        | 1.0 | Mexican accounts payable and disbursement testing  |
| 2/8/2001 | Gabb, James        | 1.2 | Documentation of audit testing results and preparation of documents for review.  |
| 2/8/2001 | Gabb, James        | 1.3 | Prepaid account amortization analysis  |

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| 2/8/2001 | Gabb, James     | 1.9 | Accounts payable open invoice testing  |
| 2/8/2001 | Gabb, James     | 2.1 | Miscellaneous reserves testing   |
| 2/8/2001 | Garretson, Eric | 0.1 | Clearing review notes of equity  |
| 2/8/2001 | Garretson, Eric | 0.2 | Meeting with K. Long about specific risks.   |
| 2/8/2001 | Garretson, Eric | 0.2 | Clearing review notes of cash  |
| 2/8/2001 | Garretson, Eric | 0.2 | Clearing review notes of intangibles   |
| 2/8/2001 | Garretson, Eric | 0.2 | Work on sales  |
| 2/8/2001 | Garretson, Eric | 0.3 | Meeting with C. Chaney (D&T) about audit procedures.   |
| 2/8/2001 | Garretson, Eric | 0.4 | Clearing review notes of accounts payable  |
| 2/8/2001 | Garretson, Eric | 0.4 | Clearing review notes of accruals  |
| 2/8/2001 | Garretson, Eric | 0.5 | Clearing review notes of accounts receivable   |
| 2/8/2001 | Garretson, Eric | 1.0 | Work on cost of sales  |
| 2/8/2001 | Garretson, Eric | 1.0 | Review of expenses   |
| 2/8/2001 | Harter, Kirsten | 0.7 | Testing and review of prepaids   |
| 2/8/2001 | Harter, Kirsten | 0.7 | Client discussions primarily concerning receipt of reserve items.  |
| 2/8/2001 | Harter, Kirsten | 0.8 | Performed testing and review of cash   |
| 2/8/2001 | Harter, Kirsten | 0.8 | Testing and review of inventory  |
| 2/8/2001 | Harter, Kirsten | 1.2 | Testing and review of fixed assets   |
| 2/8/2001 | Harter, Kirsten | 1.3 | Review of internal control workpapers.   |
| 2/8/2001 | Long, Kimberly  | 0.2 | Meeting with E. Garretson (D&T) regarding overall conclusion on planning documents.  |
| 2/8/2001 | Mas, Michael    | 1.3 | Finalize price-testing selections for Appliance and Outdoor divisions using the two strata method.                                       |
| 2/8/2001 | Mas, Michael    | 2.0 | Make price testing selections using two strata method for Latin America (Miami) facility.  |
| 2/8/2001 | Mas, Michael    | 2.2 | Perform cut-off testing procedures on Latin America (Miami) facility with respect to inventory balances. Includes workpaper preparation. |
| 2/8/2001 | Mas, Michael    | 2.5 | Update sales cut-off memo for current year audit file. Includes meeting with W Kinman and K Huff, Outdoor division personnel.            |
| 2/8/2001 | Padilla, Erik   | 0.2 | Conversation with L. Feldcamp about consolidation procedures   |
| 2/8/2001 | Padilla, Erik   | 3.4 | Inventory review notes clearing  |
| 2/8/2001 | Padilla, Erik   | 3.5 | Assisted to test product liability claims – Sunbeam  |
| 2/8/2001 | Padilla, Erik   | 3.9 | Reviewing final trial balances for consolidation   |
| 2/8/2001 | Sebby, Joanne   | 0.2 | Phone call with C Chaney (D&T)   |
| 2/8/2001 | Sebby, Joanne   | 0.3 | Correspondence with J Ameen (D&T) and D Sorrentino (D&T) to discuss testing of Product Liability   |
| 2/8/2001 | Sebby, Joanne   | 0.3 | Clearing accrued review notes  |
| 2/8/2001 | Sebby, Joanne   | 0.3 | Product liability claims testing discussion with L   |
| 2/8/2001 | Sebby, Joanne   | 0.5 | Transferring AS2 packages to L. Dibbern (D&T) and E. Padilla (D&T), discussing review notes.   |
| 2/8/2001 | Sebby, Joanne   | 0.5 | Discussion of claims processing with L Ring  |
| 2/8/2001 | Sebby, Joanne   | 1.0 | Product liability claims testing – Signature Brands  |
| 2/8/2001 | Sebby, Joanne   | 1.0 | Continued to test product liability claim – First Alert  |
| 2/8/2001 | Sebby, Joanne   | 1.4 | Product liability claims testing – First Alert   |
| 2/8/2001 | Sebby, Joanne   | 2.5 | Continued to test product liability claims - Sunbeam   |
| 2/8/2001 | Sebby, Joanne   | 3.0 | Product liability claims testing - Sunbeam   |

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| 2/8/2001 | Sorrentino, Dean   | 0.1 | Correspondence with Y.Campbell(DT Hattiesburg) regarding status on cash.   |
| 2/8/2001 | Sorrentino, Dean   | 0.1 | Correspondence with Y.Campbell(DT Hattiesburg) regarding status on property.                                       |
| 2/8/2001 | Sorrentino, Dean   | 0.1 | Corresponded with Y.Campbell(DT Hattiesburg) regarding status on accounts payable                                  |
| 2/8/2001 | Sorrentino, Dean   | 0.1 | Correspondence with Y.Campbell(DT Hattiesburg) regarding status on warranty.                                       |
| 2/8/2001 | Sorrentino, Dean   | 0.3 | Obtained cash reconciliation and support for certain bank statements from B.Carabetta (Sunbeam).                   |
| 2/8/2001 | Sorrentino, Dean   | 0.3 | Conference call with J. Ameen (DT Mgr) and J.Sebyby(DT Coleman) regarding testing of product liability.            |
| 2/8/2001 | Sorrentino, Dean   | 0.4 | Supervise M.Mas(D&T Corp) with inventory price testing and inventory to general ledger reconciliation              |
| 2/8/2001 | Sorrentino, Dean   | 0.6 | Audit planning meeting with B. Carabetta (Sunbeam) to discuss staff timing and receipt of PBC requests.            |
| 2/8/2001 | Sorrentino, Dean   | 1.5 | Researched and reviewed prior year working papers for product liability loss run reports.                          |
| 2/8/2001 | Sorrentino, Dean   | 1.9 | Reconciled monthly detail to warranty return summary schedule.   |
| 2/8/2001 | Sorrentino, Dean   | 2.6 | Began preparing template for warranty actual return aging analysis and testing                                     |
| 2/8/2001 | Thibault, Steve    | 0.9 | Meeting with M. Malone to discuss issues with reserves at H@H, HOM and First Alert                                 |
| 2/8/2001 | Thibault, Steve    | 1.0 | General audit supervision.   |
| 2/8/2001 | Wassman, Alice     | 0.4 | Safety: accounts receivable- trade – analytical procedures.  |
| 2/8/2001 | Wassman, Alice     | 0.5 | Safety: General and administrative expenses – substantive procedures.  |
| 2/8/2001 | Wassman, Alice     | 1.0 | Safety: sales return expenses – substantive procedures.  |
| 2/8/2001 | Wassman, Alice     | 1.2 | Safety: Performed substantive procedures of research and development expenses.                                     |
| 2/8/2001 | Wassman, Alice     | 3.2 | Safety: coop advertising and sales return reserve - understanding of methodology.                                  |
| 2/8/2001 | Wassman, Alice     | 4.8 | Safety: Performed bad debt expenses – substantive procedures.  |
| 2/8/2001 | Wojtulewicz, Tanya | 1.0 | Updated actuary analysis.  |
| 2/9/2001 | Ameen, Jane        | 0.2 | Discussion with D&T First Alert Manager regarding corporate visit to First Alert site on Monday February 12. 2001. |
| 2/9/2001 | Ameen, Jane        | 0.4 | Review current firm guidance related to allowances.  |
| 2/9/2001 | Ameen, Jane        | 0.7 | Begin initial review of sales return   |
| 2/9/2001 | Ameen, Jane        | 1.5 | Begin initial review of Warranty workpaper.  |
| 2/9/2001 | Ameen, Jane        | 1.8 | Incorporation of certain quarterly workpapers into the current year audit.   |
| 2/9/2001 | Ameen, Jane        | 3.3 | Begin review and analysis of coop advertising/gerative advertising workpaper.                                      |
| 2/9/2001 | Burgess, Mark      | 0.5 | Prepare email to J. Ameen (D&T) requesting additional information.   |
| 2/9/2001 | Burgess, Mark      | 1.2 | Review T. Wojtulewicz's (D&T) work on Coleman.   |
| 2/9/2001 | Burgess, Mark      | 1.8 | Review T.Wojtulewicz's (D&T) work on Sunbeam.  |

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| 2/9/2001 | Campbell, Yolanda | 0.6 | Obtained maintenance and expense detail from D. Robinson; made selection for items to be tested; e-mailed selections to D. Robinson to get supporting documentation                                |
| 2/9/2001 | Campbell, Yolanda | 0.8 | Obtained check register for January 2001 from M. Knight; imported file into ACL; generated sample of items for testing; e-mailed selected items to Deidre Robinson to get supporting documentation |
| 2/9/2001 | Campbell, Yolanda | 0.8 | Tracing 4 <sup>th</sup> quarter additions selected for testing to supporting documentation provided by D. Robinson.  |
| 2/9/2001 | Campbell, Yolanda | 0.8 | Tracing selected items disposed of during the year to supporting documentation provided by D. Robinson.  |
| 2/9/2001 | Chaney, Chris     | 0.2 | Conversation with E. Garretson (D&T) regarding review and status of COR/Powermate audits – specifically standard cost issues in inventory  |
| 2/9/2001 | Chaney, Chris     | 0.3 | Review cost of sales testing   |
| 2/9/2001 | Chaney, Chris     | 0.6 | Review and clear prior review notes in receivables.  |
| 2/9/2001 | Chaney, Chris     | 0.9 | Review and clear prior review notes in accrued expenses  |
| 2/9/2001 | Chaney, Chris     | 1.1 | Review analytical testing of Camp Coleman, Coleman Company, Total Eastpak  |
| 2/9/2001 | Chaney, Chris     | 1.2 | Review and clear prior review notes in inventory.  |
| 2/9/2001 | Davison, Aaron    | 2.6 | Income, other income and expense testing   |
| 2/9/2001 | Davison, Aaron    | 3.4 | Inventory, reconciliation and testing of Bridgeview inventory  |
| 2/9/2001 | Davison, Aaron    | 4.1 | Fixed assets, reconciliation of fixed assets   |
| 2/9/2001 | Dibbern, Lindsay  | 1.0 | Product liability claims testing - Coleman   |
| 2/9/2001 | Dibbern, Lindsay  | 1.1 | Clearing operations review notes   |
| 2/9/2001 | Dibbern, Lindsay  | 2.9 | Clearing accounts receivable review notes  |
| 2/9/2001 | Dibbern, Lindsay  | 3.0 | Assisting E. Padilla (D&T) with consolidation entries to final consolidated trial balance  |
| 2/9/2001 | Gabb, James       | 0.3 | Miscellaneous reserve analysis and responses to Mexico   |
| 2/9/2001 | Gabb, James       | 0.4 | Prepaid insurance follow-up with client  |
| 2/9/2001 | Gabb, James       | 0.5 | Inventory follow-up with client  |
| 2/9/2001 | Gabb, James       | 0.6 | Discussions with client concerning cash questions and analysis.  |
| 2/9/2001 | Gabb, James       | 0.7 | Clearing/follow-up of review notes for accounts payable.   |
| 2/9/2001 | Gabb, James       | 0.8 | Follow-up on Mexico bank account confirmations   |
| 2/9/2001 | Gabb, James       | 0.8 | Completion and clarification of all review notes   |
| 2/9/2001 | Gabb, James       | 1.3 | Clearing/follow-up on cash and prepaid review notes  |
| 2/9/2001 | Gabb, James       | 1.4 | Discussion of accounts payable testing approach with K. Harter (D&T).  |
| 2/9/2001 | Gabb, James       | 2.0 | Performed preliminary analytic procedures analysis   |
| 2/9/2001 | Garretson, Eric   | 0.2 | Meeting with C. Chaney (D&T) about inventory variances   |
| 2/9/2001 | Garretson, Eric   | 0.2 | Meeting with J. Provost (D&T) about inventory variances  |
| 2/9/2001 | Garretson, Eric   | 0.5 | Meeting with K. Long (D&T) about inventory variances   |
| 2/9/2001 | Garretson, Eric   | 1.2 | Work on inventory variances  |
| 2/9/2001 | Garretson, Eric   | 1.8 | Work on cost of sales  |



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| 2/9/2001 | Garretson, Eric  | 2.1 | Review of inventory   |
| 2/9/2001 | Harter, Kirsten  | 0.1 | Review of debt workpapers.  |
| 2/9/2001 | Harter, Kirsten  | 0.1 | Review of tax workpapers.   |
| 2/9/2001 | Harter, Kirsten  | 0.3 | Review of accounts receivable cutoff testing.   |
| 2/9/2001 | Harter, Kirsten  | 0.3 | Testing of property plant and equipment   |
| 2/9/2001 | Harter, Kirsten  | 0.4 | Review of selling and marketing testing.  |
| 2/9/2001 | Harter, Kirsten  | 0.7 | Client discussions concerning audit timing.   |
| 2/9/2001 | Harter, Kirsten  | 0.9 | Preparation of audit summary document.  |
| 2/9/2001 | Harter, Kirsten  | 1.9 | Review of accounts payable testing  |
| 2/9/2001 | Long, Kimberly   | 0.5 | Meeting with E. Garretson (D&T) about inventory variances   |
| 2/9/2001 | Mas, Michael     | 0.4 | Correspondence with Y. Campbell, D&T, concerning AMCD facility inventory detail.  |
| 2/9/2001 | Mas, Michael     | 0.8 | Obtained perpetual inventory details for the Holland and Outsourced facilities of the Appliance division from W. Kinman. Agreed such details to the general ledger  |
| 2/9/2001 | Mas, Michael     | 0.9 | Obtained detail and understanding of Outdoor division inventory in-transit account. Includes meetings with C. Chalfant and J. Cunningham, both with Sunbeam   |
| 2/9/2001 | Mas, Michael     | 1.1 | Made selections for detail testing from Latin America's inventory in-transit Account. Includes workpaper preparation.   |
| 2/9/2001 | Mas, Michael     | 1.2 | Test rollforward schedule for Latin America division. Schedule details inventory transactions occurring since the date of our inventory observation through year end. Procedures included agreeing amount to general ledger, making detail testing selections |
| 2/9/2001 | Mas, Michael     | 1.6 | Complete review of inventory observation workpapers submitted by D&T staff for the Hattiesburg facilities.  |
| 2/9/2001 | Mas, Michael     | 2.0 | Set-up workpaper that will be used for testing the Outdoor division inventory in-transit account balance.   |
| 2/9/2001 | Padilla, Erik    | 1.5 | Reconciliation of other companies for consolidation   |
| 2/9/2001 | Padilla, Erik    | 1.9 | Reconciliation of Powermate trial balance   |
| 2/9/2001 | Padilla, Erik    | 2.2 | Reconciliation of Coleman trial balance   |
| 2/9/2001 | Padilla, Erik    | 2.4 | Tie consolidation entries to final consolidated trial balance   |
| 2/9/2001 | Provost, Jeff    | 0.2 | Phone conversation with E. Garretson (D&T) regarding application of inventory variances at Powermate.   |
| 2/9/2001 | Sebby, Joanne    | 1.0 | Wrapping up audit – returning items to COR personnel, discussing audit with S. Voth.  |
| 2/9/2001 | Sebby, Joanne    | 1.5 | Reviewing Powermate trial balance workpapers  |
| 2/9/2001 | Sebby, Joanne    | 2.5 | Documenting procedures in place of reserving for product liability claims   |
| 2/9/2001 | Sebby, Joanne    | 3.0 | Documenting product liability claims testing workpapers   |
| 2/9/2001 | Sorrentino, Dean | 0.4 | Supervision of D&T Staff, M.Mas, regarding inventory rollforwards and reconciliations.  |

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| 2/9/2001  | Sorrentino, Dean | 0.8 | Review client accounts receivable PBC's sent by R. Wilks  |
| 2/9/2001  | Sorrentino, Dean | 0.8 | Reviewed prior year gross accounts receivable workpaper and began preparing template for testing.   |
| 2/9/2001  | Sorrentino, Dean | 0.8 | Correspondence with K. Speirs regarding updating our understanding of warranty returns and the spreadsheets prepared by C. Lui.                       |
| 2/9/2001  | Sorrentino, Dean | 1.0 | Finished preparing template for warranty actual return aging analysis and testing.  |
| 2/9/2001  | Sorrentino, Dean | 2.0 | Began reconciling prior year sales volume and requested detail for current year for D&T actuary.  |
| 2/9/2001  | Sorrentino, Dean | 2.2 | Documented current year procedures for testing warranty actuals and clients warranty triangles.   |
| 2/9/2001  | Thibault, Steve  | 2.0 | General audit supervision.  |
| 2/9/2001  | Thibault, Steve  | 2.1 | Review of H@H, HOM and First Alert correspondence regarding reserve accounts  |
| 2/9/2001  | Wassman, Alice   | 0.8 | Safety: Performed substantive procedures of research and development expenses.  |
| 2/9/2001  | Wassman, Alice   | 1.2 | Safety: Performed substantive procedures of payroll expenses.   |
| 2/9/2001  | Wassman, Alice   | 1.2 | Safety: General and administrative expenses – substantive procedures.   |
| 2/9/2001  | Wassman, Alice   | 1.8 | Health: Communicating reserve differences with client   |
| 2/9/2001  | Wassman, Alice   | 2.4 | Safety: Bad debt expenses – substantive procedures.   |
| 2/9/2001  | Wassman, Alice   | 3.6 | Safety: Selling and administrative expenses – substantive procedures.   |
| 2/11/2001 | Thibault, Steve  | 2.0 | Review of analyses of H@H, HOM and First Alert reserves   |
| 2/12/2001 | Ameen, Jane      | 0.1 | Print portion of planning for discussion with Company management.   |
| 2/12/2001 | Ameen, Jane      | 0.1 | Discussion with D&T individual regarding update of the expenditure business cycle based on client conversations.                                      |
| 2/12/2001 | Ameen, Jane      | 0.1 | Correspond with international locations regarding timing of consolidation   |
| 2/12/2001 | Ameen, Jane      | 0.1 | Correspondence with actuary on status of required information   |
| 2/12/2001 | Ameen, Jane      | 0.2 | Discussion with R. Jackson regarding expenditure business cycle.  |
| 2/12/2001 | Ameen, Jane      | 0.4 | Begin editing of planning based on higher level review.   |
| 2/12/2001 | Ameen, Jane      | 0.6 | Assist in calculation of sales information for actuarial purposes   |
| 2/12/2001 | Ameen, Jane      | 0.9 | Review of Sunbeam and Coleman actuarial reports prepared by WHA. Examination of entities within reports.  |
| 2/12/2001 | Ameen, Jane      | 2.2 | Explanation to D&T individual of additional procedures to be performed in coop advertising, advertising and warranty sections based upon prior review |
| 2/12/2001 | Ameen, Jane      | 3.1 | Preparation and review of insurance policy holdings.  |
| 2/12/2001 | Burgess, Mark    | 1.0 | Reviewed WHA actuarial report and determined what independent testing was necessary.  |

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| 2/12/2001 | Cullen, Peggy     | 0.1 | Reviewed investment workpapers.  |
| 2/12/2001 | Cullen, Peggy     | 0.2 | Discussed/tested accrual accounts with A. Wassmann.  |
| 2/12/2001 | Cullen, Peggy     | 0.5 | Reviewed operations workpapers.  |
| 2/12/2001 | Cullen, Peggy     | 1.0 | Reviewed planning workpapers.  |
| 2/12/2001 | Cullen, Peggy     | 2.2 | Reviewed internal control workpapers.  |
| 2/12/2001 | Cullen, Peggy     | 3.0 | Meeting with R. Batra, M. Karolich, S. Pagnusat, A. LeFevre and M. Mallone for First Alert.  |
| 2/12/2001 | Cullen, Peggy     | 3.0 | Meeting with R. Batra, M. Karolich, S. Pagnusat, A. LeFevre and M. Mallone for Health-O-Meter.   |
| 2/12/2001 | Davison, Aaron    | 0.5 | Confirmations; contacting First Alert customers and other property, plant, & equipment confirmation wrap-up.   |
| 2/12/2001 | Davison, Aaron    | 0.5 | P&L expense analysis for First Alert   |
| 2/12/2001 | Davison, Aaron    | 1.3 | Inventory, price testing of First Alert inventory and other wrap up procedures.  |
| 2/12/2001 | Davison, Aaron    | 1.3 | Discussions with client concerning client prepared documents / detail for Bridgeview inventory.  |
| 2/12/2001 | Davison, Aaron    | 1.5 | Discussions with client concerning leasehold agreements.   |
| 2/12/2001 | Davison, Aaron    | 2.3 | Discussions with client concerning prepaid expenses.   |
| 2/12/2001 | Davison, Aaron    | 3.6 | Fixed assets; testing and analysis of operating and capital leases.  |
| 2/12/2001 | Dobrow, Sheau-chi | 0.6 | Revised warranty analysis for the first 3 quarters.  |
| 2/12/2001 | Dobrow, Sheau-chi | 1.3 | Agreed selected customer accounts receivable balance to accounts receivable aged report.   |
| 2/12/2001 | Dobrow, Sheau-chi | 1.4 | Made accounts receivable detail selections from accounts receivable detail ledger  |
| 2/12/2001 | Dobrow, Sheau-chi | 1.4 | Performed audit procedure on the first 3 quarters of coop advertising deductions cleared to ensure the deductions were properly posted to the correct account according to the documentation |
| 2/12/2001 | Dobrow, Sheau-chi | 1.5 | Downloaded accounts receivable reconciliation at 12/31/00 prepared by J. Gavin, Hattiesburg accounting and reconciled it to accounts receivable aging details prepared by Rhoda Wilks        |
| 2/12/2001 | Dobrow, Sheau-chi | 1.8 | Set up accounts receivable detail testing workpaper  |
| 2/12/2001 | Gabb, James       | 0.4 | Follow up with client regarding cash.  |
| 2/12/2001 | Gabb, James       | 0.4 | Clearing of accounts receivable confirm reviews.   |
| 2/12/2001 | Gabb, James       | 0.5 | Discussion with client regarding accounts payable.   |
| 2/12/2001 | Gabb, James       | 0.7 | Discussion with client re: miscellaneous reserves.   |
| 2/12/2001 | Gabb, James       | 0.9 | Accounts payable open invoice testing.   |
| 2/12/2001 | Gabb, James       | 1.1 | Clearing of cash review notes.   |
| 2/12/2001 | Gabb, James       | 1.2 | Communication with D&T Senior of audit issues.   |
| 2/12/2001 | Gabb, James       | 1.2 | Miscellaneous reserves testing (royalties).  |
| 2/12/2001 | Gabb, James       | 1.6 | Miscellaneous reserves testing (bonus accrual).  |
| 2/12/2001 | Gabb, James       | 3.0 | Began preliminary analytics.   |
| 2/12/2001 | Harter, Kirsten   | 0.5 | Sales & marketing operating expense analysis review  |
| 2/12/2001 | Harter, Kirsten   | 0.5 | Other expense review.  |
| 2/12/2001 | Harter, Kirsten   | 0.7 | Review of cash.  |
| 2/12/2001 | Harter, Kirsten   | 0.7 | Testing and review of prepaids.  |
| 2/12/2001 | Harter, Kirsten   | 1.0 | Testing of miscellaneous reserves  |
| 2/12/2001 | Harter, Kirsten   | 1.1 | Review of internal control workpapers.   |

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| 2/12/2001 | Harter, Kirsten  | 1.1 | Meetings concerning reserves with client and D&T Manager.   |
| 2/12/2001 | Harter, Kirsten  | 2.3 | Inventory, price testing of First Alert inventory review.   |
| 2/12/2001 | Harter, Kirsten  | 3.1 | Fixed assets; testing and review  |
| 2/12/2001 | Sorrentino, Dean | 0.2 | Correspondence with selected lawyers regarding legal confirmation questions   |
| 2/12/2001 | Sorrentino, Dean | 0.4 | Planning meeting with B.Carabetta regarding audit timing and scheduling.  |
| 2/12/2001 | Sorrentino, Dean | 0.4 | Correspondence with K.Speirs regarding changes to the return goods process  |
| 2/12/2001 | Sorrentino, Dean | 0.5 | Set up correspondence with R.Jackson, D.Robinson, J.Gavin, J.Malone, S.Johnson, and F. Boney regarding receiving their update to the AP/expenditures process. |
| 2/12/2001 | Sorrentino, Dean | 0.6 | Continued reviewing accounts receivable trial balance files received from R.Wilks   |
| 2/12/2001 | Sorrentino, Dean | 1.2 | Begin to update planning section for expenditures business cycle changes in the current year.   |
| 2/12/2001 | Sorrentino, Dean | 1.2 | Review and update to prior year warranty narrative received from K. Speirs  |
| 2/12/2001 | Sorrentino, Dean | 2.0 | Back-up prior 2 <sup>nd</sup> and 3 <sup>rd</sup> quarter workpapers to network.  |
| 2/12/2001 | Thibault, Steve  | 2.8 | Debriefing meeting with M.Malone and A. LeFevre   |
| 2/12/2001 | Thibault, Steve  | 2.9 | Meeting with M. Malone and A. LeFevre regarding H@H, HOM and First Alert reserve analyses   |
| 2/12/2001 | Thibault, Steve  | 6.3 | Meeting at First Alert with M. Malone, A. LeFevre, R. Batra, S. Pagnusat, M. Karolich and P. Cullen regarding H@H, HOM and First Alert reserve analyses       |
| 2/12/2001 | Wassmann, Alice  | 0.3 | (Health) E&O accrual expense: investigate and document explanation of difference.   |
| 2/12/2001 | Wassmann, Alice  | 0.4 | (Safety) Clearing account, accounts receivable: discuss and document difference.  |
| 2/12/2001 | Wassmann, Alice  | 0.4 | (Health) Overhead variance expense: investigate and document explanation of difference.   |
| 2/12/2001 | Wassmann, Alice  | 0.4 | (Health) obsolescence reserve: understanding of methodology and documenting difference.   |
| 2/12/2001 | Wassmann, Alice  | 0.5 | (Health) Other allowance expense: investigate and document explanation of difference.   |
| 2/12/2001 | Wassmann, Alice  | 0.6 | (Health) warranty reserve: understanding of methodology and documenting difference.   |
| 2/12/2001 | Wassmann, Alice  | 0.6 | (Safety) Reserves: discuss client methodology for all reserves.   |
| 2/12/2001 | Wassmann, Alice  | 0.7 | (Health) Advertising expense: investigate and document explanation of difference.   |
| 2/12/2001 | Wassmann, Alice  | 0.8 | (Safety) Other accrued liabilities: discuss variances with client.  |
| 2/12/2001 | Wassmann, Alice  | 1.7 | (Health) coop advertising reserve: gaining understanding of methodology and investigating suggested adjustment.   |
| 2/12/2001 | Wassmann, Alice  | 2.5 | (Safety) Cost of goods sold analysis.   |

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| 2/12/2001 | Wassmann, Alice   | 2.9 | (Safety) Sales: develop expectations, obtain client documentation.   |
| 2/13/2001 | Ameen, Jane       | 0.1 | Discussion with M. Malone regarding timing of E&O and capitalized variance audit procedures and scheduled audit staff. |
| 2/13/2001 | Ameen, Jane       | 0.1 | Discussion with C. Younce regarding international product liability.   |
| 2/13/2001 | Ameen, Jane       | 0.1 | Correspondence with Japan regarding consolidation.   |
| 2/13/2001 | Ameen, Jane       | 0.1 | Conversation with B. Carabetta regarding required international client Hyperion information.                           |
| 2/13/2001 | Ameen, Jane       | 0.2 | Conversation with B. Carabetta regarding audit timing and procedures of debt and inventory areas.                      |
| 2/13/2001 | Ameen, Jane       | 0.2 | Discussion with R. Ferrer regarding international reporting and consolidation  |
| 2/13/2001 | Ameen, Jane       | 0.2 | Supervision and discussion of accounts receivable procedures with D&T staff  |
| 2/13/2001 | Ameen, Jane       | 0.3 | Discussion with J. Rojas, D&T regarding audit timing and personnel requirements.                                       |
| 2/13/2001 | Ameen, Jane       | 0.4 | Review of First Alert information discussed at Corporate visit on 2/12/01.   |
| 2/13/2001 | Ameen, Jane       | 1.6 | Supervision, discussion and planning of international consolidation procedures.  |
| 2/13/2001 | Ameen, Jane       | 1.7 | Review of portion of planning workpapers.  |
| 2/13/2001 | Ameen, Jane       | 2.9 | Incorporation and review of Glenwillow quarterly workpapers.   |
| 2/13/2001 | Burgess, Mark     | 2.0 | Created exhibits for loss development tests for Coleman.   |
| 2/13/2001 | Chaney, Chris     | 1.2 | Review and analysis of the inventory reserves.   |
| 2/13/2001 | Cullen, Peggy     | 1.0 | Reviewed accounts receivable workpapers.   |
| 2/13/2001 | Cullen, Peggy     | 1.0 | Reviewed inventory workpapers.   |
| 2/13/2001 | Cullen, Peggy     | 1.0 | Reviewed fixed asset workpapers.   |
| 2/13/2001 | Cullen, Peggy     | 1.0 | Reviewed operations workpapers.  |
| 2/13/2001 | Davison, Aaron    | 1.3 | Confirmations; contacting First Alert customers and other property, plant, & equipment confirmation wrap-up.           |
| 2/13/2001 | Davison, Aaron    | 1.8 | P&L expense analysis for First Alert.  |
| 2/13/2001 | Davison, Aaron    | 2.2 | Inventory, price testing of First Alert inventory and other wrap up procedures.  |
| 2/13/2001 | Davison, Aaron    | 2.6 | Fixed assets; testing and analysis of operating and capital leases.  |
| 2/13/2001 | Davison, Aaron    | 3.1 | Discussions with client concerning Bridgeview inventory reconciliation of perpetual to the general ledger              |
| 2/13/2001 | Dobrow, Sheau-chi | 1.2 | Gathered time and expense from people who worked on Sunbeam, First Alert and Coleman                                   |
| 2/13/2001 | Dobrow, Sheau-chi | 1.4 | Continue to make accounts receivable detail selections from excel file using two strata method.                        |
| 2/13/2001 | Dobrow, Sheau-chi | 1.6 | Covert selected accounts receivable customer text file to excel format   |
| 2/13/2001 | Dobrow, Sheau-chi | 3.8 | Prepared consolidation time and expense reports for week ending 2/9/01   |
| 2/13/2001 | Gabb, James       | 0.5 | Write up of changes to prepaid insurance.  |

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| 2/13/2001 | Gabb, James      | 0.6 | Discussion with K. Harter, D&T senior, regarding miscellaneous reserve testing.   |
| 2/13/2001 | Gabb, James      | 0.7 | Discussion with Human Resources regarding miscellaneous reserves  |
| 2/13/2001 | Gabb, James      | 1.0 | Discussion with Senior regarding audit status and issues.   |
| 2/13/2001 | Gabb, James      | 1.0 | Discussion with client regarding prepaid insurance  |
| 2/13/2001 | Gabb, James      | 1.2 | Accounts payable open invoice testing   |
| 2/13/2001 | Gabb, James      | 1.4 | Continued preliminary analytics.  |
| 2/13/2001 | Gabb, James      | 1.4 | Preparation of summary of audit open items for client review.   |
| 2/13/2001 | Gabb, James      | 1.5 | Testing of miscellaneous reserves (severance)   |
| 2/13/2001 | Gabb, James      | 1.7 | Clearing of miscellaneous reserves notes  |
| 2/13/2001 | Harter, Kirsten  | 0.3 | Intercompany account review.  |
| 2/13/2001 | Harter, Kirsten  | 0.7 | Discussions with client concerning audit status.  |
| 2/13/2001 | Harter, Kirsten  | 1.0 | Payroll operating expense review.   |
| 2/13/2001 | Harter, Kirsten  | 1.3 | Inventory, price testing of First Alert.  |
| 2/13/2001 | Harter, Kirsten  | 3.4 | Testing of miscellaneous reserves   |
| 2/13/2001 | Harter, Kirsten  | 4.3 | Fixed assets; testing and analysis of depreciation.   |
| 2/13/2001 | Provost, Jeff    | 0.1 | Phone conversation with J. Sebby (D&T) pertaining to status of audit and clearing of review notes.                              |
| 2/13/2001 | Sebby, Joanne    | 0.1 | Phone conversation with J. Provost (D&T) pertaining to status of audit and clearing of review notes.                            |
| 2/13/2001 | Sorrentino, Dean | 0.2 | Pick up and review in Fort Lauderdale office legal confirmations received   |
| 2/13/2001 | Sorrentino, Dean | 0.3 | Pick up and review in Fort Lauderdale office cash confirmations received  |
| 2/13/2001 | Sorrentino, Dean | 0.3 | Correspondence with First Alert Team audit team regarding judgmental reserve testing  |
| 2/13/2001 | Sorrentino, Dean | 0.3 | Correspondence with J.McCullough regarding First Alert intercompany interest expense and income tax expense for Juarez facility |
| 2/13/2001 | Sorrentino, Dean | 0.4 | Phone discussion with First Alert audit team regarding loan receivable testing  |
| 2/13/2001 | Sorrentino, Dean | 0.4 | Correspondence with First Alert audit team regarding tax open items   |
| 2/13/2001 | Sorrentino, Dean | 0.5 | Meeting with B.Carabetta to discuss receipt of trial balance download, audit staffing and PBC schedules.                        |
| 2/13/2001 | Sorrentino, Dean | 0.5 | Phone Discussion with J.Cunningham regarding open inventory in transit selections.  |
| 2/13/2001 | Sorrentino, Dean | 0.5 | Conference call with K.Speirs and G.Jennings with respect to open questions for warranty returned goods process                 |
| 2/13/2001 | Sorrentino, Dean | 0.6 | Follow-up meeting with J.McCullough regarding First Alert open items: interest expense and taxes                                |
| 2/13/2001 | Sorrentino, Dean | 0.7 | Continued updating expenditure memo per emails from S.Johnson and D.Robinson  |
| 2/13/2001 | Sorrentino, Dean | 0.8 | Finished documenting warranty returned goods process  |
| 2/13/2001 | Sorrentino, Dean | 1.0 | Review prior year trial balance procedures memo   |
| 2/13/2001 | Sorrentino, Dean | 1.5 | Rollforward and prepare trial balance workpaper for client's 12/31/00 imported file   |

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| 2/13/2001 | Thibault, Steve | 1.0 | Meeting with J. Frederick to discuss the results and observations from the visit to Aurora  |
| 2/13/2001 | Thibault, Steve | 1.1 | Meeting with G. Wisler, M. Malone, M. Schiffman and B. Daw regarding the Company's plans for the Neosho facility.                                 |
| 2/13/2001 | Thibault, Steve | 2.0 | Research on sale leaseback and joint venture arrangements   |
| 2/13/2001 | Wassmann, Alice | 0.4 | (Safety) Litigation reserve: perform testing of component amounts   |
| 2/13/2001 | Wassmann, Alice | 0.4 | (Safety) Bad Debt reserve: investigating and documenting methodology and perform detail testing of components                                     |
| 2/13/2001 | Wassmann, Alice | 0.5 | (Safety) Reserves: discuss client methodology for all reserves.   |
| 2/13/2001 | Wassmann, Alice | 0.7 | (Safety) Product Liability reserve: perform testing of component amounts.   |
| 2/13/2001 | Wassmann, Alice | 1.1 | (Safety) Sales: investigate and document budget methodology.  |
| 2/13/2001 | Wassmann, Alice | 1.7 | (Safety) Other accrued liabilities: discuss with client and document and investigate variances.   |
| 2/13/2001 | Wassmann, Alice | 3.1 | (Safety) Deductions reserve: investigating and documenting methodology and perform detail testing of components.                                  |
| 2/13/2001 | Wassmann, Alice | 3.5 | (Safety) Sales return reserve: investigating and documenting methodology and perform detail testing of components.                                |
| 2/14/2001 | Ameen, Jane     | 0.1 | Correspondence to First Alert regarding sign off date at Chicago.   |
| 2/14/2001 | Ameen, Jane     | 0.1 | Discussion with C. Younce regarding the Australian international business.  |
| 2/14/2001 | Ameen, Jane     | 0.2 | Supervision of debt area.   |
| 2/14/2001 | Ameen, Jane     | 0.8 | Supervision of Glenwillow workpapers  |
| 2/14/2001 | Ameen, Jane     | 1.6 | Review of preliminary Hyperion.   |
| 2/14/2001 | Ameen, Jane     | 3.8 | Incorporation of Eastpak workpapers and planning of additional procedures.  |
| 2/14/2001 | Bergman, Alan   | 0.4 | Converted email of schedules to excel files for selected (accounts receivable)documents   |
| 2/14/2001 | Bergman, Alan   | 0.4 | Searched excel files for additional support   |
| 2/14/2001 | Bergman, Alan   | 0.4 | Met with E. McDonnall, credit manager, provided her w/ list of invoices that need supporting documentation ( invoice, paid status, shipping docs) |
| 2/14/2001 | Bergman, Alan   | 0.6 | Discussed with D. Brown, credit dept., open invoices and obtained copy of invoices.   |
| 2/14/2001 | Bergman, Alan   | 0.7 | Review prior year accounts receivable workpapers  |
| 2/14/2001 | Bergman, Alan   | 0.7 | Discussed with K. Theierl, credit dept., Selected invoices and obtained support. Assisted by S. Dobrow(D&T).                                      |
| 2/14/2001 | Bergman, Alan   | 0.8 | Testing of accounts receivable with support supplied from client via S. Dobrow(D&T)   |
| 2/14/2001 | Bergman, Alan   | 0.8 | Searched through JDE for invoices not previously found in supporting documents  |

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| 2/14/2001 | Bergman, Alan     | 1.0 | Met with P.Wohlford and discussed Federated Stores. Obtained invoices and status reports via on-line resources.                        |
| 2/14/2001 | Bergman, Alan     | 1.1 | Discussed with S. Dobrow (D&T)accounts receivable testing procedures and methodology   |
| 2/14/2001 | Bergman, Alan     | 1.1 | Met with H. Gosling, credit dept., discussed selected customers. Obtained invoice status from selected customer's website.             |
| 2/14/2001 | Burgess, Mark     | 2.0 | Created exhibits for additional tests (Bornhuetter-Ferguson Method) for Coleman.   |
| 2/14/2001 | Burgess, Mark     | 2.5 | Created exhibits for loss development tests for Sunbeam, First Alert, and Mr. Coffee.  |
| 2/14/2001 | Davison, Aaron    | 0.2 | P&L expense analysis for First Alert.  |
| 2/14/2001 | Davison, Aaron    | 0.3 | Confirmations; contacting First Alert customers and other property, plant, & equipment confirmation wrap-up.                           |
| 2/14/2001 | Davison, Aaron    | 1.0 | Discussions with client concerning leasehold agreements.   |
| 2/14/2001 | Davison, Aaron    | 1.8 | Fixed Assets; testing and analysis of operating and capital leases.  |
| 2/14/2001 | Davison, Aaron    | 7.7 | Inventory, price testing of First Alert inventory and other wrap up procedures.  |
| 2/14/2001 | Dobrow, Sheau-chi | 0.4 | Introduced A. Bergman (D&T) to P. Wohlford, Credit Dept, and supervised him on certain invoice testing                                 |
| 2/14/2001 | Dobrow, Sheau-chi | 0.4 | Introduced A. Bergman (D&T) to E. McDonnell, Credit Manager, and discussed with E. McDonnell supporting documents on various invoices. |
| 2/14/2001 | Dobrow, Sheau-chi | 0.4 | Converted e-mail files to excel format for selected customers  |
| 2/14/2001 | Dobrow, Sheau-chi | 0.6 | Introduced Alan Bergman (D&T) to David Brown, Credit Dept, and supervised him on selected invoice testing.                             |
| 2/14/2001 | Dobrow, Sheau-chi | 0.6 | Discussed with C. Conto, revenue management dept, accounts receivable rollforward  |
| 2/14/2001 | Dobrow, Sheau-chi | 0.7 | Introduced A. Bergman (D&T) to K. Theierl, credit dept, and supervised him on selected invoice testing                                 |
| 2/14/2001 | Dobrow, Sheau-chi | 0.8 | Assisted A. Bergman (D&T) to search invoices not found in supporting documents in JDE system   |
| 2/14/2001 | Dobrow, Sheau-chi | 1.1 | Discussed accounts receivable workpaper with A. Bergman (D&T) regarding testing procedures and methodology                             |
| 2/14/2001 | Dobrow, Sheau-chi | 1.1 | Introduced A. Bergman (D&T) to H.Gosling, credit dept, and supervised him on selected customer invoice testing.                        |
| 2/14/2001 | Dobrow, Sheau-chi | 1.9 | Prepared allowance for doubtful accounts on Sunbeam Latin America  |
| 2/14/2001 | Harter, Kirsten   | 0.2 | Communications with Sunbeam Corporate concerning audit of accrued expenses.  |
| 2/14/2001 | Harter, Kirsten   | 1.1 | Review/testing of reserves for Safety.   |
| 2/14/2001 | Harter, Kirsten   | 1.1 | Research & development expense testing and review.   |
| 2/14/2001 | Harter, Kirsten   | 1.3 | Testing of miscellaneous reserves  |
| 2/14/2001 | Harter, Kirsten   | 1.8 | Review/testing of reserves for Health.   |
| 2/14/2001 | Harter, Kirsten   | 2.7 | Inventory review.  |



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| 2/14/2001 | Harter, Kirsten  | 2.8 | Fixed assets; testing of depreciation  |
| 2/14/2001 | Peck, Heather    | 0.2 | Obtained the Q4 2000 environmental rollforward schedule from M. Newbery via email.                                 |
| 2/14/2001 | Peck, Heather    | 0.2 | Obtained 12/30/00 client long-term debt workpapers from client   |
| 2/14/2001 | Peck, Heather    | 0.3 | Obtained the Q4 litigation rollforward schedule from M. Newbery via email.   |
| 2/14/2001 | Peck, Heather    | 0.3 | Obtained the 12/30/00 debt rollforward schedule from M. Newbery via email.   |
| 2/14/2001 | Peck, Heather    | 0.4 | Review time and expense summary.   |
| 2/14/2001 | Peck, Heather    | 0.4 | Began preparing capital lease (debt) worksheet.  |
| 2/14/2001 | Peck, Heather    | 0.5 | Read audit planning memo.  |
| 2/14/2001 | Peck, Heather    | 0.5 | Began preparing accrued interest (debt) worksheet.   |
| 2/14/2001 | Peck, Heather    | 0.6 | Review Q3 2000 Quarterly Review.   |
| 2/14/2001 | Peck, Heather    | 0.6 | Began preparing interest payable (debt) worksheet.   |
| 2/14/2001 | Peck, Heather    | 1.9 | Updated the 12/30/00 debt rollforward.   |
| 2/14/2001 | Peck, Heather    | 2.1 | Review prior year 12/31/99 debt workpapers.  |
| 2/14/2001 | Sebby, Joanne    | 1.0 | Documenting Coleman product liability claims testing workpapers  |
| 2/14/2001 | Sorrentino, Dean | 0.1 | Meeting with M.Newberry requesting PBC schedules for E&O Inventory.  |
| 2/14/2001 | Sorrentino, Dean | 0.1 | Meeting with M.Newberry requesting PBC schedules for litigation.   |
| 2/14/2001 | Sorrentino, Dean | 0.2 | Meeting with M.Newberry requesting PBC schedules for debt.   |
| 2/14/2001 | Sorrentino, Dean | 0.5 | Import download file to AS2 trial balance  |
| 2/14/2001 | Sorrentino, Dean | 1.0 | Receive trial balance download file from J.McCullough and discuss eliminations.                                    |
| 2/14/2001 | Sorrentino, Dean | 1.0 | Begin reconciliation process to the client's final Hyperion  |
| 2/14/2001 | Sorrentino, Dean | 2.0 | Prepare client download file to import into AS2 audit software   |
| 2/14/2001 | Sorrentino, Dean | 3.1 | Research in JDE and mapped in D&T trial balance new accounts created in fiscal year                                |
| 2/14/2001 | Thibault, Steve  | 0.9 | Telephone discussion with I. Cannon-Geary regarding US Trustee objections to D&T affidavit                         |
| 2/14/2001 | Thibault, Steve  | 1.1 | Telephone discussion with C. Murphy regarding US Trustee objections to D&T affidavit and reading of related letter |
| 2/14/2001 | Venezia, Joe     | 0.3 | Discussion with D. Sorrentino (D&T)of FYE 12/31/00 developments.   |
| 2/14/2001 | Venezia, Joe     | 0.4 | Obtain E&O - Bedding schedule on disk, unzip and print   |
| 2/14/2001 | Venezia, Joe     | 0.4 | Obtain E&O – Injection Molding schedule on disk, unzip and print   |
| 2/14/2001 | Venezia, Joe     | 0.4 | Obtain E&O – Away from Home schedule on disk, unzip and print  |
| 2/14/2001 | Venezia, Joe     | 0.4 | Obtain E&O – clipper business schedule on disk, unzip and print  |
| 2/14/2001 | Venezia, Joe     | 0.4 | Obtain E&O – Mr. Coffee schedule on disk, unzip and print  |
| 2/14/2001 | Venezia, Joe     | 0.7 | Review 3 <sup>rd</sup> Quarter 2000 10-Q .   |

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| 2/14/2001 | Venezia, Joe    | 0.8 | Obtain E&O – Appliances schedule on disk, unzip and print  |
| 2/14/2001 | Venezia, Joe    | 0.8 | Preliminary review of E&O schedules  |
| 2/14/2001 | Venezia, Joe    | 1.1 | Update E&O procedures workpaper with M. Newberry   |
| 2/14/2001 | Venezia, Joe    | 2.1 | Review prior year E&O workpapers and manual schedules  |
| 2/14/2001 | Wassmann, Alice | 1.0 | (Safety) Bad Debt reserve: perform detail testing of components  |
| 2/14/2001 | Wassmann, Alice | 1.1 | (Safety) Bad Debt reserve: perform detail testing of components.   |
| 2/14/2001 | Wassmann, Alice | 1.6 | (Safety) Deductions reserve: discuss methodology with client and perform detail testing of components.                       |
| 2/14/2001 | Wassmann, Alice | 1.8 | (Safety) Bad Debt reserve: perform detail testing of components.   |
| 2/14/2001 | Wassmann, Alice | 2.1 | (Safety) Royalty reserve: review contracts develop expectations, document results.   |
| 2/14/2001 | Wassmann, Alice | 3.6 | (Safety) Deductions reserve: discuss methodology with client and perform detail testing of component.                        |
| 2/15/2001 | Ameen, Jane     | 0.1 | Conversation with S. Yales regarding manufacturing facilities of clipper business.   |
| 2/15/2001 | Ameen, Jane     | 0.1 | Inquiry of timing of international Hyperion trial balance with R. Ferrer.  |
| 2/15/2001 | Ameen, Jane     | 0.3 | Meeting with B. Daw, J. Frederick, and S. Yales regarding clipper business sale and need for audit.                          |
| 2/15/2001 | Ameen, Jane     | 0.3 | Meeting with A. LeFevre, Doug Ernst, and M. Malone regarding Health O Meter and Health at Home coop advertising              |
| 2/15/2001 | Ameen, Jane     | 0.3 | Meeting with M. Malone regarding coop advertising advertising and volume rebate project.                                     |
| 2/15/2001 | Ameen, Jane     | 0.4 | Meeting with C. Younce and B. Daw regarding required reports for clipper business audit.                                     |
| 2/15/2001 | Ameen, Jane     | 0.5 | Review of company correspondence and prior quarter information regarding coop advertising                                    |
| 2/15/2001 | Ameen, Jane     | 1.2 | Supervision and clearing of Glenwillow review notes.   |
| 2/15/2001 | Ameen, Jane     | 3.7 | Review of preliminary international and domestic reports of clipper business   |
| 2/15/2001 | Bergman, Alan   | 0.1 | Sorted through 90-day report for selections of accounts receivable testing   |
| 2/15/2001 | Bergman, Alan   | 0.1 | Prepare list of shipping documents needed from client  |
| 2/15/2001 | Bergman, Alan   | 0.2 | Sent email to K. Theierl, D. Brown, P. Wohlford, E. McDonnell & H. Gosling of invoices that need shipping documents          |
| 2/15/2001 | Bergman, Alan   | 0.3 | Download selected customer 90-day paid report and fax from another selected customer.  |
| 2/15/2001 | Bergman, Alan   | 0.3 | Discuss with S. Dobrow(D&T) future deductions reserve testing  |
| 2/15/2001 | Bergman, Alan   | 0.4 | Reviewed work performed in current year with S. Dobrow(D&T), and compared work of current year with work done in prior year. |
| 2/15/2001 | Bergman, Alan   | 0.5 | Discussed with S. Dobrow(D&T) testing of cash tolerance  |

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| 2/15/2001 | Bergman, Alan     | 0.7 | Began testing of future deductions reserve testing and documentation of testing  |
| 2/15/2001 | Bergman, Alan     | 1.1 | Continued with accounts receivable testing and documentation of findings   |
| 2/15/2001 | Bergman, Alan     | 1.5 | accounts receivable testing and documentation of findings  |
| 2/15/2001 | Bergman, Alan     | 1.7 | Resumed accounts receivable future deductions reserve testing and computation  |
| 2/15/2001 | Bergman, Alan     | 1.8 | Began testing of cash tolerance  |
| 2/15/2001 | Burgess, Mark     | 2.0 | Reviewed Coleman exhibits, made development factor selections, and selected ultimate losses by year.                                       |
| 2/15/2001 | Burgess, Mark     | 2.5 | Created exhibits for additional tests (Bornhuetter-Ferguson Method) for Sunbeam, First Alert, and Mr. Coffee.                              |
| 2/15/2001 | Davison, Aaron    | 0.3 | Confirmations; contacting First Alert customers and other property, plant, & equipment confirmation wrap-up.                               |
| 2/15/2001 | Davison, Aaron    | 0.7 | Inventory, price testing of First Alert inventory and other wrap up procedures   |
| 2/15/2001 | Davison, Aaron    | 0.8 | Discussions with client concerning trial balance account fluctuation   |
| 2/15/2001 | Davison, Aaron    | 1.8 | Overall analytical analysis of First Alert trial balance.  |
| 2/15/2001 | Davison, Aaron    | 3.2 | P&L expense analysis for First Alert.  |
| 2/15/2001 | Davison, Aaron    | 4.2 | Fixed Assets; testing and analysis of operating and capital leases.  |
| 2/15/2001 | Dobrow, Sheau-chi | 0.3 | Discussed reserve for future deductions with A. Bergman (D&T)  |
| 2/15/2001 | Dobrow, Sheau-chi | 0.4 | Supervised A. Bergman(D&T) to prepare the workpaper on reserve for future deductions   |
| 2/15/2001 | Dobrow, Sheau-chi | 0.5 | Discussed the rationale regarding reserve for cash tolerance write off   |
| 2/15/2001 | Dobrow, Sheau-chi | 0.8 | Downloaded accounts receivable reserve analysis from e-mail and read though the analysis.  |
| 2/15/2001 | Dobrow, Sheau-chi | 0.8 | Obtained Health O Meter 12/31/00 accounts receivable balance for customers on credit watch list and compared the amount to what client has |
| 2/15/2001 | Dobrow, Sheau-chi | 1.1 | Obtained Sunbeam 12/31/00 accounts receivable balance for customers on credit watch list and compared the amount to what client has        |
| 2/15/2001 | Dobrow, Sheau-chi | 1.1 | Prepared workpaper for selected customer reserve and general reserve   |
| 2/15/2001 | Dobrow, Sheau-chi | 1.4 | Set up workpaper on reserve for uncollectible accounts.  |
| 2/15/2001 | Dobrow, Sheau-chi | 1.6 | Compared prior year's credit watch customers to current year and documented the reason   |
| 2/15/2001 | Harter, Kirsten   | 0.4 | Follow-up on confirmation status of certain cash accounts concerning Juarez  |
| 2/15/2001 | Harter, Kirsten   | 0.4 | Operating expense review.  |
| 2/15/2001 | Harter, Kirsten   | 0.5 | Review/testing of reserves for Health.   |
| 2/15/2001 | Harter, Kirsten   | 0.7 | Review/testing of reserves for Safety.   |
| 2/15/2001 | Harter, Kirsten   | 1.1 | Discussions with client concerning audit status.   |
| 2/15/2001 | Harter, Kirsten   | 1.7 | Performed prepaid testing  |
| 2/15/2001 | Harter, Kirsten   | 6.2 | Preparation of audit adjustment analysis   |

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| 2/15/2001 | Long, Kimberly     | 0.5 | Reporting   |
| 2/15/2001 | Long, Kimberly     | 1.0 | Clearing review notes for inventory (including telephone meeting with B Guy (Coleman Powermate)   |
| 2/15/2001 | McMurtrey, Todd    | 0.9 | Documenting workpapers for accounts which will be tested on a consolidated level  |
| 2/15/2001 | Michaelis, Natalie | 0.4 | Clearing review notes of the Coleman Company  |
| 2/15/2001 | Peck, Heather      | 2.2 | Began updating litigation workpapers.   |
| 2/15/2001 | Peck, Heather      | 2.8 | Review prior year litigation and environmental workpapers.  |
| 2/15/2001 | Sebby, Joanne      | 0.4 | Preparing for closing discussion with B Cole (sending B Cole the client service comments and items included on the summary of misstatements |
| 2/15/2001 | Sebby, Joanne      | 0.6 | Closing meeting with B Cole   |
| 2/15/2001 | Sorrentino, Dean   | 0.5 | Receive and log into confirm control spreadsheet legal confirmations  |
| 2/15/2001 | Sorrentino, Dean   | 0.5 | Reviewed adjusting journal entries posted after close with J.McCullough   |
| 2/15/2001 | Sorrentino, Dean   | 0.5 | Meeting with J.McCullough to resolve trial balance differences  |
| 2/15/2001 | Sorrentino, Dean   | 1.0 | Re-import client download into AS2  |
| 2/15/2001 | Sorrentino, Dean   | 1.0 | Prepared spreadsheet detailing differences between Hyperion and AS2 trial balance   |
| 2/15/2001 | Sorrentino, Dean   | 1.4 | Continue mapping in D&T trial balance new accounts  |
| 2/15/2001 | Sorrentino, Dean   | 1.6 | Remove from client download subsidiaries that do not roll into Domestic Hyperion  |
| 2/15/2001 | Sorrentino, Dean   | 2.5 | Begin reconciling balance sheet differences from AS2 trial balance into Hyperion  |
| 2/15/2001 | Thibault, Steve    | 0.9 | Meeting with J. Frederick to discuss audit of clipper business and status of vendor visits.   |
| 2/15/2001 | Thibault, Steve    | 2.0 | General audit supervision.  |
| 2/15/2001 | Venezia, Joe       | 0.1 | Request additional E&O schedules from W. Kilman   |
| 2/15/2001 | Venezia, Joe       | 0.2 | Obtain schedules for E&O Outdoor Grills from C. Chalfant.   |
| 2/15/2001 | Venezia, Joe       | 0.4 | Deliver and discuss E&O selections to/with W. Kilman  |
| 2/15/2001 | Venezia, Joe       | 0.4 | Discuss changes in the presentation of the E&O Outdoor Grill schedules with C. Chalfant   |
| 2/15/2001 | Venezia, Joe       | 0.6 | Discuss Glenwillow plant closure with K Huff  |
| 2/15/2001 | Venezia, Joe       | 0.7 | E&O Outdoor Grill rollforward preparation.  |
| 2/15/2001 | Venezia, Joe       | 0.8 | Preliminary review of E&O Outdoor Grill schedule  |
| 2/15/2001 | Venezia, Joe       | 1.2 | Preliminary review of E&O schedules   |
| 2/15/2001 | Venezia, Joe       | 1.3 | Clear D&T Manager's review notes for Glenwillow plant shutdown.   |
| 2/15/2001 | Venezia, Joe       | 2.3 | Determine selections for E&O testing  |
| 2/15/2001 | Wassmann, Alice    | 0.4 | (Safety) Accounts receivable: discussed difference between interim and year-end with client.  |
| 2/15/2001 | Wassmann, Alice    | 0.5 | (Safety) Document operations update.  |
| 2/15/2001 | Wassmann, Alice    | 0.5 | (Safety) Research & development and payroll expense: review detail testing.   |
| 2/15/2001 | Wassmann, Alice    | 0.6 | (Safety) Obtain general understanding of, and document current litigation.  |
| 2/15/2001 | Wassmann, Alice    | 0.9 | (Safety) Bad debt expense: compare detail schedules for agreement and document.   |

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| 2/15/2001 | Wassmann, Alice | 1.2 | (Safety) coop advertising and rebate reserve: discuss specific coop advertising contract with client and investigate and document differences found          |
| 2/15/2001 | Wassmann, Alice | 1.5 | (Safety) Sales: perform analytical procedures and document results.  |
| 2/15/2001 | Wassmann, Alice | 1.8 | (Safety) coop advertising and rebate reserve: discuss specific coop advertising contract with client and investigate and document differences found.         |
| 2/15/2001 | Wassmann, Alice | 3.8 | (Safety) coop advertising and rebate reserve: discuss methodology with client, perform detail testing of components, discuss and document differences found. |
| 2/16/2001 | Ameen, Jane     | 0.1 | Discussion with R. Ferrer for international consolidation.   |
| 2/16/2001 | Ameen, Jane     | 0.2 | Discussion with B. Daw regarding clipper business schedules for international locations.   |
| 2/16/2001 | Ameen, Jane     | 0.9 | Meeting with D&T partner (R.S. Thibault) regarding audit of clipper business.  |
| 2/16/2001 | Ameen, Jane     | 1.7 | Continue examination of prior year workpapers for clipper business.  |
| 2/16/2001 | Ameen, Jane     | 1.8 | Examine prior year workpapers for clipper business to determine required procedures for two year audit of clipper business                                   |
| 2/16/2001 | Ameen, Jane     | 2.4 | Continue review and planning of clipper business for separate audit purposes.  |
| 2/16/2001 | Bergman, Alan   | 0.6 | Client instructions on invoice retrieval software RVI.   |
| 2/16/2001 | Bergman, Alan   | 0.6 | Begin testing and documentation of unapplied cash  |
| 2/16/2001 | Bergman, Alan   | 0.6 | Make selections for prepaid expenses   |
| 2/16/2001 | Bergman, Alan   | 0.8 | Continued testing and documentation of prepaid expenses  |
| 2/16/2001 | Bergman, Alan   | 1.0 | Begin accounts receivable reserve testing  |
| 2/16/2001 | Bergman, Alan   | 1.1 | Retrieve prepaid invoices testing selections from JDE & print invoices from RVI  |
| 2/16/2001 | Bergman, Alan   | 1.4 | Perform and document testing of prepaid expenses   |
| 2/16/2001 | Bergman, Alan   | 1.9 | Discuss testing of unapplied cash reserve with S. Dobrow(D&T)  |
| 2/16/2001 | Burgess, Mark   | 2.0 | Reviewed Sunbeam, First Alert, and Mr. Coffee exhibits, made development factor selections, and selected ultimate losses by year.                            |
| 2/16/2001 | Chaney, Chris   | 0.2 | Phone call with M. Williams of E&Y to coordinate review of prior year Coleman workpapers.  |
| 2/16/2001 | Chaney, Chris   | 0.4 | Review Audit summary sections.   |
| 2/16/2001 | Chaney, Chris   | 1.2 | Review product liability work  |
| 2/16/2001 | Davison, Aaron  | 0.7 | Communication of audit issues to D&T Senior.   |
| 2/16/2001 | Davison, Aaron  | 1.3 | Inventory, price testing of First Alert inventory and other wrap up procedures.  |
| 2/16/2001 | Davison, Aaron  | 1.5 | Confirmations; contacting First Alert customers and other property, plant, & equipment confirmation wrap-up  |
| 2/16/2001 | Davison, Aaron  | 1.5 | P&L expense analysis for First Alert   |
| 2/16/2001 | Davison, Aaron  | 1.7 | Preparation of client service comments.  |
| 2/16/2001 | Davison, Aaron  | 4.3 | Testing and analysis of operating and capital leases   |

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| 2/16/2001 | Dobrow, Sheau-chi | 0.3 | Set up workpaper on reserve for unapplied credit memos   |
| 2/16/2001 | Dobrow, Sheau-chi | 0.4 | Learned how to access JDE to obtain general ledger details and print supporting documents                              |
| 2/16/2001 | Dobrow, Sheau-chi | 0.5 | Discussed with D. Sorrentino (D&T) regarding audit planning with respect to new staff.                                 |
| 2/16/2001 | Dobrow, Sheau-chi | 0.6 | Performed testing on reserve for known deductions  |
| 2/16/2001 | Dobrow, Sheau-chi | 0.7 | Prepared a list of questions regarding various accounts receivable reserve   |
| 2/16/2001 | Dobrow, Sheau-chi | 0.8 | Prepared e-mail to inform all our international audit teams regarding final Hyperion and extended reporting deadline   |
| 2/16/2001 | Dobrow, Sheau-chi | 1.1 | Performed testing on reserve for unapplied credit memos  |
| 2/16/2001 | Dobrow, Sheau-chi | 1.8 | Set up workpaper on reserve for known deductions   |
| 2/16/2001 | Dobrow, Sheau-chi | 1.9 | Supervised A. Bergman(D&T) on reserve for unapplied cash.  |
| 2/16/2001 | Garretson, Eric   | 0.1 | Telephone meeting with T McMurtrey (D&T) discussing accruals   |
| 2/16/2001 | Harter, Kirsten   | 0.4 | Discussions with D&T engagement members concerning audit testing and status.   |
| 2/16/2001 | Harter, Kirsten   | 0.5 | Communication with client concerning receipt of remaining client request items.  |
| 2/16/2001 | Harter, Kirsten   | 0.7 | Discussions with client concerning final audit procedures.   |
| 2/16/2001 | Harter, Kirsten   | 1.5 | Review/testing of reserves for Health.   |
| 2/16/2001 | Harter, Kirsten   | 1.9 | Review/testing of reserves for Safety.   |
| 2/16/2001 | Harter, Kirsten   | 2.7 | Review of inventory workpapers.  |
| 2/16/2001 | Harter, Kirsten   | 3.3 | Preparation of audit adjustment analysis and client service comments.  |
| 2/16/2001 | McMurtrey, Todd   | 0.1 | Telephone meeting with E Garretson (D&T) discussing accruals   |
| 2/16/2001 | Peck, Heather     | 0.2 | Obtained the updated amortization schedule and first amendment to lease agreement for Waynesboro debt from M. Newberv. |
| 2/16/2001 | Peck, Heather     | 0.4 | Called contacts for unreceived debt confirmations.   |
| 2/16/2001 | Peck, Heather     | 0.5 | Faxed unreceived debt confirmations.   |
| 2/16/2001 | Peck, Heather     | 0.7 | Prepared debt confirmation.  |
| 2/16/2001 | Peck, Heather     | 0.7 | Documented received debt confirmations.  |
| 2/16/2001 | Peck, Heather     | 0.8 | Obtained contacts for unreceived debt confirmations from R. Schur.   |
| 2/16/2001 | Peck, Heather     | 0.8 | Updated permanent file for debt.   |
| 2/16/2001 | Peck, Heather     | 3.9 | Performed debt testing   |
| 2/16/2001 | Sorrentino, Dean  | 0.2 | Reviewed and logged into confirm control log cash confirms received  |
| 2/16/2001 | Sorrentino, Dean  | 0.2 | Reviewed and logged into confirm control log legal confirms received   |
| 2/16/2001 | Sorrentino, Dean  | 0.6 | Began reconciling trial balance to Hyperion with new companies added   |
| 2/16/2001 | Sorrentino, Dean  | 1.0 | Prepare audit plan for new staff members.  |
| 2/16/2001 | Sorrentino, Dean  | 1.0 | Added additional Hyperion only company trial balances into existing trial balance                                      |

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| 2/16/2001 | Sorrentino, Dean | 1.6 | Meeting with J.McCullough regarding trial balance differences  |
| 2/16/2001 | Sorrentino, Dean | 3.4 | Continue reconciling trial balance differences to final Hyperion.  |
| 2/16/2001 | Thibault, Steve  | 1.0 | Planning for audit of clipper business.  |
| 2/16/2001 | Thibault, Steve  | 1.0 | General audit supervision.   |
| 2/16/2001 | Venezia, Joe     | 0.2 | Request full absorption Outdoor Grill schedules from C. Chalfant   |
| 2/16/2001 | Venezia, Joe     | 0.2 | Print E&O schedules for the McMinnville plant.   |
| 2/16/2001 | Venezia, Joe     | 0.2 | Print full absorption schedules for Old Sunbeam  |
| 2/16/2001 | Venezia, Joe     | 0.2 | Print full absorption schedules for Outdoor Grill  |
| 2/16/2001 | Venezia, Joe     | 0.5 | Discuss trial balance and creation of McMinnville trial balance with J. Ameen(D&T) and D. Sorrentino(D&T)        |
| 2/16/2001 | Venezia, Joe     | 0.9 | Review full absorption schedules for Outdoor Grill   |
| 2/16/2001 | Venezia, Joe     | 1.3 | Prepare E&O Outdoor Grill analysis.  |
| 2/16/2001 | Venezia, Joe     | 1.3 | Prepare E&O Outdoor Grill analysis.  |
| 2/16/2001 | Venezia, Joe     | 1.4 | Review full absorption schedules for Old Sunbeam   |
| 2/16/2001 | Venezia, Joe     | 1.8 | Review prior year workpapers for full absorption testing.  |
| 2/16/2001 | Wassmann, Alice  | 0.5 | (Safety) Accrued liabilities: communicate differences with client (Juarez Mexico).                               |
| 2/16/2001 | Wassmann, Alice  | 0.6 | (Safety) Client communication: miscellaneous open items.   |
| 2/16/2001 | Wassmann, Alice  | 1.0 | (Safety) Absorption reserve: perform detail testing of components, document results.                             |
| 2/16/2001 | Wassmann, Alice  | 1.1 | (Health) Client communication: miscellaneous open items.   |
| 2/16/2001 | Wassmann, Alice  | 1.2 | (Safety) Other accrued liabilities: document and analyze client explanation of differences.                      |
| 2/16/2001 | Wassmann, Alice  | 1.4 | (Safety) coop advertising and rebate and warranty reserves: document and analyze final client adjustments.       |
| 2/16/2001 | Wassmann, Alice  | 1.5 | (Safety) Accrued liabilities: communicate differences with client (Juarez Mexico)                                |
| 2/16/2001 | Wassmann, Alice  | 3.7 | (Safety) Excess & Obsolete reserve: perform detail testing of components, document results.                      |
| 2/19/2001 | Ameen, Jane      | 0.4 | Update status and scheduling of audit with D. Sorrentino(D&T).   |
| 2/19/2001 | Ameen, Jane      | 1.9 | Preliminary review of international consolidation.   |
| 2/19/2001 | Ameen, Jane      | 2.6 | Supervision and review of trial balance/Hyperion   |
| 2/19/2001 | Bergman, Alan    | 1.2 | Retrieved from Client's JDE system amounts included within trade & sundry receivables for 2000.                  |
| 2/19/2001 | Bergman, Alan    | 1.7 | Continued testing of prepaid expenses  |
| 2/19/2001 | Bergman, Alan    | 1.9 | Began agreeing amounts for 2000 from trade & sundry receivables leadsheet to JDE                                 |
| 2/19/2001 | Bergman, Alan    | 3.2 | Continued agreeing amounts from trade & sundry receivables leadsheet to JDE for 2000.                            |
| 2/19/2001 | Bray, Richard    | 1.0 | Review of 10-Q, time & expense memos, and planning memo.   |
| 2/19/2001 | Bray, Richard    | 1.5 | Intercompany sales and cost of sales testing – assured that sales and cost of sales eliminated in consolidation. |

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| 2/19/2001 | Bray, Richard     | 3.0 | SG&A detail testing – setup workpapers, determined number of selections  |
| 2/19/2001 | Bray, Richard     | 3.0 | Created Hyperion trial balance for domestic operations and tied amount to consolidated.  |
| 2/19/2001 | Cullen, Peggy     | 2.0 | Reviewed fixed asset workpapers  |
| 2/19/2001 | Davison, Aaron    | 4.3 | Developing clients service comments  |
| 2/19/2001 | Davison, Aaron    | 6.7 | Reviewing and clearing review notes from Manager and Partner   |
| 2/19/2001 | Dobrow, Sheau-chi | 0.3 | Obtained 12/31/99 from JDE system using mask function  |
| 2/19/2001 | Dobrow, Sheau-chi | 0.4 | Obtained 12/31/00 from JDE system using mask function  |
| 2/19/2001 | Dobrow, Sheau-chi | 0.5 | Update warranty reserve 4 <sup>th</sup> quarter data   |
| 2/19/2001 | Dobrow, Sheau-chi | 0.6 | Supervised A. Bergman (D&T) regarding sundry receivables   |
| 2/19/2001 | Dobrow, Sheau-chi | 0.7 | Update sales return reserve 4 <sup>th</sup> quarter data   |
| 2/19/2001 | Dobrow, Sheau-chi | 0.9 | Update coop advertising reserve 4 <sup>th</sup> quarter data   |
| 2/19/2001 | Dobrow, Sheau-chi | 0.9 | Prepared requested items of warranty reserve account for 4 <sup>th</sup> quarter testing                                       |
| 2/19/2001 | Dobrow, Sheau-chi | 1.2 | Answered questions from A. Bergman(D&T) regarding reconciliations between JDE printouts and AS2 leadsheet                      |
| 2/19/2001 | Dobrow, Sheau-chi | 1.2 | Prepared requested items of sales return reserve account for 4 <sup>th</sup> quarter testing                                   |
| 2/19/2001 | Dobrow, Sheau-chi | 1.3 | Prepared requested items of coop advertising reserve account for 4 <sup>th</sup> quarter testing                               |
| 2/19/2001 | Harter, Kirsten   | 1.5 | General audit review and discussions with D&T Manager and D&T Partner.   |
| 2/19/2001 | Harter, Kirsten   | 1.6 | Update of audit adjustment analysis.   |
| 2/19/2001 | Harter, Kirsten   | 2.1 | Review of accounts receivable and accounts receivable reserve testing.   |
| 2/19/2001 | Harter, Kirsten   | 2.3 | Review of inventory workpapers.  |
| 2/19/2001 | Harter, Kirsten   | 3.5 | Audit and review of reserves.  |
| 2/19/2001 | Knight, Giles     | 0.2 | Transferring updated carried forward lead schedules for sales cost of sales and operating expenses to current year audit file. |
| 2/19/2001 | Knight, Giles     | 0.3 | Reading planning memorandum to gain further understanding of the client’s business.  |
| 2/19/2001 | Knight, Giles     | 0.3 | Transferring prior year sales, cost of sales and operating expenses audit workpapers to current year audit file.               |
| 2/19/2001 | Knight, Giles     | 0.3 | Reading through the audit programs and workpapers of the other income section  |
| 2/19/2001 | Knight, Giles     | 0.5 | Reading Form 10-Q for the period ended September 30, 2000 to gain understanding of the client’s business.                      |
| 2/19/2001 | Knight, Giles     | 0.7 | Reading through the audit programs and workpapers of the operating expenses section.   |
| 2/19/2001 | Knight, Giles     | 1.0 | Reading through the audit programs and workpapers of the sales section.  |
| 2/19/2001 | Knight, Giles     | 1.0 | Reading through the audit programs and workpapers of the cost of sales section.  |



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|-----------|------------------|-----|---|
| 2/19/2001 | Milligan, Robin  | 0.4 | Review third quarter 10Q for financial statement overview.  |
| 2/19/2001 | Milligan, Robin  | 0.4 | Complete search for discrepancies. Formulate final leadsheet configurations.  |
| 2/19/2001 | Milligan, Robin  | 0.5 | Reviewed choices for detail testing of cash accounts.   |
| 2/19/2001 | Milligan, Robin  | 0.5 | Import Sunbeam Domestic trial balances and leadsheets for financial statement lines.  |
| 2/19/2001 | Milligan, Robin  | 0.5 | Designed a worksheet to tie Hyperion account balances into leadsheet balances.  |
| 2/19/2001 | Milligan, Robin  | 0.5 | Review guidelines for bankruptcy for proper recording and reporting guidelines.   |
| 2/19/2001 | Milligan, Robin  | 0.5 | Construct new leadsheets for any missing accounts.  |
| 2/19/2001 | Milligan, Robin  | 0.7 | Set up testing workpapers for cash accounts.  |
| 2/19/2001 | Milligan, Robin  | 0.8 | Receive cash leadsheets and supporting workpapers for cash from D. Sorrentino( D&T). Short overview discussion on the cash accounts. General review of highlighted areas of responsibility and duties |
| 2/19/2001 | Milligan, Robin  | 0.9 | Continue investigation into discrepancies between leadsheets and trial balance.   |
| 2/19/2001 | Milligan, Robin  | 0.9 | Gain Knowledge of the business and specific risk areas through planning memo.   |
| 2/19/2001 | Milligan, Robin  | 3.4 | Linked major balances from trial balance to lead sheet and began investigation into differences.  |
| 2/19/2001 | Peck, Heather    | 0.2 | Obtained the deferred financing fees rollforward from M. Newbery.   |
| 2/19/2001 | Peck, Heather    | 0.7 | Made litigation selections  |
| 2/19/2001 | Peck, Heather    | 0.7 | Began reading through environmental litigation legal letter from selected attorneys   |
| 2/19/2001 | Peck, Heather    | 1.4 | Updated deferred financing fees rollforward.  |
| 2/19/2001 | Peck, Heather    | 1.9 | Reviewed prior year intangibles workpapers.   |
| 2/19/2001 | Peck, Heather    | 3.1 | Completed updating litigation rollforwards  |
| 2/19/2001 | Sebby, Joanne    | 0.5 | Clearing operations review notes  |
| 2/19/2001 | Sorrentino, Dean | 0.4 | Update audit status with J. Ameen (D&T).  |
| 2/19/2001 | Sorrentino, Dean | 0.4 | Review prior year audit testing of prepaid expenses and supervise D&T audit staff, A. Bergman for current year testing  |
| 2/19/2001 | Sorrentino, Dean | 0.5 | Review with R. Milligan (D&T) cash testing for the current year   |
| 2/19/2001 | Sorrentino, Dean | 0.5 | Review prior year income statement testing with G. Knight (D&T).  |
| 2/19/2001 | Sorrentino, Dean | 0.8 | Meeting with M. Malone regarding warranty, timing of clipper business audit, and Health O Meter prior year and current year trial balance.  |
| 2/19/2001 | Sorrentino, Dean | 1.0 | Discuss with G. Knight(D&T) audit approach for current year income statement and miscellaneous accrued expense testing  |
| 2/19/2001 | Sorrentino, Dean | 1.0 | Review prior year SG&A expense testing with audit staff, R. Bray(D&T), and supervise current year testing.  |
| 2/19/2001 | Sorrentino, Dean | 3.0 | Continue reconciling Sunbeam Domestic AS2 trial balance to Hyperion   |
| 2/19/2001 | Thibault, Steve  | 1.0 | Meeting with J. Frederick to discuss disclosure statement   |

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|-----------|-----------------|-----|---|
| 2/19/2001 | Thibault, Steve | 1.1 | Drafting of engagement letter.  |
| 2/19/2001 | Thibault, Steve | 1.9 | Drafting of client service plan.  |
| 2/19/2001 | Venezia, Joe    | 0.5 | Prepared open items list for E&O and full absorption. Left this list with K. Huff and W. Kinman.            |
| 2/19/2001 | Venezia, Joe    | 0.5 | Reviewed inventory rollforward for Latin America.   |
| 2/19/2001 | Venezia, Joe    | 0.7 | Printed JDE inventory trial balance (raw materials, work in process, finished goods).                       |
| 2/19/2001 | Venezia, Joe    | 0.9 | Reviewed inventory reconciliation schedule.   |
| 2/19/2001 | Venezia, Joe    | 1.5 | Reconciliation of inventory in transit and EPI balances (per JDE)   |
| 2/19/2001 | Venezia, Joe    | 1.7 | Reviewed prior year inventory reconciliation workpapers.  |
| 2/19/2001 | Venezia, Joe    | 2.2 | Reviewed (footing, cross footing) and imported into AS/2 Old Sunbeam full absorption schedules.             |
| 2/19/2001 | Wassmann, Alice | 0.3 | Safety: Document understanding of CAP USA agreement   |
| 2/19/2001 | Wassmann, Alice | 0.3 | Safety: Other accrued liabilities: document client explanation of differences                               |
| 2/19/2001 | Wassmann, Alice | 0.7 | Safety: coop advertising and rebate reserve: document final client adjustment and test accuracy.            |
| 2/19/2001 | Wassmann, Alice | 0.7 | Health: Duplicate credit memo issue: perform substantive testing.   |
| 2/19/2001 | Wassmann, Alice | 0.7 | Health: coop advertising reserve: perform substantive testing and document results                          |
| 2/19/2001 | Wassmann, Alice | 0.8 | Health: Other expenses: analyze and document explanation of differences from client                         |
| 2/19/2001 | Wassmann, Alice | 0.9 | Health: Warranty reserve: perform substantive testing   |
| 2/19/2001 | Wassmann, Alice | 1.3 | Health: Other reserves: analyze and document reserve justifications   |
| 2/19/2001 | Wassmann, Alice | 1.3 | Health: coop advertising reserve: perform substantive testing and document results                          |
| 2/19/2001 | Wassmann, Alice | 1.8 | Health: Sales returns reserve: perform substantive testing and document results                             |
| 2/19/2001 | Wassmann, Alice | 2.2 | Health: Inventory obsolescence reserve: perform substantive testing and document results                    |
| 2/20/2001 | Ameen, Jane     | 0.2 | Continue review of insurance  |
| 2/20/2001 | Ameen, Jane     | 0.4 | Supervision of inventory site testing.  |
| 2/20/2001 | Ameen, Jane     | 1.1 | Supervision and review of health reserves.  |
| 2/20/2001 | Ameen, Jane     | 2.6 | Continue Coleman back half review.  |
| 2/20/2001 | Bergman, Alan   | 0.2 | Email M. Newbery a list of accounts that need explanations as follow-up to prior meeting.                   |
| 2/20/2001 | Bergman, Alan   | 0.3 | Picked-up shipping documents from K. Theierl for accounts receivable testing                                |
| 2/20/2001 | Bergman, Alan   | 0.3 | Meet with M. Newbery to discuss accounts receivable selections and request additional backup for selections |
| 2/20/2001 | Bergman, Alan   | 0.8 | Researched and printed information for selection from sundry receivables                                    |
| 2/20/2001 | Bergman, Alan   | 0.9 | Reviewed and documented information obtained from shipping documents for accounts receivable testing        |
| 2/20/2001 | Bergman, Alan   | 0.9 | Agreed amounts entered by S. Dobrow(D&T) for Health @ Home and H-O-M  |

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|-----------|-------------------|-----|---|
| 2/20/2001 | Bergman, Alan     | 2.4 | Continued agreeing amounts from trade & sundry receivables leadsheet to JDE for 2000.                                   |
| 2/20/2001 | Bergman, Alan     | 2.5 | Continued to agree amounts used for analysis  |
| 2/20/2001 | Bergman, Alan     | 2.7 | Began agreeing amounts for 1999 from trade & sundry receivables leadsheet.  |
| 2/20/2001 | Bray, Richard     | 3.1 | SG&A testing – started a spreadsheet for each contact person based on the selections that corresponded to them.         |
| 2/20/2001 | Bray, Richard     | 3.5 | SG&A testing – began tracing selections to JDE system in order to gather information for testing.                       |
| 2/20/2001 | Bray, Richard     | 3.9 | SG&A testing – began making selections for testing. Randomly selected accounts and sub-accounts.                        |
| 2/20/2001 | Burgess, Mark     | 1.0 | Begin designing and creating summary exhibits.  |
| 2/20/2001 | Cullen, Peggy     | 2.0 | Reviewed accounts receivable workpapers   |
| 2/20/2001 | Davison, Aaron    | 1.3 | Reviewing and clearing review notes   |
| 2/20/2001 | Davison, Aaron    | 2.4 | Bridgeview fixed assets / obtaining schedules and lists   |
| 2/20/2001 | Davison, Aaron    | 3.2 | Confirming Mexican bank accounts  |
| 2/20/2001 | Davison, Aaron    | 4.1 | Additional inventory cost testing   |
| 2/20/2001 | Dobrow, Sheau-chi | 0.4 | Meeting with M. Malone, Assistant Corporate Controller, regarding coop advertising reserve on Health at Home and Scales |
| 2/20/2001 | Dobrow, Sheau-chi | 0.9 | Determined testing approach on coop advertising reserve on Health at Home and Scales                                    |
| 2/20/2001 | Dobrow, Sheau-chi | 1.2 | Gathered time and expense reports from Sunbeam Corporate, First Alert, Coleman and Actuary audit teams                  |
| 2/20/2001 | Dobrow, Sheau-chi | 1.3 | Obtained JDE account balance for Health at Home current and prior years.  |
| 2/20/2001 | Dobrow, Sheau-chi | 1.4 | Obtained JDE account balance for Scales current and prior years.  |
| 2/20/2001 | Dobrow, Sheau-chi | 1.9 | Prepared analysis for Scales and Health at Home coop advertising reserve  |
| 2/20/2001 | Dobrow, Sheau-chi | 2.1 | Prepared analyses for Health at Home coop advertising reserve   |
| 2/20/2001 | Dobrow, Sheau-chi | 2.3 | Continued preparation of analyses for Health at Home coop advertising reserve.  |
| 2/20/2001 | Harter, Kirsten   | 0.5 | Discussions with D&T Sunbeam Corporate audit team concerning testing of Health-O-Meter.                                 |
| 2/20/2001 | Harter, Kirsten   | 0.6 | Review of cash workpapers inclusive of clearing of D&T manager/partner review notes.                                    |
| 2/20/2001 | Harter, Kirsten   | 0.6 | Review of fixed asset workpapers inclusive of clearing of D&T Manager/Partner review notes.                             |
| 2/20/2001 | Harter, Kirsten   | 0.6 | Review of Accounts Payable workpapers inclusive of clearing of D&T Manager/Partner review notes.                        |
| 2/20/2001 | Harter, Kirsten   | 2.5 | Testing and review of reserves.   |
| 2/20/2001 | Harter, Kirsten   | 3.5 | Health trial balance preparation (balance sheet accounts)   |
| 2/20/2001 | Harter, Kirsten   | 4.2 | Health: testing of accounts receivable  |
| 2/20/2001 | Knight, Giles     | 0.2 | Transferring updated carried forward lead schedules for accruals to current year audit file.                            |
| 2/20/2001 | Knight, Giles     | 0.2 | Tying sales lead schedule into Hyperion schedules   |
| 2/20/2001 | Knight, Giles     | 0.2 | Tying sales lead schedule into Hyperion schedules   |

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|-----------|------------------|-----|---|
| 2/20/2001 | Knight, Giles    | 0.3 | Transferring prior year accruals workpapers to current year audit file.   |
| 2/20/2001 | Knight, Giles    | 0.3 | Updating sales lead schedule.   |
| 2/20/2001 | Knight, Giles    | 0.3 | Updating cost of sales lead schedule  |
| 2/20/2001 | Knight, Giles    | 0.3 | Tying cost of sales lead schedule into Hyperion schedules   |
| 2/20/2001 | Knight, Giles    | 0.3 | Tying cost of sales lead schedule into Hyperion schedules   |
| 2/20/2001 | Knight, Giles    | 1.5 | Carrying forward prior year accruals audit workpapers   |
| 2/20/2001 | Knight, Giles    | 1.7 | Carrying forward prior year cost of sales workpapers  |
| 2/20/2001 | Knight, Giles    | 1.8 | Carrying forward prior year sales workpapers.   |
| 2/20/2001 | McCarty, Tim     | 4.0 | Workpaper review  |
| 2/20/2001 | Milligan, R.     | 1.0 | Verified account balances through the JDE system.   |
| 2/20/2001 | Milligan, R.     | 1.0 | Completed footing and tying of all subtotals on cash worksheet  |
| 2/20/2001 | Milligan, R.     | 1.0 | Verified bank balances through statements that were available. Added any missing bank statements to the open items list.  |
| 2/20/2001 | Milligan, R.     | 1.2 | Began linking beginning balances on bank statements, through client generated reconciliations. Identified the missing reconciliations and added to open items list. |
| 2/20/2001 | Milligan, R.     | 1.2 | Continued testing cash reconciliations and balances. Researched certain items in JDE system.  |
| 2/20/2001 | Milligan, R.     | 1.4 | Continued tying totals from detail record to leadsheet. Investigated any differences and made appropriate adjustments.  |
| 2/20/2001 | Milligan, R.     | 1.6 | Organized, referenced and filed all cash confirmations. Added missing confirmations to open items list.   |
| 2/20/2001 | Milligan, R.     | 2.6 | Began tying leadsheet subtotals from worksheet (cash leadsheet) to the detail record worksheet .  |
| 2/20/2001 | Peck, Heather    | 0.3 | Obtained amendments and promissory notes (debt) from M. Newberry.   |
| 2/20/2001 | Peck, Heather    | 0.6 | Read through amendments and promissory notes (debt)   |
| 2/20/2001 | Peck, Heather    | 0.9 | Completed reading through environmental litigation legal letter from selected attorneys.  |
| 2/20/2001 | Peck, Heather    | 1.0 | Began documenting litigation selections.  |
| 2/20/2001 | Peck, Heather    | 1.0 | Recalculated debt amortization schedules  |
| 2/20/2001 | Peck, Heather    | 1.2 | Obtained the invoices for litigation selections from the computer.  |
| 2/20/2001 | Peck, Heather    | 1.2 | Prepared debt principal payment workpaper and made selections.  |
| 2/20/2001 | Peck, Heather    | 1.4 | Agreed debt rollforward schedule to contracts and amortization schedules.   |
| 2/20/2001 | Peck, Heather    | 1.6 | Updated permanent file for debt   |
| 2/20/2001 | Peck, Heather    | 1.8 | Began agreeing cases from environmental workpaper to legal letter from selected attorneys   |
| 2/20/2001 | Sorrentino, Dean | 0.4 | Supervise H. Peck (D&T) with debt rollforward workpaper and other open items  |
| 2/20/2001 | Sorrentino, Dean | 0.6 | Meeting with M. Newberry regarding audit staff open items list.   |

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| 2/20/2001 | Sorrentino, Dean | 0.6 | Discussion with J. McCullough regarding download of Health O Meter trial balance for 1999 and 2000                 |
| 2/20/2001 | Sorrentino, Dean | 0.8 | Review client post closing adjusting journal entries with J. McCullough  |
| 2/20/2001 | Sorrentino, Dean | 1.0 | Supervise R.Bray (D&T) with SG&A selections and obtaining information from client's JDE system                     |
| 2/20/2001 | Sorrentino, Dean | 1.2 | Enter client post closing journal entries into AS2 trial balance   |
| 2/20/2001 | Sorrentino, Dean | 1.4 | Meeting with J. McCullough regarding 1999 trial balance differences .  |
| 2/20/2001 | Sorrentino, Dean | 2.0 | Prepare client download for import into AS2 trial balance for Health O Meter audit team in Chicago.                |
| 2/20/2001 | Sorrentino, Dean | 3.0 | Began reconciling 1999 AS2 trial balance to account for the reclass of Mr. Coffee into Sunbeam Domestic            |
| 2/20/2001 | Venezia, Joe     | 0.2 | Requested inventory in-transit detail for Households from J. Gavin.  |
| 2/20/2001 | Venezia, Joe     | 0.4 | Obtained reports for full absorption Household testing from K. Huff.   |
| 2/20/2001 | Venezia, Joe     | 0.4 | Obtained inventory in transit and accrued inventory in transit detail schedules via email from J. Gavin.           |
| 2/20/2001 | Venezia, Joe     | 0.4 | Discussed full absorption costing with D. Sorrentino(D&T).   |
| 2/20/2001 | Venezia, Joe     | 0.5 | Discussed inventory reconciliation differences with K Huff.  |
| 2/20/2001 | Venezia, Joe     | 0.8 | Cleared review notes in McMinnville inventory observation memo.  |
| 2/20/2001 | Venezia, Joe     | 1.2 | Agreed AMCD inventory test counts to the AMCD final inventory compilation.   |
| 2/20/2001 | Venezia, Joe     | 1.5 | Footed the inventory in transit schedules and made selections for testing. Emailed selection requests to J. Gavin. |
| 2/20/2001 | Venezia, Joe     | 1.6 | Agreed full absorption Household variance balances to JDE by month.  |
| 2/20/2001 | Venezia, Joe     | 1.9 | Agreed report balances to full absorption schedule for Acuna, McMinnville and Matamoros locations                  |
| 2/20/2001 | Venezia, Joe     | 2.1 | Reconciled inventory balances per the individual inventory compilations to total inventory.                        |
| 2/20/2001 | Wassmann, Alice  | 0.3 | Safety: Miscellaneous reserves: get further clarification from client  |
| 2/20/2001 | Wassmann, Alice  | 0.5 | Safety: Royalty reserves: clarify detail testing documentation   |
| 2/20/2001 | Wassmann, Alice  | 0.9 | Safety: Update trial balance   |
| 2/20/2001 | Wassmann, Alice  | 1.2 | Health: Freight-out reserve: perform substantive testing   |
| 2/20/2001 | Wassmann, Alice  | 1.3 | Safety: Warranty reserve: document final client adjustment and test accuracy.                                      |
| 2/20/2001 | Wassmann, Alice  | 1.6 | Health: Document open items relating to reserve, discuss with client.  |
| 2/20/2001 | Wassmann, Alice  | 2.4 | Health: Communicate accounts receivable procedures with client   |
| 2/20/2001 | Wassmann, Alice  | 4.5 | Health: Update trial balance   |
| 2/21/2001 | Ameen, Jane      | 0.1 | Discussion with C. Younce regarding international contacts for clipper business audit.                             |

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|-----------|---------------|-----|---|
| 2/21/2001 | Ameen, Jane   | 0.1 | Discussion with B. Daw regarding Canada contacts and PBC.   |
| 2/21/2001 | Ameen, Jane   | 0.1 | Correspondence to P. Cullen(D&T) regarding Health coop advertising reserve.   |
| 2/21/2001 | Ameen, Jane   | 0.1 | Discussion with R. Ferrer regarding trial balance for international locations.  |
| 2/21/2001 | Ameen, Jane   | 0.2 | Update with J. Venezia (D&T) regarding inventory  |
| 2/21/2001 | Ameen, Jane   | 0.3 | Discussion with B. Daw regarding PBC for clipper business audit.  |
| 2/21/2001 | Ameen, Jane   | 0.3 | Update with D. Sorrentino(D&T) regarding audit status.  |
| 2/21/2001 | Ameen, Jane   | 0.3 | Discussion with C. Younce regarding Europe restructuring charge   |
| 2/21/2001 | Ameen, Jane   | 0.3 | Supervision of debt with H. Peck (D&T)  |
| 2/21/2001 | Ameen, Jane   | 0.4 | Conversation with C. Irwin (D&T Canada Manager) regarding Canada clipper business audit procedures to be performed.                 |
| 2/21/2001 | Ameen, Jane   | 0.4 | Prepare and send Canada clipper business audit information to C. Irwin (D&T).   |
| 2/21/2001 | Ameen, Jane   | 0.5 | Review of preliminary Europe restructuring charges  |
| 2/21/2001 | Ameen, Jane   | 0.6 | Meeting with M. Malone regarding Health coop advertising preliminary assessment and procedures.                                     |
| 2/21/2001 | Ameen, Jane   | 0.7 | Preparation of audit engagement letter.   |
| 2/21/2001 | Ameen, Jane   | 0.8 | Conversation with S. Millon (D&T Europe Manager) regarding Europe clipper business audit procedures and timing of audit procedures. |
| 2/21/2001 | Ameen, Jane   | 1.2 | Continue review of coop advertising advertising including preliminary workpapers prepared by First Alert audit team.                |
| 2/21/2001 | Ameen, Jane   | 2.4 | Review of Health coop advertising advertising activity and client supporting schedules  |
| 2/21/2001 | Bergman, Alan | 0.1 | Spoke with First Alert audit team regarding status of selected customer accounts receivable   |
| 2/21/2001 | Bergman, Alan | 0.1 | Obtained response to accounts receivable questions from M. Newbery's email  |
| 2/21/2001 | Bergman, Alan | 0.1 | Faxed to First Alert audit team copies of the status reports for the selections tested for accounts receivable                      |
| 2/21/2001 | Bergman, Alan | 0.2 | Correspondence with Deloitte & Touche working on First Alert regarding status of selected customer accounts receivable              |
| 2/21/2001 | Bergman, Alan | 0.2 | Obtained copy of check and payment information for selected customers from H. Gosling for accounts receivable                       |
| 2/21/2001 | Bergman, Alan | 0.2 | Emailed J. Gavin to find nature of certain accounts receivable accounts   |
| 2/21/2001 | Bergman, Alan | 0.2 | Compared different versions of financials for changes   |
| 2/21/2001 | Bergman, Alan | 0.3 | Researched status of additional selections for First Alert's accounts receivable  |
| 2/21/2001 | Bergman, Alan | 0.3 | Prepared open items list and emailed open items list for accounts receivable to E. McDonnell  |
| 2/21/2001 | Bergman, Alan | 1.2 | Documented receipt of attorney confirmations  |

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| 2/21/2001 | Bergman, Alan     | 1.3 | Continued making selections to test prepaid expenses and other assets, and printing JDE schedules and invoices for selections.         |
| 2/21/2001 | Bergman, Alan     | 1.7 | Made additional selections of prepaid expenses for testing   |
| 2/21/2001 | Bergman, Alan     | 1.8 | Continued testing procedures and documenting testing of prepaid expenses and other assets.   |
| 2/21/2001 | Bergman, Alan     | 2.3 | Continued to test and document prepaid expenses  |
| 2/21/2001 | Bray, Richard     | 0.2 | SG&A testing – Spoke w/ L. Tilley regarding selection relating to occupancy allocation.  |
| 2/21/2001 | Bray, Richard     | 0.2 | SG&A testing – Spoke w/ D. Giuliano and requested support for selections involving pensions, rent, and global chargeback allocation.   |
| 2/21/2001 | Bray, Richard     | 0.2 | SG&A testing – Spoke w/ S. Sheehy and requested copies of severance agreements for J. Lala and J. McNaboe.                             |
| 2/21/2001 | Bray, Richard     | 0.3 | SG&A testing – Spoke w/ S. Sheehy and requested support for payroll selections   |
| 2/21/2001 | Bray, Richard     | 0.5 | SG&A testing – Spoke w/ S. Pichardo and received support for selections regarding bad debts for appliances and bedding business units. |
| 2/21/2001 | Bray, Richard     | 0.8 | SG&A testing – Spoke w/ W. Reynolds and received support for selections regarding commissions accrual and payments.                    |
| 2/21/2001 | Bray, Richard     | 1.0 | SG&A testing – Made a spreadsheet of JDE selections and e-mailed to P. Byrd for supporting documentation.                              |
| 2/21/2001 | Bray, Richard     | 3.3 | SG&A testing – Updated workpapers with information obtained for various selections.  |
| 2/21/2001 | Bray, Richard     | 4.0 | SG&A testing – Continued tracing selections to JDE system, printed invoices for related selections.                                    |
| 2/21/2001 | Burgess, Mark     | 1.0 | Finish summary exhibits and review.  |
| 2/21/2001 | Chaney, Chris     | 0.2 | Review audit summary sections of Powermate to determine impact to consolidated COR summary memo  |
| 2/21/2001 | Chaney, Chris     | 0.2 | Review and clear notes in cost of sales  |
| 2/21/2001 | Chaney, Chris     | 0.6 | Review and clear notes in sales  |
| 2/21/2001 | Cullen, Peggy     | 3.0 | Reviewed accrual workpapers  |
| 2/21/2001 | Davison, Aaron    | 3.2 | Bridgeview inventory reconciliation / testing  |
| 2/21/2001 | Davison, Aaron    | 7.8 | First Alert lease testing  |
| 2/21/2001 | Dobrow, Sheau-chi | 0.2 | Discussed with S. Peterson, Revenue Management Manager, regarding CoAms report on Eckerd.  |
| 2/21/2001 | Dobrow, Sheau-chi | 0.4 | Received account details on coop advertising reserves from D.Giuliano, Accounting.   |
| 2/21/2001 | Dobrow, Sheau-chi | 0.6 | Meeting with M. Malone, Assistant Corporate Controller, regarding coop advertising reserve on Health at Home and Scales                |
| 2/21/2001 | Dobrow, Sheau-chi | 0.6 | Made coop advertising selections for Health at Home and Scales and e-mailed to S. Peterson.  |
| 2/21/2001 | Dobrow, Sheau-chi | 0.7 | Discussed with M. Karolich, VP of Finance at First Alert, regarding coop advertising budget spending and schedules provided.           |

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| 2/21/2001 | Dobrow, Sheau-chi | 0.8 | Meeting with D. Giuliano, Accounting, regarding obtaining details for Health at Home and Scales coop advertising reserves.   |
| 2/21/2001 | Dobrow, Sheau-chi | 0.9 | Reviewed selected 2000 agreement and checks paid   |
| 2/21/2001 | Dobrow, Sheau-chi | 1.2 | Referenced scales coop advertising reserve and printed out analysis and supporting documents for the meeting with M. Malone  |
| 2/21/2001 | Dobrow, Sheau-chi | 1.2 | Obtained and reviewed 1999 CoAms report on Eckerd from S. Peterson, Revenue Management Manager.  |
| 2/21/2001 | Dobrow, Sheau-chi | 1.3 | Referenced Health at Home coop advertising reserve and printed out analysis and supporting documents for the meeting with M. Malone  |
| 2/21/2001 | Dobrow, Sheau-chi | 1.5 | Continued to prepared analysis for Scales coop advertising reserve   |
| 2/21/2001 | Dobrow, Sheau-chi | 1.8 | Continued to prepared analysis for Health at Home coop advertising reserve   |
| 2/21/2001 | Harter, Kirsten   | 0.7 | Review of reserves   |
| 2/21/2001 | Harter, Kirsten   | 1.1 | Testing of health accounts receivable  |
| 2/21/2001 | Harter, Kirsten   | 1.4 | Health and Safety trial balance reconciliation.  |
| 2/21/2001 | Harter, Kirsten   | 1.5 | Testing of safety leasehold agreements.  |
| 2/21/2001 | Harter, Kirsten   | 1.9 | Review of Health balance sheet for significant activity and areas of potential audit risk.   |
| 2/21/2001 | Harter, Kirsten   | 2.1 | Testing of Health fixed assets   |
| 2/21/2001 | Harter, Kirsten   | 3.0 | 2/21/01 Meeting Agenda preparation including the aggregation of all potential audit adjustments/issues.  |
| 2/21/2001 | Knight, Giles     | 0.2 | Submission of list of accrued accounts to M. Newbery and a short discussion of the requirements.   |
| 2/21/2001 | Knight, Giles     | 0.3 | Tying accrued lead schedules into Hyperion schedules.  |
| 2/21/2001 | Knight, Giles     | 0.7 | Splitting out worksheet tabs from single accrued workpaper in the prior year into separate workpapers in the current year to facilitate manager and partner review                       |
| 2/21/2001 | Knight, Giles     | 0.7 | Downloading trial balance into excel with comparative figures adjusted for the inclusion of Mr Coffee in Sunbeam Domestic in the current year.   |
| 2/21/2001 | Knight, Giles     | 1.1 | Searching manual JDE trial balance printout for names of sub accounts and inserting names of sub accounts into workpapers.   |
| 2/21/2001 | Knight, Giles     | 1.2 | Going through accrued lead schedules and determining which balances have fluctuated significantly from the expectation in order to determine which accounts require to be tested further |
| 2/21/2001 | Knight, Giles     | 1.2 | Updating prior year audit workpapers with prior year comparative figures adjusted for the inclusion of Mr Coffee.  |
| 2/21/2001 | Knight, Giles     | 1.7 | Generating a list of accrued accounts which are required to be tested further for submission with M. Newbery.  |
| 2/21/2001 | Knight, Giles     | 2.0 | Setting up new accrued workpapers for balances selected for testing and electronically cross referencing figures from the lead schedule to the new workpapers.                           |



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|-----------|------------------|-----|---|
| 2/21/2001 | McCarty, Tim     | 1.0 | Workpaper review  |
| 2/21/2001 | Milligan, R.     | 0.4 | Construct open items list for submission to Sunbeam internal accountants.   |
| 2/21/2001 | Milligan, R.     | 0.4 | Obtained some bank reconciliations from J. McCullough (Sunbeam).  |
| 2/21/2001 | Milligan, R.     | 0.4 | Spoke with T. Jarvis about payroll accruals for vacation and profit sharing plans.  |
| 2/21/2001 | Milligan, R.     | 0.5 | Tied general ledger balance to bank balance for Bank of America account.  |
| 2/21/2001 | Milligan, R.     | 0.5 | Resubmitted confirmation to Bank of America credit inquiry services by fax to Columbia South Carolina.                                |
| 2/21/2001 | Milligan, R.     | 0.6 | Follow-up and correspondence regarding bank cash confirmation.  |
| 2/21/2001 | Milligan, R.     | 0.6 | Began investigation into missing confirmation   |
| 2/21/2001 | Milligan, R.     | 0.9 | Formulated plan and worksheets for additive and subtractive testing of cash accounts.   |
| 2/21/2001 | Milligan, R.     | 1.0 | Completed reconciliation testing for available information. Formulate list of items needed to submit to Sunbeam internal accountants. |
| 2/21/2001 | Milligan, R.     | 1.0 | Researched client vacation pay policies and guidelines.   |
| 2/21/2001 | Milligan, R.     | 1.0 | Researched client profit sharing guidelines.  |
| 2/21/2001 | Milligan, R.     | 1.2 | Set up worksheet for testing of vacation payroll accrual.   |
| 2/21/2001 | Milligan, R.     | 1.2 | Set up worksheet for profit sharing accrual.  |
| 2/21/2001 | Milligan, R.     | 1.3 | Investigated discrepancy in confirmation. Date of confirm not appropriate.  |
| 2/21/2001 | Peck, Heather    | 0.1 | Obtained the debt accrued interest rollforward via email from M. Newbery.   |
| 2/21/2001 | Peck, Heather    | 0.1 | Obtained number and left message for J. Davenport, First Union, in reference to debt confirmation.                                    |
| 2/21/2001 | Peck, Heather    | 0.2 | Spoke with S. Chancellor, Wayne County, to confirm amount on debt confirmation.   |
| 2/21/2001 | Peck, Heather    | 0.4 | Spoke with R. Schur, Treasury, in reference to foreign LOC.   |
| 2/21/2001 | Peck, Heather    | 0.5 | Discussed debt with D. Sorrentino(D&T).   |
| 2/21/2001 | Peck, Heather    | 0.5 | Assisted D&T staff with SG&A.   |
| 2/21/2001 | Peck, Heather    | 0.6 | Obtained and reviewed summary of foreign LOC from R. Schur.   |
| 2/21/2001 | Peck, Heather    | 0.9 | Began agreeing client prepared accrued interest schedule to general ledger  |
| 2/21/2001 | Peck, Heather    | 1.1 | Made selections for debt interest payments and gave selections to M. Newbery.   |
| 2/21/2001 | Peck, Heather    | 2.7 | Updated debt interest payable workpaper.  |
| 2/21/2001 | Peck, Heather    | 3.9 | Updated debt accrued interest rollforward workpaper.  |
| 2/21/2001 | Sorrentino, Dean | 0.3 | Update with J. Ameen(D&T) regarding audit status.   |
| 2/21/2001 | Sorrentino, Dean | 0.5 | Meeting with B. Carabetta regarding coordinating cash testing   |
| 2/21/2001 | Sorrentino, Dean | 0.5 | Supervision of H. Peck (D&T) regarding debt testing questions   |
| 2/21/2001 | Sorrentino, Dean | 0.6 | Supervision of R. Milligan (D&T) regarding planning of cash related additive and subtractive items                                    |

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| 2/21/2001 | Sorrentino, Dean | 0.6 | Received and reviewed with J. McCullough additional client post closing adjusting journal entries                                 |
| 2/21/2001 | Sorrentino, Dean | 0.7 | Phone discussion with First Alert/HOM audit team regarding intercompany, account receivable, and certain escrow accounts.         |
| 2/21/2001 | Sorrentino, Dean | 1.1 | Prepared revised open item list and sent to M. Newbery and B Carabetta.   |
| 2/21/2001 | Sorrentino, Dean | 2.1 | Recorded adjusting journal entries into AS2 trial balance   |
| 2/21/2001 | Sorrentino, Dean | 3.6 | Continued reconciling 1999 Domestic/Mr. Coffee AS2 trial balance to client download   |
| 2/21/2001 | Thibault, Steve  | 4.0 | Reading of disclosure statement   |
| 2/21/2001 | Venezia, Joe     | 0.2 | Update of E&O reserve testing with J Ameen(D&T).  |
| 2/21/2001 | Venezia, Joe     | 0.2 | Requested Latin America inventory rollforward open items from C. Perdomo.   |
| 2/21/2001 | Venezia, Joe     | 0.2 | Requested inventory shrink open items from R. Partner.  |
| 2/21/2001 | Venezia, Joe     | 0.2 | Requested support for International inventory allocation and reserve allocation from W. Kinman.                                   |
| 2/21/2001 | Venezia, Joe     | 0.3 | Discussed with W. Kinman the open items remaining from the selections (i.e. numerous selections were incomplete).                 |
| 2/21/2001 | Venezia, Joe     | 0.4 | Discussed the difference between the D&T inventory leadsheet and the JDE report with J. McCollough and W. Kinman.                 |
| 2/21/2001 | Venezia, Joe     | 0.5 | Obtained and printed out reports for Outdoor Grill full absorption testing from LJ Hargrave.                                      |
| 2/21/2001 | Venezia, Joe     | 0.6 | Obtained E&O Household rollforward schedule from W. Kilman and printed out.   |
| 2/21/2001 | Venezia, Joe     | 0.6 | Obtained E&O reserve analysis schedule from W. Kinman and printed the numerous schedules.   |
| 2/21/2001 | Venezia, Joe     | 1.3 | Obtained understatement and overstatement selections for E&O reserve testing from W. Kinman and input into workpaper.             |
| 2/21/2001 | Venezia, Joe     | 1.5 | Reviewed prior year workpapers of the E&O rollforward.  |
| 2/21/2001 | Venezia, Joe     | 1.5 | Reviewed client schedule for reasonableness and tied into E&O reserve/forecast demand schedules.                                  |
| 2/21/2001 | Venezia, Joe     | 1.7 | Agreed detail amounts to the summary schedule. Agreed the summary schedule balance to the Outdoor Grill full absorption schedule. |
| 2/21/2001 | Venezia, Joe     | 1.8 | Entered in new rollforward amounts for the quarter ended 12/31/00. Reviewed schedule for reasonableness.                          |
| 2/21/2001 | Wassmann, Alice  | 0.7 | Safety: coop advertising & rebate reserve: document open items discussed with client and agree with testing results               |
| 2/21/2001 | Wassmann, Alice  | 0.7 | Safety: Consultant expense: explain difference from prior year  |
| 2/21/2001 | Wassmann, Alice  | 0.8 | Health: Deferred compensation reserves: get further clarification from client, document and test based upon new client schedule   |

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| 2/21/2001 | Wassmann, Alice | 0.8 | Safety: Document and discuss adjustments for reserve accounts   |
| 2/21/2001 | Wassmann, Alice | 0.8 | Health: Document client service comments  |
| 2/21/2001 | Wassmann, Alice | 0.9 | Health: Warranty reserve: document open items discussed with client and agree with testing results  |
| 2/21/2001 | Wassmann, Alice | 1.4 | Health: Document accounts receivable cutoff credit memo policy.   |
| 2/21/2001 | Wassmann, Alice | 1.6 | Safety: Deferred compensation reserves: get further clarification from client, document and test based upon new client schedule.  |
| 2/21/2001 | Wassmann, Alice | 1.6 | Health: Client meeting about reserves: P. Voorhees, M. Prendergast (client), A. Wassmann (Deloitte)   |
| 2/21/2001 | Wassmann, Alice | 1.9 | Health: Excess & Obsolete reserve: document open items discussed with client and complete detail testing.   |
| 2/22/2001 | Ameen, Jane     | 0.1 | Discussion with J. Frederick regarding clipper business audit.  |
| 2/22/2001 | Ameen, Jane     | 0.1 | Correspondence with M. Malone regarding the audit schedule.   |
| 2/22/2001 | Ameen, Jane     | 0.3 | Discussion with C. Younce regarding the European Restructuring Plan.  |
| 2/22/2001 | Ameen, Jane     | 0.4 | Continue preparation of engagement letter.  |
| 2/22/2001 | Ameen, Jane     | 0.4 | Supervise Eastpak schedule.   |
| 2/22/2001 | Ameen, Jane     | 0.6 | Discussion with T. Mc Carty(D&T) and P. Cullen(D&T) regarding First Alert (reserves, accounts payable, property, accounts receivable).                                  |
| 2/22/2001 | Ameen, Jane     | 1.0 | Continue preparation of client service plan.  |
| 2/22/2001 | Ameen, Jane     | 2.1 | Review coop advertising advertising schedules and selected agreement  |
| 2/22/2001 | Ameen, Jane     | 2.3 | Reading of disclosure statement.  |
| 2/22/2001 | Bergman, Alan   | 0.2 | Emailed J. Gavin regarding rebill accounts receivable selection   |
| 2/22/2001 | Bergman, Alan   | 0.2 | Informed First Alert audit team of status of invoices for accounts receivable   |
| 2/22/2001 | Bergman, Alan   | 0.3 | Review accounts receivable accounts involving CAP USA   |
| 2/22/2001 | Bergman, Alan   | 0.3 | Meet with D. Sorrentino(D&T) to discuss results of testing to date of accounts receivable   |
| 2/22/2001 | Bergman, Alan   | 0.3 | Meet with D. Sorrentino(D&T) to discuss results of testing to date of prepaid expenses  |
| 2/22/2001 | Bergman, Alan   | 0.5 | Meet with S. Hagedorn to pickup invoices with bills of lading for accounts receivable testing and learn how to access invoice pay status and check information via IDF. |
| 2/22/2001 | Bergman, Alan   | 0.5 | Discussed with D. Sorrentino(D&T) warranty accrual background and testing procedures  |
| 2/22/2001 | Bergman, Alan   | 0.7 | Researched status of accounts receivable invoices for First Alert audit team  |
| 2/22/2001 | Bergman, Alan   | 0.8 | Checked on JDE for the status of payment for invoices included within accounts receivable testing   |
| 2/22/2001 | Bergman, Alan   | 1.2 | Began testing of warranty accrual   |
| 2/22/2001 | Bergman, Alan   | 2.2 | Continued testing and documenting accounts receivable testing   |

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| 2/22/2001 | Bergman, Alan     | 2.6 | Continued testing and documenting of prepaid expenses and other assets   |
| 2/22/2001 | Bray, Richard     | 0.4 | Printed workpaper for A. Bergman(D&T) to give to J. Ameen(D&T) for review.   |
| 2/22/2001 | Bray, Richard     | 1.0 | SG&A testing – Received documentation regarding payroll selections from S. Sheehy. Spoke w/ S. Sheehy to obtain an understanding of the provided support.  |
| 2/22/2001 | Bray, Richard     | 1.2 | SG&A testing – Followed up with W. Reynolds regarding commission selections. Obtained further support.   |
| 2/22/2001 | Bray, Richard     | 1.4 | SG&A testing – Received copies of cancelled checks from R. Jackson for selected invoices. Traced and agreed amounts and documented in workpapers.  |
| 2/22/2001 | Bray, Richard     | 2.0 | SG&A testing – Spoke w/ P. Byrd to obtain understanding of support that was sent and reviewed client analysis.   |
| 2/22/2001 | Bray, Richard     | 2.0 | Updated workpapers with information received from P. Byrd regarding the entries that she booked.   |
| 2/22/2001 | Bray, Richard     | 3.0 | SG&A testing – Updated workpapers with information received from S. Sheehy regarding salary payroll entries.   |
| 2/22/2001 | Burgess, Mark     | 1.0 | Review WHA actuarial report.   |
| 2/22/2001 | Chaney, Chris     | 7.5 | Review predecessor auditors 1999 audit workpapers related to Coleman. Met at predecessor auditor offices in Kansas City. M. Williams is main predecessor contact. We had access to manual and electronic workpapers for Coleman Corporate, COR, and Powermat |
| 2/22/2001 | Cullen, Peggy     | 2.0 | Met with M. Karolick and S. Pagnustat to review audit status and adjustments.  |
| 2/22/2001 | Cullen, Peggy     | 2.0 | Reviewed inventory workpapers  |
| 2/22/2001 | Cullen, Peggy     | 4.0 | Reviewed accrual workpapers  |
| 2/22/2001 | Davison, Aaron    | 0.7 | Bridgeview inventory reconciliation / testing  |
| 2/22/2001 | Davison, Aaron    | 2.2 | First Alert lease testing  |
| 2/22/2001 | Davison, Aaron    | 8.1 | Bridgeview fixed asset testing   |
| 2/22/2001 | Dobrow, Sheau-chi | 0.2 | Discussed scales CoAms report with M. Karolich, VP of Finance at First Alert   |
| 2/22/2001 | Dobrow, Sheau-chi | 0.6 | Reviewed accounts receivable aging workpaper   |
| 2/22/2001 | Dobrow, Sheau-chi | 0.7 | Reviewed Cash Tolerance Write off workpaper  |
| 2/22/2001 | Dobrow, Sheau-chi | 1.3 | Reviewed selected coop advertising deductions related to Scales  |
| 2/22/2001 | Dobrow, Sheau-chi | 2.1 | Research on selected \$1.1 million coop advertising deduction  |
| 2/22/2001 | Dobrow, Sheau-chi | 2.9 | Revised scales analytical review   |
| 2/22/2001 | Dobrow, Sheau-chi | 3.2 | Revised Health at Home analytical review   |
| 2/22/2001 | Garretson, Eric   | 2.1 | Review of predecessor auditor's workpapers at their location.  |
| 2/22/2001 | Harter, Kirsten   | 0.9 | Discussions with client concerning reported general ledger components of First Alert included in the Sunbeam Corporate consolidate First Alert amounts.  |

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| 2/22/2001 | Harter, Kirsten    | 1.5 | Discussions with D&T Sunbeam Corporate audit team and D&T First Alert audit management concerning testing of Health.   |
| 2/22/2001 | Harter, Kirsten    | 1.5 | Discussions with client concerning the Health balance sheet accounts and receipt of Health general ledger print out provided to Sunbeam Corporate.                                       |
| 2/22/2001 | Harter, Kirsten    | 2.1 | Discussions with M. Prendergast concerning Health accounting responsibilities.   |
| 2/22/2001 | Harter, Kirsten    | 2.5 | Client Meeting (attendees: M. Karolich, VP of Finance, S. Pagnustat, Controller, M. Prendergast, Health Accounting, T. McCarty, D&T Partner, P. Cullen, D&T Manager K Harter D&T Senior) |
| 2/22/2001 | Harter, Kirsten    | 2.5 | Audit review with D&T Manager and D&T Partner.   |
| 2/22/2001 | Keglovitis, Dennis | 1.0 | Review of predecessor auditor workpapers at their location.  |
| 2/22/2001 | Knight, Giles      | 0.3 | Carrying forward rebates workpaper from the prior year.  |
| 2/22/2001 | Knight, Giles      | 0.3 | Determining most effective method to audit commissions accrual through the commissions expense in SG&A expenses.   |
| 2/22/2001 | Knight, Giles      | 0.4 | Obtaining rebates schedule from D. Jackson to support rebates accrual in miscellaneous accruals population.  |
| 2/22/2001 | Knight, Giles      | 0.5 | Testing debits/payments to the audit fee provision for validity.   |
| 2/22/2001 | Knight, Giles      | 0.5 | Meeting with D. Jackson to discuss miscellaneous accruals.   |
| 2/22/2001 | Knight, Giles      | 0.6 | Breaking out miscellaneous accruals from "Other Accrued Liabilities" acc #24000 and obtaining schedule therefore.  |
| 2/22/2001 | Knight, Giles      | 0.7 | Rolling forward audit fees provision from prior year to current year.  |
| 2/22/2001 | Knight, Giles      | 0.7 | Rolling forward accrued medical and dental benefits from the prior year to the current year.   |
| 2/22/2001 | Knight, Giles      | 0.7 | Updating rebates workpaper with current year figures and performing audit procedures on opening balances, amortization balances and closing balances.                                    |
| 2/22/2001 | Knight, Giles      | 0.8 | Testing restructuring accrual for understatement by comparing revenue in current year to prior year and obtaining explanations for movements above threshold.                            |
| 2/22/2001 | Knight, Giles      | 0.9 | Rolling forward the restructuring provision from the prior year to the current year.   |
| 2/22/2001 | Knight, Giles      | 1.2 | Testing the restructuring accrual for validity by vouching payment to supporting document.   |
| 2/22/2001 | Knight, Giles      | 1.3 | Documenting miscellaneous accruals in audit file.  |
| 2/22/2001 | McCarty, Tim       | 0.7 | Discussion of status and issues with J. Ameen, D&T Sunbeam Corp Senior Manager.  |
| 2/22/2001 | McCarty, Tim       | 1.0 | Discussion of status with engagement team.   |
| 2/22/2001 | McCarty, Tim       | 1.1 | Discussion of status with S. Thibault, D&T Sunbeam Corp Partner.   |
| 2/22/2001 | McCarty, Tim       | 1.1 | Workpaper review.  |
| 2/22/2001 | McCarty, Tim       | 1.5 | Client meeting.  |

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| 2/22/2001 | Milligan, R.     | 0.3 | Preparation of open items list for submission to Sunbeam accountants.  |
| 2/22/2001 | Milligan, R.     | 0.4 | Compiled and sent by E-mail a request for bank statements to J. Gavin (Sunbeam) in Hattiesburg.                                    |
| 2/22/2001 | Milligan, R.     | 0.4 | Received cash confirmation. Reconciled to worksheet.   |
| 2/22/2001 | Milligan, R.     | 0.4 | Reviewed vacation accrual information received from J. Brelsford (Sunbeam)   |
| 2/22/2001 | Milligan, R.     | 0.5 | Meeting with D. Sorrentino(D&T) about proper recording of additive and subtractive items.  |
| 2/22/2001 | Milligan, R.     | 0.5 | Meeting with D. Sorrentino (D&T) and B. Carabetta regarding bank statements and reconciliations needed from Hattiesburg (Sunbeam). |
| 2/22/2001 | Milligan, R.     | 0.6 | Obtained available bank statements from J.McCullough (Sunbeam).  |
| 2/22/2001 | Milligan, R.     | 0.6 | Began work on model audit program relating to cash.  |
| 2/22/2001 | Milligan, R.     | 0.7 | Began work on vacation accrual worksheet   |
| 2/22/2001 | Milligan, R.     | 0.9 | Analysis of detail testing of information required for accrual testing for vacation.   |
| 2/22/2001 | Milligan, R.     | 1.0 | Telephone conversation with J. Brelsford (Sunbeam) to obtain information on vacation and profit sharing accruals.                  |
| 2/22/2001 | Milligan, R.     | 1.4 | Began testing of additive on worksheet [5141].   |
| 2/22/2001 | Milligan, R.     | 1.6 | Imported new trial balance with adjusting entries and distributed updated leadsheets to all members of the team.                   |
| 2/22/2001 | Milligan, R.     | 1.7 | Began testing of subtractive cash items on cash worksheet.   |
| 2/22/2001 | Peck, Heather    | 0.4 | Discussed differences between debt interest expense schedule and general ledger with M. Newbery.                                   |
| 2/22/2001 | Peck, Heather    | 0.5 | Discussed summary of local credit facilities schedule with C. Stiller.   |
| 2/22/2001 | Peck, Heather    | 0.6 | performed debt interest expense testing.   |
| 2/22/2001 | Peck, Heather    | 1.0 | performed debt interest payable testing.   |
| 2/22/2001 | Peck, Heather    | 2.5 | Coleman back- half testing.  |
| 2/22/2001 | Peck, Heather    | 2.8 | Obtained debt interest payment selections from M. Newbery and the wire transfer documents from client's wire transfer binders.     |
| 2/22/2001 | Peck, Heather    | 3.2 | Documented debt interest payment selections.   |
| 2/22/2001 | Provost, Jeff    | 1.6 | Review of predecessor auditor workpapers at their location.  |
| 2/22/2001 | Sorrentino, Dean | 0.2 | Meeting with M. Newbery requesting detail Hyperion for fiscal year 2000  |
| 2/22/2001 | Sorrentino, Dean | 0.3 | Reviewed with A. Bergman(D&T) open items in accounts receivable workpapers   |
| 2/22/2001 | Sorrentino, Dean | 0.3 | Reviewed with A. Bergman(D&T) open items in prepaid/other asset workpapers   |
| 2/22/2001 | Sorrentino, Dean | 0.5 | Reviewed with R. Bray(D&T) and prepared audit plan for testing commission accruals and commission expense                          |
| 2/22/2001 | Sorrentino, Dean | 0.6 | Prepared sales data for D&T Actuary (M. Burgess)   |
| 2/22/2001 | Sorrentino, Dean | 1.0 | Reviewed and cleared inventory observation open items.   |

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| 2/22/2001 | Sorrentino, Dean | 1.1 | Reperformed manipulation of 1999 Mr.Coffee/Domestic client download for import into AS2 trial balance              |
| 2/22/2001 | Sorrentino, Dean | 1.4 | Began updating lead sheets which changed for client post closing adjusting journal entries                         |
| 2/22/2001 | Sorrentino, Dean | 1.8 | Continued investigating 1999 Domestic & Mr.Coffee trial balance differences  |
| 2/22/2001 | Sorrentino, Dean | 3.8 | Continued to reconcile 1999 AS2 trial balance differences  |
| 2/22/2001 | Thibault, Steve  | 0.4 | Meeting with J. Frederick to discuss comments on projected financial statements                                    |
| 2/22/2001 | Thibault, Steve  | 1.0 | Telephone discussion with T. McCarty regarding the status of our audit work at H@H, HOM and First Alert.           |
| 2/22/2001 | Thibault, Steve  | 3.6 | Reading of projected financial statements for inclusion in disclosure statement                                    |
| 2/22/2001 | Venezia, Joe     | 0.3 | Corresponded with D&T Chicago regarding E&O Health at Home reserve   |
| 2/22/2001 | Venezia, Joe     | 0.3 | Obtained Latin America inventory rollforward selections from C. Perdomo.   |
| 2/22/2001 | Venezia, Joe     | 0.4 | Updated open items list and distributed to Sunbeam personnel.  |
| 2/22/2001 | Venezia, Joe     | 0.5 | Discussed E&O schedules with P. Wright.  |
| 2/22/2001 | Venezia, Joe     | 0.6 | Obtained inventory in transit selections from J. Gavin and printed.  |
| 2/22/2001 | Venezia, Joe     | 0.7 | Obtained summary schedule of E&O Health at Home reserve from D&T Chicago and printed.                              |
| 2/22/2001 | Venezia, Joe     | 1.0 | Obtained and performed analysis of Outdoor Grill inventory in transit selection.                                   |
| 2/22/2001 | Venezia, Joe     | 1.3 | Agreed Sunbeam JDE print outs to for Health at Home Division trial balance. Amounts were reconciled with S. Smith. |
| 2/22/2001 | Venezia, Joe     | 1.7 | Performed analysis of inventory in transit selections.   |
| 2/22/2001 | Venezia, Joe     | 1.8 | Performed analysis of Latin America inventory rollforward selections.  |
| 2/22/2001 | Venezia, Joe     | 2.4 | Reviewed/analyzed E&O schedules based on discussions with P. Wright.   |
| 2/22/2001 | Wassmann, Alice  | 0.2 | Health: Commission reserve: compare reserve to client detail, document results                                     |
| 2/22/2001 | Wassmann, Alice  | 0.4 | Health: Advertising expense: discuss increase with client and document   |
| 2/22/2001 | Wassmann, Alice  | 0.5 | Health: Severance reserve: compare reserve to client detail, document results                                      |
| 2/22/2001 | Wassmann, Alice  | 0.6 | Health: Excess and obsolete reserve: confirm total inventory balances and agree to reserve calculation             |
| 2/22/2001 | Wassmann, Alice  | 0.6 | Health: Consumer rebate reserve: compare reserve to client detail, document results                                |
| 2/22/2001 | Wassmann, Alice  | 0.6 | Health: Summarize reserve adjustments  |
| 2/22/2001 | Wassmann, Alice  | 0.9 | Safety: Update trial balance   |
| 2/22/2001 | Wassmann, Alice  | 1.0 | Safety: Resolve and document write-off of intercompany account issue.  |
| 2/22/2001 | Wassmann, Alice  | 1.3 | Health: Freight reserve: compare reserve to client detail, document results  |

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| 2/22/2001 | Wassmann, Alice | 1.5 | Health: Sales return reserve: compare client detail schedule to reported amounts and document  |
| 2/22/2001 | Wassmann, Alice | 1.7 | Safety: Summarize reserve adjustments  |
| 2/22/2001 | Wassmann, Alice | 1.8 | Health: Warranty reserve: discuss calculation with client and document results   |
| 2/23/2001 | Ameen, Jane     | 0.3 | Discussion with J. Frederick regarding intangible assets.  |
| 2/23/2001 | Ameen, Jane     | 0.4 | Discussion with M. Karolich regarding volume rebates.  |
| 2/23/2001 | Ameen, Jane     | 0.7 | Discussion with M. Malone regarding Health reserves.   |
| 2/23/2001 | Ameen, Jane     | 1.3 | Begin supervision and review of E&O reserve  |
| 2/23/2001 | Ameen, Jane     | 1.4 | Reading of disclosure statement.   |
| 2/23/2001 | Ameen, Jane     | 2.9 | Begin review of inventory capitalized variances  |
| 2/23/2001 | Ameen, Jane     | 3.6 | Review of Health reserves.   |
| 2/23/2001 | Bergman, Alan   | 0.4 | Continued with testing and documentation of warranty accrual   |
| 2/23/2001 | Bergman, Alan   | 0.5 | Reviewed workpapers in preparation of open items list.   |
| 2/23/2001 | Bergman, Alan   | 0.5 | Prepared open items list for prepaids, accounts receivables, and accounts receivable reserve for bad debts.  |
| 2/23/2001 | Bergman, Alan   | 1.8 | Assisted Dean Sorrentino (D&T) with preparing client download of 1999 trial balance for import into AS/2   |
| 2/23/2001 | Bergman, Alan   | 3.2 | Continued with reconciliation of 1999 AS/2 trial balance for differences to Hyperion for reclass of Mr. Coffee   |
| 2/23/2001 | Bergman, Alan   | 3.6 | Began reconciling 1999 AS/2 trial balance for differences to Hyperion for reclass of Mr. Coffee  |
| 2/23/2001 | Bray, Richard   | 0.2 | SG&A testing - Spoke w/ L. Tilley regarding selection relating to procurement allocation.  |
| 2/23/2001 | Bray, Richard   | 0.3 | SG&A testing – Spoke w/ D. Giuliano and requested further support for selections regarding pensions and global chargeback allocation.                          |
| 2/23/2001 | Bray, Richard   | 0.4 | SG&A testing – Spoke w/ D. Jackson concerning fringe benefit assessment and accrual selections. Obtained an understanding of percentages used for calculations |
| 2/23/2001 | Bray, Richard   | 0.5 | SG&A testing – Spoke w/ S. Pichardo to obtain an understanding of selections involving distribution and warehouse costs. Requested support for amounts.        |
| 2/23/2001 | Bray, Richard   | 0.6 | Spoke w/ W. Reynolds regarding commission accrual and payments for the year. Requested support for these numbers.  |
| 2/23/2001 | Bray, Richard   | 1.0 | Set up workpaper for testing of commission accrual and payments.   |
| 2/23/2001 | Bray, Richard   | 2.3 | SG&A testing - Updated workpapers with information received from W. Reynolds and L. Tilley regarding commission and allocation entries, respectively.          |



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| 2/23/2001 | Bray, Richard     | 2.7 | SG&A testing – Updated workpapers with information received from D. Giuliano, S. Pichardo, and D. Jackson regarding pension, distribution costs, and fringe benefits respectively |
| 2/23/2001 | Burgess, Mark     | 2.5 | Compare results from WHA report with those from independent testing and research differences.   |
| 2/23/2001 | Burgess, Mark     | 2.5 | Input sales figures obtained from D. Sorrentino (D&T) and revise selections as necessary.   |
| 2/23/2001 | Davison, Aaron    | 1.1 | Bridgeview inventory reconciliation / testing   |
| 2/23/2001 | Davison, Aaron    | 2.2 | Testing of Bridgeview full absorption reserve   |
| 2/23/2001 | Davison, Aaron    | 2.9 | Bridgeview fixed asset reconciliation / testing   |
| 2/23/2001 | Davison, Aaron    | 4.8 | Mexican bank account confirmations  |
| 2/23/2001 | Dobrow, Sheau-chi | 0.4 | Discussed with S. Campbell, Cash Application Leader, unapplied cash   |
| 2/23/2001 | Dobrow, Sheau-chi | 0.5 | Discussed with C. Conto, Director of Revenue Management, regarding Kmart and Eckerd   |
| 2/23/2001 | Dobrow, Sheau-chi | 0.6 | Revised information on unapplied credit memo  |
| 2/23/2001 | Dobrow, Sheau-chi | 0.7 | Begin to prepare accounts receivable reserve rollforward  |
| 2/23/2001 | Dobrow, Sheau-chi | 0.7 | Obtained and reviewed 1999 spending budget from P. Worvees, Assistant Controller at First Alert for coop advertising.   |
| 2/23/2001 | Dobrow, Sheau-chi | 0.8 | Inquired of C. Conto, revenue management, questions on accounts receivable reserve  |
| 2/23/2001 | Dobrow, Sheau-chi | 0.9 | Revised Scales analytical based upon 1999 budget information for coop advertising   |
| 2/23/2001 | Dobrow, Sheau-chi | 1.1 | Obtained from C. Conto, Director of Revenue Management reviewed CoAms reports on selected customers.  |
| 2/23/2001 | Dobrow, Sheau-chi | 1.1 | Revised Health at Home analytical based upon 1999 budget information for coop advertising   |
| 2/23/2001 | Dobrow, Sheau-chi | 1.3 | Developed additional Scales analytical based upon analysis prepared by M. Karolich, VP of Finance at First Alert for coop advertising.  |
| 2/23/2001 | Dobrow, Sheau-chi | 1.4 | Developed additional Health at Home analytical based upon analysis prepared by M. Karolich, VP of Finance at First Alert. For coop advertising                                    |
| 2/23/2001 | Harter, Kirsten   | 2.5 | Analytical review of Health balance sheet accounts.   |
| 2/23/2001 | Harter, Kirsten   | 2.5 | Update of Health trial balance  |
| 2/23/2001 | Harter, Kirsten   | 3.0 | Update of Health lead schedules   |
| 2/23/2001 | Harter, Kirsten   | 3.0 | Review of audit workpapers and clearing of Manager/Partner Review notes.  |
| 2/23/2001 | Knight, Giles     | 0.1 | Preparing and submitting e-mail to D. Robinson in Hattiesburg regarding correcting journal entries for the use tax accrual  |
| 2/23/2001 | Knight, Giles     | 0.3 | Setting selections from employee personal files to test the accrual for understatement.   |
| 2/23/2001 | Knight, Giles     | 0.4 | Tested rent schedule.   |
| 2/23/2001 | Knight, Giles     | 0.5 | Obtaining bonus reconciliation for Sunbeam Products from S.Pichado and through discussion ensuring that selected audit procedures would work for both Corporate and Products      |

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| 2/23/2001 | Knight, Giles    | 0.6 | Tying property tax reconciliations into opening balances, current year movements and closing balances.  |
| 2/23/2001 | Knight, Giles    | 0.7 | Obtaining reconciliations from P. Boyle (Tax Department) for property tax (acc # 24030).  |
| 2/23/2001 | Knight, Giles    | 1.0 | Obtaining bonus reconciliation for Sunbeam Corporate from L. Tilley and reconciling to general ledger.  |
| 2/23/2001 | Knight, Giles    | 1.0 | Tracing from property tax correspondence file in Tax Department to property tax accrual for understatement.                                   |
| 2/23/2001 | Knight, Giles    | 1.2 | Determining audit plan for auditing bonus accrual (acc #23130) by making inquiries of D. Jackson and L. Tillev.                               |
| 2/23/2001 | Knight, Giles    | 1.2 | Making enquiries of C. Boehly (Tax Department) regarding debit balance for the use tax accrual and going through journal entries for use tax. |
| 2/23/2001 | Milligan, R.     | 0.2 | Formulation of open Items list for submission to Sunbeam internal accountants.  |
| 2/23/2001 | Milligan, R.     | 0.4 | Phone conversation with R. Snaden (Sunbeam) to clarify needs for employee listing for bonus accrual testing.                                  |
| 2/23/2001 | Milligan, R.     | 0.6 | Computation of sales figures for actuarial testing of sales.  |
| 2/23/2001 | Milligan, R.     | 0.7 | Continued work on model audit program for cash.   |
| 2/23/2001 | Milligan, R.     | 0.8 | Meeting with C. Silverman (Sunbeam) to access employee files for detail accrual testing of vacation and profit sharing.                       |
| 2/23/2001 | Milligan, R.     | 0.9 | Continued additive testing in conjunction with worksheet  |
| 2/23/2001 | Milligan, R.     | 1.0 | Analyzed and reviewed information received from J. Brelsford in conjunction with accrual for profit sharing.                                  |
| 2/23/2001 | Milligan, R.     | 1.2 | Preparation and update of worksheet for bonus accrual testing.  |
| 2/23/2001 | Milligan, R.     | 1.6 | Began work on profit sharing accrual worksheet  |
| 2/23/2001 | Milligan, R.     | 2.6 | Received bank statements from Hattiesburg (Sunbeam) and continued subtractive testing   |
| 2/23/2001 | Peck, Heather    | 0.2 | Obtained and documented debt confirmation.  |
| 2/23/2001 | Peck, Heather    | 0.2 | Requested swap account (debt) info from R. Schur.   |
| 2/23/2001 | Peck, Heather    | 0.3 | Called contacts for outstanding debt confirmations.   |
| 2/23/2001 | Peck, Heather    | 0.3 | Discussed debt questions with M. Newbery.   |
| 2/23/2001 | Peck, Heather    | 0.4 | Asked and obtained debt interest payment wire transfers from S. Johnson.  |
| 2/23/2001 | Peck, Heather    | 0.7 | Discussed debt with D. Sorrentino(D&T).   |
| 2/23/2001 | Peck, Heather    | 2.1 | Performed debt accrued interest testing.  |
| 2/23/2001 | Peck, Heather    | 2.8 | Performed debt interest expense testing.  |
| 2/23/2001 | Sorrentino, Dean | 0.5 | Prepared open items memo based on discussions with audit staff.   |
| 2/23/2001 | Sorrentino, Dean | 0.5 | Exported existing trial balance to excel to aid in the reconciliation process   |
| 2/23/2001 | Sorrentino, Dean | 0.6 | Reviewed with corporate audit team open audit items.  |

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| 2/23/2001 | Sorrentino, Dean | 0.6 | Meeting with M. Newbery reviewing audit open items and timing for receipt.                                    |
| 2/23/2001 | Sorrentino, Dean | 0.7 | Supervised H.Peck(D&T) regarding debt open items  |
| 2/23/2001 | Sorrentino, Dean | 0.8 | Reviewed attorney's confirms received and logged items into confirm control log                               |
| 2/23/2001 | Sorrentino, Dean | 1.5 | Prepared audit plan by area for 4 new staff members arriving to engagement.                                   |
| 2/23/2001 | Sorrentino, Dean | 1.8 | Finished reconciling trial balance differences for 1999 balances with the assistance of A.Bergman (D&T)       |
| 2/23/2001 | Sorrentino, Dean | 3.0 | Continued reconciling 1999 trial balances for differences   |
| 2/23/2001 | Spiegel, Noel    | 1.5 | Discussions with B. Jenkins regarding chapter 11 bankruptcy procedures  |
| 2/23/2001 | Spiegel, Noel    | 3.0 | Consultations with S. Thibault (D&T) regarding various accounting and reporting issues related to the Companv |
| 2/23/2001 | Spiegel, Noel    | 3.5 | Reading of disclosure statement   |
| 2/23/2001 | Thibault, Steve  | 0.5 | Meeting with J. Frederick to discuss comments on projected financial statements                               |
| 2/23/2001 | Thibault, Steve  | 1.0 | Consultations with N. Spiegel (D&T) regarding various accounting and reporting issues related to the Companv. |
| 2/23/2001 | Thibault, Steve  | 1.0 | Research regarding restructuring charges  |
| 2/23/2001 | Thibault, Steve  | 1.0 | Meeting with C. Younce regarding European restructuring charges   |
| 2/23/2001 | Thibault, Steve  | 1.0 | Discussion of restructuring charges and asset impairments with J. Frederick and J. Ameen(D&T)                 |
| 2/23/2001 | Thibault, Steve  | 2.0 | Review of documents relating to the European restructuring  |
| 2/23/2001 | Thibault, Steve  | 2.5 | Reading of projected financial statements for inclusion in disclosure statement                               |
| 2/23/2001 | Venezia, Joe     | 0.2 | Discussed E&O Injection Molding analysis with H. Bogner.  |
| 2/23/2001 | Venezia, Joe     | 0.2 | Agreed JDE Health at Home balances to D&T Chicago lead schedules.   |
| 2/23/2001 | Venezia, Joe     | 0.4 | Obtained Health at Home E&O schedule from D&T Chicago and printed.  |
| 2/23/2001 | Venezia, Joe     | 0.6 | Discussed Household E&O selections with M. Vincentario.   |
| 2/23/2001 | Venezia, Joe     | 0.9 | Reviewed prior year E&O Health at Home workpapers.  |
| 2/23/2001 | Venezia, Joe     | 1.4 | Reviewed/Analyzed D&T Chicago E&O Health at Home testing.   |
| 2/23/2001 | Venezia, Joe     | 1.4 | Performed analysis/testing on E&O overstatement and understatement selections.                                |
| 2/23/2001 | Venezia, Joe     | 1.8 | Reviewed reconciliation of prior year trial balance amounts with D. Sorrentino (D&T).                         |
| 2/23/2001 | Venezia, Joe     | 2.1 | Reconciled prior year trial balance.  |
| 2/23/2001 | Wassmann, Alice  | 0.4 | Safety: Document insurance and rebate reserves calculation  |
| 2/23/2001 | Wassmann, Alice  | 1.8 | Health: Summarize reserve adjustments   |
| 2/24/2001 | Cullen, Peggy    | 2.0 | Reviewed accrual workpapers   |
| 2/26/2001 | Ameen, Jane      | 0.1 | Discussion with C. Younce regarding contacts at Europe for clipper business audit.                            |

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| 2/26/2001 | Ameen, Jane   | 0.2 | Discussion with R. Van Caam regarding Europe clipper business audit.   |
| 2/26/2001 | Ameen, Jane   | 0.4 | Discussion with C. Irwin (D&T) regarding Canada clipper business audit.  |
| 2/26/2001 | Ameen, Jane   | 0.7 | Supervision of clipper business audit planning.  |
| 2/26/2001 | Ameen, Jane   | 0.8 | Meeting with M. Malone regarding Health coop advertising advertising and rebates.  |
| 2/26/2001 | Ameen, Jane   | 1.2 | Supervision of clipper business trial balance  |
| 2/26/2001 | Ameen, Jane   | 1.4 | Meet with S. Yales and S. Dobrow (D&T) regarding clipper business audit.   |
| 2/26/2001 | Ameen, Jane   | 2.7 | Preparation of clipper business referral memo.   |
| 2/26/2001 | Ameen, Jane   | 3.6 | Review of updated volume rebate and coop advertising advertising including certain customer deductions.  |
| 2/26/2001 | Bergman, Alan | 0.1 | Downloaded files for property testing  |
| 2/26/2001 | Bergman, Alan | 0.4 | Updated open item list to discuss with Client.   |
| 2/26/2001 | Bergman, Alan | 0.4 | Discussed property section and testing with D. Sorrentino(D&T)   |
| 2/26/2001 | Bergman, Alan | 0.6 | Researched invoice information to supply S. Campbell with in order to request check receipt documentation for accounts receivable testing                                  |
| 2/26/2001 | Bergman, Alan | 0.7 | Reviewed prior year workpapers and work performed by Hattiesburg D&T audit team performing audit for accounts receivable   |
| 2/26/2001 | Bergman, Alan | 1.4 | Reviewed warranty accrual workpapers from prior year and current year  |
| 2/26/2001 | Bergman, Alan | 1.9 | Reconciled workpapers prepared by Hattiesburg audit team to AS/2 leadsheets for accounts receivable reserve  |
| 2/26/2001 | Bergman, Alan | 2.2 | Continued with testing of prepaid expenses by confirming if any of the selections had reversing entries made during the year and that each selection was a valid selection |
| 2/26/2001 | Bergman, Alan | 3.3 | Continued testing of accounts receivable reserve section, including cash tolerance write-offs  |
| 2/26/2001 | Bray, Richard | 0.2 | Made copies and faxed documents to R. VanCaam(D&T) pertaining to Europe clipper business.  |
| 2/26/2001 | Bray, Richard | 0.2 | SG&A testing – Sent fax to T. Ezell regarding support needed for fringe assessment selections.   |
| 2/26/2001 | Bray, Richard | 0.3 | Made copies and mailed documents to R. VanCaam (D&T)pertaining to Europe clipper business.   |
| 2/26/2001 | Bray, Richard | 0.9 | SG&A testing – Spoke w/ W. Reynolds pertaining to commission accrual adjustment to the outdoor cooking business unit. Requested backup for adjustment.                     |
| 2/26/2001 | Bray, Richard | 1.3 | SG&A testing – Spoke w/ S. Sheehy pertaining to fringe assessment and salary reclass selections. Requested ADP navroll registers for selections.                           |
| 2/26/2001 | Bray, Richard | 1.7 | SG&A testing – Began tracing payroll wire transfers to the JDE system.   |
| 2/26/2001 | Bray, Richard | 2.4 | SG&A testing – Read severance agreements provided by S. Sheehy and updated workpapers accordingly.   |

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| 2/26/2001 | Bray, Richard     | 4.0 | SG&A testing – Updated workpapers with new payroll information provided by S. Sheehy regarding salaried employees.  |
| 2/26/2001 | Burgess, Mark     | 2.0 | Input relevant industry factors.  |
| 2/26/2001 | Davison, Aaron    | 3.5 | Reviewed and tested intangible assets schedule prepared by client   |
| 2/26/2001 | Davison, Aaron    | 3.7 | Testing of bridgeview inventory reconciliation  |
| 2/26/2001 | Davison, Aaron    | 3.8 | Tested bridgeview accounts receivable   |
| 2/26/2001 | Dobrow, Sheau-chi | 0.2 | Discussed clipper business audit testing approach with (D&T's)J. Yu and Z. Visosevic  |
| 2/26/2001 | Dobrow, Sheau-chi | 0.5 | Started to set up clipper business audit file for planning section.   |
| 2/26/2001 | Dobrow, Sheau-chi | 1.2 | Gathered information for the preparation of clipper business audit.   |
| 2/26/2001 | Dobrow, Sheau-chi | 1.3 | Prepared pert chart by area for new staff members on engagement.  |
| 2/26/2001 | Dobrow, Sheau-chi | 1.4 | Planning meeting with S. Yales and J. Ameen (D&T) regarding clipper business audit.   |
| 2/26/2001 | Dobrow, Sheau-chi | 1.5 | Discussed Sunbeam audit including JDE, Hyperion, planning, time reporting with new staff.   |
| 2/26/2001 | Dobrow, Sheau-chi | 1.6 | Revised coop advertising and rebates reserve for Health at Home   |
| 2/26/2001 | Dobrow, Sheau-chi | 1.7 | Revised coop advertising and rebates reserve for Health O Meter (Scales)  |
| 2/26/2001 | Dobrow, Sheau-chi | 2.6 | Reviewed balance sheet and income statements account and supporting documents provided by S. Yales.   |
| 2/26/2001 | Harter, Kirsten   | 1.0 | Update of audit adjustment analysis.  |
| 2/26/2001 | Harter, Kirsten   | 2.1 | Review of inventory workpapers.   |
| 2/26/2001 | Harter, Kirsten   | 2.4 | Review of accounts receivable and accounts receivable reserve testing.  |
| 2/26/2001 | Harter, Kirsten   | 2.6 | General audit review and discussions with manager and partner.  |
| 2/26/2001 | Harter, Kirsten   | 2.9 | Review and testing of reserves.   |
| 2/26/2001 | Knight, Giles     | 0.4 | Vouching further debit to property tax accrual to invoice and cancelled check.  |
| 2/26/2001 | Knight, Giles     | 0.4 | Attempting to tie profit and loss on disposal of fixed assets into fixed assets section with D. Sorrentino(D&T).  |
| 2/26/2001 | Knight, Giles     | 0.6 | Rolling forward miscellaneous accrual from the prior year and making enquiries regarding nature of the balance and determining most effective method of testing |
| 2/26/2001 | Knight, Giles     | 0.7 | Vouching payments from property tax reconciliations to copy of invoice for validity.  |
| 2/26/2001 | Knight, Giles     | 0.7 | Gaining an understanding of the sales ledger to determine audit plan for testing sales cut-off for understatement   |
| 2/26/2001 | Knight, Giles     | 1.0 | Following up outstanding items for Property Tax, notable the accrual for Purvis and the Gulfport warehouse with P. Bovle  |

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| 2/26/2001 | Knight, Giles       | 1.2 | Going through other income and expenses lead schedule and selecting balances to test for   |
| 2/26/2001 | Knight, Giles       | 1.7 | overstatement (debits) and understatement (credits) Gaining an understanding of the medical and dental benefits account with D. Jackson and D. Guiliano. |
| 2/26/2001 | Knight, Giles       | 2.3 | Auditing miscellaneous income (external) account for understatement  |
| 2/26/2001 | McCarty, Tim        | 2.0 | Workpaper review for Health: Scales  |
| 2/26/2001 | McCarty, Tim        | 3.0 | Workpaper review of judgemental reserves for Safety  |
| 2/26/2001 | Milligan, R.        | 0.3 | Formulated an open items list for submission to Sunbeam internal accountants.  |
| 2/26/2001 | Milligan, R.        | 0.7 | Meeting with S. Sheehy (Sunbeam) pertaining to subtractive items testing of cash.  |
| 2/26/2001 | Milligan, R.        | 0.7 | Meeting with C. Silverman (Sunbeam) to discuss vacation accrual discrepancies.   |
| 2/26/2001 | Milligan, R.        | 1.4 | Meeting with D. Jackson for clarification of vacation and profit sharing accrual testing.  |
| 2/26/2001 | Milligan, R.        | 1.7 | Completed vacation accrual testing.  |
| 2/26/2001 | Milligan, R.        | 2.4 | Completed subtractive items testing of cash.   |
| 2/26/2001 | Milligan, R.        | 2.8 | Began testing on bonus accrual, in conjunction with worksheet  |
| 2/26/2001 | Mueller, Michael D. | 0.5 | Discussed with Dean Sorrentino, D&T, client's accounting software as it relates to inventory management.   |
| 2/26/2001 | Mueller, Michael D. | 0.9 | Set up workpapers for current-year inventory price testing.  |
| 2/26/2001 | Mueller, Michael D. | 1.4 | Received overview of inventory price and E&O reserve testing workpapers from D. Sorrentino, D&T.   |
| 2/26/2001 | Mueller, Michael D. | 1.5 | Corporate audit - inventory price testing: For selected raw material items, obtained purchase order and voucher data from client's JDE system ("JDE").   |
| 2/26/2001 | Mueller, Michael D. | 2.0 | Explanation of Hyperion financial statements, audit planning memo.   |
| 2/26/2001 | Mueller, Michael D. | 3.7 | Reviewed prior-year workpapers and D&T audit model program for inventory price testing. Also, reviewed audit planning memo.                              |
| 2/26/2001 | Peck, Heather       | 0.1 | Spoke with R. Schur (debt)   |
| 2/26/2001 | Peck, Heather       | 0.2 | Spoke with A. Davison regarding intangibles  |
| 2/26/2001 | Peck, Heather       | 0.3 | Created open items for M. Newbery and R. Schur.  |
| 2/26/2001 | Peck, Heather       | 0.3 | Performed intangibles testing.   |
| 2/26/2001 | Peck, Heather       | 0.4 | Discussed debt with D. Sorrentino(D&T).  |
| 2/26/2001 | Peck, Heather       | 0.4 | Emailed A. Kumiko (JP) in reference to Coleman foreign LOC   |
| 2/26/2001 | Peck, Heather       | 0.8 | Read credit agreement amendment #14.   |
| 2/26/2001 | Peck, Heather       | 1.7 | Documented debt confirmation   |
| 2/26/2001 | Peck, Heather       | 1.9 | Performed litigation accrual testing.  |
| 2/26/2001 | Peck, Heather       | 1.9 | Obtained interest payable (debt) support from R. Schur and documented support.   |
| 2/26/2001 | Provost, Jeff       | 0.3 | Reviewing accounts receivable manual workpapers  |
| 2/26/2001 | Provost, Jeff       | 0.3 | Reviewing inventory manual workpapers  |
| 2/26/2001 | Richter, Frank      | 0.4 | Make copies of 10Q & planning memo for new staff.  |
| 2/26/2001 | Richter, Frank      | 0.6 | Discuss clipper business trial balance with D. Sorrentino(D&T) & S. Dobrow(D&T)  |

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| 2/26/2001 | Richter, Frank    | 0.8 | Review client workpaper in equity section   |
| 2/26/2001 | Richter, Frank    | 0.9 | Discuss audit objectives with D. Sorrentino(D&T).   |
| 2/26/2001 | Richter, Frank    | 1.1 | Read 10Q & planning memo to become familiar with Sunbeam.   |
| 2/26/2001 | Richter, Frank    | 3.5 | Work on clipper business trial balance & create clipper business lead sheets.   |
| 2/26/2001 | Richter, Frank    | 3.7 | Work on equity rollforward & read prior years equity work papers  |
| 2/26/2001 | Sebby, Joanne     | 1.0 | Preparing audit summary memo and clearing review notes on the audit summary memo.   |
| 2/26/2001 | Sorrentino, Dean  | 0.2 | Transition F.Richter (D&T) to complete trial balance for the clipper business   |
| 2/26/2001 | Sorrentino, Dean  | 0.3 | Review correspondence with Y.Campbell (D&T) for property  |
| 2/26/2001 | Sorrentino, Dean  | 0.3 | Review correspondence with Y.Campbell (D&T) for accounts payable  |
| 2/26/2001 | Sorrentino, Dean  | 0.4 | Discuss debt related open items with H. Peck (D&T)  |
| 2/26/2001 | Sorrentino, Dean  | 0.4 | Discussion with G.Knight(D&T) & R.Milligan (D&T) regarding sales cutoff testing   |
| 2/26/2001 | Sorrentino, Dean  | 0.5 | Begin reviewing property testing  |
| 2/26/2001 | Sorrentino, Dean  | 0.8 | Meeting with D. Jackson regarding investment in affiliates  |
| 2/26/2001 | Sorrentino, Dean  | 1.0 | Review time and expense reporting with new staff.   |
| 2/26/2001 | Sorrentino, Dean  | 1.0 | Discussed with First Alert audit team status and the consolidation process  |
| 2/26/2001 | Sorrentino, Dean  | 1.1 | Meeting with J. Mcullough regarding intercompany eliminations   |
| 2/26/2001 | Sorrentino, Dean  | 1.5 | Begin preparing AS2 trial balance for clipper business audit  |
| 2/26/2001 | Sorrentino, Dean  | 3.5 | Assign audit areas (price testing, inventory, intercompany, investment in affiliates) and review current year audit plan with new D&T staff: F. Richter, M Mueller Z Visosevic I Yu |
| 2/26/2001 | Visosevic, Zorica | 0.2 | Printed trial balance detail and P&L and balance sheet detail.  |
| 2/26/2001 | Visosevic, Zorica | 0.3 | Copied sets of updated trial balances income statement and balance sheet accounts   |
| 2/26/2001 | Visosevic, Zorica | 0.5 | Reviewed planning memo work paper for disclosures related to clipper business business.   |
| 2/26/2001 | Visosevic, Zorica | 0.5 | Met with D. Sorrentino (D&T) to discuss audit plan.   |
| 2/26/2001 | Visosevic, Zorica | 0.5 | Read and reviewed planning memo work paper.   |
| 2/26/2001 | Visosevic, Zorica | 0.6 | Reviewed 10-Q and 1999 annual report for disclosures related to clipper business.   |
| 2/26/2001 | Visosevic, Zorica | 0.7 | Updated manual work paper Intercompany support – Balance sheet  |
| 2/26/2001 | Visosevic, Zorica | 1.0 | Reviewed 10-Q report for disclosures and accounting policies.   |
| 2/26/2001 | Visosevic, Zorica | 1.0 | Updated manual workpaper intercompany support – statement of operations   |
| 2/26/2001 | Visosevic, Zorica | 1.0 | Set up fixed assets rollforward schedule..  |
| 2/26/2001 | Visosevic, Zorica | 1.2 | Reviewed 1999 annual report (Part I Items 1 and 2) for general business and financial developments.   |

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| 2/26/2001 | Visosevic, Zorica | 1.2 | Traced detail per clipper business trial balance to Sunbeam consolidated detail trial balance  |
| 2/26/2001 | Visosevic, Zorica | 1.3 | Updated confirmation control summary for received legal responses.                             |
| 2/26/2001 | Yu, Jennifer      | 0.2 | Discussion w/ J. Ameen (D&T), clipper business audit.  |
| 2/26/2001 | Yu, Jennifer      | 0.2 | Review client schedules of other liabilities   |
| 2/26/2001 | Yu, Jennifer      | 0.3 | W/Dean Sorrentino(D&T) to discuss investment in affiliates                                     |
| 2/26/2001 | Yu, Jennifer      | 0.3 | Meet w/ D. Sorrentino(D&T), discussed investments in affiliates                                |
| 2/26/2001 | Yu, Jennifer      | 0.4 | Review of FAS 140.   |
| 2/26/2001 | Yu, Jennifer      | 0.4 | Discuss with S. Dobrow (D&T) fixed assets balances and rollforward schedules for 2000 & 1999   |
| 2/26/2001 | Yu, Jennifer      | 0.5 | Meet w/ D. Sorrentino(D&T) to gain an understanding of the client.                             |
| 2/26/2001 | Yu, Jennifer      | 0.7 | Discussion w/ S. Dobrow(D&T), clipper business audit.  |
| 2/26/2001 | Yu, Jennifer      | 0.8 | Discuss w/ S. Dobrow (D&T) re clipper business audit accounts receivable                       |
| 2/26/2001 | Yu, Jennifer      | 1.0 | Reconciled working trial balances received from S. Yales(Sunbeam) to leadsheets created by D&T |
| 2/26/2001 | Yu, Jennifer      | 1.7 | Review information and prior years workpaper re: investment in affiliates                      |
| 2/26/2001 | Yu, Jennifer      | 1.7 | Preparation of accounts receivable 1999 testing business-domestic.                             |
| 2/26/2001 | Yu, Jennifer      | 2.1 | Accounts receivable workpaper set up   |
| 2/26/2001 | Yu, Jennifer      | 2.5 | Read planning memo and 10Q.  |
| 2/27/2001 | Ameen, Jane       | 0.2 | Correspondence with Europe regarding clipper business audit.                                   |
| 2/27/2001 | Ameen, Jane       | 0.2 | Discussion with K. Huff regarding inventory capitalized variances                              |
| 2/27/2001 | Ameen, Jane       | 0.2 | Discussion with D&T actuary M. Burgess regarding timing of product liability review.           |
| 2/27/2001 | Ameen, Jane       | 0.3 | Discussion with R. Ferrer regarding international trial balance                                |
| 2/27/2001 | Ameen, Jane       | 0.3 | Discussion of meeting material and topics for Health Division with M. Malone.                  |
| 2/27/2001 | Ameen, Jane       | 0.6 | Supervision of international trial balance set up and required consolidation procedures.       |
| 2/27/2001 | Ameen, Jane       | 0.6 | Supervision of S. Dobrow(D&T) regarding comments at meeting for Health division.               |
| 2/27/2001 | Ameen, Jane       | 0.7 | Discussion and review with M. Malone regarding reserve for Health division.                    |
| 2/27/2001 | Ameen, Jane       | 0.9 | Preparation for meeting with J. Frederick, A. LeFevre, M. Malone regarding Health division     |
| 2/27/2001 | Ameen, Jane       | 0.9 | Supervision of other accrued liabilities including freight, pension, etc.                      |
| 2/27/2001 | Ameen, Jane       | 1.3 | Continue review of inventory capital variance.   |
| 2/27/2001 | Ameen, Jane       | 1.8 | Meeting with J. Frederick, A. LeFevre, M. Malone regarding Health division                     |



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|-----------|---------------|-----|---|
| 2/27/2001 | Ameen, Jane   | 2.1 | Preparation of updated coop advertising advertising and rebate analysis based on meeting discussion for Health            |
| 2/27/2001 | Bergman, Alan | 0.2 | Spoke with S.Cambell to request copies of received checks from customers as support for accounts receivable testing       |
| 2/27/2001 | Bergman, Alan | 0.2 | Spoke with K. Spiers to determine if original selections are FDA covered products   |
| 2/27/2001 | Bergman, Alan | 0.2 | Meet with S. Pichardo to discuss needed information for other allowance reserve analysis.                                 |
| 2/27/2001 | Bergman, Alan | 0.4 | Assisted J. Yu (D&T) in researching customers on JDE for accounts receivable testing                                      |
| 2/27/2001 | Bergman, Alan | 0.4 | Made selections for testing of warranty accrual based on model numbers expected to be covered by the FDA                  |
| 2/27/2001 | Bergman, Alan | 0.4 | Retrieved fax from K. Spiers for warranty accrual testing   |
| 2/27/2001 | Bergman, Alan | 0.4 | Printed prior year workpapers for volume rebate accruals for analysis of testing methods                                  |
| 2/27/2001 | Bergman, Alan | 0.4 | Called K. Mason, S. Yales, C. Conto, and S. Pichardo for information regarding other allowance accrual testing            |
| 2/27/2001 | Bergman, Alan | 0.8 | Began resorting warranty aging reports, to isolate items which are FDA covered for warranty accrual testing               |
| 2/27/2001 | Bergman, Alan | 0.9 | Prepared current year volume rebate accrual workpapers for testing procedures   |
| 2/27/2001 | Bergman, Alan | 1.0 | Reviewed prior year's volume rebate accrual, other allowances accrual and promotion & media reserve workpapers            |
| 2/27/2001 | Bergman, Alan | 1.0 | Reviewed findings of volume rebates testing with D. Sorrentino (D&T)and developed current year audit plan                 |
| 2/27/2001 | Bergman, Alan | 1.1 | Reviewed information obtained from K. Spiers and updated workpaper for warranty accrual                                   |
| 2/27/2001 | Bergman, Alan | 1.7 | Continued testing of trade & sundry receivables   |
| 2/27/2001 | Bergman, Alan | 1.9 | Began testing of volume rebate accrual  |
| 2/27/2001 | Bray, Richard | 0.3 | SG&A testing – Spoke w/ R. Jackson and requested wire support for payroll and fringe assessment selections.               |
| 2/27/2001 | Bray, Richard | 0.5 | SG&A testing – Spoke w/ S. Sheehy regarding wire information for payroll selections.                                      |
| 2/27/2001 | Bray, Richard | 0.5 | SG&A testing – Followed up w/ D. Giuliano regarding pension selection and global chargeback                               |
| 2/27/2001 | Bray, Richard | 0.6 | SG&A testing – Finished tracing payroll wire transfers to the JDE system.   |
| 2/27/2001 | Bray, Richard | 1.2 | Spoke with D. Sorrentino(D&T) regarding status of SG&A testing and set up workpaper for commission accruals and payments. |
| 2/27/2001 | Bray, Richard | 1.8 | SG&A testing – Updated commission accrual/payment workpaper with new information provided by W. Revnolds.                 |
| 2/27/2001 | Bray, Richard | 3.0 | SG&A testing – Updated workpapers with new information received during the day.   |

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| 2/27/2001 | Bray, Richard     | 3.1 | SG&A testing – Continued documenting support in workpapers.  |
| 2/27/2001 | Burgess, Mark     | 2.5 | Input industry IBNR to case reserve factors, indicated factors, review results.  |
| 2/27/2001 | Cullen, Peggy     | 1.5 | Reviewed Coop reserve.   |
| 2/27/2001 | Cullen, Peggy     | 2.0 | Reviewed accounts receivable workpapers  |
| 2/27/2001 | Cullen, Peggy     | 2.0 | Reviewed operations workpapers   |
| 2/27/2001 | Cullen, Peggy     | 2.5 | Reviewed fixed asset workpapers.   |
| 2/27/2001 | Cullen, Peggy     | 3.0 | Reviewed inventory workpapers  |
| 2/27/2001 | Davison, Aaron    | 0.2 | Performed bridgeview accounts receivable testing   |
| 2/27/2001 | Davison, Aaron    | 0.5 | Review of intangible assets testing from prior year  |
| 2/27/2001 | Davison, Aaron    | 2.7 | Testing prepaid expenses associated with health  |
| 2/27/2001 | Davison, Aaron    | 3.7 | Tested full absorption reserve calculation and schedule as prepared by client  |
| 2/27/2001 | Davison, Aaron    | 3.9 | Testing of bridgeview inventory reconciliation   |
| 2/27/2001 | Dobrow, Sheau-chi | 0.1 | Supervised J. Yu (D&T) on accounts receivable testing for Miami clipper business   |
| 2/27/2001 | Dobrow, Sheau-chi | 0.4 | Supervised J. Yu(D&T) on accounts receivable testing for domestic clipper business   |
| 2/27/2001 | Dobrow, Sheau-chi | 0.6 | Supervised Z. Visosevic(D&T) on 2000 SG&A testing for domestic clipper business.   |
| 2/27/2001 | Dobrow, Sheau-chi | 0.6 | Reviewed SG&A expense information obtained from S. Pichardo  |
| 2/27/2001 | Dobrow, Sheau-chi | 0.7 | Supervised Z. Visosevic(D&T) on fixed assets testing   |
| 2/27/2001 | Dobrow, Sheau-chi | 0.7 | Reviewed rollforward information on property, plant, & equipment.  |
| 2/27/2001 | Dobrow, Sheau-chi | 0.7 | Discussed SG&A trial balance details with S. Pichardo  |
| 2/27/2001 | Dobrow, Sheau-chi | 1.7 | Continue to set up clipper business audit file planning section.   |
| 2/27/2001 | Dobrow, Sheau-chi | 3.1 | Finalized and signed off workpaper on coop advertising and rebates reserve for Health at Home  |
| 2/27/2001 | Dobrow, Sheau-chi | 3.4 | Finalized and signed off workpaper on coop advertising and rebates reserve for Health at Home  |
| 2/27/2001 | Harter, Kirsten   | 0.5 | Discussions with D&T Sunbeam corporate audit team concerning testing of Health-O-Meter accounts receivable credit items  |
| 2/27/2001 | Harter, Kirsten   | 0.9 | Review of Health-O-Meter workpapers for cash workpapers including clearing review notes.   |
| 2/27/2001 | Harter, Kirsten   | 0.9 | Review of Health-O-Meter workpapers for fixed asset workpapers including clearing review notes.  |
| 2/27/2001 | Harter, Kirsten   | 1.0 | Review of Health-O-Meter workpapers for accounts payable workpapers including clearing review notes.   |
| 2/27/2001 | Harter, Kirsten   | 1.1 | Discussions with D&T first alert management concerning accounting procedures and responsibilities in place for Health-O-Meter accounts receivable credit items |
| 2/27/2001 | Harter, Kirsten   | 1.1 | Testing of accounts receivable for the health division   |
| 2/27/2001 | Harter, Kirsten   | 1.9 | Preparation of the balance sheet accounts for the trial balance for the health division  |
| 2/27/2001 | Harter, Kirsten   | 3.6 | Discussions with client concerning accounting procedures and responsibilities in place for Health-O-Meter accounts receivable credit items                     |

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| 2/27/2001 | Knight, Giles | 0.2 | Following up on e-mail received from D. Robinson re use tax accrual.  |
| 2/27/2001 | Knight, Giles | 0.3 | Attempting to audit freight accrual by using the relationship that accrual bears to gross sales.  |
| 2/27/2001 | Knight, Giles | 0.4 | Reviewing lead schedules for changes that affect audit work already performed.  |
| 2/27/2001 | Knight, Giles | 0.4 | Making inquiries of D. Jackson regarding the Freight accrual and the Freight expense to gain understanding of how the accrual and expense work  |
| 2/27/2001 | Knight, Giles | 0.4 | Phoning B. Overstreet (name supplied by D. Jackson) who is responsible for journalizing freight costs to corroborate understanding of the freight accounts.                             |
| 2/27/2001 | Knight, Giles | 0.4 | Discussing most effective method of auditing freight accrual and expense with D. Sorrentino(D&T) and J. Ameen(D&T).   |
| 2/27/2001 | Knight, Giles | 0.4 | Audit work on freight accrual   |
| 2/27/2001 | Knight, Giles | 0.4 | Correspondence with S. Sheehy regarding miscellaneous income/expense accounts for fluctuations.   |
| 2/27/2001 | Knight, Giles | 0.4 | Updating trial balances and lead schedules and printing out lead schedules.   |
| 2/27/2001 | Knight, Giles | 0.5 | Rollforward reconciliations received from S. Pichardo via e-mail for various accrual accounts – tie taken to tick off reconciliations received against list submitted to M Newbury      |
| 2/27/2001 | Knight, Giles | 0.5 | Referring back to prior year audit workpapers for method of testing freight accrual and expense.  |
| 2/27/2001 | Knight, Giles | 0.5 | Contacting Transtek (freight agents) to discuss report that is generated by Transtek and attempting to obtain relevant copies of report.  |
| 2/27/2001 | Knight, Giles | 0.7 | Telephonically corroborating information supplied by D. Jackson and D. Guiliano with A. Obregon in Human Resources and requesting copy of e-mail from CIGNA and Caremark administrators |
| 2/27/2001 | Knight, Giles | 0.7 | Continuation of gaining understanding of medical and dental benefits account.   |
| 2/27/2001 | Knight, Giles | 0.8 | Auditing the cash discount expense account  |
| 2/27/2001 | Knight, Giles | 1.2 | Interrogating JDE for debits/payments to the freight accrual/provision.   |
| 2/27/2001 | Milligan, R.  | 0.3 | Preparation of open items list for Sunbeam internal accountants.  |
| 2/27/2001 | Milligan, R.  | 0.6 | Meeting with G. Knight (D&T) regarding purpose and responsibilities related to cutoff testing.  |
| 2/27/2001 | Milligan, R.  | 1.4 | Began sales cutoff testing.   |
| 2/27/2001 | Milligan, R.  | 1.7 | Selected appropriate records for bonus accrual testing, and submitted requests by E-mail to R. Snaden (Sunbeam)   |
| 2/27/2001 | Milligan, R.  | 1.9 | Continued bonus accrual testing.  |
| 2/27/2001 | Milligan, R.  | 2.7 | Reviewed information from J. Gavin (Sunbeam)- Hattiesburg pertaining to cutoff detail.  |
| 2/27/2001 | Milligan, R.  | 2.4 | Preparation and update of worksheet for the sales cutoff testing  |

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| 2/27/2001 | Mueller, Michael D. | 0.5 | Obtained and reviewed support for Excess and obsolescence reserve for certain injection molding inventory from J.McCullough, General Accounting Specialist  |
| 2/27/2001 | Mueller, Michael D. | 0.5 | Updating of trial balance   |
| 2/27/2001 | Mueller, Michael D. | 0.8 | Met with R. Jackson, Sunbeam Accounts Payable Coordinator, to discuss the tracing of receiving reports to related invoices in client's system for inventory price testing purposes  |
| 2/27/2001 | Mueller, Michael D. | 1.0 | Met with C. Chalfant, Sunbeam Inventory Consultant, to follow up on Excess and Obsolescence Reserve for certain international inventory. Analyzed such reserve based on the discussions with Mr. Chalfant and knowledge of the matter gained through the review |
| 2/27/2001 | Mueller, Michael D. | 1.2 | Corporate audit - inventory price testing: For selected raw material items, obtained copies of invoices from client's RVI image system.   |
| 2/27/2001 | Mueller, Michael D. | 1.3 | Corporate audit - inventory price testing: For selected raw material items, obtained purchase order and voucher data from JDE.  |
| 2/27/2001 | Mueller, Michael D. | 1.4 | Corporate audit - inventory price testing: Input and analyzed the inventory information obtained through JDE above.   |
| 2/27/2001 | Mueller, Michael D. | 3.3 | Corporate audit - inventory price testing: For selected raw material items, obtained invoice and check data from JDE.   |
| 2/27/2001 | Peck, Heather       | 0.1 | Preparation of open items list (investments in affiliates and Coleman capital lease) for J. McCullough.   |
| 2/27/2001 | Peck, Heather       | 0.1 | Updated open items for M. Newbery (intangibles).  |
| 2/27/2001 | Peck, Heather       | 0.2 | Received email from A. Nakamura (JP) in reference to Coleman foreign LOC.   |
| 2/27/2001 | Peck, Heather       | 0.2 | Correspondence with D&T Coleman regarding capital lease   |
| 2/27/2001 | Peck, Heather       | 0.2 | Discussed Coleman capital lease with J. McCullough.   |
| 2/27/2001 | Peck, Heather       | 0.2 | Updated open items for M. Newbery (Debt) and R. Schur (Debt).   |
| 2/27/2001 | Peck, Heather       | 0.2 | Meet with D. Jackson to discuss Debt Swap.  |
| 2/27/2001 | Peck, Heather       | 0.3 | Discussed First Alert financial statements with D. Sorrentino (D&T).  |
| 2/27/2001 | Peck, Heather       | 0.3 | Discussed investment affiliates with D. Sorrentino.(D&T)  |
| 2/27/2001 | Peck, Heather       | 0.3 | Discussed assembled workforce and patents (intangibles) with A. Davison.  |
| 2/27/2001 | Peck, Heather       | 0.4 | Discussed Coleman capital lease with D. Sorrentino(D&T).  |
| 2/27/2001 | Peck, Heather       | 0.4 | Reviewed prior year in-house legal confirmation and prepared draft  |
| 2/27/2001 | Peck, Heather       | 0.4 | CAP USA Interest Expense (debt) – obtained detail from JDE, made selections, and discussed with R. Schur.   |
| 2/27/2001 | Peck, Heather       | 0.5 | Updated in-house legal confirmation for partner changes.  |

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| 2/27/2001 | Peck, Heather    | 0.6 | Meet with R. Schur to discuss revolver debt and debt swap.   |
| 2/27/2001 | Peck, Heather    | 0.6 | Obtained support for SADI CAP USA interest expense (debt) testing from E. Walsh and documented support.                            |
| 2/27/2001 | Peck, Heather    | 0.9 | Tested debt swap.  |
| 2/27/2001 | Peck, Heather    | 1.3 | Reviewed prior year intercompany affiliate workpapers.   |
| 2/27/2001 | Peck, Heather    | 3.8 | Continued documenting environmental litigation legal confirmation.   |
| 2/27/2001 | Provost, Jeff    | 0.5 | Clearing review notes for fixed asset sections.  |
| 2/27/2001 | Provost, Jeff    | 0.6 | Clearing review notes for inventory sections.  |
| 2/27/2001 | Provost, Jeff    | 0.6 | Clearing review notes for accrued expenses sections.   |
| 2/27/2001 | Richter, Frank   | 0.3 | Discuss translation adjustment with D. Jackson(equity section)   |
| 2/27/2001 | Richter, Frank   | 0.7 | Discuss total Australia balance sheet with J. McCullough   |
| 2/27/2001 | Richter, Frank   | 0.8 | Discussed the fixed asset rollforward with D. Sorrentino(D&T),   |
| 2/27/2001 | Richter, Frank   | 1.2 | Test equity section, translation adjustment  |
| 2/27/2001 | Richter, Frank   | 1.7 | Look up currency translations for all entities & compare them to currency translations used by Hyperion for translation adjustment |
| 2/27/2001 | Richter, Frank   | 2.3 | Work on defined pension plan minimum liability numbers. Read prior year workpapers regarding this area.                            |
| 2/27/2001 | Richter, Frank   | 4.0 | Prepared fixed asset rollforward for consolidated domestic.  |
| 2/27/2001 | Sorrentino, Dean | 0.3 | Discuss First Alert financial statements with H. Peck (D&T).   |
| 2/27/2001 | Sorrentino, Dean | 0.3 | Discuss and supervise H.Peck (D&T) regarding investment in affiliates testing  |
| 2/27/2001 | Sorrentino, Dean | 0.4 | Discuss with H.Peck (D&T) Coleman lease outstanding  |
| 2/27/2001 | Sorrentino, Dean | 0.4 | Review prior year audit workpapers and quarterly workpapers for in-house legal confirmation  |
| 2/27/2001 | Sorrentino, Dean | 0.4 | Phone discussion with M.Burgess (D&T Actuary) regarding historical Coleman sales data  |
| 2/27/2001 | Sorrentino, Dean | 0.5 | Discuss freight accrual and expense testing approach in the current year with G. Knight (D&T)                                      |
| 2/27/2001 | Sorrentino, Dean | 1.0 | Review prior year work papers for volume rebate testing and develop audit plan for current year testing with A. Bergman (D&T)      |
| 2/27/2001 | Sorrentino, Dean | 1.1 | Began reviewing client service comments for Coleman D&T audit team enterprise risk service and COR groups.                         |
| 2/27/2001 | Sorrentino, Dean | 1.2 | Began preparing open items list for J.Ameen (D&T)status meeting for 2/28/01.   |
| 2/27/2001 | Sorrentino, Dean | 1.2 | Discussion and supervision with R.Bray(D&T) regarding update and status of SGA selections and commissions accrual rollforward      |
| 2/27/2001 | Sorrentino, Dean | 2.0 | Researched prior year Coleman sales data and forwarded to M.Burgess (D&T Actuary)  |

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| 2/27/2001 | Sorrentino, Dean  | 2.2 | Reviewed audit summary memo's received from Coleman COR and Coleman Powermate.  |
| 2/27/2001 | Visosevic, Zorica | 0.2 | Discussed with S. Dobrow (D&T) differences between trial balance detail and income statement detail.                              |
| 2/27/2001 | Visosevic, Zorica | 0.7 | Set up workpaper for detail testing of SG&A   |
| 2/27/2001 | Visosevic, Zorica | 0.8 | Set up of analytical workpaper for Inventory - Internationals   |
| 2/27/2001 | Visosevic, Zorica | 0.8 | Traced detail per Trial Balance to detail in JDE system computer  |
| 2/27/2001 | Visosevic, Zorica | 0.8 | Traced trial balance report detail to client prepared excel sheet.  |
| 2/27/2001 | Visosevic, Zorica | 0.8 | Traced trial balance income statement detail to client prepared excel workbook.   |
| 2/27/2001 | Visosevic, Zorica | 1.0 | Imported SG&A detail from client prepared schedule to AS 2 workpaper  |
| 2/27/2001 | Visosevic, Zorica | 1.0 | Discussed and reconciled differences between client prepared excel workbook and trial balance with S. Pichardo (Finance Manager). |
| 2/27/2001 | Visosevic, Zorica | 1.4 | Input of account balances description detail into trial balances in AS2   |
| 2/27/2001 | Visosevic, Zorica | 1.5 | Fixed assets rollforward detail review  |
| 2/27/2001 | Visosevic, Zorica | 2.0 | Obtaining detail selections from JDE system   |
| 2/27/2001 | Yu, Jennifer      | 0.1 | E-mail to R. Wilks for accounts receivable  |
| 2/27/2001 | Yu, Jennifer      | 0.2 | Set up international analytical review flux analysis  |
| 2/27/2001 | Yu, Jennifer      | 0.3 | Discuss w/S. Dobrow(D&T) accounts receivable-Miami  |
| 2/27/2001 | Yu, Jennifer      | 0.4 | Called M. Fernandez regarding Miami accounts receivable customers & accounts receivable balances for 2000. & 1999                 |
| 2/27/2001 | Yu, Jennifer      | 0.5 | performed analytical testing on Australia sales   |
| 2/27/2001 | Yu, Jennifer      | 0.6 | Performed analytical testing on Asian cost of goods sold  |
| 2/27/2001 | Yu, Jennifer      | 0.7 | Performed analytical testing on Asian sales   |
| 2/27/2001 | Yu, Jennifer      | 0.8 | Performed testing on accounts receivable selections-Miami   |
| 2/27/2001 | Yu, Jennifer      | 0.9 | Search Miami accounts receivable customers on JDE system for 2000 accounts receivable testing                                     |
| 2/27/2001 | Yu, Jennifer      | 1.4 | Perform international accounts receivable analytical procedures for 2000 & 1999   |
| 2/27/2001 | Yu, Jennifer      | 1.6 | Performed accounts receivable 2000 Testing-domestic   |
| 2/27/2001 | Yu, Jennifer      | 1.7 | performed International inventory analytical procedures   |
| 2/27/2001 | Yu, Jennifer      | 2.0 | Analyze PBC International accounts payable document for testing   |
| 2/28/2001 | Ameen, Jane       | 0.4 | Discussion with M. Malone regarding European restructuring charge   |
| 2/28/2001 | Ameen, Jane       | 0.6 | Discussion with Partner and others regarding health division meeting on 2/26.   |
| 2/28/2001 | Ameen, Jane       | 0.7 | Review of clipper business financials.  |
| 2/28/2001 | Ameen, Jane       | 1.5 | Audit status update with D. Sorrentino(D&T).  |
| 2/28/2001 | Ameen, Jane       | 1.5 | Review of preliminary detail of European restructuring charge and request of additional required support                          |

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| 2/28/2001 | Ameen, Jane    | 1.8 | Continue review and supervision of inventory capitalized variances.                                       |
| 2/28/2001 | Ameen, Jane    | 3.9 | Review of budget and schedule for audit.  |
| 2/28/2001 | Bergman, Alan  | 0.1 | Spoke to FirstAlert D&T @ Health O Meter audit team about prepaid selection                               |
| 2/28/2001 | Bergman, Alan  | 0.2 | Meet with J. McCullugh to discuss findings within prepaid expenses and get explanation of selections      |
| 2/28/2001 | Bergman, Alan  | 0.2 | Faxed invoice pertaining to selection for H-O-M to D&T audit team   |
| 2/28/2001 | Bergman, Alan  | 0.2 | Downloaded excel files sent by S. Pichardo for other allowances and traced to general ledger              |
| 2/28/2001 | Bergman, Alan  | 0.2 | Downloaded excel files sent by M. Newberry for volume rebates and traced to general ledger.               |
| 2/28/2001 | Bergman, Alan  | 0.3 | Assisted R. Milligan (D&T) in retrieving invoice information from the JDE system                          |
| 2/28/2001 | Bergman, Alan  | 0.6 | Reviewed sales trends spreadsheet, prepared by the client   |
| 2/28/2001 | Bergman, Alan  | 0.8 | Reviewed excel spreadsheet PBC on rebates issued.   |
| 2/28/2001 | Bergman, Alan  | 1.1 | Continued to review prior year workpaper for other allowances   |
| 2/28/2001 | Bergman, Alan  | 1.3 | Began assisting G. Knight (D&T) with agreeing international income statements due to currency translation |
| 2/28/2001 | Bergman, Alan  | 1.4 | Continued volume rebate testing   |
| 2/28/2001 | Bergman, Alan  | 3.1 | Began assisting G. Knight (D&T) with agreeing international balance sheets due to currency translation    |
| 2/28/2001 | Bray, Richard  | 0.2 | SG&A testing – Requested wire transfer account number for Hattiesburg from T. Ezell.                      |
| 2/28/2001 | Bray, Richard  | 0.5 | SG&A testing – Spoke w/ R. Jackson and requested wire transfer support for Hattiesburg selections.        |
| 2/28/2001 | Bray, Richard  | 0.6 | Trial balance update  |
| 2/28/2001 | Bray, Richard  | 1.1 | SG&A testing – transitioned open items to F. Richter(D&T) and what support was still needed.              |
| 2/28/2001 | Bray, Richard  | 2.6 | SG&A testing – Wrapped up documentation and updated workpapers with all available information.            |
| 2/28/2001 | Burgess, Mark  | 2.0 | Prepare questions for W. Haner regarding his actuarial reports.   |
| 2/28/2001 | Cullen, Peggy  | 2.0 | Reviewed accounts receivable workpapers   |
| 2/28/2001 | Cullen, Peggy  | 3.0 | Reviewed accounts payable and accrued expenses  |
| 2/28/2001 | Davison, Aaron | 0.3 | Testing of full absorption reserve  |
| 2/28/2001 | Davison, Aaron | 0.3 | Testing prepaid expenses associated with health   |
| 2/28/2001 | Davison, Aaron | 0.5 | Tested intercompany receivables for the health division   |
| 2/28/2001 | Davison, Aaron | 0.7 | Cleared review notes from manager relating to prepaid expenses  |
| 2/28/2001 | Davison, Aaron | 0.8 | Cleared review notes from manager relating to receivables   |
| 2/28/2001 | Davison, Aaron | 1.0 | Meetings with client to discuss client service comments   |
| 2/28/2001 | Davison, Aaron | 1.1 | Drafting of client service comments for fixed assets  |
| 2/28/2001 | Davison, Aaron | 1.2 | Drafting of client service comments for cash  |
| 2/28/2001 | Davison, Aaron | 2.1 | Drafting of client service comments for inventory   |

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| 2/28/2001 | Davison, Aaron    | 3.0 | Tested the payroll schedule for the health division  |
| 2/28/2001 | Dobrow, Sheau-chi | 0.7 | Printed out all individual's time and expense report for 2/13/01   |
| 2/28/2001 | Dobrow, Sheau-chi | 0.8 | Meeting with S. Yales to obtain further information on balance sheet general ledger and fixed assets   |
| 2/28/2001 | Dobrow, Sheau-chi | 0.9 | Gathered time and expense reports for the week ending 2/24/01 from Corporate, Hattiesburg, Coleman, First Alert and Actuarv                                    |
| 2/28/2001 | Dobrow, Sheau-chi | 0.9 | Printed out all individual's time and expense report for 2/24/01   |
| 2/28/2001 | Dobrow, Sheau-chi | 1.5 | Looked into fixed assets rollforward reports prepared by D. Robinson, Hattiesburg Accounting   |
| 2/28/2001 | Dobrow, Sheau-chi | 3.5 | Compiled and reviewed time report for 2/13/01  |
| 2/28/2001 | Dobrow, Sheau-chi | 3.7 | Compiled and reviewed time report for 2/24/01  |
| 2/28/2001 | Harter, Kirsten   | 2.1 | Testing and review of fixed assets   |
| 2/28/2001 | Harter, Kirsten   | 2.1 | Testing of reserves for the health division  |
| 2/28/2001 | Harter, Kirsten   | 2.1 | Discussions with client concerning accounting procedures for Health-O-Meter customer deductions taken and reconciliation of those deductions to credits issued |
| 2/28/2001 | Harter, Kirsten   | 2.3 | Review of safety leasehold testing.  |
| 2/28/2001 | Harter, Kirsten   | 2.4 | Discussions with client concerning audit adjustment for reserves   |
| 2/28/2001 | Knight, Giles     | 0.3 | Reviewing prior year consolidation working papers to duplicate efficiencies in prior year  |
| 2/28/2001 | Knight, Giles     | 0.4 | Documenting explanation regarding miscellaneous accrual in workpapers.   |
| 2/28/2001 | Knight, Giles     | 0.7 | Compiling index for consolidation file according to determined references  |
| 2/28/2001 | Knight, Giles     | 0.8 | Establishing referencing system for consolidation working papers.  |
| 2/28/2001 | Knight, Giles     | 1.2 | Filing consolidation working papers in consolidation file according to index.  |
| 2/28/2001 | Knight, Giles     | 2.0 | Continuation of meeting with R. Ferrar (International Accounting Manager) to discuss consolidation process for Sunbeam international subsidiaries.             |
| 2/28/2001 | Knight, Giles     | 2.1 | Referencing consolidation working papers in consolidation file.  |
| 2/28/2001 | Knight, Giles     | 2.4 | Meeting with R. Ferrar (International Accounting Manager) to discuss consolidation process for Coleman international subsidiaries.                             |
| 2/28/2001 | McCarty, Tim      | 1.5 | Workpaper review for miscellaneous reserves for Safety   |
| 2/28/2001 | Milligan, R.      | 0.3 | Preparation of open items list for submission to Sunbeam internal accountants.   |
| 2/28/2001 | Milligan, R.      | 0.4 | Discussion with L. Tilley (Sunbeam) about the Corporate bonus accrual.   |
| 2/28/2001 | Milligan, R.      | 0.4 | Meeting with G. Knight (D&T) regarding bonus accrual discrepancies.  |
| 2/28/2001 | Milligan, R.      | 0.4 | Search for sales cut-off invoices on JDE with A. Bergman (Sunbeam)   |



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|-----------|---------------------|-----|---|
| 2/28/2001 | Milligan, R.        | 0.7 | Discussion with S. Pichardo-Alegria pertaining to bonus accrual detail for Household administrative staff   |
| 2/28/2001 | Milligan, R.        | 1.0 | Calculation of weekly time of all associates (D&T) for submission to court.   |
| 2/28/2001 | Milligan, R.        | 2.2 | Coordinate update and printing of all leadsheets for Sunbeam domestic audit file.   |
| 2/28/2001 | Milligan, R.        | 2.5 | Continued cutoff testing  |
| 2/28/2001 | Milligan, R.        | 3.1 | Continue bonus accrual testing  |
| 2/28/2001 | Mueller, Michael D. | 0.3 | Corporate audit - inventory price testing: Met with Rosemary Jackson, Sunbeam Accounts Payable Coordinator. to discuss listing above.   |
| 2/28/2001 | Mueller, Michael D. | 1.9 | Corporate audit - inventory price testing: Compiled listing of raw material items for the client to provide the related invoices (if D&T was not able to retrieve them through RVI) and checks. Also, created a listing of selected work-in-progress and finish |
| 2/28/2001 | Mueller, Michael D. | 2.5 | Updated testing data for selected inventory items based on JDE and discussions with R. Jackson, Accounts Payable Coordinator.   |
| 2/28/2001 | Mueller, Michael D. | 2.6 | Corporate audit - inventory price testing: Analyzed inventory information obtained through the JDE system.  |
| 2/28/2001 | Mueller, Michael D. | 2.7 | Discussed with G. Knight, D&T, and R. Ferrer, Sunbeam consolidation accountant, the client's consolidation accounting schedules. Then, reviewed and tested Coleman international  |
| 2/28/2001 | Peck, Heather       | 0.1 | Obtained SADI and CADI trial balances from J. McCullough.   |
| 2/28/2001 | Peck, Heather       | 0.1 | Updated open items for J. McCullough (non-core assets)  |
| 2/28/2001 | Peck, Heather       | 0.1 | Discussed First Alert financials with J. McCullough   |
| 2/28/2001 | Peck, Heather       | 0.2 | Discussed non-core assets with J. McCullough  |
| 2/28/2001 | Peck, Heather       | 0.3 | Discussed non-core assets with D. Sorrentino(D&T)   |
| 2/28/2001 | Peck, Heather       | 0.3 | Updated open items for M. Newbery and R. Schur. (debt)  |
| 2/28/2001 | Peck, Heather       | 0.3 | Prepared information for First Alert financials request from A. Davison (D&T).  |
| 2/28/2001 | Peck, Heather       | 1.4 | Non-core assets testing   |
| 2/28/2001 | Peck, Heather       | 1.8 | Intercompany affiliates testing.  |
| 2/28/2001 | Peck, Heather       | 3.0 | Continued debt testing.   |
| 2/28/2001 | Peck, Heather       | 3.4 | Continued documenting environmental litigation legal confirmation.  |
| 2/28/2001 | Richter, Frank      | 0.1 | Printed out property lead sheets and gave them to R. Milligan(D&T)  |
| 2/28/2001 | Richter, Frank      | 0.1 | Reviewed equity lead sheets with client   |
| 2/28/2001 | Richter, Frank      | 0.2 | Send fixed asset rollforward to D.Sorrentino(D&T)   |
| 2/28/2001 | Richter, Frank      | 0.3 | Spoke with J.McCullough regarding requested items(balance sheets for total Australia)   |
| 2/28/2001 | Richter, Frank      | 0.3 | Questioned P. Byrd regarding SG&A selections.   |
| 2/28/2001 | Richter, Frank      | 0.4 | Requested minimum pension liability items from B. Carabetta for actuary.  |

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|-----------|-------------------|-----|---|
| 2/28/2001 | Richter, Frank    | 1.0 | Worked on SG&A testing, documentation & understanding.  |
| 2/28/2001 | Richter, Frank    | 1.7 | Review SG&A expense testing with R. Bray(D&T). Discuss selections and status of open items.   |
| 2/28/2001 | Richter, Frank    | 1.9 | Began SG&A expense testing  |
| 2/28/2001 | Richter, Frank    | 2.1 | Work on JDE retrieving SG&A selection information   |
| 2/28/2001 | Richter, Frank    | 2.9 | Discuss Commission selections with W. Reynolds, Commission Analyst.   |
| 2/28/2001 | Sorrentino, Dean  | 0.3 | Phone discussion with First Alert audit team regarding consolidation  |
| 2/28/2001 | Sorrentino, Dean  | 0.4 | Continued reviewing audit summary memo's from Coleman powermate and COR   |
| 2/28/2001 | Sorrentino, Dean  | 0.4 | Communicated adjustments to M.Malone regarding Coleman  |
| 2/28/2001 | Sorrentino, Dean  | 0.7 | Reviewed warranty related correspondence received from M.Malone   |
| 2/28/2001 | Sorrentino, Dean  | 0.9 | Discuss open items with M.Newbery and J.McCullough.   |
| 2/28/2001 | Sorrentino, Dean  | 1.0 | Preliminary review of evaluation of misstatements for Coleman Powermate and COR   |
| 2/28/2001 | Sorrentino, Dean  | 1.4 | Continued reviewing Coleman COR and Powermate client service comments and began D&T ERS Coleman comments  |
| 2/28/2001 | Sorrentino, Dean  | 1.4 | Reviewed cash workpapers  |
| 2/28/2001 | Sorrentino, Dean  | 1.5 | Meeting regarding audit status with J. Ameen(D&T).  |
| 2/28/2001 | Sorrentino, Dean  | 2.0 | Prepared estimated budget to complete by area.  |
| 2/28/2001 | Thibault, Steve   | 1.0 | General audit supervision.  |
| 2/28/2001 | Thibault, Steve   | 1.0 | Meeting with J. Frederick to discuss accounting issues associated with exiting the blood pressure monitor business  |
| 2/28/2001 | Thibault, Steve   | 1.0 | Meeting with B. Totte to discuss various tax matters  |
| 2/28/2001 | Visosevic, Zorica | 0.6 | Contacted R. Jackson and P. Byrd(Sunbeam) to obtain needed detail for SG&A selections, journal entries and cancelled checks.                                |
| 2/28/2001 | Visosevic, Zorica | 0.8 | Discussed differences between client prepared detail for 1999 and 2000 fixed assets schedule and balances per trial balance with Diedra Robinson (Sunbeam). |
| 2/28/2001 | Visosevic, Zorica | 1.1 | Obtained selections from JDE system for SG&A detail testing for retail clipper business business  |
| 2/28/2001 | Visosevic, Zorica | 1.2 | Reconciled and documented 1999 additions, disposals, transfers related to fixed assets movements.   |
| 2/28/2001 | Visosevic, Zorica | 1.2 | Reconciled and documented 2000 additions, disposals, transfers related to fixed assets movements  |
| 2/28/2001 | Visosevic, Zorica | 1.2 | Obtained detail of credit balances from JDE system for SG&A accounts and reviewed for unusual journal entries and transactions                              |
| 2/28/2001 | Visosevic, Zorica | 2.0 | Obtained invoice details from JDE system for SG&A selections for clipper business.  |
| 2/28/2001 | Visosevic, Zorica | 2.9 | Obtained selections from JDE system for SG&A detail for clipper business Professional   |
| 2/28/2001 | Yu, Jennifer      | 0.2 | Performed analytical testing on Australia SG&A  |
| 2/28/2001 | Yu, Jennifer      | 0.2 | Performed analytical testing on Asia SG&A   |

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| 2/28/2001 | Yu, Jennifer  | 0.4 | Performed analytical testing on Australian cost of goods sold  |
| 2/28/2001 | Yu, Jennifer  | 0.4 | Performed analytical testing on Venezuelan cost of goods sold  |
| 2/28/2001 | Yu, Jennifer  | 0.4 | Performed analytical testing on Miami sales  |
| 2/28/2001 | Yu, Jennifer  | 0.5 | Performed analytical testing on Brazilian cost of goods sold   |
| 2/28/2001 | Yu, Jennifer  | 0.5 | Performed analytical testing on Mexican sales  |
| 2/28/2001 | Yu, Jennifer  | 0.5 | Performed analytical testing on Miami cost of good sold  |
| 2/28/2001 | Yu, Jennifer  | 0.5 | Performed analytical testing on Brazil SG&A  |
| 2/28/2001 | Yu, Jennifer  | 0.6 | Search JDE for accounts receivable domestic customer balances on selected invoices.  |
| 2/28/2001 | Yu, Jennifer  | 0.6 | Performed analytical testing on Brazil sales   |
| 2/28/2001 | Yu, Jennifer  | 0.6 | Performed analytical testing on Venezuela sales  |
| 2/28/2001 | Yu, Jennifer  | 0.6 | Performed analytical testing on Mexico cost of goods sold  |
| 2/28/2001 | Yu, Jennifer  | 0.7 | Prepare open questions for clipper business audit.   |
| 2/28/2001 | Yu, Jennifer  | 0.7 | Performed accounts receivable 1999 testing - domestic  |
| 2/28/2001 | Yu, Jennifer  | 0.7 | Performed analytical testing on Venezuela SG&A   |
| 2/28/2001 | Yu, Jennifer  | 0.8 | Performed accounts receivable 2000 testing –domestic   |
| 2/28/2001 | Yu, Jennifer  | 0.8 | Performed analytical testing on Mexico SG&A  |
| 2/28/2001 | Yu, Jennifer  | 1.3 | Search on JDE system invoice and check paid inquiry regarding accounts receivable 1999 selected invoices.- domestic              |
| 3/1/2001  | Ameen, Jane   | 0.2 | Discussion with M. Burgess (D&T) regarding product liability.  |
| 3/1/2001  | Ameen, Jane   | 0.3 | Continue discussion with M. Malone regarding SFAS 133  |
| 3/1/2001  | Ameen, Jane   | 0.4 | Discussion with M. Valdick (D&T) regarding the transition adjustment for SFAS 133  |
| 3/1/2001  | Ameen, Jane   | 0.5 | Discussion with M. Malone, M. Ellsworth, and M. Valdick (D&T) regarding SFAS 133 transition adjustment                           |
| 3/1/2001  | Ameen, Jane   | 0.6 | Review of E&O reserve memo   |
| 3/1/2001  | Ameen, Jane   | 0.6 | Supervision of debt including loan fees.   |
| 3/1/2001  | Ameen, Jane   | 0.7 | Discussion with M. Ellsworth regarding SFAS 133 project and transition adjustment  |
| 3/1/2001  | Ameen, Jane   | 0.8 | Continue review of the E&O reserve.  |
| 3/1/2001  | Ameen, Jane   | 1.3 | Review of product liability preliminary information.   |
| 3/1/2001  | Ameen, Jane   | 1.4 | Review, discussion, and preparation of audit status and timing.  |
| 3/1/2001  | Ameen, Jane   | 1.7 | Research of SFAS 133 transition adjustment   |
| 3/1/2001  | Bergman, Alan | 0.6 | Prepared and updated planning and substantive audit binders  |
| 3/1/2001  | Bergman, Alan | 1.5 | Set up workpapers for testing of currency translations used by the Client for international entities consolidating to US dollars |
| 3/1/2001  | Bergman, Alan | 1.7 | Resumed in assisting G. Knight(D&T) in agreeing international income statements  |
| 3/1/2001  | Bergman, Alan | 3.4 | Continued to assist G. Knight(D&T) in agreeing international balance sheets  |

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|----------|-------------------|-----|---|
| 3/1/2001 | Bergman, Alan     | 3.8 | Continued to assist G. Knight(D&T) in agreeing international income statements  |
| 3/1/2001 | Burgess, Mark     | 2.5 | Review corrections found by T. Wojtulewicz(D&T), make additional corrections.   |
| 3/1/2001 | Chaney, Chris     | 0.5 | Draft memo related to review of product liability and mail workpapers to D&T – Florida.   |
| 3/1/2001 | Chaney, Chris     | 1.2 | Complete review of predecessor auditor 1999 audit workpapers related to Coleman. Met at predecessor auditor offices in Kansas City. M. Williams is main predecessor auditor contact. Primarily reviewed the corporate product liability work papers |
| 3/1/2001 | Cullen, Peggy     | 3.0 | Reviewed accrual workpapers.  |
| 3/1/2001 | Cullen, Peggy     | 3.0 | Reviewed reporting package.   |
| 3/1/2001 | Davison, Aaron    | 0.5 | Developing of client service comments & discussion with client concerning those comments – cash   |
| 3/1/2001 | Davison, Aaron    | 0.5 | Health intercompany receivable testing  |
| 3/1/2001 | Davison, Aaron    | 1.4 | Developing of client service comments & discussion with client concerning those comments – fixed assets   |
| 3/1/2001 | Davison, Aaron    | 1.7 | Developing of client service comments & discussion with client concerning those comments – inventory  |
| 3/1/2001 | Davison, Aaron    | 1.8 | Cleared health review notes – operating expenses  |
| 3/1/2001 | Davison, Aaron    | 2.1 | Health review notes – fixed assets  |
| 3/1/2001 | Davison, Aaron    | 3.0 | Client meetings to discuss open items and timing at first alert   |
| 3/1/2001 | Dobrow, Sheau-chi | 0.2 | Discussed search for unrecorded liabilities with J. Yu(D&T)   |
| 3/1/2001 | Dobrow, Sheau-chi | 1.2 | Cleared review notes on audit planning section  |
| 3/1/2001 | Dobrow, Sheau-chi | 1.3 | Signed off on workpapers for audit correspondence and receipt of instructions from D&T Canada and Europe  |
| 3/1/2001 | Dobrow, Sheau-chi | 1.5 | Created manual workpapers on understanding the client business for clipper business   |
| 3/1/2001 | Dobrow, Sheau-chi | 1.8 | Set up preliminary analytical workpapers  |
| 3/1/2001 | Dobrow, Sheau-chi | 2.1 | Prepared audit planning memo  |
| 3/1/2001 | Dobrow, Sheau-chi | 3.9 | Continued to set up planning section on audit program by accounts   |
| 3/1/2001 | Garretson, Eric   | 1.9 | Review of predecessor auditor’s workpapers at their location.   |
| 3/1/2001 | Harter, Kirsten   | 0.3 | Discussions with D&T Sunbeam Corporate engagement team concerning testing of health accounts receivable.  |
| 3/1/2001 | Harter, Kirsten   | 0.5 | Discussions with D&T's First Alert manager concerning testing of health accounts receivable.  |
| 3/1/2001 | Harter, Kirsten   | 1.0 | Documentation of Bridgeview inventory reconciliation procedures and complications associated with the process.  |
| 3/1/2001 | Harter, Kirsten   | 2.7 | Discussion with client concerning proposed audit adjustments.   |
| 3/1/2001 | Harter, Kirsten   | 3.2 | Discussions with client concerning reconciliation of Bridgeview inventory   |
| 3/1/2001 | Harter, Kirsten   | 3.3 | Drafting of final client service comments.  |

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| 3/1/2001 | Knight, Giles       | 0.2 | Obtaining exchange rate file electronically from Ray Ferrer with average rates for the income statement for the whole year.                                     |
| 3/1/2001 | Knight, Giles       | 0.7 | Following up on progress with accrued expenses reconciliations due from the client  |
| 3/1/2001 | Knight, Giles       | 1.2 | Reconciled international consolidation worksheets.  |
| 3/1/2001 | Knight, Giles       | 1.6 | Reviewed international local currency / US dollar trial balances  |
| 3/1/2001 | Knight, Giles       | 2.8 | Compiled consolidation worksheet "Coleman Consolidation" to aggregate international entities and Coleman Canada and Coleman Exports.                            |
| 3/1/2001 | Knight, Giles       | 3.6 | Reviewed international consolidation worksheets.  |
| 3/1/2001 | McCarty, Tim        | 3.0 | Review of audit summary memo  |
| 3/1/2001 | Michaelis, Natalie  | 0.5 | Clearing property review notes.   |
| 3/1/2001 | Milligan, Robin     | 0.3 | Formulate an open items list for Sunbeam internal accountants.  |
| 3/1/2001 | Milligan, Robin     | 0.7 | Meeting with G. Knight (D&T) pertaining to consolidation worksheet of international entities.   |
| 3/1/2001 | Milligan, Robin     | 0.7 | Phone conversation with P. Wohlford(Sunbeam) pertaining to sales cut-off invoices.  |
| 3/1/2001 | Milligan, Robin     | 0.9 | Meeting with L. Tilley (Sunbeam) on the bonus accrual.  |
| 3/1/2001 | Milligan, Robin     | 1.2 | Prepared and e-mailed request for cut-off testing invoices to D. Bennett (Sunbeam).   |
| 3/1/2001 | Milligan, Robin     | 2.0 | Begin consolidation testing on international entities.  |
| 3/1/2001 | Milligan, Robin     | 2.4 | Clear up all open review notes on cash.   |
| 3/1/2001 | Milligan, Robin     | 2.8 | Completed bonus accrual testing.  |
| 3/1/2001 | Mueller, Michael D. | 0.3 | Obtained supporting documentation, canceled checks, for selected raw material inventory items from R. Jackson   |
| 3/1/2001 | Mueller, Michael D. | 0.5 | Discussed with G. Knight(D&T) the audit procedures for the foreign currency translations in the client's consolidation schedules.                               |
| 3/1/2001 | Mueller, Michael D. | 0.6 | Met with W. Kinman to discuss the client's accounting for work-in-process and finished goods inventory.   |
| 3/1/2001 | Mueller, Michael D. | 1.9 | Continued to test the consolidation schedules. Entered certain data from the consolidation schedules into D&T's created workpapers and reviewed it for accuracy |
| 3/1/2001 | Mueller, Michael D. | 3.8 | Continued to test the consolidation schedules. Set up workpapers to summarize the financial data of the client's different Coleman divisions.                   |
| 3/1/2001 | Mueller, Michael D. | 3.9 | Continued to test the consolidation schedules. Reviewed and footed consolidation schedules and agreed them to the general ledger.                               |
| 3/1/2001 | Peck, Heather       | 0.3 | Updated open items for M. Newbery (intangibles)   |
| 3/1/2001 | Peck, Heather       | 0.3 | Obtained goodwill, patents, trademarks, and assembled workforce rollforwards from M. Newbery via email.   |
| 3/1/2001 | Peck, Heather       | 0.6 | Assembled workforce amortization testing.   |
| 3/1/2001 | Peck, Heather       | 0.8 | Patent amortization testing.  |
| 3/1/2001 | Peck, Heather       | 0.9 | Updated trademarks rollforward.   |

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| 3/1/2001 | Peck, Heather     | 0.9 | Trademark amortization testing.   |
| 3/1/2001 | Peck, Heather     | 0.9 | Discussed loan commitment fee (debt) with J. Ameen(D&T)   |
| 3/1/2001 | Peck, Heather     | 1.1 | Updated patents rollforward.  |
| 3/1/2001 | Peck, Heather     | 1.1 | Updated assembled workforce rollforward.  |
| 3/1/2001 | Peck, Heather     | 1.6 | Updated goodwill rollforward.   |
| 3/1/2001 | Peck, Heather     | 2.5 | Loan commitment fee (debt) testing.   |
| 3/1/2001 | Richter, Frank    | 0.2 | Spoke with M. Newbury regarding pension expense   |
| 3/1/2001 | Richter, Frank    | 0.4 | Discussed intercompany miscellaneous expense with D. Jackson  |
| 3/1/2001 | Richter, Frank    | 0.6 | Spoke with R. Snaden regarding severance accrual & selections   |
| 3/1/2001 | Richter, Frank    | 0.7 | Spoke with B. St. Louis regarding distribution and warehousing expense allocations  |
| 3/1/2001 | Richter, Frank    | 0.9 | Spoke with D. Guiliano regarding rental accruals  |
| 3/1/2001 | Richter, Frank    | 1.8 | Assisted Z. Visosevic(D&T) with clipper business audit selling general & administrative selections  |
| 3/1/2001 | Richter, Frank    | 2.3 | Worked on fixed asset testing, 9/30/00 rollforward & 12/31/00 rollforward   |
| 3/1/2001 | Richter, Frank    | 2.3 | Worked on selling general & administrative expenses for clipper business.   |
| 3/1/2001 | Sebby, Joanne     | 0.2 | Making minor changes to the management comment letter items.  |
| 3/1/2001 | Sorrentino, Dean  | 0.4 | Supervision of F.Richter(D&T) regarding selling general & administrative testing; miscellaneous expense subselection and pension expense subselection |
| 3/1/2001 | Sorrentino, Dean  | 0.6 | Meeting with J.McCullough regarding prior year mapping of non-core assets   |
| 3/1/2001 | Sorrentino, Dean  | 0.7 | Discussed and researched with M.Newbery status of CIT lockbox account   |
| 3/1/2001 | Sorrentino, Dean  | 1.0 | Began reviewing additional client adjusting journal entries and determine which entries effect Sunbeam domestic audit                                 |
| 3/1/2001 | Sorrentino, Dean  | 2.0 | Prepared 4th quarter rollforward of warranty expense/accrual  |
| 3/1/2001 | Sorrentino, Dean  | 3.0 | Review audit staff scheduling and budget by area in preparation for meeting with M.Malone   |
| 3/1/2001 | Sorrentino, Dean  | 3.3 | Begin entering client adjusting journal entries into D&T AS/2 trial balance   |
| 3/1/2001 | Visosevic, Zorica | 0.5 | Discussed with S. Dobrow(D&T) unreconciling items related to fixed asset rollforward.   |
| 3/1/2001 | Visosevic, Zorica | 0.8 | Discussed and reviewed supporting documentation for bad debt expense recording with E. Silva and S. Pichardo.   |
| 3/1/2001 | Visosevic, Zorica | 0.8 | Discussed with J. Yu(D&T) and S. Dobrow(D&T) fixed asset reconciliation.  |
| 3/1/2001 | Visosevic, Zorica | 1.0 | Discussed and documented selections related to managers payroll expenses obtained from S. Sheehy, payroll manager..                                   |
| 3/1/2001 | Visosevic, Zorica | 1.0 | Discussed and documented journal entry to allocate rental expenses to cost units with R. Satterfeld.  |

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| 3/1/2001 | Visosevic, Zorica  | 1.2 | Discussed and documented journal entry related to recording of commission expense.   |
| 3/1/2001 | Visosevic, Zorica  | 1.5 | Reviewed fixed asset register for 1999 and made selections for testing of 1999 balance and 1999 and 2000 activity.   |
| 3/1/2001 | Visosevic, Zorica  | 2.0 | Obtained fixed asset register for fiscal years 1999 and 2000 and attempted to reconcile differences per register and excel schedule obtained from D. Robinson. |
| 3/1/2001 | Visosevic, Zorica  | 2.2 | Reviewed detail per 1999 and 2000 activity report for property, plant & equipment and made selections from additions to property, plant & equipment.           |
| 3/1/2001 | Wojtulewicz, Tanya | 0.5 | Updated macro  |
| 3/1/2001 | Wojtulewicz, Tanya | 1.0 | Reviewed Sunbeam, Signature Brands, and First Alert  |
| 3/1/2001 | Wojtulewicz, Tanya | 1.0 | Reviewed Coleman   |
| 3/1/2001 | Wojtulewicz, Tanya | 1.0 | Updated footnotes and column headings  |
| 3/1/2001 | Yu, Jennifer       | 0.3 | Corresponded with S. Dobrow(D&T) regarding fixed assets.   |
| 3/1/2001 | Yu, Jennifer       | 0.8 | Met with S. Dobrow(D&T) regarding accounts payable, prepaids and international analytical review.  |
| 3/1/2001 | Yu, Jennifer       | 1.1 | Correspondence with M. Fernandez regarding accounts receivable aging as 12/31/2000   |
| 3/1/2001 | Yu, Jennifer       | 1.7 | Performed testing of 1999 accounts receivable  |
| 3/1/2001 | Yu, Jennifer       | 1.8 | Documented testing of accounts receivable for clipper business   |
| 3/1/2001 | Yu, Jennifer       | 2.3 | Performed testing of 2000 accounts receivable  |
| 3/1/2001 | Yu, Jennifer       | 3.0 | Prepared international analytic testing  |
| 3/2/2001 | Ameen, Jane        | 0.7 | Review inventory notes with M. Mas (D&T) and discuss clipper business price testing.   |
| 3/2/2001 | Ameen, Jane        | 1.2 | Meeting with M. Malone and B. Carabetta and D. Sorrentino (D&T) regarding status   |
| 3/2/2001 | Ameen, Jane        | 1.3 | Prepare memo to B. Daw regarding status of clipper business  |
| 3/2/2001 | Ameen, Jane        | 1.6 | Review materials and preparation for meeting with M. Malone.   |
| 3/2/2001 | Ameen, Jane        | 2.5 | Continue review of inventory   |
| 3/2/2001 | Ameen, Jane        | 2.7 | Review status of clipper business  |
| 3/2/2001 | Bergman, Alan      | 0.1 | Meet with M. Newbery regarding trade and sundry receivables  |
| 3/2/2001 | Bergman, Alan      | 0.1 | Obtained CAPUSA summary schedule from M. Newbery and made copy   |
| 3/2/2001 | Bergman, Alan      | 0.1 | Emailed S. Pichardo to discuss other allowances  |
| 3/2/2001 | Bergman, Alan      | 0.1 | Meet with M. Newbery to discuss other allowances   |
| 3/2/2001 | Bergman, Alan      | 0.2 | Obtained copies of checks as support accounts receivable testing from S. Campbell  |
| 3/2/2001 | Bergman, Alan      | 0.2 | Emailed J. McCullough to discuss CAP USA transactions within trade & sundry receivables  |
| 3/2/2001 | Bergman, Alan      | 0.3 | Updated accounts receivable testing workpapers for new information obtained from S. Campbell   |
| 3/2/2001 | Bergman, Alan      | 0.4 | Continued with testing of unapplied cash, with information obtained from S. Campbell   |
| 3/2/2001 | Bergman, Alan      | 0.4 | Reviewed other allowances for understanding of obtained schedules  |

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|----------|-------------------|-----|---|
| 3/2/2001 | Bergman, Alan     | 0.5 | D&T meeting to discuss audit status headed by D. Sorrentino(D&T)  |
| 3/2/2001 | Bergman, Alan     | 0.6 | Obtained, agreed , and printed historic rates of currency translation for 12/31/00 and yearly averages  |
| 3/2/2001 | Bergman, Alan     | 0.7 | Prepared open items list to present to Client   |
| 3/2/2001 | Bergman, Alan     | 2.8 | Continued to agree international financial statements for consolidations  |
| 3/2/2001 | Bergman, Alan     | 3.5 | Entered currency translation rates into workpapers for international entity consolidation into U.S. dollars   |
| 3/2/2001 | Burgess, Mark     | 2.5 | Review for consistency and prepare notes for S. Pino's professional standards review.   |
| 3/2/2001 | Cullen, Peggy     | 2.0 | Met with M. Karolick and S. Pagsanagt to review audit status and adjustments  |
| 3/2/2001 | Cullen, Peggy     | 3.0 | Reviewed inventory workpapers   |
| 3/2/2001 | Cullen, Peggy     | 3.0 | Reviewed accrual workpapers   |
| 3/2/2001 | Davison, Aaron    | 0.4 | Health review notes – intangibles   |
| 3/2/2001 | Davison, Aaron    | 0.9 | Documentation of discussions held in client meeting concerning Bridgeview inventory reconciliation  |
| 3/2/2001 | Davison, Aaron    | 1.0 | Cleared health intercompany receivable testing  |
| 3/2/2001 | Davison, Aaron    | 2.0 | Developing client service comments  |
| 3/2/2001 | Davison, Aaron    | 3.1 | Client meetings concerning Bridgeview inventory reconciliation  |
| 3/2/2001 | Davison, Aaron    | 3.6 | Health review notes   |
| 3/2/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with G. Knight(D&T) international trial balance reconciliations.  |
| 3/2/2001 | Dobrow, Sheau-chi | 0.5 | Discussed with D. Sorrentino(D&T) audit clearance date and client's expectation   |
| 3/2/2001 | Dobrow, Sheau-chi | 0.6 | Discussed with J. Yu(D&T) and Z. Visosevic(D&T) fixed assets rollforward  |
| 3/2/2001 | Dobrow, Sheau-chi | 0.6 | Discussed with J. Yu(D&T) and Z. Visosevic(D&T) selling, general & administrative testing   |
| 3/2/2001 | Dobrow, Sheau-chi | 0.7 | Reviewed gross trade receivable workpaper   |
| 3/2/2001 | Dobrow, Sheau-chi | 0.7 | Started to set up workpaper on accounts receivable reserve summary  |
| 3/2/2001 | Dobrow, Sheau-chi | 0.9 | Continued to set up workpaper on accounts receivable reserve summary by referencing potential audit adjustments from other accounts receivable reserve workpapers |
| 3/2/2001 | Dobrow, Sheau-chi | 2.1 | Continued to prepare workpaper on reserve for known deductions  |
| 3/2/2001 | Dobrow, Sheau-chi | 2.6 | Continued to prepare workpaper on reserve for unapplied credit memo   |
| 3/2/2001 | Harter, Kirsten   | 0.3 | Discussions with D&T Sunbeam corporate engagement team concerning testing of health accounts receivable.  |
| 3/2/2001 | Harter, Kirsten   | 0.3 | Drafting of final client service comments.  |
| 3/2/2001 | Harter, Kirsten   | 1.4 | Audit review with D&T manager and preparation for 3/5/01 closing meeting.   |
| 3/2/2001 | Harter, Kirsten   | 2.4 | Documentation of health accounting procedures for applying customer deductions to customer credits.   |
| 3/2/2001 | Harter, Kirsten   | 3.1 | Discussion with Client concerning proposed audit adjustments.   |



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|----------|---------------------|-----|---|
| 3/2/2001 | Harter, Kirsten     | 3.5 | Preparation of memo concerning health accounting procedures in place for revenue recognition of accounts receivable.  |
| 3/2/2001 | Knight, Giles       | 0.3 | Prepared Australian trial balances for international D&T audit teams  |
| 3/2/2001 | Knight, Giles       | 0.4 | Obtaining e-mail and contact details for international auditors to send consolidation trial balances to them to agree to the figures.   |
| 3/2/2001 | Knight, Giles       | 0.4 | Prepared European trial balances for review by international D&T audit teams  |
| 3/2/2001 | Knight, Giles       | 0.8 | Reconciled consolidation workpaper to consolidated Coleman per the DDA report.  |
| 3/2/2001 | Knight, Giles       | 1.1 | Reconciling balance sheet and income statement per consolidation worksheet.   |
| 3/2/2001 | Knight, Giles       | 2.2 | Forwarded all international trial balances to respective international D&T auditors.  |
| 3/2/2001 | Knight, Giles       | 2.3 | Tying in consolidated balance sheet and income statement figures per consolidation worksheet into consolidated Coleman figures per the DDA report.  |
| 3/2/2001 | Knight, Giles       | 3.6 | Reviewed international subsidiaries financials and consolidation worksheets.  |
| 3/2/2001 | Mas, Michael        | 2.0 | Reconciling inventory balances for the clipper business to the general ledger and the inventory compilations for both 1999 and 2000 years ended.  |
| 3/2/2001 | Mas, Michael        | 2.0 | Began making price testing selections from the inventory balances for the clipper business.   |
| 3/2/2001 | Mas, Michael        | 3.0 | Continued price testing selections from the inventory balances for the clipper business.  |
| 3/2/2001 | Milligan, Robin     | 0.3 | Preparation of an open items list for Sunbeam internal accountants.   |
| 3/2/2001 | Milligan, Robin     | 0.5 | Status meeting with D. Sorrentino(D&T) and other team members to discuss audit progression.   |
| 3/2/2001 | Milligan, Robin     | 1.0 | Phone conversation with P. Wohlford for clarification of invoice choices for sales cut-off testing.   |
| 3/2/2001 | Milligan, Robin     | 2.4 | Review client Hyperion adjustments  |
| 3/2/2001 | Milligan, Robin     | 3.0 | Preparation of table for currency exchange rates. Applied rates to calculations for international entities, indicating any differences.   |
| 3/2/2001 | Milligan, Robin     | 3.8 | Continued consolidation testing of international entities.  |
| 3/2/2001 | Mueller, Michael D. | 0.6 | Meeting with corporate audit team to communicate timing deadlines determined in meeting with client.  |
| 3/2/2001 | Mueller, Michael D. | 0.7 | Discussed with R. Ferrer the client's use of exchange rates in its foreign currency translations. Discussed also certain intercompany payable balances between the Coleman divisions and Sunbeam corporate. |
| 3/2/2001 | Mueller, Michael D. | 1.7 | Tested Coleman international consolidation  |
| 3/2/2001 | Mueller, Michael D. | 3.3 | Entered data into foreign currency translation testing workpapers based on Coleman consolidation schedules. Analyzed results.   |

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| 3/2/2001 | Mueller, Michael D. | 3.7 | Continued to test the consolidation schedules of client's divisions. Set up workpapers to test translations of financial data of international entities, which are reported foreign currency into U.S. dollars |
| 3/2/2001 | Peck, Heather       | 0.1 | Received updated goodwill rollforward from M. Newbery via email.   |
| 3/2/2001 | Peck, Heather       | 0.3 | Discussed open items with D. Sorrentino(D&T).  |
| 3/2/2001 | Peck, Heather       | 0.4 | Discussed goodwill with S. Dobrow(D&T)   |
| 3/2/2001 | Peck, Heather       | 0.4 | Discussed debt swap with J. Ameen(D&T) and SFAS 133.   |
| 3/2/2001 | Peck, Heather       | 0.5 | D&T meeting with D&T staff on Sunbeam engagement and D. Sorrentino(D&T) to discuss status of audit.  |
| 3/2/2001 | Peck, Heather       | 0.6 | Updated open items for M. Newbery (intangibles)  |
| 3/2/2001 | Peck, Heather       | 0.9 | Goodwill testing.  |
| 3/2/2001 | Peck, Heather       | 1.2 | Obtained open items from D&T staff and created a master open items dated 3/2/01 to give to client.   |
| 3/2/2001 | Peck, Heather       | 1.3 | Debt testing   |
| 3/2/2001 | Peck, Heather       | 2.3 | Continued environmental litigation confirmation testing.   |
| 3/2/2001 | Richter, Frank      | 0.3 | Corresponded with M. Fernandez regarding backup for miscellaneous expense selection  |
| 3/2/2001 | Richter, Frank      | 0.5 | D&T meeting to discuss status of audit, headed by D. Sorrentino(D&T).  |
| 3/2/2001 | Richter, Frank      | 0.5 | Spoke with J. McCullough regarding consolidated Coleman financial statements   |
| 3/2/2001 | Richter, Frank      | 1.1 | Worked on tying Hyperion trial balance to Coleman-input file   |
| 3/2/2001 | Richter, Frank      | 1.2 | Spoke with J. McCullough regarding tying Coleman numbers to Hyperion   |
| 3/2/2001 | Richter, Frank      | 1.4 | Worked on obtaining information for miscellaneous expense selection  |
| 3/2/2001 | Richter, Frank      | 1.7 | Cleaning up fixed asset work papers  |
| 3/2/2001 | Richter, Frank      | 1.7 | Spoke with W. Reynolds regarding difference in D&T commission expense expectation & general ledger amount  |
| 3/2/2001 | Richter, Frank      | 2.6 | Worked on reconciling consolidated Coleman financial statement to general ledger   |
| 3/2/2001 | Sebby, Joanne       | 1.0 | Drafting evaluations for COR audit staff (E. Padilla, L. Dibbern, and N. Michaelis)  |
| 3/2/2001 | Sorrentino, Dean    | 0.5 | Meeting with corporate audit team to communicate timing deadlines determined in meeting  |
| 3/2/2001 | Sorrentino, Dean    | 0.5 | Supervise F.Richter (D&T) on the Coleman consolidation process   |
| 3/2/2001 | Sorrentino, Dean    | 1.0 | Continued reviewing property plant and equipment workpapers received from D&T Hattiesburg team   |
| 3/2/2001 | Sorrentino, Dean    | 1.2 | Meeting with M.Malone, B.Carabetta, and J.Ameen (D&T) regarding audit timing and sign-off  |
| 3/2/2001 | Sorrentino, Dean    | 1.2 | Reconcile differences from adjusting journal entries to final Hyperion   |
| 3/2/2001 | Sorrentino, Dean    | 3.0 | Continue entering client adjusting journal entries   |
| 3/2/2001 | Sorrentino, Dean    | 3.6 | Continue entering client adjusting journal entries   |

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| 3/2/2001 | Visosevic, Zorica | 0.2 | Contacted S. Pichardo and R. Burgwyn regarding the open items for expense testing.  |
| 3/2/2001 | Visosevic, Zorica | 0.3 | Corresponded with S. Yales and D. Robinson regarding fixed asset allocation.  |
| 3/2/2001 | Visosevic, Zorica | 0.4 | Prepared open items list for selling general & administrative selections for D. Robinson and S. Yales.  |
| 3/2/2001 | Visosevic, Zorica | 0.4 | Prepared open items list for fixed assets testing, and memo for D. Robinson and S. Yales.   |
| 3/2/2001 | Visosevic, Zorica | 0.5 | D&T meeting to discuss status of the audit with D. Sorrentino(D&T) and other audit personnel.   |
| 3/2/2001 | Visosevic, Zorica | 0.5 | Discussion regarding the open items list with J. Yu(D&T).   |
| 3/2/2001 | Visosevic, Zorica | 0.5 | Meeting with J. Ameen (D&T) regarding the open items, audit approach and fixed assets reconciliation.   |
| 3/2/2001 | Visosevic, Zorica | 0.7 | Contacted S. Pichardo, R. Burgwyn, P. Byrd, E. Silva to discuss journal entries for various allocations of selling general & administrative expenses. |
| 3/2/2001 | Visosevic, Zorica | 1.0 | Setting up of work paper for testing of prepaid items for fiscal years 1999 and 2000.   |
| 3/2/2001 | Visosevic, Zorica | 1.0 | Discussion and documentation of journal entry for allocation of research and development costs with E. Silva, financial analyst.                      |
| 3/2/2001 | Visosevic, Zorica | 1.2 | Sampled MRO inventory listing from 1999 and 2000 MRO inventory listings.  |
| 3/2/2001 | Visosevic, Zorica | 1.2 | Review of trial balance detail and reconciliation of accounts to fixed asset register for fiscal year 1999.   |
| 3/2/2001 | Visosevic, Zorica | 1.3 | Review of trial balance detail and reconciliation to fixed asset register for fiscal year 2000.   |
| 3/2/2001 | Visosevic, Zorica | 1.8 | For test of additions for property, plant & equipment obtained invoices from JDEdwards system.  |
| 3/2/2001 | Yu, Jennifer      | 0.5 | Performed testing of clipper business inventory   |
| 3/2/2001 | Yu, Jennifer      | 0.6 | Discussed with M. Mas(D&T) 1999 inventory price testing   |
| 3/2/2001 | Yu, Jennifer      | 0.7 | Discussed with M. Mas(D&T) 2000 inventory price testing   |
| 3/2/2001 | Yu, Jennifer      | 0.8 | Discussed with J. Ameen(D&T) clipper business open items  |
| 3/2/2001 | Yu, Jennifer      | 1.4 | Discussed with M. Mas(D&T) 1999 inventory reconciliation  |
| 3/2/2001 | Yu, Jennifer      | 1.6 | Prepare open item list for clipper business.  |
| 3/2/2001 | Yu, Jennifer      | 1.8 | Discussed with M. Mas(D&T) 2000 inventory reconciliation  |
| 3/2/2001 | Yu, Jennifer      | 3.6 | Performed fixed assets reconciliation testing   |
| 3/3/2001 | Ameen, Jane       | 1.2 | Review cash   |
| 3/3/2001 | Ameen, Jane       | 3.5 | Review debt   |
| 3/3/2001 | Chaney, Chris     | 0.2 | Draft e-mail to B. Cole related to coordination of Coleman pension plan audits  |
| 3/3/2001 | Chaney, Chris     | 0.5 | Complete review of staff evaluations for COR audit staff (L. Dibbern, E. Padilla, and N. Michaelis)   |
| 3/3/2001 | Chaney, Chris     | 0.8 | Perform research to locate benchmarking information related to COR, as requested by B. Cole, CFO – COR  |
| 3/3/2001 | Cullen, Peggy     | 2.0 | Prepare closing meeting materials   |

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| 3/3/2001 | Cullen, Peggy   | 2.0 | Prepare summary memo and summary of proposed adjustments   |
| 3/3/2001 | McCarty, Tim    | 1.0 | Workpaper review health  |
| 3/3/2001 | McCarty, Tim    | 1.0 | Workpaper review health  |
| 3/3/2001 | McCarty, Tim    | 1.2 | Preparation for client closing meeting scheduled for Monday, March 5.  |
| 3/3/2001 | McCarty, Tim    | 1.2 | Preparation for client closing meeting scheduled for Monday, March 5.  |
| 3/3/2001 | Milligan, Robin | 3.0 | Continued preparation and evaluation of workpapers in conjunction with consolidation testing of international entities.      |
| 3/3/2001 | Peck, Heather   | 1.1 | Began reading & documenting product liability confirmation letters   |
| 3/3/2001 | Peck, Heather   | 1.9 | Reviewed prior year product liability workpapers   |
| 3/4/2001 | Sebby, Joanne   | 1.0 | Performing the "end engagement" and "file check" functions to back-up the audit file.  |
| 3/4/2001 | Yu, Jennifer    | 0.2 | Prepared e-mail S. Yales regarding fixed assets, accounts payable, current liabilities and retail inventory                  |
| 3/4/2001 | Yu, Jennifer    | 0.4 | Prepared current liabilities open items questions for S. Yales   |
| 3/4/2001 | Yu, Jennifer    | 0.5 | Prepared retail inventory questions for S. Yales   |
| 3/4/2001 | Yu, Jennifer    | 0.8 | Prepared accounts payable open items for S. Yales  |
| 3/4/2001 | Yu, Jennifer    | 1.2 | Performed fixed asset schedule testing   |
| 3/5/2001 | Ameen, Jane     | 0.1 | Meeting with M. Malone, B. Carabetta regarding timing of outstanding items   |
| 3/5/2001 | Ameen, Jane     | 0.2 | Discussion with S. Yales regarding property, plant & equipment reconciliation for clipper business                           |
| 3/5/2001 | Ameen, Jane     | 0.2 | Continue supervision of debt   |
| 3/5/2001 | Ameen, Jane     | 0.3 | Supervision of receivable reserve notes  |
| 3/5/2001 | Ameen, Jane     | 0.4 | Preparation for meeting of European restructuring  |
| 3/5/2001 | Ameen, Jane     | 0.5 | Accumulation of E&O requirements for clearing of notes   |
| 3/5/2001 | Ameen, Jane     | 0.6 | Review of prior year P&L for clipper business  |
| 3/5/2001 | Ameen, Jane     | 0.7 | Discussion with S. Dobrow(D&T) regarding liability testing of clipper business   |
| 3/5/2001 | Ameen, Jane     | 0.7 | Review of audit prior P&L for planning and testing of current year P&L   |
| 3/5/2001 | Ameen, Jane     | 0.8 | Supervision and discussion of cash review notes  |
| 3/5/2001 | Ameen, Jane     | 0.8 | Review of prepaids   |
| 3/5/2001 | Ameen, Jane     | 0.9 | Meeting with J. Frederick, M. Malone, C. Younce regarding European restructuring   |
| 3/5/2001 | Ameen, Jane     | 1.3 | Review of inventory cut-off  |
| 3/5/2001 | Ameen, Jane     | 1.3 | Supervision and discussion of debt review notes  |
| 3/5/2001 | Ameen, Jane     | 2.4 | Review accounts receivable reserve   |
| 3/5/2001 | Bergman, Alan   | 0.1 | Spoke to S. Campbell to discuss nature of certain accounts receivable accounts and who else to contact for other information |
| 3/5/2001 | Bergman, Alan   | 0.1 | Called H. Gosling to request bill of lading for accounts receivable testing  |
| 3/5/2001 | Bergman, Alan   | 0.2 | Meet with J. Ameen(D&T) to review and discuss prepaids & other assets workpapers   |

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| 3/5/2001 | Bergman, Alan     | 0.2 | Meeting with S. Pichardo to discuss other allowances and information previously obtained  |
| 3/5/2001 | Bergman, Alan     | 0.3 | Reviewed accounts receivable – freight claim account and selection with S. Dobrow(D&T)  |
| 3/5/2001 | Bergman, Alan     | 0.3 | Met with D. Sorrentino(D&T) to review and discuss prepaids and other assets workpapers.   |
| 3/5/2001 | Bergman, Alan     | 0.6 | Meeting with L. McDonald, revenue management, to discuss accounts receivable – freight claim, make selection, and obtain copy of supporting documents for selection |
| 3/5/2001 | Bergman, Alan     | 0.6 | Prepared model audit program for prepaid expenses & other assets  |
| 3/5/2001 | Bergman, Alan     | 0.9 | Obtained weekly time & expense reports from members of audit team and began organization of reports   |
| 3/5/2001 | Bergman, Alan     | 1.0 | Reviewed cash tolerance workpaper and discussed with S. Dobrow(D&T) potential client service comment for the area.  |
| 3/5/2001 | Bergman, Alan     | 1.4 | Updated accounts receivable workpapers based on information obtained in discussion with S. Campbell.  |
| 3/5/2001 | Bergman, Alan     | 1.8 | Began clearing review notes from prepaids workpapers  |
| 3/5/2001 | Bergman, Alan     | 3.5 | Cleared review notes left by S. Dobrow(D&T) for accounts receivable   |
| 3/5/2001 | Burgess, Mark     | 2.0 | Review D&T actuarial exhibits against WHA report  |
| 3/5/2001 | Cullen, Peggy     | 1.5 | Reviewed management letter comments   |
| 3/5/2001 | Cullen, Peggy     | 1.5 | Reviewed summary of presentation materials  |
| 3/5/2001 | Cullen, Peggy     | 2.0 | Prepared/reviewed inventory workpapers  |
| 3/5/2001 | Cullen, Peggy     | 2.0 | Met with Raj B., M. Karolich, S. Pichardo., M. Malone, T. McCarty(D&T) and K. Harter(D&T) for closing meeting   |
| 3/5/2001 | Dobrow, Sheau-chi | 0.1 | Update and print out accounts receivable leadsheet  |
| 3/5/2001 | Dobrow, Sheau-chi | 0.2 | Discussed with R. Wilks regarding obtaining sales invoices balances for select accounts receivable customers  |
| 3/5/2001 | Dobrow, Sheau-chi | 0.2 | Discussed reviewed notes on gross trade receivable with A. Bergman (D&T)  |
| 3/5/2001 | Dobrow, Sheau-chi | 0.2 | Faxed and e-mailed Health O Meter coop reserve workpapers to P. Cullen (D&T)  |
| 3/5/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with S. Pichardo and K. Sheehy open items regarding clipper business  |
| 3/5/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with D. Ernst on reserve for uncollectible accounts using sales invoices balances rather than entire accounts receivable balances for these customers     |
| 3/5/2001 | Dobrow, Sheau-chi | 0.3 | Discussed accounts receivable clearing-freight claims with A. Bergman (D&T)   |
| 3/5/2001 | Dobrow, Sheau-chi | 0.7 | Discussed with J. Yu (D&T) coop advertising reserve analytical  |
| 3/5/2001 | Dobrow, Sheau-chi | 0.8 | Discussed with S. Yales on preliminary analytics  |
| 3/5/2001 | Dobrow, Sheau-chi | 1.1 | Input 4th quarter JDE data on sales return reserve  |
| 3/5/2001 | Dobrow, Sheau-chi | 1.2 | Discussed with M. Malone health at home coop advertising.   |

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| 3/5/2001 | Dobrow, Sheau-chi   | 1.2 | Prepare client service comment on calculation on reserve for future deductions  |
| 3/5/2001 | Dobrow, Sheau-chi   | 1.3 | Cleared reviewed notes on reserve for known deductions and unapplied credit memos   |
| 3/5/2001 | Dobrow, Sheau-chi   | 1.3 | Input 4th quarter JDE data on coop advertising reserve  |
| 3/5/2001 | Dobrow, Sheau-chi   | 2.1 | Finalized workpapers on reserve for future deductions, known deductions and unapplied credit memos  |
| 3/5/2001 | Harter, Kirsten     | 1.5 | Preparation for audit closing meeting.  |
| 3/5/2001 | Harter, Kirsten     | 1.5 | Final review and preparation of management comments.  |
| 3/5/2001 | Harter, Kirsten     | 2.0 | Audit closing meeting.  |
| 3/5/2001 | Harter, Kirsten     | 3.0 | Preparation of audit summary pack reported to Sunbeam Corporation   |
| 3/5/2001 | Harter, Kirsten     | 3.0 | Preparation of engagement members engagement performance evaluations  |
| 3/5/2001 | Knight, Giles       | 0.5 | Creating Asia/Pacific consolidation file to aggregate Sunbeam Oster Australia, Hong Kong and Japan.   |
| 3/5/2001 | Knight, Giles       | 0.9 | Meeting with A. Ferrer regarding Sunbeam international trial balances   |
| 3/5/2001 | Knight, Giles       | 0.9 | Reformatting complete Sunbeam international trial balances and bringing them into AS/2  |
| 3/5/2001 | Knight, Giles       | 0.9 | Footing and cross-footing Asia/Pacific supporting workpapers.   |
| 3/5/2001 | Knight, Giles       | 1.0 | Resending complete Sunbeam international trial balances to respective international auditors.   |
| 3/5/2001 | Knight, Giles       | 1.7 | Reconciled international consolidation worksheets.  |
| 3/5/2001 | Knight, Giles       | 2.5 | Reconciled Sunbeam international trial balances into Hyperion schedules.  |
| 3/5/2001 | Knight, Giles       | 2.6 | Reconciled consolidation workpaper to consolidated Coleman per the DDA report.  |
| 3/5/2001 | McCarty, Tim        | 2.0 | Preparation for audit closing meeting   |
| 3/5/2001 | McCarty, Tim        | 2.0 | Audit closing meeting   |
| 3/5/2001 | Milligan, Robin     | 0.3 | Preparation of an open items list for Sunbeam internal accountants.   |
| 3/5/2001 | Milligan, Robin     | 2.0 | Continued the evaluation of Coleman international entity consolidation  |
| 3/5/2001 | Milligan, Robin     | 2.1 | Facilitated distribution of new Hyperion worksheet and update of all leadsheets.  |
| 3/5/2001 | Milligan, Robin     | 2.9 | Completed work on the Coleman international entities  |
| 3/5/2001 | Milligan, Robin     | 3.7 | Preparation of workbook for the evaluation of Coleman international entity consolidation.   |
| 3/5/2001 | Mueller, Michael D. | 0.5 | Tested foreign currency translations of financial data in Coleman consolidation schedules.  |
| 3/5/2001 | Mueller, Michael D. | 1.4 | Clipper business - inventory price testing: For selected raw material items, obtained copies of invoices from client's RVI Image system.  |
| 3/5/2001 | Mueller, Michael D. | 2.3 | Clipper business - inventory price testing: Compiled listing of raw material inventory items for the client to provide the related invoices and checks. Created a listing of selected work-in-progress and finished goods items for the client to provide a det |

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| 3/5/2001 | Mueller, Michael D. | 3.6 | Prepared clipper business - inventory price testing workpaper  |
| 3/5/2001 | Mueller, Michael D. | 3.7 | Clipper business - inventory price testing: For selected raw material items, obtained invoice and check data from client's JDE system.         |
| 3/5/2001 | Peck, Heather       | 0.1 | Discussed debt with M. Newbery).   |
| 3/5/2001 | Peck, Heather       | 0.2 | Updated open items for M. Newbery (debt)   |
| 3/5/2001 | Peck, Heather       | 0.2 | Updated open items for M. Newbery (intangibles)  |
| 3/5/2001 | Peck, Heather       | 0.3 | Discussed patents with D. Sorrentino(D&T)  |
| 3/5/2001 | Peck, Heather       | 0.5 | Goodwill testing.  |
| 3/5/2001 | Peck, Heather       | 1.4 | Trademark testing.   |
| 3/5/2001 | Peck, Heather       | 1.4 | Discussed debt with J. Ameen(D&T).   |
| 3/5/2001 | Peck, Heather       | 1.7 | Patents testing.   |
| 3/5/2001 | Peck, Heather       | 2.3 | Deferred financing fees testing.   |
| 3/5/2001 | Peck, Heather       | 2.9 | Cleared debt review notes.   |
| 3/5/2001 | Richter, Frank      | 0.5 | Discussed selling general & administrative review notes with D. Sorrentino(D&T)  |
| 3/5/2001 | Richter, Frank      | 1.2 | Worked on property, plant & equipment leadsheet & rollforward  |
| 3/5/2001 | Richter, Frank      | 2.6 | Worked on selling general & administrative selections for clipper business.  |
| 3/5/2001 | Richter, Frank      | 3.1 | Discussed commissions accrual rollforward differences with W. Reynolds   |
| 3/5/2001 | Richter, Frank      | 3.6 | Remapped Coleman trial balance to be able to tie to consolidated Coleman   |
| 3/5/2001 | Sorrentino, Dean    | 0.3 | Review with A.Bergman(D&T) and discuss prepaid and other assets open items   |
| 3/5/2001 | Sorrentino, Dean    | 0.3 | Discuss with H.Peck(D&T) questions regarding patents.  |
| 3/5/2001 | Sorrentino, Dean    | 0.5 | Meet with M.Malone and B.Carabetta regarding sales testing procedures  |
| 3/5/2001 | Sorrentino, Dean    | 0.5 | Assist F.Richter(D&T) with clearing open review notes relating to selling general & administrative detail testing.                             |
| 3/5/2001 | Sorrentino, Dean    | 0.6 | Meet with J.McCullough regarding status of domestic trial balance and Coleman consolidation  |
| 3/5/2001 | Sorrentino, Dean    | 1.0 | Begin reviewing selling general & administrative testing workpapers  |
| 3/5/2001 | Sorrentino, Dean    | 1.1 | Set up client procedures for preparing segment analysis.   |
| 3/5/2001 | Sorrentino, Dean    | 1.4 | Begin reviewing client prepared P&L segment worksheets and prior year sales and cost of sales workpapers                                       |
| 3/5/2001 | Sorrentino, Dean    | 1.5 | Meet with B.Carabetta and W.Reynolds regarding rollforward of commissions accrual  |
| 3/5/2001 | Sorrentino, Dean    | 1.8 | Review prepaid and other assets workpapers   |
| 3/5/2001 | Sorrentino, Dean    | 2.0 | Finished updating leadsheets for final adjustments   |
| 3/5/2001 | Visosevic, Zorica   | 0.1 | Discussed with R. Jackson methods to obtain invoices for fixed asset selections.   |
| 3/5/2001 | Visosevic, Zorica   | 0.3 | Reviewed accounts receivable aging report for Miami subdivision of clipper business unit and made selections for testing for fiscal year 2000. |

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| 3/5/2001 | Visosevic, Zorica | 0.3 | Prepared open item list and contact information for Sunbeam personnel contacted regarding property, plant & equipment                                    |
| 3/5/2001 | Visosevic, Zorica | 0.3 | Prepared open item list and contact information for Sunbeam personnel contacted regarding the selling general & administrative selections.               |
| 3/5/2001 | Visosevic, Zorica | 0.4 | Discussed with R. Burgwyn allocation method for household selling and general expenses.  |
| 3/5/2001 | Visosevic, Zorica | 0.4 | Documented journal entries related to samples expense and household selling expenses.  |
| 3/5/2001 | Visosevic, Zorica | 0.4 | Discussed with E. Silva allocation method for designated engineering – research and development shared services.   |
| 3/5/2001 | Visosevic, Zorica | 0.5 | Documented selections for MRO Inventory as per inventory retail listing for fiscal year 2000.  |
| 3/5/2001 | Visosevic, Zorica | 1.0 | Documented selections for MRO Inventory as per inventory retail listing for fiscal year 1999   |
| 3/5/2001 | Visosevic, Zorica | 1.0 | Documented property, plant & equipment selections for additions testing for fiscal years 1999-2000.  |
| 3/5/2001 | Visosevic, Zorica | 1.2 | Documented selections for testing of accounts receivable.  |
| 3/5/2001 | Visosevic, Zorica | 1.2 | Reviewed accounts receivable aging report for Miami subdivision of clipper business unit and made selections for testing for fiscal year 1999.           |
| 3/5/2001 | Visosevic, Zorica | 1.2 | Reviewed accounts receivable aging report for Miami subdivision of clipper business unit and made selections for testing for fiscal years 1999 and 2000. |
| 3/5/2001 | Visosevic, Zorica | 1.2 | Reconciled accounts receivable aging detail for clipper business to fiscal year 2000 to accounts receivable aging summary report.                        |
| 3/5/2001 | Visosevic, Zorica | 1.5 | Discussed with J. Gavin, K. Huff and K. Brown issues related to MRO inventory and selections.  |
| 3/5/2001 | Yu, Jennifer      | 0.2 | Corresponded with M. Mas(D&T) regarding 1999 inventory   |
| 3/5/2001 | Yu, Jennifer      | 0.2 | Corresponded with J. Smith regarding professional clipper business   |
| 3/5/2001 | Yu, Jennifer      | 0.2 | Corresponded with P. Wright regarding retail inventory open items  |
| 3/5/2001 | Yu, Jennifer      | 0.4 | Discussed with Z. Visosevic(D&T) fixed assets open items   |
| 3/5/2001 | Yu, Jennifer      | 0.5 | Discussion with J. Ameen(D&T) regarding status of clipper business   |
| 3/5/2001 | Yu, Jennifer      | 0.5 | Met with M. Mueller(D&T) regarding inventory price testing   |
| 3/5/2001 | Yu, Jennifer      | 0.7 | Reconciled 2000 inventory to general ledger  |
| 3/5/2001 | Yu, Jennifer      | 0.7 | Discussed with S. Dobrow(D&T) coop advertising reserve analytical review   |
| 3/5/2001 | Yu, Jennifer      | 1.1 | Met with Z. Visosevic(D&T) regarding Miami accounts receivable   |
| 3/5/2001 | Yu, Jennifer      | 1.5 | Reviewed and prepared 1999 inventory reconciliation  |
| 3/5/2001 | Yu, Jennifer      | 1.9 | Performed 1999 current liabilities breakdown reconciliation  |



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|----------|-------------------|-----|--|
| 3/5/2001 | Yu, Jennifer      | 2.1 | Performed 2000 current liabilities breakdown reconciliation  |
| 3/6/2001 | Ameen, Jane       | 0.2 | Supervision of summary of assets and liabilities for clipper business                              |
| 3/6/2001 | Ameen, Jane       | 0.3 | Supervision of property for clipper business   |
| 3/6/2001 | Ameen, Jane       | 0.4 | Meeting with B. Carabetta regarding the inventory price testing                                    |
| 3/6/2001 | Ameen, Jane       | 0.6 | Meeting with K. Huff regarding capitalized variances and price testing                             |
| 3/6/2001 | Ameen, Jane       | 1.3 | Supervision of inventory E&O testing   |
| 3/6/2001 | Ameen, Jane       | 2.5 | Supervision of cooperative advertising   |
| 3/6/2001 | Ameen, Jane       | 2.7 | Supervision of inventory price testing   |
| 3/6/2001 | Ameen, Jane       | 3.1 | Supervision of international consolidation and correspondence                                      |
| 3/6/2001 | Bergman, Alan     | 0.1 | Discussed status of severance charge testing with B. Carabetta                                     |
| 3/6/2001 | Bergman, Alan     | 0.2 | Meet with J. McCullough regarding CAPUSA within accounts receivable                                |
| 3/6/2001 | Bergman, Alan     | 0.3 | Meet with D. Sorrentino(D&T) to review open items  |
| 3/6/2001 | Bergman, Alan     | 0.3 | Downloaded time & expense reports from First Alert D&T staff                                       |
| 3/6/2001 | Bergman, Alan     | 0.4 | Meet with D. Sorrentino(D&T) to review testing of volume rebates                                   |
| 3/6/2001 | Bergman, Alan     | 0.7 | Tested volume rebates  |
| 3/6/2001 | Bergman, Alan     | 0.7 | Continued to obtain and organize audit staff time & expense reports                                |
| 3/6/2001 | Bergman, Alan     | 0.9 | Tested consolidation of foreign entities & exchange translations                                   |
| 3/6/2001 | Bergman, Alan     | 1.2 | Documentation of cash tolerance write-off client service comment                                   |
| 3/6/2001 | Bergman, Alan     | 1.3 | Began agreeing other allowance reserve schedules obtained from S. Pichardo                         |
| 3/6/2001 | Bergman, Alan     | 1.4 | Performed testing of volume rebates  |
| 3/6/2001 | Bergman, Alan     | 2.5 | Continued with accounts receivable testing   |
| 3/6/2001 | Burgess, Mark     | 2.0 | Conference call with W. Haner regarding WHA actuarial report.                                      |
| 3/6/2001 | Cullen, Peggy     | 1.0 | Cleared accruals and fixed asset notes   |
| 3/6/2001 | Dobrow, Sheau-chi | 0.2 | Downloaded accounts receivable select customer files from R. Wilks                                 |
| 3/6/2001 | Dobrow, Sheau-chi | 0.2 | Prepared e-mail to C. Conto regarding coop advertising, sales returns and warranty selections.     |
| 3/6/2001 | Dobrow, Sheau-chi | 0.3 | Reviewed client service comment on reserve for cash tolerance write-off created by A. Bergman(D&T) |
| 3/6/2001 | Dobrow, Sheau-chi | 0.4 | Revised workpaper for reserve for uncollectible accounts receivable.                               |
| 3/6/2001 | Dobrow, Sheau-chi | 0.7 | Created audit programs for each area for clipper business  |
| 3/6/2001 | Dobrow, Sheau-chi | 0.8 | Input sales invoice balances for all uncollectible customers for both Sunbeam and Health O Meter   |
| 3/6/2001 | Dobrow, Sheau-chi | 0.8 | Made coop advertising selections for the 4th quarter testing                                       |
| 3/6/2001 | Dobrow, Sheau-chi | 1.1 | Made sales return selections for the 4th quarter testing   |

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| 3/6/2001 | Dobrow, Sheau-chi   | 1.2 | Reviewed and updated quarter's ending balances related to warranty reserve for partner review  |
| 3/6/2001 | Dobrow, Sheau-chi   | 1.2 | Made warranty selections for the 4th quarter testing   |
| 3/6/2001 | Dobrow, Sheau-chi   | 1.3 | Reviewed e-mail correspondence from D. Guiliano, for warranty coop advertising   |
| 3/6/2001 | Dobrow, Sheau-chi   | 1.3 | Prepared coop advertising rollforward and questions for B. Carabetta   |
| 3/6/2001 | Dobrow, Sheau-chi   | 1.5 | Tied balances per general ledger to detailed data provided by client for coop advertising, warranty and sales returns.   |
| 3/6/2001 | Knight, Giles       | 0.3 | Meeting with B. Carabetta, M. Malone, D. Sorrentino(D&T) to put forward client requests for the sales and cost of sales section.   |
| 3/6/2001 | Knight, Giles       | 0.4 | Meeting with D. Sorrentino(D&T) to discuss requirements from the client for sales and cost of sales testing.   |
| 3/6/2001 | Knight, Giles       | 0.9 | Investigating and resolving differences between the Hyperion report and the segment report for 2000.   |
| 3/6/2001 | Knight, Giles       | 1.1 | Testing currency translation adjustments on Asia/Pacific entities, notably Oster Australia and Hong Kong.  |
| 3/6/2001 | Knight, Giles       | 1.1 | Reviewed Oster Venezuela trial balance   |
| 3/6/2001 | Knight, Giles       | 1.6 | Reconciling 2000's segment report to the Hyperion schedule.  |
| 3/6/2001 | Knight, Giles       | 2.5 | Reconciling 2000's segment report to the sales and cost of sales lead schedules.   |
| 3/6/2001 | Knight, Giles       | 3.3 | Reviewed client's segment report   |
| 3/6/2001 | Milligan, Robin     | 0.3 | Preparation of open items list for Sunbeam internal accountants.   |
| 3/6/2001 | Milligan, Robin     | 0.6 | Received and evaluated invoices related to sales cut-off testing .   |
| 3/6/2001 | Milligan, Robin     | 1.8 | Completion of worksheet and evaluation of one portion of the Coleman international consolidation   |
| 3/6/2001 | Milligan, Robin     | 2.3 | Continued work on Coleman Canada evaluation worksheet.   |
| 3/6/2001 | Milligan, Robin     | 2.4 | Preparation of workpaper for the evaluation of Coleman Canada subtotal.  |
| 3/6/2001 | Milligan, Robin     | 2.6 | Continued work on Coleman international consolidation  |
| 3/6/2001 | Mueller, Michael D. | 0.7 | Clipper business - inventory price testing: Provided R. Jackson and W. Kinman with inventory listings compiled yesterday. Discussed with each of them specific issues relating to the inventory items on such listings   |
| 3/6/2001 | Mueller, Michael D. | 0.7 | Clipper business - inventory price testing: Received additional selection for price testing of finished goods from J. Yu(D&T). Used client's JDEdwards to retrieve related invoice and check data and forwarded such information to W. Kinman for him to provi |

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| 3/6/2001 | Mueller, Michael D. | 0.7 | Clipper business - inventory price testing: Based on the invoices received from R. Jackson, updated listing of selected raw material inventory items which was given to the client yesterday for it to provide the corresponding supporting documentation |
| 3/6/2001 | Mueller, Michael D. | 0.7 | Met with J. Yu(D&T) and J. Ameen(D&T), to discuss the meeting with W. Kinman regarding certain work-in-progress and finished goods inventory.   |
| 3/6/2001 | Mueller, Michael D. | 1.3 | Met with W. Kinman to discuss supporting documentation for certain work-in-progress and finished goods inventory.   |
| 3/6/2001 | Mueller, Michael D. | 3.4 | Clipper business - inventory price testing: Received copies of certain invoices for raw material selections from R. Jackson. Reviewed such invoices and then undated D&T's testing workpaper  |
| 3/6/2001 | Mueller, Michael D. | 3.9 | Clipper business - inventory price testing and discussions with client personnel regarding open items   |
| 3/6/2001 | Peck, Heather       | 0.1 | Discussed investment in affiliates – CADI with J. McCullough.   |
| 3/6/2001 | Peck, Heather       | 0.1 | Emailed S. Voth, Coleman, in reference to patents.  |
| 3/6/2001 | Peck, Heather       | 0.1 | Discussed interest exp (debt) with M. Newbery.  |
| 3/6/2001 | Peck, Heather       | 0.5 | Discussed deferred acquisition costs (non-core assets) with D. Sorrentino(D&T).   |
| 3/6/2001 | Peck, Heather       | 0.5 | Discussed debt confirmation with J. Thomas, First Union, and reviewed confirmation.   |
| 3/6/2001 | Peck, Heather       | 0.6 | Obtained detail and invoices for deferred acquisition costs (non-core assets) from JDE.   |
| 3/6/2001 | Peck, Heather       | 0.6 | Documented interest exp (debt)  |
| 3/6/2001 | Peck, Heather       | 0.7 | Documented debt confirmation.   |
| 3/6/2001 | Peck, Heather       | 0.8 | Received patent – Coleman documentation from S.Voth and documented  |
| 3/6/2001 | Peck, Heather       | 1.0 | Trademark testing.  |
| 3/6/2001 | Peck, Heather       | 1.1 | Documented deferred acquisition costs (non-core assets)   |
| 3/6/2001 | Peck, Heather       | 1.3 | Patent testing.   |
| 3/6/2001 | Peck, Heather       | 1.7 | Deferred financing fees testing.  |
| 3/6/2001 | Peck, Heather       | 1.9 | Goodwill testing.   |
| 3/6/2001 | Richter, Frank      | 0.5 | Spoke with G. Knight(D&T) regarding international Coleman numbers   |
| 3/6/2001 | Richter, Frank      | 0.5 | Spoke with F. Geanoules regarding severance accrual for J. McNaboe  |
| 3/6/2001 | Richter, Frank      | 0.9 | Spoke with R. Ferrer regarding international consolidation adjustment   |
| 3/6/2001 | Richter, Frank      | 1.3 | Discussed consolidation adjustments with J. McCullough  |
| 3/6/2001 | Richter, Frank      | 2.4 | Documented discussions with individuals regarding consolidated Coleman adjustments  |
| 3/6/2001 | Richter, Frank      | 2.6 | Consolidated Coleman:tie to Hyperion numbers  |
| 3/6/2001 | Richter, Frank      | 2.8 | Worked on domestic property, plant & equipment testing & rollforward  |
| 3/6/2001 | Sorrentino, Dean    | 0.3 | Review with A.Bergman(D&T) open items relating to audit   |

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| 3/6/2001 | Sorrentino, Dean    | 0.3 | Meet with M.Newbery regarding questions about certain entries in deferred acquisition costs                                |
| 3/6/2001 | Sorrentino, Dean    | 0.4 | Review with A.Bergman(D&T) testing of volume rebates   |
| 3/6/2001 | Sorrentino, Dean    | 0.4 | Meet with G.Knight(D&T) regarding income statement flux analysis   |
| 3/6/2001 | Sorrentino, Dean    | 0.5 | Discuss deferred acquisition costs/non-core assets.  |
| 3/6/2001 | Sorrentino, Dean    | 1.0 | Review with J. Ameen(D&T) reclass of deferred financing fees   |
| 3/6/2001 | Sorrentino, Dean    | 1.2 | Change mappings in AS/2 trial balance and add recaps to leads to match Hyperion  |
| 3/6/2001 | Sorrentino, Dean    | 1.4 | Review prior year workpapers and client schedules of accrued media and advertising and volume discounts                    |
| 3/6/2001 | Sorrentino, Dean    | 1.5 | Review Coleman consolidation workpapers  |
| 3/6/2001 | Sorrentino, Dean    | 2.0 | Begin reviewing client's warranty reserve calculation and warranty triangle  |
| 3/6/2001 | Sorrentino, Dean    | 2.0 | Continue reviewing selling general and administrative testing workpapers   |
| 3/6/2001 | Summers, Jamie      | 0.8 | E-mailed J. Ameen (D&T) regarding bankruptcy issues  |
| 3/6/2001 | Summers, Jamie      | 2.0 | Teleconference with B. Totte regarding overall approach to provision calculation   |
| 3/6/2001 | Summers, Jamie      | 2.5 | Teleconference with J. Kushner (D&T) regarding bankruptcy document, tax matters and applicability of 108(e)(2)             |
| 3/6/2001 | Thibault, Steve     | 1.0 | General audit supervision  |
| 3/6/2001 | Thibault, Steve     | 1.0 | Meeting with J. Ameen to discuss European restructuring charges  |
| 3/6/2001 | Thibault, Steve     | 1.0 | Meeting with J. Frederick to discuss clipper business draft purchase and sale agreement                                    |
| 3/6/2001 | Thibault, Steve     | 2.0 | Review of clipper business draft purchase and sale agreement and discussion of comments and observations with J. Frederick |
| 3/6/2001 | Van Gelder, Jeffrey | 0.8 | Correspondence with J. Ameen (D&T) regarding Bankruptcy issues   |
| 3/6/2001 | Van Gelder, Jeffrey | 1.7 | Discussions with Bob Totte regarding overall approach to provision calculation   |
| 3/6/2001 | Visosevic, Zorica   | 0.2 | Telephone conversation with K. Brown, Sunbeam to discuss MRO inventory   |
| 3/6/2001 | Visosevic, Zorica   | 0.2 | Telephone conversation with B. Dobson to discuss MRO inventory.  |
| 3/6/2001 | Visosevic, Zorica   | 0.6 | Contacted M. Fernandez, D. Robinson and P. Wright to get update on the outstanding items.                                  |
| 3/6/2001 | Visosevic, Zorica   | 0.8 | Met with P. Wright, system analyst, and discussed detail for trial balance for 1999 income statement.                      |
| 3/6/2001 | Visosevic, Zorica   | 1.0 | Updated open items list and contacted D. Robinson, M. Fernandez, P. Wright and B. Dobson regarding the outstanding items.  |
| 3/6/2001 | Visosevic, Zorica   | 1.0 | Obtained reconciliation detail for accounts receivable Miami for clipper business and reconciled detail to summary report. |
| 3/6/2001 | Visosevic, Zorica   | 1.0 | Reviewed and reconciled fixed asset detail – 1999 received from S. Yales (new 3/6/01)                                      |

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| 3/6/2001 | Visosevic, Zorica | 1.0 | Reviewed 1999 income statement trial balance detail and made selections of accounts to be tested.                            |
| 3/6/2001 | Visosevic, Zorica | 1.0 | Obtained supporting documentation from JDE for journal entry selections for 1999 selling general and administrative testing. |
| 3/6/2001 | Visosevic, Zorica | 1.1 | Selected invoices from JDE system for testing of 1999 selling general and administrative..                                   |
| 3/6/2001 | Visosevic, Zorica | 1.2 | Prepared 1999 accounts receivable aging detail for clipper business.   |
| 3/6/2001 | Visosevic, Zorica | 1.9 | Obtained pertinent information from JDE system for coop advertising and volume rebate reserve analysis 1998-00.              |
| 3/6/2001 | Yu, Jennifer      | 0.4 | Performed testing of current liabilities   |
| 3/6/2001 | Yu, Jennifer      | 0.6 | Review of clipper business audit programs  |
| 3/6/2001 | Yu, Jennifer      | 0.6 | Discussed with Z. Visosevic(D&T) current liabilities open items  |
| 3/6/2001 | Yu, Jennifer      | 0.7 | Performed testing of volume rebate reserve for the clipper business  |
| 3/6/2001 | Yu, Jennifer      | 0.7 | Performed testing of warranty reserve for the clipper business   |
| 3/6/2001 | Yu, Jennifer      | 0.7 | Performed testing of volume rebate reserve for the clipper business  |
| 3/6/2001 | Yu, Jennifer      | 0.8 | Performed testing of warranty reserve for the clipper business   |
| 3/6/2001 | Yu, Jennifer      | 0.8 | Performed testing of coop advertising reserve for the clipper business   |
| 3/6/2001 | Yu, Jennifer      | 1.3 | Performed testing of cooperative advertising   |
| 3/6/2001 | Yu, Jennifer      | 1.3 | Performed testing of sales return reserve for the clipper business   |
| 3/6/2001 | Yu, Jennifer      | 2.5 | Performed reconciliation of current liabilities client schedule to general ledger  |
| 3/7/2001 | Ameen, Jane       | 0.2 | Correspondence with J. Van Gelder (D&T) regarding client service plan  |
| 3/7/2001 | Ameen, Jane       | 0.4 | Correspondence with R. Van Caam (D&T) regarding clipper business procedures  |
| 3/7/2001 | Ameen, Jane       | 0.4 | Supervision/discussion of audit status   |
| 3/7/2001 | Ameen, Jane       | 0.5 | Meeting with C. Younce and H. Dielissen regarding audit timing and procedures for clipper business.                          |
| 3/7/2001 | Ameen, Jane       | 1.1 | Review of client prepared detail for clipper business.   |
| 3/7/2001 | Ameen, Jane       | 1.2 | Review of gross receivables  |
| 3/7/2001 | Ameen, Jane       | 1.7 | Discussion with C. Younce regarding clipper business international locations   |
| 3/7/2001 | Ameen, Jane       | 2.3 | Preparation for client meeting sponsored by D&T on proposed statement for business combinations and intangible assets        |
| 3/7/2001 | Ameen, Jane       | 2.7 | Supervision of audit plan and approach for clipper business audit with J. Yu (D&T).  |
| 3/7/2001 | Bergman, Alan     | 0.2 | Reviewed fax from B. Broome describing freight claim account procedures newly enacted  |
| 3/7/2001 | Bergman, Alan     | 0.2 | Obtained CAPUSA reconciliation schedule from J. McCullough   |

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|----------|-------------------|-----|---|
| 3/7/2001 | Bergman, Alan     | 0.2 | Obtained description of miscellaneous accounts receivable and supporting schedules from M. Newbery                                  |
| 3/7/2001 | Bergman, Alan     | 0.2 | Checked on status of open item for prepaid expenses   |
| 3/7/2001 | Bergman, Alan     | 0.2 | Obtained volume rebate selections from L. McDonald  |
| 3/7/2001 | Bergman, Alan     | 0.3 | Began to prepare open items list by reviewing workpapers for such items, and tried to clear items as I went along                   |
| 3/7/2001 | Bergman, Alan     | 0.3 | Obtained copy of detail used by corporate office to determine freight claim balance   |
| 3/7/2001 | Bergman, Alan     | 0.4 | Discussed with L. McDonald items associated with freight claim calculations   |
| 3/7/2001 | Bergman, Alan     | 0.5 | Spoke to B. Broome in Hattiesburg about freight claim calculation and how account is currently utilized                             |
| 3/7/2001 | Bergman, Alan     | 0.7 | Sorted through time & expense reports & consolidated into one document  |
| 3/7/2001 | Bergman, Alan     | 1.0 | Documented trade and miscellaneous accounts receivable workpaper for information obtained and supporting schedules                  |
| 3/7/2001 | Bergman, Alan     | 1.7 | Began testing reconciliation schedule for CAPUSA  |
| 3/7/2001 | Bergman, Alan     | 2.4 | Performed testing of accounts receivable freight claims schedules obtained from B. Broome.  |
| 3/7/2001 | Bergman, Alan     | 2.7 | Continued with testing of volume rebates  |
| 3/7/2001 | Cullen, Peggy     | 1.0 | Cleared accounts receivable notes   |
| 3/7/2001 | Dobrow, Sheau-chi | 0.2 | Obtained sales returns reserve analysis on household  |
| 3/7/2001 | Dobrow, Sheau-chi | 0.2 | Obtained sales returns reserve analysis on outdoor cooking  |
| 3/7/2001 | Dobrow, Sheau-chi | 0.2 | Transferred time and expense reports for the past three weeks   |
| 3/7/2001 | Dobrow, Sheau-chi | 0.3 | Inquired S. Pichardo regarding sales return   |
| 3/7/2001 | Dobrow, Sheau-chi | 0.4 | Signed off accounts receivable leadsheet and deleted reviewed notes on gross trade receivable testing                               |
| 3/7/2001 | Dobrow, Sheau-chi | 0.4 | Discussed with B. Carabetta regarding coop advertising reserve rollforward  |
| 3/7/2001 | Dobrow, Sheau-chi | 0.4 | Discussed with C. Chalfant outdoor cooking coop advertising reserve rollforward of 4th quarter                                      |
| 3/7/2001 | Dobrow, Sheau-chi | 0.5 | Discussed with S. Pichardo on household coop advertising reserve rollforward of 4th quarter   |
| 3/7/2001 | Dobrow, Sheau-chi | 0.7 | Obtained JDE data regarding sales returns for 9/30/99 and 12/31/99 and input data to sales return reserve workpaper                 |
| 3/7/2001 | Dobrow, Sheau-chi | 0.7 | Started to prepare sales returns analysis   |
| 3/7/2001 | Dobrow, Sheau-chi | 0.9 | Obtained JDE data regarding coop advertising reserves for 9/30/99 and 12/31/99 and input data to coop advertising reserve workpaper |
| 3/7/2001 | Dobrow, Sheau-chi | 0.9 | Inquired C. Chalfant regarding sales return   |
| 3/7/2001 | Dobrow, Sheau-chi | 1.2 | Started to prepare coop advertising reserve analysis  |
| 3/7/2001 | Dobrow, Sheau-chi | 1.2 | Reviewed coop advertising selections for the 4th quarter  |
| 3/7/2001 | Dobrow, Sheau-chi | 1.3 | Obtained JDE data regarding sales returns for 2000 and input data to sales return reserve workpaper                                 |

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| 3/7/2001 | Dobrow, Sheau-chi   | 1.5 | Obtained JDE data regarding coop advertising reserves for 2000 and input data to coop advertising reserve workpaper   |
| 3/7/2001 | Knight, Giles       | 0.4 | Preparing memo for client giving detailed instructions for detailed explanations on workpapers.   |
| 3/7/2001 | Knight, Giles       | 0.7 | Preparing workpaper for product cost of sales testing predicting product cost of sales based on sales for submission to the client for detailed explanations.   |
| 3/7/2001 | Knight, Giles       | 0.9 | Preparing workpaper for gross profit percentage accounts receivable for submission to client to provide detailed explanations.  |
| 3/7/2001 | Knight, Giles       | 0.9 | Preparing workpaper for non defective returns predicting non defective returns based on 1999 sales for submission to the client for detailed explanations.  |
| 3/7/2001 | Knight, Giles       | 0.9 | Investigating and resolving differences between the Hyperion report and the segment report for 1999.  |
| 3/7/2001 | Knight, Giles       | 0.9 | Reconciling 1999's segment report to the Hyperion schedule  |
| 3/7/2001 | Knight, Giles       | 1.2 | Reviewed international trial balances   |
| 3/7/2001 | Knight, Giles       | 1.7 | Reconciling 1999's segment report to the sales and cost of sales lead schedules due to inclusion of Mr Coffee.  |
| 3/7/2001 | Knight, Giles       | 2.3 | Preparing workpaper for sales and cost of sales analytical review for flux analysis between 1999 and 2000 for submission to the client.   |
| 3/7/2001 | Mueller, Michael D. | 0.4 | Corporate and clipper business - inventory price testing: Based on the invoices received from R. Jackson above, updated listing of selected raw material inventory items. Provided such updated listing to R. Jackson. Discussed certain items on such listing  |
| 3/7/2001 | Mueller, Michael D. | 0.5 | Excess and obsolescence reserve: Set up testing workpapers for reductions in Sunbeam's inventory reserve balance as a result of inventory items being destroyed or liquidated. Requested detail of certain reserve balances from responsible Sunbeam personnel. |
| 3/7/2001 | Mueller, Michael D. | 0.5 | Updated listing of selected raw material inventory items. Provided such updated listing to R. Jackson. Discussed certain items on such listing with her.  |
| 3/7/2001 | Mueller, Michael D. | 0.6 | Excess and obsolescence reserve: Set up testing workpapers for reductions in Sunbeam's inventory reserve balance as a result of inventory items being destroyed or liquidated   |
| 3/7/2001 | Mueller, Michael D. | 1.0 | Corporate and clipper business- inventory price testing: Received copies of certain invoices for raw material selections from R. Jackson. Reviewed such invoices  |
| 3/7/2001 | Mueller, Michael D. | 1.1 | Corporate and clipper business - inventory price testing: Received and reviewed copies of certain invoices for raw material selections from R. Jackson. Reviewed such invoices  |

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| 3/7/2001 | Mueller, Michael D. | 1.2 | Tested currency translations for certain countries included in "Coleman international subtotal 5" balance in Sunbeam's consolidation schedules.                                  |
| 3/7/2001 | Mueller, Michael D. | 1.9 | Corporate and clipper business - inventory price testing: Reviewed testing workpapers after further based on discussions with client personnel and D&T audit procedures guidance |
| 3/7/2001 | Mueller, Michael D. | 3.8 | Corporate audit - inventory price testing: Reviewed supporting documents for work-in-progress and finished goods inventory obtained from W. Kinman.                              |
| 3/7/2001 | Peck, Heather       | 0.1 | Discussed foreign exchange adjustment for goodwill – Coleman with J. McCullough.   |
| 3/7/2001 | Peck, Heather       | 0.1 | Discussed Coleman miscellaneous capitalized lease obligations (debt) with D. Sorrentino(D&T).  |
| 3/7/2001 | Peck, Heather       | 0.1 | Discussed interest rate swaps (debt) with M. Newbery.  |
| 3/7/2001 | Peck, Heather       | 0.2 | Discussed Coleman goodwill foreign exchange adjustment with D. Sorrentino(D&T).  |
| 3/7/2001 | Peck, Heather       | 0.2 | Discussed Coleman goodwill foreign exchange adjustment with R. Ferrer.   |
| 3/7/2001 | Peck, Heather       | 0.2 | Emailed and spoke with S. Voth in reference to Coleman miscellaneous capitalized lease obligations (debt)  |
| 3/7/2001 | Peck, Heather       | 0.3 | Copied Coleman consolidated December 2000 financial statements obtained from D. Jackson for D&T's use.   |
| 3/7/2001 | Peck, Heather       | 0.4 | Discussed Coleman goodwill foreign exchange adjustment with J. McCullough.   |
| 3/7/2001 | Peck, Heather       | 0.4 | Deferred financing fees testing.   |
| 3/7/2001 | Peck, Heather       | 0.5 | Obtained documentation for other long term assets and debt from R. Jackson tested other long term assets and debt.   |
| 3/7/2001 | Peck, Heather       | 0.7 | Continued documenting environmental legal confirmation.  |
| 3/7/2001 | Peck, Heather       | 0.9 | Tested interest rate swap interest expense (debt).   |
| 3/7/2001 | Peck, Heather       | 1.3 | Tested Coleman goodwill foreign exchange adjustment.   |
| 3/7/2001 | Peck, Heather       | 1.7 | Tested Coleman miscellaneous debt obligations.   |
| 3/7/2001 | Peck, Heather       | 3.9 | Continued documenting environmental legal confirmation.  |
| 3/7/2001 | Richter, Frank      | 0.3 | Corresponded with D. Robinson regarding property, plant & equipment additions  |
| 3/7/2001 | Richter, Frank      | 1.2 | Spoke with R. Jackson regarding new selling general & administrative selections  |
| 3/7/2001 | Richter, Frank      | 2.2 | Selected additional selling general & administrative selections  |
| 3/7/2001 | Richter, Frank      | 3.5 | Remapped & tied property, plant & equipment to testing, lead & rollforward   |
| 3/7/2001 | Richter, Frank      | 3.8 | Cleared review notes regarding consolidated Coleman numbers  |
| 3/7/2001 | Sorrentino, Dean    | 0.1 | Discuss Coleman miscellaneous capital lease obligation with H. Peck(D&T)   |



|          |                   |     |  |
|----------|-------------------|-----|--|
| 3/7/2001 | Sorrentino, Dean  | 0.2 | Reviewed foreign exchange adjustments related to goodwill  |
| 3/7/2001 | Sorrentino, Dean  | 0.4 | Discuss audit status with J.Ameen(D&T)   |
| 3/7/2001 | Sorrentino, Dean  | 0.4 | Review prepaid and other assets audit program  |
| 3/7/2001 | Sorrentino, Dean  | 0.5 | Supervise F.Richter(D&T) regarding intercompany elimination  |
| 3/7/2001 | Sorrentino, Dean  | 0.5 | Supervise F.Richter(D&T) regarding property, plant & equipment open items  |
| 3/7/2001 | Sorrentino, Dean  | 0.6 | Prepare warranty open items memo to M.Malone for questions in client schedules   |
| 3/7/2001 | Sorrentino, Dean  | 0.8 | Review with S.Dobrow(D&T) sales by quarter for domestic and Signature Brands for judgmental reserves   |
| 3/7/2001 | Sorrentino, Dean  | 1.0 | Review other long term assets workpapers   |
| 3/7/2001 | Sorrentino, Dean  | 1.5 | Finished reviewing selling general administrative testing workpapers   |
| 3/7/2001 | Sorrentino, Dean  | 2.0 | Prepare open items and status memo for audit for meeting with M.Malone   |
| 3/7/2001 | Sorrentino, Dean  | 3.0 | Recalculated warranty actual return percentages and traced into client warranty triangles, tested actual aging summary, began tracing client schedule into the 12/31/00 general ledger |
| 3/7/2001 | Thibault, Steve   | 1.0 | General audit supervision  |
| 3/7/2001 | Thibault, Steve   | 1.0 | Meeting with C. Younce to discuss accounting for international portion of clipper business   |
| 3/7/2001 | Thibault, Steve   | 1.0 | Meeting with S. Isko to discuss clipper business draft purchase and sale agreement   |
| 3/7/2001 | Thibault, Steve   | 1.0 | Discussion with J. Ameen regarding accounting methodologies used in preparing clipper business financial statements  |
| 3/7/2001 | Thibault, Steve   | 1.0 | Discussion with R. Porter and M. Valdick regarding implementation of SFAS 133  |
| 3/7/2001 | Visosevic, Zorica | 0.2 | Discussed with R. Jackson supporting documentation needed for 1999 selections.   |
| 3/7/2001 | Visosevic, Zorica | 0.3 | Corresponded with P. Byrd regarding updated selections for selling general and administrative expenses for 1999.   |
| 3/7/2001 | Visosevic, Zorica | 0.6 | Documented selections for testing of accounts receivable 99-00 international.  |
| 3/7/2001 | Visosevic, Zorica | 1.0 | Reviewed 1999 accounts receivable aging report for intercompany sales.   |
| 3/7/2001 | Visosevic, Zorica | 1.0 | Reviewed 1999 fixed assets register for fully depreciated items  |
| 3/7/2001 | Visosevic, Zorica | 1.0 | Reviewed 1999 fixed asset register and calculated average useful lives.  |
| 3/7/2001 | Visosevic, Zorica | 1.1 | Documented selections for testing of accounts receivable for fiscal year 1999 (domestic).  |
| 3/7/2001 | Visosevic, Zorica | 1.2 | Review of property, plant and equipment activity detail (revised 3/7/01) and reconciliation to rollforward schedule.   |
| 3/7/2001 | Visosevic, Zorica | 1.3 | Prepared rollforward schedule for property, plant and equipment from revised files obtained from D. Robinson.  |

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|----------|-------------------|-----|---|
| 3/7/2001 | Visosevic, Zorica | 1.5 | Reconciled data obtained from JDE system for coop advertising and volume rebate reserve analysis for clipper business units for use in testing. |
| 3/7/2001 | Visosevic, Zorica | 1.8 | Review of property, plant and equipment rollforward prepared by D. Robinson.  |
| 3/7/2001 | Yu, Jennifer      | 0.3 | Prepared inventory standard cost questions open items   |
| 3/7/2001 | Yu, Jennifer      | 0.4 | Reconciled accounts payable leadsheet to general ledger   |
| 3/7/2001 | Yu, Jennifer      | 0.7 | Performed testing of accounts receivable customer nonpayment for the clipper business   |
| 3/7/2001 | Yu, Jennifer      | 0.7 | Prepared current liabilities leadsheet and reconciled to general ledger   |
| 3/7/2001 | Yu, Jennifer      | 0.8 | Reconciled accounts receivable leadsheet to general ledger  |
| 3/7/2001 | Yu, Jennifer      | 0.9 | Prepared fixed asset rollforward questions / open items   |
| 3/7/2001 | Yu, Jennifer      | 1.2 | Reconciled accounts receivable to general ledger  |
| 3/7/2001 | Yu, Jennifer      | 1.4 | Reviewed professional clipper business inventory leadsheet.   |
| 3/7/2001 | Yu, Jennifer      | 1.7 | Prepared trial balance compilation  |
| 3/7/2001 | Yu, Jennifer      | 2.8 | Performed testing of depreciation expense and accumulated depreciation for the clipper business   |
| 3/8/2001 | Ameen, Jane       | 0.4 | Supervision of property for clipper business  |
| 3/8/2001 | Ameen, Jane       | 0.8 | Discussion with P. Seegers (D&T) regarding the Europe clipper business  |
| 3/8/2001 | Ameen, Jane       | 0.9 | Preparation for meeting on new SFAS on intangibles  |
| 3/8/2001 | Ameen, Jane       | 1.5 | Meeting sponsored by D&T (Web call) for new SFAS on Intangibles (statement for business combinations and intangible assets)                     |
| 3/8/2001 | Ameen, Jane       | 2.8 | Review of selling general & administrative  |
| 3/8/2001 | Ameen, Jane       | 3.1 | Supervision of debt   |
| 3/8/2001 | Bergman, Alan     | 0.2 | Obtained selection for freight claim testing from L. McDonald   |
| 3/8/2001 | Bergman, Alan     | 0.2 | Retrieved additional information via email from B. Broome regarding accounts receivable freight claims  |
| 3/8/2001 | Bergman, Alan     | 0.2 | Met with S. Pichardo to discuss rollforward for other allowances  |
| 3/8/2001 | Bergman, Alan     | 0.4 | Spoke to B. Broome regarding freight claims   |
| 3/8/2001 | Bergman, Alan     | 0.4 | Transferred workpaper to excel file and modified file for use by non-AS/2. Then emailed a copy to S. Pichardo.                                  |
| 3/8/2001 | Bergman, Alan     | 0.4 | Reviewed volume rebates workpaper with D. Sorrentino(D&T)   |
| 3/8/2001 | Bergman, Alan     | 0.6 | Continued with testing of reconciliation of CAPUSA  |
| 3/8/2001 | Bergman, Alan     | 0.7 | Began review of new procedures for freight claims as received from B. Broome  |
| 3/8/2001 | Bergman, Alan     | 0.8 | Continued with consolidation of time reports for all D&T personnel  |
| 3/8/2001 | Bergman, Alan     | 0.9 | Concluded testing of freight claim testing  |
| 3/8/2001 | Bergman, Alan     | 1.3 | Began reading through freight claim procedures in order to prepare client service comment   |

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|----------|-------------------|-----|---|
| 3/8/2001 | Bergman, Alan     | 2.1 | Began testing of other allowances including rollforward of account  |
| 3/8/2001 | Bergman, Alan     | 2.8 | Continued with testing of other allowances  |
| 3/8/2001 | Burgess, Mark     | 2.0 | Begin writing actuarial memo.   |
| 3/8/2001 | Cullen, Peggy     | 1.0 | Reviewed audit summary workpapers   |
| 3/8/2001 | Dobrow, Sheau-chi | 1.3 | Reviewed sales return selections  |
| 3/8/2001 | Dobrow, Sheau-chi | 1.4 | Reconciled client build-up coop advertising analysis to JDE ledger  |
| 3/8/2001 | Dobrow, Sheau-chi | 1.4 | Discussed with S. Pichardo on Household - Wal-Mart sales return and updated analysis  |
| 3/8/2001 | Dobrow, Sheau-chi | 1.9 | Updated 1999 and 2000 net sales and adjusted by quarter   |
| 3/8/2001 | Dobrow, Sheau-chi | 2.3 | Continued to prepare coop advertising reserve analysis by adjusting volume and other adjustments  |
| 3/8/2001 | Dobrow, Sheau-chi | 2.7 | Continue to prepare coop advertising reserve analysis and prepared manual workpaper on coop advertising   |
| 3/8/2001 | Knight, Giles     | 0.3 | Referencing US dollar figures for Sunbeam Mexicana to Hyperion.   |
| 3/8/2001 | Knight, Giles     | 0.3 | Referencing US dollar figures for Sunbeam Latin America to Hyperion.  |
| 3/8/2001 | Knight, Giles     | 0.4 | Referencing aggregated totals per workpaper to Asia Pacific into Hyperion.  |
| 3/8/2001 | Knight, Giles     | 0.4 | Referencing adjusted totals per workpaper to Oster Venezuela into Hyperion.   |
| 3/8/2001 | Knight, Giles     | 0.4 | Making inquiries of L. Tilley regarding the rent accrual for Delray and documenting understanding there of in workpapers.   |
| 3/8/2001 | Knight, Giles     | 0.5 | Referencing translated totals per workpaper into Hyperion.  |
| 3/8/2001 | Knight, Giles     | 0.5 | Prepare European entity local currency balance sheets and income statements and forward through to P. Chauvire (D&T in Lvons)   |
| 3/8/2001 | Knight, Giles     | 0.7 | Testing currency translation of Oster UK/Sunbeam Europe per workpaper.  |
| 3/8/2001 | Knight, Giles     | 0.7 | Making inquiries of L. Tilley regarding the rent accrual for Boca (both the main building and the annex) and documenting understanding in the workpapers.                                     |
| 3/8/2001 | Knight, Giles     | 0.8 | Completing workpaper Sunbeam Asia Pacific consolidation for Sunbeam Japan translation.  |
| 3/8/2001 | Knight, Giles     | 1.0 | Making inquiries of L. Tilley regarding the severance accrual and reconciling the client prepared severance schedules to the ledger balance.  |
| 3/8/2001 | Knight, Giles     | 1.4 | Copying rental schedules for both the Delray and Boca leases into AS/2 workpaper  |
| 3/8/2001 | Knight, Giles     | 2.4 | Review all international entities individual trial balances at the local currency level and investigating adjustments in the local currency that either contra out/eliminate on consolidation |
| 3/8/2001 | Milligan, Robin   | 0.3 | Preparation of an open items list for submission to Sunbeam internal accountants.   |

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| 3/8/2001 | Milligan, Robin     | 0.6 | Meeting with S. Dobrow (D&T) to gain an understanding of objectives and responsibilities related to worksheet cut-off testing for receivables.   |
| 3/8/2001 | Milligan, Robin     | 0.7 | Phone conversation with J. Gavin (Sunbeam)-Hattiesburg for clarification of detail used for cut-off testing.   |
| 3/8/2001 | Milligan, Robin     | 0.7 | Phone conversation with M. Knight (Sunbeam)-Hattiesburg for detail information relating to receivables cut-off testing.  |
| 3/8/2001 | Milligan, Robin     | 0.7 | Phone conversation with R. Wilks (Sunbeam)-Hattiesburg, about miscellaneous credits to sales in conjunction with worksheet.  |
| 3/8/2001 | Milligan, Robin     | 1.9 | Began cutoff testing in conjunction with workpaper   |
| 3/8/2001 | Milligan, Robin     | 2.8 | Preparation of worksheets for use on receivables cut-off testing.  |
| 3/8/2001 | Milligan, Robin     | 3.3 | Continued work on sales cut-off testing in conjunction with worksheet.   |
| 3/8/2001 | Mueller, Michael D. | 0.2 | Corporate and clipper business - inventory price testing: Received copies of certain invoices for raw material selections from R. Jackson.   |
| 3/8/2001 | Mueller, Michael D. | 0.3 | Corporate and clipper business - inventory price testing: Based on the invoices received from R. Jackson above, updated listing of selected raw material inventory items   |
| 3/8/2001 | Mueller, Michael D. | 0.4 | Corporate and clipper business - inventory price testing: Updated listing of selected raw material inventory items. Provided such updated listing to R. Jackson. Discussed certain items on such listing with her  |
| 3/8/2001 | Mueller, Michael D. | 0.5 | Prepared open item list for corporate audit.   |
| 3/8/2001 | Mueller, Michael D. | 1.3 | Corporate and clipper business - inventory price testing: Received copies of certain invoices for raw material selections from R. Jackson.   |
| 3/8/2001 | Mueller, Michael D. | 1.7 | Corporate - inventory price testing: Requested supporting documentation for certain work-in-progress and finished goods inventory from responsible Sunbeam's division manager. Also, followed up on outstanding support for certain inventory selections |
| 3/8/2001 | Mueller, Michael D. | 3.2 | Excess and obsolescence reserve: Received detail for certain selected liquidated or destroyed inventory amounts. Discussed such detail with C. Chalfant and W Kinman Made sub-selections from detail   |
| 3/8/2001 | Mueller, Michael D. | 3.4 | Finished currency translations for certain countries included in "Coleman international subtotal 5" balance in Sunbeam's consolidation schedules.  |
| 3/8/2001 | Peck, Heather       | 0.1 | Discussed litigation confirmations with D. Sorrentino(D&T).  |
| 3/8/2001 | Peck, Heather       | 0.2 | Discussed interest swap (debt) with R. Satterfield.  |
| 3/8/2001 | Peck, Heather       | 0.3 | Prepared client service comment for goodwill foreign exchange adjustment.  |
| 3/8/2001 | Peck, Heather       | 0.4 | Discussed goodwill foreign exchange adjustment with D. Sorrentino(D&T).  |

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|----------|------------------|-----|---|
| 3/8/2001 | Peck, Heather    | 0.9 | Reviewed prior year litigation confirmation letters.  |
| 3/8/2001 | Peck, Heather    | 1.3 | Tested goodwill foreign exchange adjustment.  |
| 3/8/2001 | Peck, Heather    | 3.9 | Read through litigation confirmation letters.   |
| 3/8/2001 | Peck, Heather    | 3.9 | Documented litigation confirmation letters.   |
| 3/8/2001 | Richter, Frank   | 0.1 | Sent D. Sorrentino(D&T) selling general & administrative testing  |
| 3/8/2001 | Richter, Frank   | 0.2 | Corresponded with Y. Campbell regarding property, plant & equipment testing   |
| 3/8/2001 | Richter, Frank   | 0.4 | Checked e-mail regarding selections   |
| 3/8/2001 | Richter, Frank   | 0.6 | Requested additional selections for selling general & administrative from R. Jackson                                    |
| 3/8/2001 | Richter, Frank   | 1.1 | Discussed commission accrual testing with D. Sorrentino(D&T)  |
| 3/8/2001 | Richter, Frank   | 1.1 | Worked on confirmation control summary & follow on confirms.  |
| 3/8/2001 | Richter, Frank   | 1.3 | Discussed new JDE licensing agreement with B. Carabetta   |
| 3/8/2001 | Richter, Frank   | 1.6 | Updated intercompany lead sheets & manual workpapers, printed out leads   |
| 3/8/2001 | Richter, Frank   | 1.8 | Assisted D. Sorrentino(D&T) in preparing for meeting with Sunbeam   |
| 3/8/2001 | Richter, Frank   | 2.8 | Worked on property, plant & equipment rollforward   |
| 3/8/2001 | Sorrentino, Dean | 0.1 | Review with A.Bergman(D&T) volume rebate buildup schedules  |
| 3/8/2001 | Sorrentino, Dean | 0.1 | Discuss with H.Peck(D&T) procedures related to litigation confirmations   |
| 3/8/2001 | Sorrentino, Dean | 0.4 | Review with H.Peck(D&T) foreign exchange adjustment for goodwill  |
| 3/8/2001 | Sorrentino, Dean | 0.4 | Review volume rebate workpaper with A.Bergman(D&T)  |
| 3/8/2001 | Sorrentino, Dean | 0.7 | Phone discussion with Coleman COR/Powermate team regarding Coleman reconciliation                                       |
| 3/8/2001 | Sorrentino, Dean | 0.9 | Supervise F.Richter(D&T) on property, plant & equipment rollforward and agreeing the Hyperion                           |
| 3/8/2001 | Sorrentino, Dean | 1.0 | Reviewed investment in affiliates workpaper   |
| 3/8/2001 | Sorrentino, Dean | 1.1 | Review with F.Richter(D&T) open items related to the commissions accrual  |
| 3/8/2001 | Sorrentino, Dean | 1.2 | Reviewed and re-referenced intercompany workpaper section   |
| 3/8/2001 | Sorrentino, Dean | 1.4 | Began reviewing with audit staff members potential management letter comments identified to date                        |
| 3/8/2001 | Sorrentino, Dean | 1.5 | Web-Cast meeting on goodwill with Sunbeam personnel   |
| 3/8/2001 | Sorrentino, Dean | 2.2 | Prepare for client presentation with Sunbeam personnel  |
| 3/8/2001 | Summers, Jamie   | 1.5 | Compiling tax provision workpapers and overview of provision  |
| 3/8/2001 | Summers, Jamie   | 1.9 | Research and teleconference concerning French net operating loss valuation  |
| 3/8/2001 | Summers, Jamie   | 2.3 | Teleconference with J. Kushner(D&T) regarding preservation of tax attributes and applicability of 163(l) upon emergence |
| 3/8/2001 | Thibault, Steve  | 1.0 | General audit supervision   |

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|----------|---------------------|-----|---|
| 3/8/2001 | Thibault, Steve     | 1.0 | Reading of January bank deliverable   |
| 3/8/2001 | Thibault, Steve     | 2.0 | Research on 10-K and 10-Q disclosures of companies filing bankruptcy  |
| 3/8/2001 | Thibault, Steve     | 2.0 | Meeting to present exposure draft of SFAS on accounting for business combinations   |
| 3/8/2001 | Van Gelder, Jeffrey | 2.3 | Conference with J. Kushner(D&T) regarding preservation of tax attributes and applicability of 163(l) upon emergence                                 |
| 3/8/2001 | Visosevic, Zorica   | 0.5 | Prepared open item list of supporting documentation that client needs to provide.   |
| 3/8/2001 | Visosevic, Zorica   | 0.5 | Corresponded with J. Yu (D&T) additional supporting documentation needed for testing of accounts receivable.  |
| 3/8/2001 | Visosevic, Zorica   | 0.5 | Corresponded with J. Ameen (D&T) regarding depreciation expectations and other property, plant & equipment issues.                                  |
| 3/8/2001 | Visosevic, Zorica   | 0.5 | Discussed commission expense allocation with A. Silva, commissions analyst.   |
| 3/8/2001 | Visosevic, Zorica   | 1.1 | Documented testing of depreciation expense in the work paper.   |
| 3/8/2001 | Visosevic, Zorica   | 1.1 | Reconciled and documented proposed adjusting entries for differences between amounts recorded by client in fixed asset register and general ledger. |
| 3/8/2001 | Visosevic, Zorica   | 1.5 | Tested depreciation expense for fiscal year 1999.   |
| 3/8/2001 | Visosevic, Zorica   | 1.5 | Reviewed journal entry detail and tested allocation of commission expense for clipper business.   |
| 3/8/2001 | Visosevic, Zorica   | 1.8 | Developed depreciation estimate for testing of depreciation expense for fiscal year 2000.   |
| 3/8/2001 | Visosevic, Zorica   | 2.0 | Reviewed accounts receivable aging report detail for 1999 for testing of uncollectible accounts receivable reserve.                                 |
| 3/8/2001 | Yu, Jennifer        | 0.4 | Met with Z. Visosevic(D&T) regarding additional supporting documents needed for testing for accounts receivable                                     |
| 3/8/2001 | Yu, Jennifer        | 0.9 | Prepared fixed asset leadsheet  |
| 3/8/2001 | Yu, Jennifer        | 1.1 | Prepared income statement portion of the trial balance for the clipper business   |
| 3/8/2001 | Yu, Jennifer        | 2.3 | Prepared trial balance for clipper business   |
| 3/8/2001 | Yu, Jennifer        | 3.1 | Prepared income statement portion of the trial balance for the clipper business   |
| 3/8/2001 | Yu, Jennifer        | 3.2 | Reconciled professional clipper business sales deduction accounts to the general ledger   |
| 3/9/2001 | Ameen, Jane         | 0.2 | Briefing with C. Sosa regarding international procedures  |
| 3/9/2001 | Ameen, Jane         | 0.7 | Review of clipper business asset and liability summary considering meeting points   |
| 3/9/2001 | Ameen, Jane         | 1.0 | Meeting with S. Yales and S. Thibault (D&T) regarding clipper business sale document  |
| 3/9/2001 | Ameen, Jane         | 1.1 | Review of audit status with D. Sorrentino (D&T)   |
| 3/9/2001 | Ameen, Jane         | 1.6 | Review of international correspondence  |
| 3/9/2001 | Ameen, Jane         | 1.8 | Review of SFAS 133 requirements   |
| 3/9/2001 | Ameen, Jane         | 2.3 | Review of intangibles   |
| 3/9/2001 | Bergman, Alan       | 0.1 | Called B. Broome to discuss freight claim balances  |

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|----------|-------------------|-----|---|
| 3/9/2001 | Bergman, Alan     | 0.1 | Reviewed build-ups of other allowances with D. Sorrentino(D&T)  |
| 3/9/2001 | Bergman, Alan     | 0.2 | Spoke to S. Pichardo regarding build-ups and calculation of rebates   |
| 3/9/2001 | Bergman, Alan     | 0.2 | Emailed selection and request to L. McDonald for other allowances   |
| 3/9/2001 | Bergman, Alan     | 0.3 | Tested volume rebate build-up by customer   |
| 3/9/2001 | Bergman, Alan     | 0.3 | Tested other allowance build-up by customer   |
| 3/9/2001 | Bergman, Alan     | 0.6 | Accessed JDE system to make selection for other allowances  |
| 3/9/2001 | Bergman, Alan     | 0.6 | Copied tax workpapers to give to D&T tax dept.  |
| 3/9/2001 | Bergman, Alan     | 1.1 | Continued to compile weekly time reports for court reporting  |
| 3/9/2001 | Bergman, Alan     | 1.3 | Reconciliation of other allowance manual workpapers to general ledger and documented any differences  |
| 3/9/2001 | Bergman, Alan     | 1.5 | Document build-up printouts into manual workpapers  |
| 3/9/2001 | Bergman, Alan     | 1.7 | Reconciled volume rebate manual workpapers to general ledger.   |
| 3/9/2001 | Bergman, Alan     | 2.0 | Reviewed information from B. Broome to determine accuracy of population and proposed adjustment relating to accounts receivable – freight claim                                 |
| 3/9/2001 | Burgess, Mark     | 2.0 | Continue work on actuarial memo.  |
| 3/9/2001 | Cullen, Peggy     | 1.0 | Reviewed staff engagement performance evaluations   |
| 3/9/2001 | Dobrow, Sheau-chi | 0.4 | Discussed accounts receivable cut off with R. Milligan(D&T)   |
| 3/9/2001 | Dobrow, Sheau-chi | 0.5 | Started to update accounts receivable audit program   |
| 3/9/2001 | Dobrow, Sheau-chi | 0.5 | Followed up C. Chalfant on sales return   |
| 3/9/2001 | Dobrow, Sheau-chi | 0.8 | Reviewed what L. McDonald provided on warranty reserve selections   |
| 3/9/2001 | Dobrow, Sheau-chi | 1.2 | Continued to prepared sales return reserve analysis by adjusting Household Wal-mart   |
| 3/9/2001 | Dobrow, Sheau-chi | 2.3 | Tested coop advertising reserves  |
| 3/9/2001 | Dobrow, Sheau-chi | 2.3 | Continued to prepared sales return reserve analysis by adjusting volume and other adjustments   |
| 3/9/2001 | Knight, Giles     | 0.2 | Making inquiries of S. Pichardo regarding the other accrued benefits accrual, notably relocation accrual and obtaining relocation schedule for household and bringing into AS/2 |
| 3/9/2001 | Knight, Giles     | 0.2 | Making inquiries of M. Newbury regarding the relocation accrual in corporate, obtaining relocation reconciliation and bringing into AS/2.                                       |
| 3/9/2001 | Knight, Giles     | 0.2 | Making inquiries of D. Jackson regarding the discontinued operations accrual and documenting explanation in the workpapers.   |
| 3/9/2001 | Knight, Giles     | 0.2 | Referencing in work performed on the commissions accrual in the selling general & administrative expenses section to the accrual in the accrued expenses section                |
| 3/9/2001 | Knight, Giles     | 0.3 | Making inquiries of S. Pichardo regarding the royalties accrual and obtaining the royalties calculation schedule and bringing it into AS/2.                                     |

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| 3/9/2001 | Knight, Giles       | 0.5 | Making inquiries of L. Tilley regarding the licensing royalties receivable accrual and documenting explanation and reconciliation in the workpapers.  |
| 3/9/2001 | Knight, Giles       | 0.7 | Making inquiries of S. Pichardo regarding the freight accrual and determining most effective method of auditing accrual.  |
| 3/9/2001 | Knight, Giles       | 0.8 | Obtained explanations for the adjusting journal entries to the severance accrual.   |
| 3/9/2001 | Knight, Giles       | 0.8 | Auditing the royalties accrual  |
| 3/9/2001 | Knight, Giles       | 0.9 | Auditing reconciliation of the Mississippi Power accrual per schedule provided by M. Newbury.   |
| 3/9/2001 | Knight, Giles       | 1.1 | Tested corporate severance accrual  |
| 3/9/2001 | Knight, Giles       | 2.3 | Testing the relocation accrual  |
| 3/9/2001 | Long, Kimberly      | 0.7 | Clearing review notes over enterprise risk service work and filing signed management comment letters received from Powermate  |
| 3/9/2001 | Long, Kimberly      | 0.8 | Clearing inventory review notes and e-mailing back-up to manager  |
| 3/9/2001 | Milligan, Robin     | 0.3 | Prepared open items list for Sunbeam internal accountants.  |
| 3/9/2001 | Milligan, Robin     | 0.6 | Spoke with P. Wohlford regarding invoices in conjunction with cut-off testing   |
| 3/9/2001 | Milligan, Robin     | 0.6 | Meeting with S. Dobrow(D&T) to discuss coop advertising reserve and sales reserve worksheet.  |
| 3/9/2001 | Milligan, Robin     | 0.6 | Spoke with M. Lewis for clarification of invoices for workpapers  |
| 3/9/2001 | Milligan, Robin     | 0.6 | Spoke with L. McDonald in conjunction with reserves worksheets.   |
| 3/9/2001 | Milligan, Robin     | 2.3 | Continued working on reserve testing  |
| 3/9/2001 | Milligan, Robin     | 2.9 | Continued sales cut-off testing in conjunction with workpapers  |
| 3/9/2001 | Milligan, Robin     | 3.2 | Began work on workpaper in conjunction with reserve testing.  |
| 3/9/2001 | Mueller, Michael D. | 0.1 | Corporate and clipper business - inventory price testing: Updated listing of selected raw material inventory items. Provided such updated listing to R. Jackson. Discussed certain items on such listing with her |
| 3/9/2001 | Mueller, Michael D. | 0.2 | Corporate and clipper business - inventory price testing: Reviewed copies of certain invoices for raw material selections from R. Jackson.  |
| 3/9/2001 | Mueller, Michael D. | 0.2 | Corporate and clipper business - inventory price testing: Received and reviewed copies of certain invoices for raw material selections from R. Jackson. Reviewed such invoices                                    |
| 3/9/2001 | Mueller, Michael D. | 0.8 | Excess and obsolescence reserve: Received detail for clipper business inventory liquidations and destructions from P. Wright.   |
| 3/9/2001 | Mueller, Michael D. | 0.8 | Excess and obsolescence reserve: Met with S. Pichardo to discuss testing of liquidated and destroyed inventory for certain divisions of Sunbeam. Received detail of such inventory                                |



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|----------|---------------------|-----|--|
| 3/9/2001 | Mueller, Michael D. | 0.8 | Corporate - inventory price testing: Followed up on request for supporting documentation for certain work-in-progress and finished goods inventory from responsible Sunbeam's division manager   |
| 3/9/2001 | Mueller, Michael D. | 1.0 | Corporate - inventory price testing: Followed up on request for supporting documentation for certain work-in-progress and finished goods inventory from responsible Sunbeam's division manager. Also, followed up on outstanding support for certain inventory |
| 3/9/2001 | Mueller, Michael D. | 2.2 | Excess and obsolescence reserve: Received support from C. Chalfant. Reviewed support and applied testing procedures. Also, made additional selections.   |
| 3/9/2001 | Mueller, Michael D. | 3.4 | Excess and obsolescence reserve: Discussion with C. Chalfant regarding liquidated and destroyed inventory, made selections and received and reviewed support.  |
| 3/9/2001 | Peck, Heather       | 0.1 | Discussed foreign exchange translation Coleman goodwill with R. Ferrer.  |
| 3/9/2001 | Peck, Heather       | 0.1 | Obtained documentation for foreign exchange translation from R. Sattersfield.  |
| 3/9/2001 | Peck, Heather       | 0.3 | Discussed foreign exchange translation Coleman goodwill with J. Ameen(D&T), D. Sorrentino(D&T), and J. McCullough.   |
| 3/9/2001 | Peck, Heather       | 0.4 | Received litigation confirmation letters via RightFax.   |
| 3/9/2001 | Peck, Heather       | 1.0 | Cleared intangibles review notes.  |
| 3/9/2001 | Peck, Heather       | 2.5 | Continued documenting litigation confirmation letters.   |
| 3/9/2001 | Peck, Heather       | 2.6 | Continued documenting litigation confirmation letters.   |
| 3/9/2001 | Richter, Frank      | 0.9 | Discussed property, plant & equipment testing & rollforward with D. Sorrentino(D&T)  |
| 3/9/2001 | Richter, Frank      | 1.3 | Discussed property, plant & equipment for clipper business with Z. Visosevic(D&T).   |
| 3/9/2001 | Richter, Frank      | 1.3 | Discussed domestic property, plant & equipment with M. Newbery   |
| 3/9/2001 | Richter, Frank      | 1.3 | Adjust confirmation control summary & follow-up on equity confirmations.   |
| 3/9/2001 | Richter, Frank      | 2.3 | Cleared selling general & administrative review notes by making additional selections  |
| 3/9/2001 | Richter, Frank      | 3.4 | Agreed new property, plant & equipment rollforward to Hyperion & testing   |
| 3/9/2001 | Sebby, Joanne       | 1.0 | Making three back-up copies of the audit file and preparing the manual files.  |
| 3/9/2001 | Sorrentino, Dean    | 0.3 | Reviewed with H.Peck(D&T) foreign exchange translation entry recorded in goodwill with J.McCullough  |
| 3/9/2001 | Sorrentino, Dean    | 0.7 | Final review of volume rebate workpapers   |
| 3/9/2001 | Sorrentino, Dean    | 0.8 | Prepare for meeting with J.Ameen(D&T) regarding audit status   |
| 3/9/2001 | Sorrentino, Dean    | 1.0 | Meeting with M.Malone regarding audit timing and status  |
| 3/9/2001 | Sorrentino, Dean    | 1.0 | Began reviewing miscellaneous other liabilities leadsheet  |
| 3/9/2001 | Sorrentino, Dean    | 1.1 | Discuss with J.Ameen(D&T) audit status   |

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| 3/9/2001  | Sorrentino, Dean  | 1.1 | Reviewed profit sharing accrual workpapers   |
| 3/9/2001  | Sorrentino, Dean  | 1.2 | Reviewed vacation pay accrual workpapers   |
| 3/9/2001  | Sorrentino, Dean  | 1.8 | Reviewed bonus accrual testing workpaper   |
| 3/9/2001  | Thibault, Steve   | 1.0 | General audit supervision  |
| 3/9/2001  | Thibault, Steve   | 1.0 | Meeting with S. Yales to discuss accounting for domestic portion of clipper business   |
| 3/9/2001  | Thibault, Steve   | 4.0 | Review of clipper business draft purchase and sale agreement   |
| 3/9/2001  | Visosevic, Zorica | 0.2 | Discussed with S. Dobrow(D&T) testing approach related to testing of accounts receivable.  |
| 3/9/2001  | Visosevic, Zorica | 0.5 | Discussed with J. Yu(D&T) testing of accounts receivable and cut-off testing for 2000.   |
| 3/9/2001  | Visosevic, Zorica | 0.5 | Reviewed supporting documentation received from B. Dobson (Sunbeam) related to testing of MRO inventory.   |
| 3/9/2001  | Visosevic, Zorica | 0.5 | Discussed with B. Dobson additional information needed for testing of MRO inventory.   |
| 3/9/2001  | Visosevic, Zorica | 0.5 | Discussed with J. Ameen(D&T) issues related to property, plant & equipment.  |
| 3/9/2001  | Visosevic, Zorica | 0.7 | Prepared memo for issues related to rollforward of 1998-2000 property, plant & equipment for S. Yales and D. Robinson.                                   |
| 3/9/2001  | Visosevic, Zorica | 1.0 | Reviewed journal entry for allocation of rental expenses to professional unit and obtained additional supporting documentation and documented selection. |
| 3/9/2001  | Visosevic, Zorica | 1.2 | Reviewed detail for journal entries related to salaries expense for retail unit and documented selections.   |
| 3/9/2001  | Visosevic, Zorica | 1.3 | Set up workpaper for cut-off testing of account receivable for 1999-2000   |
| 3/9/2001  | Visosevic, Zorica | 1.3 | Discussed with F. Richter(D&T) issues related to property, plant & equipment and proposed adjustments.   |
| 3/9/2001  | Visosevic, Zorica | 1.5 | Reviewed detail for journal entries related to salaries expense for professional unit and documented selections in the workpaper.                        |
| 3/9/2001  | Visosevic, Zorica | 1.8 | Reviewed cancelled checks and other supporting documentation for testing of 1999 selling general & administrative.                                       |
| 3/9/2001  | Yu, Jennifer      | 0.5 | Discussed with Z. Visosevic(D&T) accounts receivable cut-off open items  |
| 3/9/2001  | Yu, Jennifer      | 0.6 | Performed professional clipper business depreciation expense testing   |
| 3/9/2001  | Yu, Jennifer      | 2.6 | Performed testing of selling general and administrative accounts for clipper business  |
| 3/9/2001  | Yu, Jennifer      | 2.9 | Remapped professional clipper business selling general and administrative accounts to reconcile to trial balance   |
| 3/9/2001  | Yu, Jennifer      | 3.8 | Reconciled D&T AS/2 trial balance to client prepared financial statements  |
| 3/10/2001 | Ameen, Jane       | 0.4 | Meeting with B. Carabetta regarding France detail and timing of international procedures related to detail.  |
| 3/10/2001 | Ameen, Jane       | 0.9 | Review of procedures to be performed for clipper business.   |

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| 3/10/2001 | Ameen, Jane         | 1.2 | Review of France restructuring detail   |
| 3/10/2001 | Ameen, Jane         | 3.8 | Detail overview of procedures to be performed in inventory for clipper business   |
| 3/10/2001 | Bergman, Alan       | 1.2 | Prepared client service comment regarding accounts receivable freight claims processing and recorded  |
| 3/10/2001 | Bergman, Alan       | 2.8 | Sort and organize expenses incurred by D&T personnel for reporting to the bankruptcy court  |
| 3/10/2001 | Dobrow, Sheau-chi   | 0.6 | Discussed with J. Ameen (D&T) sales return  |
| 3/10/2001 | Dobrow, Sheau-chi   | 1.2 | Prepared e-mail of requesting items for reserves testing to both C. Conto. and C. Chalfant  |
| 3/10/2001 | Dobrow, Sheau-chi   | 2.3 | Finalized coop advertising reserve workpaper and crossed reference  |
| 3/10/2001 | Knight, Giles       | 0.5 | Compiling list of adjustments for R. Ferrer for explanations.   |
| 3/10/2001 | Knight, Giles       | 0.9 | Review correspondence from Coleman Australia and reconciled to audited figures in consolidation working papers.   |
| 3/10/2001 | Knight, Giles       | 1.4 | Obtaining comparative sales figures (i.e.. including Mr Coffee and Mr Coffee concepts) for 1999 to test the freight accrual.                                      |
| 3/10/2001 | Knight, Giles       | 2.1 | Reviewed the international consolidation file with R. Ferrer.   |
| 3/10/2001 | Milligan, Robin     | 1.0 | Clear up questions on bonus accrual and profit sharing.   |
| 3/10/2001 | Milligan, Robin     | 2.0 | Continued cut-off testing in conjunction with workpapers  |
| 3/10/2001 | Mueller, Michael D. | 2.0 | Excess and obsolescence reserve: Reviewed and reconciled detail for certain liquidated and destroyed inventory balances. Discussed with S. Pichardo certain items |
| 3/10/2001 | Mueller, Michael D. | 2.5 | Excess and obsolescence reserve: Reviewed detail for certain liquidated and destroyed inventory balances. Reconciled detail to reconciliation.                    |
| 3/10/2001 | Peck, Heather       | 4.0 | Continued reading and documenting litigation confirmation letters.  |
| 3/10/2001 | Richter, Frank      | 0.7 | Property, plant & equipment rollforward   |
| 3/10/2001 | Richter, Frank      | 3.3 | Property, plant & equipment testing, complete testing   |
| 3/10/2001 | Sorrentino, Dean    | 0.5 | Review commissions accrual  |
| 3/10/2001 | Sorrentino, Dean    | 0.6 | Final update to the expenditure control cycle memo  |
| 3/10/2001 | Sorrentino, Dean    | 1.0 | Read and review pension actuary report  |
| 3/10/2001 | Sorrentino, Dean    | 1.4 | Meeting with S. Pichardo regarding Household rollforward and supporting schedules   |
| 3/10/2001 | Sorrentino, Dean    | 1.5 | Reviewed accrued payroll and other accrued liabilities workpapers   |
| 3/10/2001 | Thibault, Steve     | 4.0 | Research on 10-K and 10-Q disclosures of companies filing bankruptcy  |
| 3/10/2001 | Visosevic, Zorica   | 0.2 | Discussed with S. Pichardo, finance manager, reconciling differences related to income trial balance for fiscal year 1999 for retail division.                    |
| 3/10/2001 | Visosevic, Zorica   | 0.3 | Updated open item list for review by client.  |
| 3/10/2001 | Visosevic, Zorica   | 0.6 | Discussed with J. Ameen(D&T) and J. Yu(D&T) open items and other audit issues related to clipper business.  |

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| 3/10/2001 | Visosevic, Zorica | 1.0 | Discussed with S. Pichardo, finance manager, journal entries and supporting documentation available related to allocation of administrative salaries to professional and retail business unit |
| 3/10/2001 | Visosevic, Zorica | 2.0 | Reviewed accounts receivable aging report for fiscal year 1999 customers on credit watch list and over 90 days due..  |
| 3/10/2001 | Visosevic, Zorica | 2.4 | Reviewed accounts receivable aging report detail for 2000 for customers over 90 days and for customers from the credit watch list..   |
| 3/10/2001 | Yu, Jennifer      | 0.6 | Discussed with J. Ameen(D&T) and Z. Visosevic(D&T) open items   |
| 3/12/2001 | Ameen, Jane       | 0.2 | Correspondence with D&T tax regarding timing of audit   |
| 3/12/2001 | Ameen, Jane       | 0.9 | Supervision of clipper business inventory procedures including price testing.   |
| 3/12/2001 | Ameen, Jane       | 0.9 | Supervision of clipper business trial balance.  |
| 3/12/2001 | Ameen, Jane       | 1.1 | Review of audit timing and status including required preparation of statements  |
| 3/12/2001 | Ameen, Jane       | 1.5 | Supervision and review of rent accrual  |
| 3/12/2001 | Ameen, Jane       | 1.7 | Preparation of updated audit client service plan including tax comments   |
| 3/12/2001 | Ameen, Jane       | 2.1 | Supervision and review of royalties, vacation, profit sharing, other miscellaneous accruals   |
| 3/12/2001 | Ameen, Jane       | 2.3 | Supervision and review of audit fees, rebate accrual, and commissions accrual   |
| 3/12/2001 | Bergman, Alan     | 0.5 | Discussed reconciliation of other allowances with S. Dobrow(D&T)  |
| 3/12/2001 | Bergman, Alan     | 1.1 | Reviewed prior year workpapers for information on volume rebate policies  |
| 3/12/2001 | Bergman, Alan     | 1.2 | Documented and referenced manual workpapers for volume rebates  |
| 3/12/2001 | Bergman, Alan     | 1.4 | Documented and referenced manual workpapers for other allowances  |
| 3/12/2001 | Bergman, Alan     | 3.2 | Reviewed prior year workpapers for information on nature of CAPUSA and testing performed ( accounts receivable )  |
| 3/12/2001 | Bergman, Alan     | 3.6 | Continued to reconcile other allowance rollforward based on information obtained from S. Pichardo   |
| 3/12/2001 | Burgess, Mark     | 2.0 | Meeting with S. Pino (D&T) regarding actuarial memo.  |
| 3/12/2001 | Dobrow, Sheau-chi | 0.6 | Reviewed accounts receivable lead   |
| 3/12/2001 | Dobrow, Sheau-chi | 0.6 | Discussed with S. Pichardo regarding sales return rollforward discrepancies   |
| 3/12/2001 | Dobrow, Sheau-chi | 0.8 | Started to complete accounts receivable audit program   |
| 3/12/2001 | Dobrow, Sheau-chi | 0.9 | Started to set up accounts receivable cut off workpaper   |
| 3/12/2001 | Dobrow, Sheau-chi | 0.9 | Discussed with S. Pichardo regarding clipper business coop advertising reserve analysis   |
| 3/12/2001 | Dobrow, Sheau-chi | 1.1 | Started to set up sales cut off workpaper   |
| 3/12/2001 | Dobrow, Sheau-chi | 1.7 | Made coop advertising selections for clipper business   |

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| 3/12/2001 | Dobrow, Sheau-chi   | 2.1 | Started to set up clipper business coop advertising reserve analysis   |
| 3/12/2001 | Dobrow, Sheau-chi   | 2.3 | Started to set up clipper business sales return reserve analysis   |
| 3/12/2001 | Knight, Giles       | 0.2 | Clearing review notes for the rebates accrual  |
| 3/12/2001 | Knight, Giles       | 0.2 | Clearing review notes for the Property tax accrual   |
| 3/12/2001 | Knight, Giles       | 0.3 | Clearing review notes for the restructuring accrual  |
| 3/12/2001 | Knight, Giles       | 0.3 | Clearing review notes for the royalties accrual  |
| 3/12/2001 | Knight, Giles       | 0.4 | Clearing review notes for the rent accrual   |
| 3/12/2001 | Knight, Giles       | 0.5 | Going through review notes in accrued sections with J. Ameen(D&T).   |
| 3/12/2001 | Knight, Giles       | 1.4 | Creating analytical review Indonesia to compare earnings for 2000 to 1999 earnings.  |
| 3/12/2001 | Knight, Giles       | 1.7 | Examining the relationship between the current year and the prior year   |
| 3/12/2001 | Knight, Giles       | 2.8 | Meeting with R. Ferrer to discuss adjustments to local currency in Coleman Consolidation   |
| 3/12/2001 | Knight, Giles       | 3.2 | Documentation of explanations for adjustments to local currency in Coleman Consolidation   |
| 3/12/2001 | Kuker, Galite       | 1.0 | Review of 1999 provision notes, complied work plan for current year provision.   |
| 3/12/2001 | Milligan, Robin     | 0.3 | Prepared open items list for submission to Sunbeam internal accountants.   |
| 3/12/2001 | Milligan, Robin     | 0.4 | Conversation with S.Pichardo-Alegria, pertaining to the 2000 bonus accrual for the clipper business.   |
| 3/12/2001 | Milligan, Robin     | 0.7 | Correspondence with P. Wohlford (Sunbeam) about invoices needed for cutoff testing.  |
| 3/12/2001 | Milligan, Robin     | 0.7 | Meeting with S. Sheehy (Sunbeam) about the 1/15/2001 bonus payout.   |
| 3/12/2001 | Milligan, Robin     | 1.0 | Meeting with D. Sorrentino(D&T) to discuss bonus accrual information for clipper business.   |
| 3/12/2001 | Milligan, Robin     | 1.2 | Preparation of bonus accrual worksheet for clipper business.   |
| 3/12/2001 | Milligan, Robin     | 1.2 | Meeting with L. Tilley (Sunbeam) pertaining to the signing bonus amortization and adjusting journal entry.   |
| 3/12/2001 | Milligan, Robin     | 1.2 | Meeting with D. Sorrentino(D&T) to discuss bonus accrual for corporate, household, and appliances.   |
| 3/12/2001 | Milligan, Robin     | 2.0 | Continued cutoff testing worksheets  |
| 3/12/2001 | Milligan, Robin     | 2.3 | Began work on clipper business bonus accrual for the year 2000.  |
| 3/12/2001 | Mueller, Michael D. | 0.2 | Inventory excess and obsolescence reserve: Based on support received above, prepared list of further audit inquiries and forwarded it to the responsible Sunbeam personnel |
| 3/12/2001 | Mueller, Michael D. | 0.2 | Inventory excess and obsolescence reserve: Based on support received above, prepared list of further audit inquiries and forwarded it to the responsible Sunbeam personnel |
| 3/12/2001 | Mueller, Michael D. | 0.3 | Inventory price testing: Compiled listing of work-in-progress and finished goods inventory and forwarded it to T. Wheeland.  |

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| 3/12/2001 | Mueller, Michael D. | 0.8 | Inventory price testing: Compiled listing of work-in-progress and finished goods inventory and forwarded it to T. Wheeland.  |
| 3/12/2001 | Mueller, Michael D. | 1.0 | Inventory price testing: Received and reviewed invoices for international inventory selections.  |
| 3/12/2001 | Mueller, Michael D. | 1.1 | Inventory excess and obsolescence reserve: Obtained support for selections from D. Robinson. Reviewed and analyzed support and updated testing workpapers based on such analysis |
| 3/12/2001 | Mueller, Michael D. | 1.4 | Inventory excess and obsolescence reserve: Made selections from detail and updated testing workpapers.   |
| 3/12/2001 | Mueller, Michael D. | 1.5 | Inventory excess and obsolescence reserve: Met with W. Kinman and T. Robinson regarding excess and obsolete reconciliations.   |
| 3/12/2001 | Mueller, Michael D. | 2.0 | Inventory excess and obsolescence reserve: Obtained support for selections from D. Robinson. Reviewed and analyzed support and updated testing workpapers based on such analysis |
| 3/12/2001 | Mueller, Michael D. | 2.5 | Inventory excess and obsolescence reserve: Made selections from detail and updated testing workpapers.   |
| 3/12/2001 | Peck, Heather       | 0.1 | Discussed litigation with D. Sorrentino, D&T.  |
| 3/12/2001 | Peck, Heather       | 0.3 | Prepared and gave listing of litigation confirmation letters not received to L. Totten.  |
| 3/12/2001 | Peck, Heather       | 0.3 | Received confirmation litigation letters via RightFax.   |
| 3/12/2001 | Peck, Heather       | 0.6 | Prepared listing of litigation confirmation letters received with no disclosures to L. Totten.   |
| 3/12/2001 | Peck, Heather       | 0.9 | Continued reading litigation confirmation letters.   |
| 3/12/2001 | Peck, Heather       | 1.0 | Continued documenting litigation confirmation letters.   |
| 3/12/2001 | Peck, Heather       | 3.9 | Read product liability confirmation letters  |
| 3/12/2001 | Peck, Heather       | 3.9 | Documented product liability confirmation letters.   |
| 3/12/2001 | Pino, Susan         | 2.0 | Meeting with S. Pino (D&T) regarding actuarial memo.   |
| 3/12/2001 | Richter, Frank      | 0.2 | Spoke with R. Jackson regarding backup for new selling, general & administrative selections  |
| 3/12/2001 | Richter, Frank      | 0.5 | Discussed tax workpaper with D. Sorrentino(D&T)  |
| 3/12/2001 | Richter, Frank      | 0.8 | Cleared selling, general & administrative review notes with D. Sorrentino(D&T)   |
| 3/12/2001 | Richter, Frank      | 1.1 | Discussed product liability with D. Sorrentino(D&T).   |
| 3/12/2001 | Richter, Frank      | 1.1 | Worked on new selling, general & administrative selections.  |
| 3/12/2001 | Richter, Frank      | 1.8 | Continued work on tax workpaper, rollforward.  |
| 3/12/2001 | Richter, Frank      | 2.7 | Worked on product liability rollforward & testing  |
| 3/12/2001 | Richter, Frank      | 2.8 | Worked on tax workpaper, tying in Hyperion numbers to testing  |
| 3/12/2001 | Sorrentino, Dean    | 0.1 | Reviewed status of litigation testing with H. Peck (D&T)   |
| 3/12/2001 | Sorrentino, Dean    | 0.2 | Final review of cash testing workpapers to clear review notes  |
| 3/12/2001 | Sorrentino, Dean    | 0.5 | Review inventory related open items  |
| 3/12/2001 | Sorrentino, Dean    | 0.5 | Discussed with Z. Visosevic (D&T) selling general and administrative testing and accrual of commissions expense  |

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| 3/12/2001 | Sorrentino, Dean    | 0.5 | Review tax related leadsheets, reference and agree to consolidated Hyperion.   |
| 3/12/2001 | Sorrentino, Dean    | 0.8 | Supervision and review of selling, general and administrative expense testing and open review notes  |
| 3/12/2001 | Sorrentino, Dean    | 1.0 | Meeting with R. Milligan (D&T) to discuss bonus accrual for the clipper business   |
| 3/12/2001 | Sorrentino, Dean    | 1.0 | Supervision and review of bonus accrual workpapers   |
| 3/12/2001 | Sorrentino, Dean    | 1.2 | Meeting with R. Milligan (D&T) to discuss bonus accrual for corporate household and appliances   |
| 3/12/2001 | Sorrentino, Dean    | 1.5 | Prepared audit plan for testing of certain miscellaneous accruals and judgmental reserves for the clipper business   |
| 3/12/2001 | Sorrentino, Dean    | 1.6 | Meeting with T. Miller regarding client warranty schedules and rollforward   |
| 3/12/2001 | Sorrentino, Dean    | 2.1 | Meeting with B. Carabetta regarding clients prepared bad debt rollforward and detailed support behind schedules  |
| 3/12/2001 | Summers, Jamie      | 2.3 | Review of Hyperion schedules   |
| 3/12/2001 | Summers, Jamie      | 3.5 | Discussion with B. Totte, N. Auffrey, J. Van Gelder (D&T) concerning overall provision workpaper setup   |
| 3/12/2001 | Thibault, Steve     | 1.0 | General audit supervision  |
| 3/12/2001 | Thibault, Steve     | 1.0 | Meeting with B. Daw to discuss clipper business draft purchase and sale agreement  |
| 3/12/2001 | Thibault, Steve     | 2.0 | Review of clipper business draft purchase and sale agreement   |
| 3/12/2001 | Van Gelder, Jeffrey | 2.3 | Review of Hyperion Schedules   |
| 3/12/2001 | Van Gelder, Jeffrey | 3.7 | Discussion with B. Totte, N. Auffrey, J. Summers (D&T) concerning overall provision workpaper setup  |
| 3/12/2001 | Visosevic, Zorica   | 0.2 | Discussed with J. Gavin supporting documentation needed for cutoff test of accounts receivable   |
| 3/12/2001 | Visosevic, Zorica   | 0.3 | Obtained customer numbers from JDE system for accounts receivable testing.   |
| 3/12/2001 | Visosevic, Zorica   | 0.5 | Discussed with D. Sorrentino(D&T) selling, general & administrative testing and accrual of commission expense.   |
| 3/12/2001 | Visosevic, Zorica   | 1.0 | Reviewed the account detail for selling allocation and discussed with R. Burwyn, controller for household sales, additional supporting documentation needed. (selling, general & administrative)   |
| 3/12/2001 | Visosevic, Zorica   | 1.0 | Discussed with S. Sheehy, payroll manager, journal entries related to salaries expense and documented selections. (selling, general & administrative)  |
| 3/12/2001 | Visosevic, Zorica   | 1.2 | Documented and reviewed selections for testing of allowance for doubtful accounts for fiscal year 1999   |
| 3/12/2001 | Visosevic, Zorica   | 1.5 | Discussed with W. Reynolds, commission specialist, commission accrual for March and August and additional supporting documentation. Reviewed account detail and account rollforward for the account. (selling, general & administrative) |
| 3/12/2001 | Visosevic, Zorica   | 1.5 | Created workpaper for testing of commission expense and accrued liability.   |
| 3/12/2001 | Visosevic, Zorica   | 1.8 | Reviewed consulting contracts for D. Guerin and D. Burnett.  |

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| 3/12/2001 | Visosevic, Zorica | 2.0 | Reviewed and documented selections for testing of allowance for doubtful accounts for fiscal year 2000        |
| 3/12/2001 | Yu, Jennifer      | 0.2 | Prepared a list of open items for cutoff testing  |
| 3/12/2001 | Yu, Jennifer      | 0.4 | Reviewed prior year excess and obsolete workpapers  |
| 3/12/2001 | Yu, Jennifer      | 0.5 | Reviewed accounts receivable allowance  |
| 3/12/2001 | Yu, Jennifer      | 0.7 | Corresponded with P. Wright & Scott Yales regarding inventory   |
| 3/12/2001 | Yu, Jennifer      | 0.8 | Met with J. Ameen (D&T) regarding inventory workpaper   |
| 3/12/2001 | Yu, Jennifer      | 1.0 | Tested inventory cutoff   |
| 3/12/2001 | Yu, Jennifer      | 1.2 | Reconciled retail inventory to general ledger   |
| 3/12/2001 | Yu, Jennifer      | 2.7 | Prepared professional clipper business inventory rollforward  |
| 3/12/2001 | Yu, Jennifer      | 3.5 | Tested professional clipper business inventory reconciliation   |
| 3/13/2001 | Ameen, Jane       | 0.2 | Discussion with B. Carabetta regarding international E&O.   |
| 3/13/2001 | Ameen, Jane       | 0.7 | Discussion with S. Millon (D&T) regarding the European sign off of audit.                                     |
| 3/13/2001 | Ameen, Jane       | 0.8 | Discussion/review of required report filing   |
| 3/13/2001 | Ameen, Jane       | 0.9 | Review and supervision of minority interest   |
| 3/13/2001 | Ameen, Jane       | 1.2 | Review status of clipper inventory procedures   |
| 3/13/2001 | Ameen, Jane       | 1.4 | Supervision and review of consolidation   |
| 3/13/2001 | Ameen, Jane       | 1.7 | Supervision and review of volume rebates  |
| 3/13/2001 | Ameen, Jane       | 3.7 | Review and supervision of cooperative advertising   |
| 3/13/2001 | Bergman, Alan     | 0.1 | Discussed volume rebate testing with J. Ameen(D&T)  |
| 3/13/2001 | Bergman, Alan     | 0.2 | Discussed CAPUSA with D. Jackson  |
| 3/13/2001 | Bergman, Alan     | 0.2 | Discussed other long term liabilities with D. Jackson   |
| 3/13/2001 | Bergman, Alan     | 0.2 | Meet with J. McCullough to discuss other long term liabilities  |
| 3/13/2001 | Bergman, Alan     | 0.3 | Discussed volume rebate testing workpapers with S. Dobrow(D&T)  |
| 3/13/2001 | Bergman, Alan     | 0.4 | Meet with Lora McDonald to discuss obtaining additional support for volume rebate testing                     |
| 3/13/2001 | Bergman, Alan     | 1.0 | Continued reconciliation and testing of other allowances for clipper business                                 |
| 3/13/2001 | Bergman, Alan     | 1.5 | Cleared review notes for volume rebate testing  |
| 3/13/2001 | Bergman, Alan     | 2.1 | Completed testing and documentation of other allowances   |
| 3/13/2001 | Bergman, Alan     | 2.3 | Continued to research and document findings in testing of other long-term liabilities                         |
| 3/13/2001 | Bergman, Alan     | 2.7 | Assisted H. Peck(D&T) in researching and clearing items reported on the other long-term liabilities leadsheet |
| 3/13/2001 | Burgess, Mark     | 3.0 | Clear open items and finalize actuarial memo  |
| 3/13/2001 | Dobrow, Sheau-chi | 0.2 | Discussed accounts receivable aging current category with C. Conto  |
| 3/13/2001 | Dobrow, Sheau-chi | 0.6 | Documented outdoor cooking's sales return reserve   |
| 3/13/2001 | Dobrow, Sheau-chi | 0.7 | Discussed accounts receivable client service comments with C. Conto   |
| 3/13/2001 | Dobrow, Sheau-chi | 0.8 | Documented customers sales return reserve analysis  |
| 3/13/2001 | Dobrow, Sheau-chi | 1.7 | Reviewed and documented coop advertising selections support received  |



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| 3/13/2001 | Dobrow, Sheau-chi   | 3.2 | Continued to prepare sales return reserve analysis  |
| 3/13/2001 | Dobrow, Sheau-chi   | 3.8 | Prepared sales return reserve analytical by using past 6 months sales and actual return rates   |
| 3/13/2001 | Knight, Giles       | 0.3 | Phoning S. Berreth (VP Intellectual Property) and discussing royalty accruals.  |
| 3/13/2001 | Knight, Giles       | 0.4 | Compiling memo to client requesting client to prepare a flux analysis between prior year and current year for entities selected.                                |
| 3/13/2001 | Knight, Giles       | 0.4 | Discussing flux analysis with J. Ameen(D&T)   |
| 3/13/2001 | Knight, Giles       | 0.5 | Reviewing workpapers with J. Ameen(D&T) and accepting amounts as not significant or highlighting accounts for further investigation.                            |
| 3/13/2001 | Knight, Giles       | 0.5 | Obtaining Caremark invoices for the medical/dental accrual from A Obregon.  |
| 3/13/2001 | Knight, Giles       | 0.7 | Tracing from Caremark invoices for the months selected to the medical/dental accrual.   |
| 3/13/2001 | Knight, Giles       | 0.8 | Clearing outstanding review notes on the severance accrual with S Sheehy.   |
| 3/13/2001 | Knight, Giles       | 0.9 | Reviewing the workman's compensation reconciliation/rollforward provided by M. Malone and preparing workman's compensation workpaper                            |
| 3/13/2001 | Knight, Giles       | 1.4 | Prepared testing of the telephone accrual   |
| 3/13/2001 | Knight, Giles       | 4.1 | Compiling/creating workpapers of analytical reviews for the international consolidation by comparing 2000 to 1999 for both income statement and balance sheet.  |
| 3/13/2001 | Kuker, Galite       | 3.1 | Review of previous provisions and general discussion with B. Totte concerning current year approach.  |
| 3/13/2001 | Kuker, Galite       | 3.4 | Review of consolidated tail computation.  |
| 3/13/2001 | Milligan, Robin     | 0.3 | Preparation of open items list for (Sunbeam) internal accountants.  |
| 3/13/2001 | Milligan, Robin     | 0.3 | Spoke with R. Snaden (Sunbeam) regarding clipper business bonus list.   |
| 3/13/2001 | Milligan, Robin     | 0.6 | Meeting with D. Sorrentino(D&T) about review notes on bonus, profit sharing, and vacation accruals.   |
| 3/13/2001 | Milligan, Robin     | 0.6 | Meeting with S. Sheehy about profit sharing payout for year 2000.   |
| 3/13/2001 | Milligan, Robin     | 0.6 | Meeting with L. McDonald (Sunbeam) about invoices for sales return testing.   |
| 3/13/2001 | Milligan, Robin     | 0.6 | Spoke with C. Chalfant about sales return invoice from selected customer.   |
| 3/13/2001 | Milligan, Robin     | 1.0 | Completed sales return testing Q4 worksheet.  |
| 3/13/2001 | Milligan, Robin     | 2.0 | Continued work on bonus accrual for the year 2000.  |
| 3/13/2001 | Milligan, Robin     | 2.0 | Clear some review notes for vacation and profit sharing accrual worksheets.   |
| 3/13/2001 | Milligan, Robin     | 3.0 | Received invoices and bills of lading from P. Wohlford and continued work on cutoff testing worksheet   |
| 3/13/2001 | Mueller, Michael D. | 0.2 | Inventory excess and obsolescence reserve: Discussed with D. Sorrentino (D&T) certain aspects of the client's accounting for liquidated and destroyed inventory |

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| 3/13/2001 | Mueller, Michael D. | 0.5 | Inventory price testing: Received and reviewed support for certain clipper business inventory selections.  |
| 3/13/2001 | Mueller, Michael D. | 0.6 | Inventory excess and obsolescence reserve: Prepared list of certain selected liquidated inventory and forwarded it to T Marshall to request supporting documents |
| 3/13/2001 | Mueller, Michael D. | 1.0 | Inventory excess and obsolescence reserve: Obtained and discussed support for certain selections with C. Chalfant.   |
| 3/13/2001 | Mueller, Michael D. | 1.1 | Inventory price testing: Received and reviewed inventory detail for retail clipper business.   |
| 3/13/2001 | Mueller, Michael D. | 1.6 | Inventory price testing: Made selections from detail received from R. Jackson.   |
| 3/13/2001 | Mueller, Michael D. | 2.1 | Performed testing of inventory excess and obsolescence reserve.  |
| 3/13/2001 | Mueller, Michael D. | 2.1 | Inventory excess and obsolescence reserve: Reviewed and analyzed support   |
| 3/13/2001 | Mueller, Michael D. | 2.3 | Inventory price testing: Received and reviewed support for certain clipper business inventory selections.  |
| 3/13/2001 | Peck, Heather       | 0.1 | Received litigation confirmation letters from L. Totten, Sunbeam.  |
| 3/13/2001 | Peck, Heather       | 0.2 | Reviewed confirmation letters with L. Totten.  |
| 3/13/2001 | Peck, Heather       | 0.3 | Discussed interest rate swap (debt) with D. Guiliano.  |
| 3/13/2001 | Peck, Heather       | 0.3 | Tested interest rate swap accrued interest.  |
| 3/13/2001 | Peck, Heather       | 0.4 | Continued reading litigation confirmation letters.   |
| 3/13/2001 | Peck, Heather       | 0.4 | Continued documenting litigation confirmation letters.   |
| 3/13/2001 | Peck, Heather       | 0.9 | Tested interest rate swap expense.   |
| 3/13/2001 | Peck, Heather       | 2.9 | Product liability testing.   |
| 3/13/2001 | Peck, Heather       | 3.1 | Read product liability confirmation letters  |
| 3/13/2001 | Peck, Heather       | 3.4 | Documented product liability confirmation letters.   |
| 3/13/2001 | Richter, Frank      | 0.3 | Spoke with M. Newbery regarding minority interest  |
| 3/13/2001 | Richter, Frank      | 0.8 | Spoke with J. McCullough regarding product liability   |
| 3/13/2001 | Richter, Frank      | 0.9 | Documented findings on minority interest   |
| 3/13/2001 | Richter, Frank      | 1.1 | Tested selling, general & administrative allocations for clipper business  |
| 3/13/2001 | Richter, Frank      | 2.2 | Worked on minority interest testing  |
| 3/13/2001 | Richter, Frank      | 2.8 | Completed property, plant & equipment roll forward & sent to D Sorrentino(D&T)   |
| 3/13/2001 | Richter, Frank      | 2.9 | Worked on product liability rollforward & testing  |
| 3/13/2001 | Sorrentino, Dean    | 0.2 | Discussed with M. Mueller(D&T) procedures for testing liquidated and destroyed inventory related to the clipper business   |
| 3/13/2001 | Sorrentino, Dean    | 0.2 | Discussed with M. Mueller(D&T) procedures for testing liquidated and destroyed inventory   |
| 3/13/2001 | Sorrentino, Dean    | 0.4 | Documented rent expense in selling general and administrative workpaper  |
| 3/13/2001 | Sorrentino, Dean    | 0.6 | Meeting with R. Milligan (D&T) about review notes on bonus, profit sharing, and vacation accruals.   |
| 3/13/2001 | Sorrentino, Dean    | 0.6 | Reviewed client prepared bonus accrual schedule related to signing bonus   |

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| 3/13/2001 | Sorrentino, Dean  | 1.0 | Continued to review Coleman COR and powermate summary memo's and consolidation.   |
| 3/13/2001 | Sorrentino, Dean  | 1.0 | Meeting with B. Carabetta and C. Conto regarding accounts receivable rollforward.   |
| 3/13/2001 | Sorrentino, Dean  | 1.1 | Reviewed staff open items with M. Newbery   |
| 3/13/2001 | Sorrentino, Dean  | 1.1 | Corresponded with S. Thibault(D&T) and J. Ameen(D&T) regarding audit timing   |
| 3/13/2001 | Sorrentino, Dean  | 1.1 | Supervision and review of property plant and equipment consolidated rollforward and reconciliation into the general ledger.                             |
| 3/13/2001 | Sorrentino, Dean  | 1.5 | Began reviewing other allowance workpapers  |
| 3/13/2001 | Sorrentino, Dean  | 2.2 | Testing of warranty return accrual rollforward  |
| 3/13/2001 | Summers, Jamie    | 0.5 | Review of Coleman consolidated deferred tax asset   |
| 3/13/2001 | Summers, Jamie    | 2.4 | Analysis of Coleman cushion   |
| 3/13/2001 | Summers, Jamie    | 3.4 | Review of domestic Coleman current deferred tax asset   |
| 3/13/2001 | Thibault, Steve   | 1.0 | Discussions with J. Frederick, T. Sasso and R. Jones regarding 10-K filing requirement  |
| 3/13/2001 | Thibault, Steve   | 2.0 | General audit supervision   |
| 3/13/2001 | Visosevic, Zorica | 0.3 | Wrote client service comment related to property, plant & equipment classification.   |
| 3/13/2001 | Visosevic, Zorica | 1.0 | Discussed with B. Dobson item activity reports and additional documentation needed for testing of prepaid inventory.                                    |
| 3/13/2001 | Visosevic, Zorica | 1.0 | Documented selections for testing of prepaid items.   |
| 3/13/2001 | Visosevic, Zorica | 1.0 | Reviewed list of fully depreciated items as of 12/31/98 and documented testing of depreciation expense for fiscal year 1999.                            |
| 3/13/2001 | Visosevic, Zorica | 1.0 | Reviewed commission expense account for activity during 1999 and reconciled to rollforward.   |
| 3/13/2001 | Visosevic, Zorica | 1.0 | Obtained additional selections for testing of selling, general & administrative for fiscal year 1999.   |
| 3/13/2001 | Visosevic, Zorica | 1.0 | Documented testing of commission expense.   |
| 3/13/2001 | Visosevic, Zorica | 1.5 | Reviewed commissions expense account for activity during 2000 and reconciled to rollforward.  |
| 3/13/2001 | Visosevic, Zorica | 1.5 | Obtained detail for commission expense for 1999 and 2000 for professional and retail and discussed with W. Revnolds. under accrual for fiscal year 2000 |
| 3/13/2001 | Visosevic, Zorica | 1.7 | Reviewed account detail for actual payments made for commission expense for professional and retail division.   |
| 3/13/2001 | Yu, Jennifer      | 0.4 | Performed 2000 retail physical inventory testing  |
| 3/13/2001 | Yu, Jennifer      | 0.4 | Document 2000 professional rollforward procedures   |
| 3/13/2001 | Yu, Jennifer      | 0.4 | Document 1999 professional rollforward procedures   |
| 3/13/2001 | Yu, Jennifer      | 0.5 | Met with J. Ameen (D&T) regarding inventory   |
| 3/13/2001 | Yu, Jennifer      | 0.6 | Review 1999 client income statement schedule received file from S. Yales and reconciled to general ledger   |
| 3/13/2001 | Yu, Jennifer      | 0.7 | Review 2000 retail inventory by location listing received from W. Kinman  |
| 3/13/2001 | Yu, Jennifer      | 1.0 | Performed 1999 inventory rollforward testing  |
| 3/13/2001 | Yu, Jennifer      | 1.1 | Reviewed client's accounts payable reconciliation   |

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| 3/13/2001 | Yu, Jennifer      | 1.2 | Prepared excess and obsolete high level analysis workpaper review  |
| 3/13/2001 | Yu, Jennifer      | 1.5 | Performed inventory rollforward workpaper  |
| 3/13/2001 | Yu, Jennifer      | 3.2 | Performed inventory rollforward  |
| 3/14/2001 | Ameen, Jane       | 0.1 | Discussion with B. Daw regarding status of clipper business.   |
| 3/14/2001 | Ameen, Jane       | 0.5 | Supervision of E&O reserve M. Mueller (D&T)  |
| 3/14/2001 | Ameen, Jane       | 0.5 | Correspondence with M Mueller (D&T) regarding client's accounting for liquidations and destructions of inventory |
| 3/14/2001 | Ameen, Jane       | 0.7 | Meeting with A. Le Fevre regarding other allowances, E&O, and capitalized variances.                             |
| 3/14/2001 | Ameen, Jane       | 1.2 | Review of miscellaneous accrual accounts   |
| 3/14/2001 | Ameen, Jane       | 2.6 | Review of international consolidation  |
| 3/14/2001 | Ameen, Jane       | 2.8 | Review of sales return reserve   |
| 3/14/2001 | Ameen, Jane       | 2.8 | Supervision and review of time procedures for court reporting  |
| 3/14/2001 | Bergman, Alan     | 0.3 | Began compiling weekly time and expense report for all D&T personnel   |
| 3/14/2001 | Bergman, Alan     | 2.7 | Continued to clear review notes for volume rebates   |
| 3/14/2001 | Bergman, Alan     | 4.0 | Began compiling monthly time reports for D&T personnel into format as needed for bankruptcy courts               |
| 3/14/2001 | Bergman, Alan     | 4.0 | Continued compiling monthly time reports for D&T personnel into format as needed for bankruptcy courts           |
| 3/14/2001 | Dobrow, Sheau-chi | 0.3 | Investigated the unreconciled item on clipper business sales return reserve rollforward                          |
| 3/14/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with D. Sunset regarding accessing customer system in order to obtain sales return information         |
| 3/14/2001 | Dobrow, Sheau-chi | 0.4 | Discussed with B. Pucci regarding sales return on grills   |
| 3/14/2001 | Dobrow, Sheau-chi | 0.4 | Discussed with J. Ameen (D&T) regarding sales returns analysis   |
| 3/14/2001 | Dobrow, Sheau-chi | 0.5 | Discussed with D. Sorrentino (D&T) regarding warranty return reserve rollforward and analytical                  |
| 3/14/2001 | Dobrow, Sheau-chi | 0.7 | Discussed with A. LeFevre regarding other allowance rollforward and sales returns                                |
| 3/14/2001 | Dobrow, Sheau-chi | 0.8 | Started to prepare bad debt reserve rollforward workpaper  |
| 3/14/2001 | Dobrow, Sheau-chi | 0.9 | Started to prepare clipper business sales return reserve workpaper   |
| 3/14/2001 | Dobrow, Sheau-chi | 1.2 | Obtained JDE data for clipper business sales return accounts for 2000 and 1999                                   |
| 3/14/2001 | Dobrow, Sheau-chi | 1.2 | Updated sales returns analysis regarding certain customers   |
| 3/14/2001 | Dobrow, Sheau-chi | 1.3 | Made sales returns reserve selections for clipper business   |
| 3/14/2001 | Dobrow, Sheau-chi | 1.4 | Prepared clipper business sales return reserve rollforward from 1998 to 1999 and 1999 to 2000                    |

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| 3/14/2001 | Dobrow, Sheau-chi | 1.6 | Developed clipper business sales return reserve expectation and compared to JDE ledger for both 1999 and 2000  |
| 3/14/2001 | Knight, Giles     | 0.2 | Tracing selected debit on the leased properties accrual to the check number on JDE for detailed testing of cancelled check   |
| 3/14/2001 | Knight, Giles     | 0.2 | Tracing selected debit on the audit fees accrual to the check number on JDE for detailed testing of cancelled check  |
| 3/14/2001 | Knight, Giles     | 0.2 | Tracing selected debit on the property tax accrual to the check number on JDE for detailed testing of the cancelled check.   |
| 3/14/2001 | Knight, Giles     | 0.2 | Compiling list of cancelled checks for attention of R. Jackson   |
| 3/14/2001 | Knight, Giles     | 0.2 | Testing accrual account for understatement.  |
| 3/14/2001 | Knight, Giles     | 0.3 | Referencing workpaper to manual workpapers in the consolidation file and inserting tickmarks for analytical review.  |
| 3/14/2001 | Knight, Giles     | 0.3 | Testing of medical dental benefits accrual   |
| 3/14/2001 | Knight, Giles     | 0.3 | Following up with B. Pucci (CFO, Outdoor) regarding the Helen of Troy (HOT) royalty received in advance and the driver sales made by HOT during 2000.                                    |
| 3/14/2001 | Knight, Giles     | 0.3 | Documenting audit work performed on the telephone accrual earlier in the week on master of other accrued expenses lead schedule.   |
| 3/14/2001 | Knight, Giles     | 0.4 | Corresponding with A Wright (D&T Bristol, UK) to follow up on the status of the deliverables for the UK company and finding out more information relating to Oster UK and Camping Gaz UK |
| 3/14/2001 | Knight, Giles     | 0.4 | Performing rollforward from prior year to current year for accrual account financial/investor reporting.   |
| 3/14/2001 | Knight, Giles     | 0.6 | Auditing debits to accrual account for validity.   |
| 3/14/2001 | Knight, Giles     | 0.7 | Preparing analytical review workpaper for Camping Gaz Argentina  |
| 3/14/2001 | Knight, Giles     | 0.7 | Vouching selected January debit for medical/dental accrual to invoice prepared by A. Obregon.  |
| 3/14/2001 | Knight, Giles     | 0.7 | Documenting audit procedures related to cancelled checks in audit workpapers.  |
| 3/14/2001 | Knight, Giles     | 0.8 | Preparing analytical review workpaper for Camping Gaz UK   |
| 3/14/2001 | Knight, Giles     | 0.8 | Vouching selected debit for the property tax accrual to the invoice and the wire transfer in the treasury department   |
| 3/14/2001 | Knight, Giles     | 0.9 | Preparing analytical review workpaper for Coleman Brazil   |
| 3/14/2001 | Knight, Giles     | 1.8 | Referencing workpapers to the manual workpapers in the consolidation file and inserting tickmarks for analytical review.   |
| 3/14/2001 | Kuker, Galite     | 1.0 | Complied 1999 workpapers from various offices  |
| 3/14/2001 | Milligan, Robin   | 0.3 | Preparation of open items list for Sunbeam internal accountants  |
| 3/14/2001 | Milligan, Robin   | 0.6 | Finished clearing review notes for Sunbeam vacation accrual.   |

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| 3/14/2001 | Milligan, Robin     | 1.0 | Correspondence with P. Wohlford (Sunbeam) about invoices needed for cutoff testing.  |
| 3/14/2001 | Milligan, Robin     | 1.2 | Finished Sales cutoff testing worksheet.   |
| 3/14/2001 | Milligan, Robin     | 1.6 | Correspondence with R. Snaden regarding bonus payout for clipper business 1999.  |
| 3/14/2001 | Milligan, Robin     | 1.7 | Continued working on accounts receivable cut-off testing worksheet.  |
| 3/14/2001 | Milligan, Robin     | 1.9 | Working on coding of time reports for submission to courts.  |
| 3/14/2001 | Milligan, Robin     | 2.7 | Continued work on clipper business bonus accrual.  |
| 3/14/2001 | Mueller, Michael D. | 0.2 | Inventory excess and obsolescence reserve: Followed up on supporting documentations previously requested from responsible Sunbeam personnel.               |
| 3/14/2001 | Mueller, Michael D. | 0.4 | Inventory excess and obsolescence reserve: Followed up on supporting documentations previously requested from responsible Sunbeam personnel.               |
| 3/14/2001 | Mueller, Michael D. | 0.4 | Inventory excess and obsolescence reserve: Met with M Newberry to obtain supporting documentation for bedding inventory reserve.                           |
| 3/14/2001 | Mueller, Michael D. | 0.4 | Inventory rollforward: Reviewed audit workpapers relating to inventory rollforward procedures.   |
| 3/14/2001 | Mueller, Michael D. | 0.4 | Inventory rollforward: Followed up on open review comments for certain year-end inventory amounts.   |
| 3/14/2001 | Mueller, Michael D. | 0.5 | Inventory excess and obsolescence reserve: Discussed with J. Ameen(D&T) certain aspects of the client's accounting for liquidated and destroyed inventory. |
| 3/14/2001 | Mueller, Michael D. | 0.5 | Inventory in-transit: Reviewed audit workpapers relating to in-transit inventory procedures.   |
| 3/14/2001 | Mueller, Michael D. | 0.5 | Inventory price testing: Followed up on supporting documentations previously requested from responsible Sunbeam personnel.                                 |
| 3/14/2001 | Mueller, Michael D. | 0.6 | Inventory price testing: Followed up on supporting documentations previously requested from responsible Sunbeam personnel.                                 |
| 3/14/2001 | Mueller, Michael D. | 0.7 | Inventory excess and obsolescence reserve: Reviewed audit workpaper for bedding inventory reserve.   |
| 3/14/2001 | Mueller, Michael D. | 0.7 | Inventory in-transit: Met with D. Sorrentino (D&T) to discuss testing procedures relating to Sunbeam's in-transit inventory.                               |
| 3/14/2001 | Mueller, Michael D. | 0.8 | Inventory excess and obsolescence reserve: Followed up on open review comments for certain reserve amounts with respective Sunbeam personnel.              |
| 3/14/2001 | Mueller, Michael D. | 3.9 | Inventory excess and obsolescence reserve: Tested client's inventory accounting methodology.   |
| 3/14/2001 | Peck, Heather       | 0.2 | Discussed goodwill foreign adjustment translation accounting policies with J. Ameen(D&T).  |
| 3/14/2001 | Peck, Heather       | 0.3 | Discussed goodwill foreign adjustment translation accounting policies with J. McCullough   |
| 3/14/2001 | Peck, Heather       | 0.3 | Read revolving credit and guarantee agreement for covenant testing (debt)  |

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| 3/14/2001 | Peck, Heather       | 0.7 | Read goodwill foreign adjustment translation accounting policies   |
| 3/14/2001 | Peck, Heather       | 0.9 | Discussed other accrued liabilities (clipper business) with D. Sorrentino(D&T).  |
| 3/14/2001 | Peck, Heather       | 1.8 | Tested other accrued liabilities (clipper business).   |
| 3/14/2001 | Peck, Heather       | 3.9 | Read product liability confirmation letters.   |
| 3/14/2001 | Peck, Heather       | 3.9 | Documented product liability confirmation letters.   |
| 3/14/2001 | Richter, Frank      | 0.3 | Spoke with M. Newbery regarding special charge cost of sales   |
| 3/14/2001 | Richter, Frank      | 0.4 | Spoke with D. Jackson regarding special charge cost of sales   |
| 3/14/2001 | Richter, Frank      | 0.7 | Spoke with J. McCullough regarding other income testing  |
| 3/14/2001 | Richter, Frank      | 0.8 | Worked on clipper business allocations-testing (invoices & checks)   |
| 3/14/2001 | Richter, Frank      | 1.6 | Worked on special charge cost of sales testing   |
| 3/14/2001 | Richter, Frank      | 1.8 | Worked on product liability rollforward  |
| 3/14/2001 | Richter, Frank      | 2.3 | Continued work on selling, general & administrative clipper business selections  |
| 3/14/2001 | Richter, Frank      | 3.1 | Worked on other income & expense testing   |
| 3/14/2001 | Sorrentino, Dean    | 0.7 | Discussed inventory in transit testing procedures with M. Mueller(D&T).  |
| 3/14/2001 | Sorrentino, Dean    | 0.9 | Reviewed with H. Peck (D&T) audit testing of other accrued liabilities with respect to the clipper business.                           |
| 3/14/2001 | Sorrentino, Dean    | 1.3 | Prepare for meeting regarding audit status with M. Malone and B. Carabetta   |
| 3/14/2001 | Sorrentino, Dean    | 1.5 | Meeting to review open items, status, and draft evaluation of misstatements with M. Malone and B. Carabetta                            |
| 3/14/2001 | Sorrentino, Dean    | 1.5 | Supervision and review of sundry receivable testing  |
| 3/14/2001 | Sorrentino, Dean    | 1.6 | Reviewed warranty actual returns testing   |
| 3/14/2001 | Sorrentino, Dean    | 2.0 | Supervision and review of product liability rollforward  |
| 3/14/2001 | Sorrentino, Dean    | 3.0 | Performed testing of warranty accrual and expense  |
| 3/14/2001 | Summers, Jamie      | 0.5 | Discuss with B. Totte concerning sale of Puerto Rico company   |
| 3/14/2001 | Summers, Jamie      | 1.8 | Analysis of minimum pension liability  |
| 3/14/2001 | Summers, Jamie      | 3.2 | Purchase accounting adjustments for Puerto Rico  |
| 3/14/2001 | Summers, Jamie      | 3.4 | Purchase accounting adjustments for Coleman  |
| 3/14/2001 | Thibault, Steve     | 1.0 | General audit supervision  |
| 3/14/2001 | Thibault, Steve     | 1.0 | Discussions with M. Malone, T. Sasso and N. Spiegel regarding 10-K filing requirement  |
| 3/14/2001 | Thibault, Steve     | 1.0 | Discussions with C. Murphy and D. Sorrentino regarding preparation of bankruptcy court billing documentation                           |
| 3/14/2001 | Van Gelder, Jeffrey | 1.9 | Discussion with Bob Totte concerning expiration of French NOL and effect on provision.   |
| 3/14/2001 | Van Gelder, Jeffrey | 2.1 | Discussion with Bob Totte concerning effect of deconsolidation of Coleman on overall provision and whether to book sufficient cushion. |
| 3/14/2001 | Visosevic, Zorica   | 0.5 | Prepared list of open items for review by client.  |
| 3/14/2001 | Visosevic, Zorica   | 0.5 | Contacted M. Fernandez and S. Campbell regarding the accounts receivable selections.   |

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| 3/14/2001 | Visosevic, Zorica | 0.5 | Discussed with B. Dobson quoted prices and supporting documentation received for testing of prepaid items and requested additional information. |
| 3/14/2001 | Visosevic, Zorica | 1.0 | Documented selections for testing of accounts receivables cutoff (invoices) and requested supporting information from P. Wohlford.              |
| 3/14/2001 | Visosevic, Zorica | 1.0 | Documented selections for testing of accounts receivable and requested support from P. Wohlford   |
| 3/14/2001 | Visosevic, Zorica | 1.0 | Reviewed report prepared by R. Wilks, Hattiesburg accounting , for sales invoices and credit memos for testing of accounts receivable           |
| 3/14/2001 | Visosevic, Zorica | 1.0 | Reviewed report prepared by R. Wilks, Hattiesburg accounting, for sales invoices and credit memos for testing of accounts receivable.           |
| 3/14/2001 | Visosevic, Zorica | 1.0 | Documented testing of prepaid items in model audit program.   |
| 3/14/2001 | Visosevic, Zorica | 1.0 | Documented testing of property, plant and equipment in model audit program.   |
| 3/14/2001 | Visosevic, Zorica | 1.5 | Reviewed sales register and made selections for testing of accounts receivable.   |
| 3/14/2001 | Visosevic, Zorica | 2.0 | Reviewed subsequent receipts for customers selected for testing of accounts receivable allowance for 1999 and 2000 from JDE system.             |
| 3/14/2001 | Yu, Jennifer      | 0.2 | Met with Z. Visosevic (D&T) regarding accounts receivable customer accounts receivable balances   |
| 3/14/2001 | Yu, Jennifer      | 0.2 | Correspondence with D. Millers regarding inventory excess and obsolete schedules  |
| 3/14/2001 | Yu, Jennifer      | 0.2 | Correspondence with B. Dobson regarding 1999 professional inventory variance between general ledger and client schedules                        |
| 3/14/2001 | Yu, Jennifer      | 0.3 | Documented 2000 retail inventory rollforward testing procedures   |
| 3/14/2001 | Yu, Jennifer      | 0.3 | Documented 1999 retail inventory rollforward testing procedures   |
| 3/14/2001 | Yu, Jennifer      | 0.3 | Met with J. Ameen (D&T) regarding 1999 income statement   |
| 3/14/2001 | Yu, Jennifer      | 0.4 | Supervision of Z Visosevic (D&T) related to accounts receivable   |
| 3/14/2001 | Yu, Jennifer      | 0.4 | Discussed with Z. Visosevic (D&T) differences between customer payments & accounts receivable balances & credit memo reserves                   |
| 3/14/2001 | Yu, Jennifer      | 0.4 | Prepared copy of 1999 working trial balance   |
| 3/14/2001 | Yu, Jennifer      | 0.6 | Reviewed retail inventory rollforward and made selections   |
| 3/14/2001 | Yu, Jennifer      | 0.6 | Correspondence with S. Yales regarding 1999 income statement  |
| 3/14/2001 | Yu, Jennifer      | 0.8 | Reviewed correspondence from D. Miller regarding inventory sku by sku review  |
| 3/14/2001 | Yu, Jennifer      | 1.5 | Reconciled client's 2000 retail inventory balances by location to general ledger  |
| 3/14/2001 | Yu, Jennifer      | 1.6 | Performed 2000 retail inventory by location testing   |
| 3/14/2001 | Yu, Jennifer      | 1.6 | Performed clipper business inventory cut-off testing  |



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| 3/14/2001 | Yu, Jennifer      | 1.7 | Reviewed and analyzed fiscal year 2000 excess and obsolete analysis obtained from the client   |
| 3/15/2001 | Ameen, Jane       | 0.2 | Correspondence with D&T Hattiesburg team regarding account payable procedures.   |
| 3/15/2001 | Ameen, Jane       | 0.4 | Correspondence with D&T Europe regarding sign off and timing   |
| 3/15/2001 | Ameen, Jane       | 0.7 | Meeting with M. Malone on treatment of certain items for reporting purposes.   |
| 3/15/2001 | Ameen, Jane       | 2.7 | Continue supervision and review of intangibles   |
| 3/15/2001 | Ameen, Jane       | 3.1 | Review of company filings in bankruptcy and determination of appropriate treatment of certain items such deferred financing fees and commitment fees |
| 3/15/2001 | Ameen, Jane       | 3.7 | Supervision and review of time reporting for court reporting purposes.   |
| 3/15/2001 | Bergman, Alan     | 0.1 | Discussed with Z. Visosevic(D&T) status of prepaid expense selection   |
| 3/15/2001 | Bergman, Alan     | 0.3 | Assisted Z. Visosevic(D&T) in researching accounts receivable invoices   |
| 3/15/2001 | Bergman, Alan     | 0.4 | Update fee code list for use in reporting time to courts   |
| 3/15/2001 | Bergman, Alan     | 2.2 | Continued to sort monthly time reports for bankruptcy court  |
| 3/15/2001 | Bergman, Alan     | 4.0 | Continued to sort monthly time reports for bankruptcy court  |
| 3/15/2001 | Bergman, Alan     | 4.0 | Continued to sort monthly time reports for bankruptcy court  |
| 3/15/2001 | Dobrow, Sheau-chi | 0.4 | Discussed with L. McDonald clipper business coop advertising selections  |
| 3/15/2001 | Dobrow, Sheau-chi | 0.7 | Discussed with J. Tribble bedding sales for 1999 and 2000 and ending bedding inventory at 12/31/99 and 12/31/00                                      |
| 3/15/2001 | Dobrow, Sheau-chi | 0.9 | Discussed with B. Carabetta regarding components in accounts receivable reserve rollforward  |
| 3/15/2001 | Dobrow, Sheau-chi | 0.9 | Made selections on clipper business inventory price testing  |
| 3/15/2001 | Dobrow, Sheau-chi | 0.9 | Updated sales returns reserve tickmark regarding Wal-Mart sales and inventory information  |
| 3/15/2001 | Dobrow, Sheau-chi | 1.1 | Prepared request items for clipper business inventory audit  |
| 3/15/2001 | Dobrow, Sheau-chi | 1.3 | Started to prepare clipper business inventory rollforward for 1999 and 2000  |
| 3/15/2001 | Dobrow, Sheau-chi | 1.7 | Started to prepare clipper business price testing workpaper for 1999 and 2000  |
| 3/15/2001 | Dobrow, Sheau-chi | 3.1 | Continued to prepare accounts receivable reserve rollforward   |
| 3/15/2001 | Knight, Giles     | 0.3 | Meeting with D. Jackson to discuss the matamoros severance accrual debit and the "options exercised" account.  |
| 3/15/2001 | Knight, Giles     | 0.3 | Completed auditing of salaries accrual on workpaper after inspecting the December net payroll figures and tracing to accrual.                        |
| 3/15/2001 | Knight, Giles     | 0.3 | Drafted memo to L. Morgenstern requesting confirmation of completeness of royalties schedule.  |

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| 3/15/2001 | Knight, Giles   | 0.3 | Investigated prior year balance for accounts as the prior year balance appeared on the lead schedules but not on the JDE system.   |
| 3/15/2001 | Knight, Giles   | 0.4 | Reviewed international consolidation checklist with J. Ameen(D&T) to evaluate progress on the deliverables.  |
| 3/15/2001 | Knight, Giles   | 0.4 | Aggregating payroll accruals per lead schedule and evaluating fluctuation.   |
| 3/15/2001 | Knight, Giles   | 0.4 | Corresponded with L. Morgenstern (senior vp, licensing) regarding the royalties.   |
| 3/15/2001 | Knight, Giles   | 0.4 | Reconciled prior year trial balance difference   |
| 3/15/2001 | Knight, Giles   | 0.5 | Meeting with D. Jackson to discuss the rollforward of the workman's compensation accrual.  |
| 3/15/2001 | Knight, Giles   | 0.5 | Auditing the Ocean Cargo accrual by vouching payment to manual check with R. Jackson and obtaining explanations from J. McCullough.  |
| 3/15/2001 | Knight, Giles   | 0.5 | Aggregating miscellaneous accruals per lead schedule and evaluating fluctuation from prior year.   |
| 3/15/2001 | Knight, Giles   | 0.5 | Corresponded with T. Izelle (payroll - Hattiesburg) regarding the salaries accrual and requested payroll for December.   |
| 3/15/2001 | Knight, Giles   | 0.5 | Corresponded with A. Bergman(D&T) regarding the "other allowance" waterfall expense in the sales section and reconciled the amount charged to P&L to the provision testing workmaner |
| 3/15/2001 | Knight, Giles   | 0.6 | Following up on hourly salaries accrual with J. Gavin in Hattiesburg.  |
| 3/15/2001 | Knight, Giles   | 0.7 | Auditing adjusting journal entries for other accrued liabilities by referencing into work already performed on the severance accrual.  |
| 3/15/2001 | Knight, Giles   | 1.0 | Corresponding with D&T international offices for which none of the deliverables (i.e. clearance report, audit summary memorandum, evaluation of misstatements) have been received    |
| 3/15/2001 | Knight, Giles   | 1.2 | Following up on e-mail communications from Deloitte & Touche international auditors and responding to the e-mails where applicable.  |
| 3/15/2001 | Knight, Giles   | 1.2 | Received sales and cost of sales analysis from M. Newbury - reviewed work performed by the client (client provided explanations for fluctuations).                                   |
| 3/15/2001 | Kuker, Galite   | 1.7 | Compared 1999 and 2000 tail analysis and discussed treatment   |
| 3/15/2001 | Kuker, Galite   | 2.7 | Computation of domestic unsheltered tax liability.   |
| 3/15/2001 | Kuker, Galite   | 3.6 | Prepared reconciliation of deferred tax liability  |
| 3/15/2001 | Milligan, Robin | 0.3 | Preparation of an open items list for submission to Sunbeam internal accountants.  |
| 3/15/2001 | Milligan, Robin | 0.6 | Meeting with H. Peck (D&T) regarding property tax accrual for clipper business.  |
| 3/15/2001 | Milligan, Robin | 1.6 | Cleared review notes on profit sharing accrual   |
| 3/15/2001 | Milligan, Robin | 1.6 | Continued working on warranty reserve.   |
| 3/15/2001 | Milligan, Robin | 2.0 | Continued work on clipper business bonus accrual.  |
| 3/15/2001 | Milligan, Robin | 2.0 | Finished warranty reserve testing.   |

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| 3/15/2001 | Milligan, Robin     | 2.9 | Continued working on time calculation for submission to the courts.  |
| 3/15/2001 | Mueller, Michael D. | 0.6 | Inventory price testing: Received supporting documentation (invoices) for selected inventory items from R. Jackson, and discussed such support with her. |
| 3/15/2001 | Mueller, Michael D. | 0.8 | Inventory cut-off testing: Prepared request for certain transaction files for inventory cut-off testing purposes and forwarded such request to K Huff.   |
| 3/15/2001 | Mueller, Michael D. | 1.1 | Inventory price testing: Updated list of open items relating to inventory price for R. Jackson.  |
| 3/15/2001 | Mueller, Michael D. | 1.3 | Inventory cut-off testing: Review audit workpapers relating to inventory cut-off testing procedures.   |
| 3/15/2001 | Mueller, Michael D. | 2.3 | Inventory price testing: Reviewed the supporting documentation for selected inventory items, which were received from R. Jackson                         |
| 3/15/2001 | Mueller, Michael D. | 2.4 | Inventory rollforward: Followed up on open items comments for certain year-end inventory amounts.  |
| 3/15/2001 | Mueller, Michael D. | 3.0 | Inventory price testing: Updated testing workpapers based on the review of the supporting documentation.   |
| 3/15/2001 | Peck, Heather       | 0.1 | Discussed Coleman goodwill with J. Ameen(D&T).   |
| 3/15/2001 | Peck, Heather       | 0.1 | Discussed other accrued litigation with D. Sorrentino, (D&T).  |
| 3/15/2001 | Peck, Heather       | 0.1 | Discussed other accrued litigation with G. Knight(D&T).  |
| 3/15/2001 | Peck, Heather       | 0.2 | Discussed product liability with J. Ameen(D&T).  |
| 3/15/2001 | Peck, Heather       | 0.2 | Requested product liability claims reports from L. Ring.   |
| 3/15/2001 | Peck, Heather       | 0.2 | Discussed covenants testing (debt) with J. Ameen(D&T).   |
| 3/15/2001 | Peck, Heather       | 0.2 | Discussed accrued freight expense (other accrued liabilities) with G. Knight, (D&T).   |
| 3/15/2001 | Peck, Heather       | 0.3 | Discussed goodwill with D. Sorrentino(D&T).  |
| 3/15/2001 | Peck, Heather       | 0.3 | Updated litigation request to S. Isko.   |
| 3/15/2001 | Peck, Heather       | 0.3 | Tested accrued property tax expense (other accrued liabilities).   |
| 3/15/2001 | Peck, Heather       | 0.4 | Discussed Coleman goodwill foreign currency translation with L. Feldkamp.  |
| 3/15/2001 | Peck, Heather       | 0.4 | Prepared environmental litigation information to meet with R. Gahagan.   |
| 3/15/2001 | Peck, Heather       | 0.5 | Supervised other accrued liabilities.  |
| 3/15/2001 | Peck, Heather       | 0.5 | Discussed product liability with F. Richter, (D&T).  |
| 3/15/2001 | Peck, Heather       | 0.6 | Discussed goodwill with S. Dobrow(D&T).  |
| 3/15/2001 | Peck, Heather       | 0.6 | Requested product liability date of loss from L. Ring.   |
| 3/15/2001 | Peck, Heather       | 0.6 | Discussed accrued commission expense (other accrued liabilities) with Z. Visosevic,( D&T).   |
| 3/15/2001 | Peck, Heather       | 0.9 | Documented goodwill foreign currency translation.  |
| 3/15/2001 | Peck, Heather       | 0.9 | Discussed goodwill with J. Ameen(D&T).   |
| 3/15/2001 | Peck, Heather       | 1.0 | Goodwill testing.  |
| 3/15/2001 | Peck, Heather       | 1.0 | Tested other accrued liabilities   |
| 3/15/2001 | Peck, Heather       | 1.9 | Reviewed claims reports (product liability) received from L. Ring.   |

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| 3/15/2001 | Peck, Heather     | 3.8 | Product liability testing.   |
| 3/15/2001 | Richter, Frank    | 0.4 | Discussed general ledger on foreign exchange with D. Jackson   |
| 3/15/2001 | Richter, Frank    | 0.4 | Spoke with J. McCullough regarding detail of product liability accruals  |
| 3/15/2001 | Richter, Frank    | 0.5 | Made selections for general ledger on foreign exchange from JD Edwards   |
| 3/15/2001 | Richter, Frank    | 0.5 | Searched on JDE for special charge selections  |
| 3/15/2001 | Richter, Frank    | 0.6 | Discussed accounts receivable allowance on clipper business with Z. Visosevic(D&T)                             |
| 3/15/2001 | Richter, Frank    | 0.6 | Documented findings on product liability   |
| 3/15/2001 | Richter, Frank    | 0.6 | Documented special charge selections   |
| 3/15/2001 | Richter, Frank    | 0.9 | Spoke with L. Ring regarding detail for product liability payments   |
| 3/15/2001 | Richter, Frank    | 1.1 | Discussed product liability with B. Carabetta  |
| 3/15/2001 | Richter, Frank    | 1.2 | Tied gain/loss on sale of assets to property, plant & equipment rollforward                                    |
| 3/15/2001 | Richter, Frank    | 1.4 | Worked on product liability rollforward with D. Sorrentino(D&T)  |
| 3/15/2001 | Richter, Frank    | 2.8 | Documented other income & expense testing/selections   |
| 3/15/2001 | Sorrentino, Dean  | 0.1 | Reviewed with H. Peck (D&T) open other accrued liabilities items for the clipper business.                     |
| 3/15/2001 | Sorrentino, Dean  | 0.3 | Corresponded with H. Peck (D&T) regarding goodwill   |
| 3/15/2001 | Sorrentino, Dean  | 0.5 | Reviewed client correspondence related to clipper business audit   |
| 3/15/2001 | Sorrentino, Dean  | 0.5 | Meeting with Z. Visosevic (D&T) regarding adjustments to prepaid and other assets.                             |
| 3/15/2001 | Sorrentino, Dean  | 1.3 | Meeting with J. McCullough regarding Coleman consolidation.  |
| 3/15/2001 | Sorrentino, Dean  | 1.3 | Reviewed other reconciling difference in warranty rollforward with T. Miller.                                  |
| 3/15/2001 | Sorrentino, Dean  | 1.4 | Continued reviewing equity and discussed activity with D. Jackson.   |
| 3/15/2001 | Sorrentino, Dean  | 2.1 | Corresponded with M. Malone and B. Carabetta regarding product liability                                       |
| 3/15/2001 | Sorrentino, Dean  | 3.5 | Supervision and review of miscellaneous accruals   |
| 3/15/2001 | Summers, Jamie    | 0.7 | Review of Brazil and German worthless stock exposure   |
| 3/15/2001 | Summers, Jamie    | 2.0 | Eastpak impairment loss  |
| 3/15/2001 | Summers, Jamie    | 2.6 | IRS refund analysis of product liability carryback   |
| 3/15/2001 | Summers, Jamie    | 2.7 | Eastpak manufacturing 936 transfer pricing cushion   |
| 3/15/2001 | Thibault, Steve   | 1.0 | General audit supervision  |
| 3/15/2001 | Thibault, Steve   | 1.0 | Meeting with S. Isko to discuss clipper business draft purchase and sale agreement and 10-K filing requirement |
| 3/15/2001 | Visosevic, Zorica | 0.4 | Discussed with H. Peck(D&T) commission expense accrual testing.  |
| 3/15/2001 | Visosevic, Zorica | 0.5 | Discussed with Dean Sorrentino ( D&T), adjustments for prepaid items   |
| 3/15/2001 | Visosevic, Zorica | 0.6 | Discussed with F. Richter, (D&T) adjustments to accounts receivable allowance.                                 |

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| 3/15/2001 | Visosevic, Zorica | 0.8 | Revised proposed adjustments to accounts receivable per review.  |
| 3/15/2001 | Visosevic, Zorica | 1.0 | Reviewed shipping documents and invoices for accounts receivable testing.  |
| 3/15/2001 | Visosevic, Zorica | 1.0 | Made selections via CMA sampling method for testing of sales cutoff for 1999.  |
| 3/15/2001 | Visosevic, Zorica | 1.0 | Referenced selling, general and administrative testing.  |
| 3/15/2001 | Visosevic, Zorica | 1.1 | Made selections via CMA sampling method for testing of sales cutoff for 2000.  |
| 3/15/2001 | Visosevic, Zorica | 1.2 | Documented quoted prices per ATS for testing of prepaid items and discussed with B. Dobson additional documentation needed.. |
| 3/15/2001 | Visosevic, Zorica | 1.3 | Made selections for testing of prepaid items, requested information from B. Dobson and documented selections.                |
| 3/15/2001 | Visosevic, Zorica | 2.1 | Traced individual items per sales invoices to inventory compilation sheet to test for validity of accounts receivable.       |
| 3/15/2001 | Yu, Jennifer      | 0.1 | Discussed with S. Dobrow (D&T) inventory in transit  |
| 3/15/2001 | Yu, Jennifer      | 0.1 | Discussed with J. Ameen (D&T) 1999 retail inventory in transit   |
| 3/15/2001 | Yu, Jennifer      | 0.1 | Reviewed correspondence from J. Gavin regarding clipper business subsequent cash disbursements for accounts payable testing. |
| 3/15/2001 | Yu, Jennifer      | 0.2 | Prepared 1999 retail perpetual inventory to perform selections for price testing.  |
| 3/15/2001 | Yu, Jennifer      | 0.2 | Corresponded with J. Gavin regarding clipper business subsequent cash disbursement listing                                   |
| 3/15/2001 | Yu, Jennifer      | 0.3 | Reviewed audit program regarding inventory observation, compilation, & cut-off testing                                       |
| 3/15/2001 | Yu, Jennifer      | 0.3 | Prepared 1999 retail inventory leadsheet   |
| 3/15/2001 | Yu, Jennifer      | 0.4 | Discussed with M. Muller (D&T) 1999 retail inventory in transit  |
| 3/15/2001 | Yu, Jennifer      | 0.4 | Corresponded with W. Kinman regarding 1999 retail inventory detail listing for certain location and inventory in transit.    |
| 3/15/2001 | Yu, Jennifer      | 0.4 | Corresponded with B. Dobson regarding 1999 professional inventory  |
| 3/15/2001 | Yu, Jennifer      | 0.6 | Traced & agreed 1999 retail inventory balances from inventory compilation  |
| 3/15/2001 | Yu, Jennifer      | 0.6 | Performed cut-off procedures.  |
| 3/15/2001 | Yu, Jennifer      | 1.3 | Review & analyze 1999 retail inventory compilation received from W. Kinman   |
| 3/15/2001 | Yu, Jennifer      | 1.4 | Reviewed 2000 & 1999 accounts payable journal entry accruals information received from B. Dobson.                            |
| 3/15/2001 | Yu, Jennifer      | 2.2 | Meeting with B. Dobson regarding 1999 professional inventory   |
| 3/15/2001 | Yu, Jennifer      | 2.4 | Performed 1999 retail inventory rollforward and reconciliation.  |
| 3/16/2001 | Ameen, Jane       | 0.1 | Correspondence with B. Daw for clipper business status   |
| 3/16/2001 | Ameen, Jane       | 0.1 | Correspondence with D&T Japan regarding sign off   |
| 3/16/2001 | Ameen, Jane       | 0.3 | Supervision of accrued   |

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| 3/16/2001 | Ameen, Jane       | 0.4 | Discussion with S. Isko regarding litigation  |
| 3/16/2001 | Ameen, Jane       | 1.8 | Supervision and review of time reporting  |
| 3/16/2001 | Ameen, Jane       | 2.8 | Supervision and review of product liability   |
| 3/16/2001 | Ameen, Jane       | 3.8 | Review of warranty  |
| 3/16/2001 | Bergman, Alan     | 0.3 | Accessed JDE system to make additional selection for sundry accounts receivable as prescribed in review notes   |
| 3/16/2001 | Bergman, Alan     | 0.9 | Began clearing review notes for accounts receivable   |
| 3/16/2001 | Bergman, Alan     | 3.8 | Continued to sort monthly time reports for bankruptcy court   |
| 3/16/2001 | Bergman, Alan     | 4.0 | Continued to sort monthly time reports for bankruptcy court   |
| 3/16/2001 | Dobrow, Sheau-chi | 0.3 | Finalized accounts payable for Sunbeam Latin America  |
| 3/16/2001 | Dobrow, Sheau-chi | 0.6 | Updated Sunbeam Latin America fixed assets workpaper  |
| 3/16/2001 | Dobrow, Sheau-chi | 1.2 | Updated Sunbeam Latin America accrued liabilities   |
| 3/16/2001 | Dobrow, Sheau-chi | 1.3 | Documented volume rebates reserve analysis for Sunbeam Latin America  |
| 3/16/2001 | Dobrow, Sheau-chi | 1.4 | Accessed JDE system to prepare volume rebates reserve rollforward for Sunbeam Latin America   |
| 3/16/2001 | Dobrow, Sheau-chi | 1.5 | Accessed JDE system to prepare media advertising reserve rollforward for Sunbeam Latin America  |
| 3/16/2001 | Dobrow, Sheau-chi | 1.7 | Documented media advertising reserve analysis for Sunbeam Latin America   |
| 3/16/2001 | Knight, Giles     | 0.2 | Obtaining new Prudential list of relocated employees from C. Shide and tracing estimated relocation expenses per Prudential list to the finance department accrual. |
| 3/16/2001 | Knight, Giles     | 0.3 | Reconciling the workers compensation provision after further discussion with D. Jackson and referencing to the lead schedule.                                       |
| 3/16/2001 | Knight, Giles     | 0.3 | Corresponding with M. Newbury regarding reconciling the warranty expense to the warranty provision.   |
| 3/16/2001 | Knight, Giles     | 0.3 | Reconciling rent expense per the selling, general & administrative section to the rent expense per the accrued expenses section.                                    |
| 3/16/2001 | Knight, Giles     | 0.4 | Corresponding with C. Shide regarding the relocation accrual which appears to be understated.   |
| 3/16/2001 | Knight, Giles     | 0.4 | Making selection from workers compensation payments during the year and vouching the payment to copy of invoice and cancelled check.                                |
| 3/16/2001 | Knight, Giles     | 0.5 | Amending client's tickmarks accordingly to conform to D&T methodology and terminology.  |
| 3/16/2001 | Knight, Giles     | 0.6 | Phoning L. Ring at coleman and discussing the methodology for preparing the workman's compensation reserve at 12/31/00.   |
| 3/16/2001 | Knight, Giles     | 0.6 | Reconcile the warranty expense to the work performed on the warranty provision.   |

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| 3/16/2001 | Knight, Giles       | 0.7 | Following up on outstanding review notes for royalties received in advance, Mississippi Power accrual, medical benefits accrual, rebates, other accrued liabilities   |
| 3/16/2001 | Knight, Giles       | 0.7 | Referencing balances that have been tested elsewhere to the applicable sections.  |
| 3/16/2001 | Knight, Giles       | 1.1 | Corresponding with Deloitte & Touche International auditors and obtaining information regarding the status of the deliverables.   |
| 3/16/2001 | Knight, Giles       | 1.2 | Further scrutinizing workpaper for balances that eliminate on consolidation, are not significant on consolidation, are not significant individually, or for where the variance was below threshold and documenting findings |
| 3/16/2001 | Knight, Giles       | 1.3 | Following up on e-mail communications from Deloitte & Touche international auditors and responding to the e-mails where applicable.   |
| 3/16/2001 | Knight, Giles       | 1.4 | Reviewed sales and cost of sales analytical review and reviewing tickmarks inserted by M. Newbury.  |
| 3/16/2001 | Kuker, Galite       | 1.7 | Discussion with N. Auffrey concerning breakout of current tax provision   |
| 3/16/2001 | Kuker, Galite       | 2.3 | Analysis of Coleman purchase accounting adjustments   |
| 3/16/2001 | Milligan, Robin     | 0.3 | Preparation of open items list for Sunbeam internal accountants.  |
| 3/16/2001 | Milligan, Robin     | 0.5 | Correspondence with P. Wohlford regarding invoices and backup for returns testing.  |
| 3/16/2001 | Milligan, Robin     | 0.6 | Meeting with J. Ameen(D&T) regarding Blood Pressure Monitor reserve testing.  |
| 3/16/2001 | Milligan, Robin     | 0.6 | Correspondence with S. Yales regarding clipper business bonus accrual.  |
| 3/16/2001 | Milligan, Robin     | 0.8 | Meeting with D. Sorrentino (D&T) regarding status of open items on domestic audit.  |
| 3/16/2001 | Milligan, Robin     | 1.6 | Began work on reserve testing for blood pressure monitors.  |
| 3/16/2001 | Milligan, Robin     | 1.6 | Performed property tax accrual testing for clipper business.  |
| 3/16/2001 | Milligan, Robin     | 2.4 | Continued sales return and credit memo testing for receivables.   |
| 3/16/2001 | Milligan, Robin     | 2.6 | Continued bonus accrual testing for clipper business.   |
| 3/16/2001 | Mueller, Michael D. | 0.1 | Inventory excess & obsolescence reserve: Discussed with W. Kinman, the reconciliation of the quarterly excess and obsolescence schedules to the general ledger  |
| 3/16/2001 | Mueller, Michael D. | 0.3 | Inventory price testing: Discussed with W. Kinman reports received from the IT Department.  |
| 3/16/2001 | Mueller, Michael D. | 0.5 | Inventory price testing: Met with T. Wheeland, to discuss reports prepared by his department for selected work-in-process and finished goods inventory.   |
| 3/16/2001 | Mueller, Michael D. | 0.6 | Inventory excess & obsolescence reserve: Reviewed the reconciliation of the quarterly excess and obsolescence schedules to the general ledger.  |

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| 3/16/2001 | Mueller, Michael D. | 0.8 | Reviewed work in process and finished goods client detail reports.  |
| 3/16/2001 | Mueller, Michael D. | 0.9 | Inventory excess & obsolescence reserve: Followed up on open items relating to certain reserve amounts with respective Sunbeam personnel.               |
| 3/16/2001 | Mueller, Michael D. | 1.0 | Inventory price testing: Met with T. Wheeland, to discuss reports prepared by his department for selected work-in-process and finished goods inventory. |
| 3/16/2001 | Mueller, Michael D. | 1.3 | Inventory excess & obsolescence reserve: Performed testing of reserve and reviewed supporting documentation.  |
| 3/16/2001 | Peck, Heather       | 0.1 | Discussed goodwill and trademark amortization expense with M. Newbery, Sunbeam.   |
| 3/16/2001 | Peck, Heather       | 0.4 | Discusses goodwill and trademark amortization expense with D. Sorrentino, (D&T).  |
| 3/16/2001 | Peck, Heather       | 0.5 | Tested goodwill and trademark amortization expense.   |
| 3/16/2001 | Peck, Heather       | 3.9 | Product liability testing.  |
| 3/16/2001 | Richter, Frank      | 0.4 | Spoke with R. Jackson regarding backup for product liability/disbursement testing.  |
| 3/16/2001 | Richter, Frank      | 0.4 | Discussed First Alert product liability Hyperion mapping with J. McCullough   |
| 3/16/2001 | Richter, Frank      | 0.5 | Spoke with S. Pagnicent regarding First Alert product liability   |
| 3/16/2001 | Richter, Frank      | 0.6 | Discussed special charge selections with D. Giuliano.   |
| 3/16/2001 | Richter, Frank      | 0.9 | Reviewed product liability Sunbeam consolidated report for 4th quarter transactions.  |
| 3/16/2001 | Richter, Frank      | 0.9 | Received & documented special charge selection from C. Chalfant.  |
| 3/16/2001 | Richter, Frank      | 1.1 | Discussed Coleman product liability with L. Ring  |
| 3/16/2001 | Richter, Frank      | 1.3 | Spoke with R. Ferrer regarding foreign exchange gain.   |
| 3/16/2001 | Richter, Frank      | 1.8 | Worked on product liability rollforward with D. Sorrentino(D&T) & J. Ameen(D&T).  |
| 3/16/2001 | Richter, Frank      | 3.1 | Worked on tying product liability prepared by client rollforward to ledgers.  |
| 3/16/2001 | Sorrentino, Dean    | 0.4 | Corresponded with H. Peck (D&T) reconciling goodwill and intangibles rollforward amortization to the GL   |
| 3/16/2001 | Sorrentino, Dean    | 0.8 | Meeting with R. Milligan (D&T) regarding status of open items on domestic audit.  |
| 3/16/2001 | Sorrentino, Dean    | 1.0 | Reviewed miscellaneous accruals - rebates, severance, royalties, and medical benefits   |
| 3/16/2001 | Sorrentino, Dean    | 1.4 | Supervision of warranty testing for the clipper business  |
| 3/16/2001 | Sorrentino, Dean    | 1.5 | Prepared open items list by area for B. Carabetta   |
| 3/16/2001 | Sorrentino, Dean    | 1.8 | Reviewed client income statement fluctuation analysis prepared by M Newbery   |
| 3/16/2001 | Sorrentino, Dean    | 2.1 | Reviewed employment contracts and severance agreements to determine proper accrual treatment  |
| 3/16/2001 | Summers, Jamie      | 1.9 | Reconciliation of ADG (French entity) deferred tax liability  |
| 3/16/2001 | Summers, Jamie      | 2.3 | Analysis of Coleman purchase accounting adjustments   |



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| 3/16/2001 | Thibault, Steve   | 2.0 | General audit supervision  |
| 3/16/2001 | Thibault, Steve   | 6.0 | Drafting of audit opinion and bankruptcy disclosures   |
| 3/16/2001 | Visosevic, Zorica | 0.2 | Discussed with A. Bergman (D&T) testing of prepaid items and documentation.  |
| 3/16/2001 | Visosevic, Zorica | 0.3 | E-mailed and telephoned C. Conto regarding the accounts receivable allowances.   |
| 3/16/2001 | Visosevic, Zorica | 0.5 | Documented testing of accounts receivable allowances as per discussion with P. Johnson, accounts receivable specialist.  |
| 3/16/2001 | Visosevic, Zorica | 0.5 | Discussed with S. Dobrow (D&T) additional information needed for test of accounts receivable allowances and made appointment with N. Russo Sanchez, to meet C. Conto, director, revenue management |
| 3/16/2001 | Visosevic, Zorica | 1.0 | Finalized testing of prepaid items, referenced to leadsheet and manual papers.   |
| 3/16/2001 | Visosevic, Zorica | 1.0 | Reviewed administrative - direct account for credit balances and referenced to testing of accounts receivable allowance.   |
| 3/16/2001 | Visosevic, Zorica | 1.5 | Discussed and reviewed with P. Johnson, accounts receivable, account history of selected customers with balances outstanding for more than 90 days as of 12/31/99 and 12/31/00                     |
| 3/16/2001 | Visosevic, Zorica | 2.0 | Searched JDEdwards to compile list of vendor's names for unpaid unvouched accounts payable and documented search.  |
| 3/16/2001 | Visosevic, Zorica | 4.0 | Summarized, formatted and printed expense report.  |
| 3/16/2001 | Yu, Jennifer      | 0.1 | Prepared fiscal year 2000 accounts payable file for testing purposes   |
| 3/16/2001 | Yu, Jennifer      | 0.1 | Corresponded with J. Gavin regarding fiscal year 2000 accounts payable file.   |
| 3/16/2001 | Yu, Jennifer      | 0.2 | Discussed with Z. Visosevic (D&T) status for accounts receivable, prepaids, fixed assets and 2000 selling, general & administrative expenses testing for clipper business                          |
| 3/16/2001 | Yu, Jennifer      | 0.2 | Prepare 1999 inventory excess & obsolete memo for inventory testing.   |
| 3/16/2001 | Yu, Jennifer      | 0.2 | Prepared the sales breakout file to e-mail W. Kinman regarding fiscal year 2000 inventory excess & obsolete overstatement testing.   |
| 3/16/2001 | Yu, Jennifer      | 0.2 | Corresponded with W. Kinman regarding fiscal year 2000 sales breakout for inventory testing  |
| 3/16/2001 | Yu, Jennifer      | 0.2 | Corresponded with P. Wright regarding fiscal year 1999 excess & obsolete inventory rollforward and analysis file   |
| 3/16/2001 | Yu, Jennifer      | 0.2 | Performed fiscal year 1999 high-level inventory excess & obsolete reserve testing.   |
| 3/16/2001 | Yu, Jennifer      | 0.2 | Prepared accounts payable file to email J. Gavin for search on unrecorded liabilities testing.   |
| 3/16/2001 | Yu, Jennifer      | 0.2 | Corresponded with J. Gavin regarding accounts payable vendors listing.   |
| 3/16/2001 | Yu, Jennifer      | 0.2 | Discussed with Z. Visosevic(D&T) accounts payable testing  |

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| 3/16/2001 | Yu, Jennifer      | 0.2 | Reviewed & modified vendors listing for testing  |
| 3/16/2001 | Yu, Jennifer      | 0.3 | Prepared 2000 & 1999 inventory shrinkage memo.   |
| 3/16/2001 | Yu, Jennifer      | 0.3 | Corresponded with B. Dobson regarding accounts payable   |
| 3/16/2001 | Yu, Jennifer      | 0.4 | Prepared 2000 inventory excess & obsolete memo for inventory testing.  |
| 3/16/2001 | Yu, Jennifer      | 0.5 | Discussed with W. Kinman 1999 retail inventory in transit detail   |
| 3/16/2001 | Yu, Jennifer      | 0.6 | Reviewed 2000 & 1999 inventory excess & obsolete analysis  |
| 3/16/2001 | Yu, Jennifer      | 0.6 | Prepared vendor listing from fiscal year 2000 trades payable and fiscal year 1999 trades payable for search on unrecorded liabilities testing.                                     |
| 3/16/2001 | Yu, Jennifer      | 0.8 | Prepare open items listing   |
| 3/16/2001 | Yu, Jennifer      | 0.9 | Search on JDE system for detailed vendor listing for accounts payable testing  |
| 3/16/2001 | Yu, Jennifer      | 1.3 | Prepared selections for fiscal year 2000 inventory excess & obsolete   |
| 3/16/2001 | Yu, Jennifer      | 1.4 | Reviewed Sunbeam inventory excess & obsolete overstatement testing   |
| 3/16/2001 | Yu, Jennifer      | 1.7 | Prepared 2000 inventory excess & obsolete analysis testing.  |
| 3/17/2001 | Ameen, Jane       | 0.5 | Discussion with M. Mueller (D&T) regarding excess and obsolete reserves for inventory related to the clipper business  |
| 3/17/2001 | Ameen, Jane       | 2.9 | Supervision and review of other miscellaneous accrued.   |
| 3/17/2001 | Ameen, Jane       | 3.2 | Supervision and review of equity   |
| 3/17/2001 | Bergman, Alan     | 0.8 | Reviewed review notes and began clearing notes for other allowances related to the clipper business  |
| 3/17/2001 | Bergman, Alan     | 1.5 | Continued to review and clear review notes for receivables   |
| 3/17/2001 | Bergman, Alan     | 1.8 | Reconciliation of time   |
| 3/17/2001 | Dobrow, Sheau-chi | 1.2 | Prepared selections for accounts receivable allowance write-off, recoveries and EDI deductions   |
| 3/17/2001 | Dobrow, Sheau-chi | 2.3 | Finalized accrued liabilities and reserve workpaper for Sunbeam Latin America  |
| 3/17/2001 | Knight, Giles     | 0.5 | Referencing audit confirmations to local currency figures in the consolidation working papers.   |
| 3/17/2001 | Knight, Giles     | 0.7 | Tracing payments to the worker's compensation accrual in 2001 on JDE and assessing whether the accrual could be tested for understatement through subsequent payments              |
| 3/17/2001 | Knight, Giles     | 0.8 | Preparing questions for M. Karolich (health), C. Chalfont (outdoor), M. Newbery (corporate), and S. Pichardo (appliances, personal care) regarding sales explanations on workmaner |
| 3/17/2001 | Knight, Giles     | 2.0 | Reviewing deliverables received to ensure that all information was consistent and that the deliverables were complete.   |

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| 3/17/2001 | Mueller, Michael D. | 0.3 | Inventory excess & obsolescence reserve: Discussed with J. Ameen(D&T), the audit procedures relating to the excess and obsolescence reserve for Sunbeam's professional cinner business                         |
| 3/17/2001 | Mueller, Michael D. | 0.7 | Inventory excess & obsolescence reserve and price testing: Reviewed audit workpapers and prepared open item listing.   |
| 3/17/2001 | Mueller, Michael D. | 1.0 | Inventory excess & obsolescence reserve: Reviewed open item listing with W. Kinman.  |
| 3/17/2001 | Mueller, Michael D. | 1.0 | Inventory Excess & Obsolescence Reserve: Reviewed and discussed with D. Sorrentino(D&T) the audit workpapers relating to the excess and obsolescence reserve and the inventory valuation for Sunbeam Corporate |
| 3/17/2001 | Richter, Frank      | 0.9 | Cleared consolidated Coleman review notes  |
| 3/17/2001 | Richter, Frank      | 1.6 | Sorted product liability Sunbeam consolidated report for fourth quarter cash disbursements   |
| 3/17/2001 | Richter, Frank      | 1.8 | Documented & ticked product liability worksheet  |
| 3/17/2001 | Sorrentino, Dean    | 0.3 | Reviewed closed notes for selling general and administrative testing   |
| 3/17/2001 | Sorrentino, Dean    | 0.4 | Reviewed closed review notes for profit sharing and vacations  |
| 3/17/2001 | Sorrentino, Dean    | 0.5 | Discussed with Z. Visosevic (D&T) audit planning and testing of warranty reserves for fiscal 199 clipper business  |
| 3/17/2001 | Sorrentino, Dean    | 0.5 | Finish documenting bonus accrual testing   |
| 3/17/2001 | Sorrentino, Dean    | 0.7 | Finish reviewing inventory related open items  |
| 3/17/2001 | Sorrentino, Dean    | 0.7 | Discussed with Z. Visosevic (D&T) regarding warranty analysis for fiscal 2000 clipper business   |
| 3/17/2001 | Sorrentino, Dean    | 0.9 | Reviewed D&T First Alert audit team summary memo   |
| 3/17/2001 | Sorrentino, Dean    | 1.0 | Discussed with M. Mueller(D&T) inventory E&O and price testing procedures.   |
| 3/17/2001 | Sorrentino, Dean    | 1.0 | Documented procedures for accounts payable testing   |
| 3/17/2001 | Visosevic, Zorica   | 0.5 | Discussed with D.Sorrentino (D&T), warranty reserve rollforward analysis.  |
| 3/17/2001 | Visosevic, Zorica   | 0.7 | Discussed with D.Sorrentino (D&T), warranty reserve rollforward analysis.  |
| 3/17/2001 | Visosevic, Zorica   | 1.3 | Reviewed last year's work paper for testing of warranty reserve and compiled information needed for testing.   |
| 3/17/2001 | Visosevic, Zorica   | 2.0 | Summarized and reconciled expense report to court report by individual.  |
| 3/19/2001 | Ameen, Jane         | 0.1 | Correspondence with K. Bell regarding product liability  |
| 3/19/2001 | Ameen, Jane         | 0.2 | Correspondence with international D&T groups   |
| 3/19/2001 | Ameen, Jane         | 0.9 | Meeting with M. Ellsworth and M. Moran(D&T) on SFAS 133 transition adjustment requirements   |
| 3/19/2001 | Ameen, Jane         | 1.3 | Review of product liability  |
| 3/19/2001 | Ameen, Jane         | 2.8 | Supervision and review of international consolidation  |
| 3/19/2001 | Ameen, Jane         | 2.9 | Review of Coleman and First Alert audit summary and clearance information  |
| 3/19/2001 | Ameen, Jane         | 3.2 | Begin review of SFAS 133 work performed and to be performed.   |

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| 3/19/2001 | Bergman, Alan     | 0.3 | Attempted to make selection for other allowance testing.  |
| 3/19/2001 | Bergman, Alan     | 0.4 | Began obtaining and organizing weekly time reports  |
| 3/19/2001 | Bergman, Alan     | 0.8 | Obtained support for selections of volume rebates and documented findings   |
| 3/19/2001 | Bergman, Alan     | 3.0 | Correcting edits to time reporting document to be sent to courts  |
| 3/19/2001 | Bergman, Alan     | 3.5 | Correcting edits to time reporting document to be sent to courts  |
| 3/19/2001 | Dobrow, Sheau-chi | 0.6 | Discussed with R. Ferrer on Sunbeam Latin America local trial balance reconciled to Hyperion.   |
| 3/19/2001 | Dobrow, Sheau-chi | 0.7 | Discussed with D. Bennett regarding bad debt write-offs on clipper business and obtained schedule of write-offs.                                    |
| 3/19/2001 | Dobrow, Sheau-chi | 0.9 | Discussed with C. Conto regarding accounts receivable allowance rollforward.  |
| 3/19/2001 | Dobrow, Sheau-chi | 0.9 | Discussed with J. Hendricks on support documents regarding EDI write-offs on Sears.   |
| 3/19/2001 | Dobrow, Sheau-chi | 1.1 | Updated Sunbeam Latin America's equity workpaper and reconciled to Hyperion.  |
| 3/19/2001 | Dobrow, Sheau-chi | 1.3 | Reformatted analytical review of Sunbeam Latin America based by separating Sunbeam Latin America and Coleman Miami Co 59.                           |
| 3/19/2001 | Dobrow, Sheau-chi | 1.6 | Obtained support documents on bad debt recovery and write-off selections and documented in the accounts receivable allowance rollforward workpaper. |
| 3/19/2001 | Dobrow, Sheau-chi | 1.8 | Referenced and documented reconciliation of trial balance to Hyperion of Sunbeam Latin America and Coleman Miami Co 59.                             |
| 3/19/2001 | Dobrow, Sheau-chi | 2.1 | Updated analytical review of Sunbeam Latin America based on the most updated account balances.  |
| 3/19/2001 | Jones, Ronald     | 1.0 | Consultation regarding certain audit issues.  |
| 3/19/2001 | Knight, Giles     | 0.2 | Clearing review notes on rebates accrual.   |
| 3/19/2001 | Knight, Giles     | 0.2 | Clearing review notes on severance accrual.   |
| 3/19/2001 | Knight, Giles     | 0.2 | Clearing rebates on royalties accrual.  |
| 3/19/2001 | Knight, Giles     | 0.2 | Auditing long term rent accrual/deferred rent for Glenwillow facility.  |
| 3/19/2001 | Knight, Giles     | 0.4 | Corresponding with D. Jackson to obtain Mexico Matamoros, Juarez and Acuna trial balances.  |
| 3/19/2001 | Knight, Giles     | 0.5 | Correspondence with A. Padierna(D&T) on the phone to discuss deliverables for Mexico Juarez and Acuna.  |
| 3/19/2001 | Knight, Giles     | 0.5 | Obtaining referral audit instructions from S. Dobrow(D&T) and forwarded to A. Padierna(D&T) in Mexico.  |
| 3/19/2001 | Knight, Giles     | 0.5 | Preparing and corresponded with Deloitte & Touche international auditors from whom there are still outstanding deliverables.                        |
| 3/19/2001 | Knight, Giles     | 0.5 | Corresponding with D. Jackson regarding the workman's compensation accrual - specifically the method used to calculate the monthly credit.          |
| 3/19/2001 | Knight, Giles     | 0.5 | Corresponding with S. Yales to obtain breakdown of personal care SBU sales into SEE sales for 1999 and 2000.  |

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| 3/19/2001 | Knight, Giles   | 0.6 | Discussion with manager for Mexico Juarez and Acuna in Mexico to discuss deliverables for Mexican entities.   |
| 3/19/2001 | Knight, Giles   | 0.6 | Corresponding with C. Boehly (tax department) regarding the large debits to the use tax accrual and photocopying misallocated journal entries for explanation   |
| 3/19/2001 | Knight, Giles   | 0.7 | Meeting with J. Ameen(D&T) to discuss new review notes on accrued expenses section and old cleared notes in accrued expenses section.   |
| 3/19/2001 | Knight, Giles   | 0.8 | Corresponding further with C. Silverman regarding the relocation accrual and completing workpaper on relocation after telephonically confirming liability with G Henson account executive at Prudential |
| 3/19/2001 | Knight, Giles   | 0.9 | Corresponding with C. Chalfant to obtain explanations for fluctuations in outdoor cooking sales and cost of sales   |
| 3/19/2001 | Knight, Giles   | 1.5 | Corresponding with S. Yales to obtain explanations for fluctuations in personal care sales and cost of sales.   |
| 3/19/2001 | Knight, Giles   | 2.2 | Documenting explanations received from S. Yales (personal care) and C. Chalfant (outdoor cooking) in workpaper gross trade sales analysis.  |
| 3/19/2001 | Kuker, Galite   | 2.3 | Discussion and analysis re: components of tax contingency reserve   |
| 3/19/2001 | Kuker, Galite   | 3.2 | Analysis of factors contributing to change in domestic deferred tax liability ("tail")  |
| 3/19/2001 | Kuker, Galite   | 3.5 | Preparation of schedule reflecting components of federal, state and foreign current and deferred income tax provision/<benefit> by separate company   |
| 3/19/2001 | Long, Kimberly  | 0.2 | Returning D Sorrentino's(D&T) voice mail and doing necessary research to answer questions pertaining to accounts receivable and miscellaneous accrued expense   |
| 3/19/2001 | Milligan, Robin | 0.3 | Prepared open items list for submission to Sunbeam internal accountants.  |
| 3/19/2001 | Milligan, Robin | 0.4 | Correspondence with P. Wohlford regarding accounts receivable cutoff testing.   |
| 3/19/2001 | Milligan, Robin | 0.4 | Correspondence with A. LeFevre regarding blood pressure monitor reserves  |
| 3/19/2001 | Milligan, Robin | 0.4 | Correspondence with K. Mason regarding blood pressure monitor reserves  |
| 3/19/2001 | Milligan, Robin | 2.2 | Assist with product liability testing.  |
| 3/19/2001 | Milligan, Robin | 2.3 | Continued sales cutoff testing.   |
| 3/19/2001 | Milligan, Robin | 2.4 | Continued accounts receivable cutoff testing.   |
| 3/19/2001 | Milligan, Robin | 2.6 | Preparation of additional sales cutoff testing worksheets.  |
| 3/19/2001 | Moran, Michelle | 0.9 | Meeting with M. Ellsworth and J. Ameen(D&T) on SFAS 133 transition adjustment requirements  |
| 3/19/2001 | Moran, Michelle | 3.2 | Review with audit engagement team SFAS 133 work performed and work to be performed  |

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| 3/19/2001 | Mueller, Michael D. | 0.3 | Inventory price testing: Met with B. Carabetta to discuss D&T's progress in obtaining supporting documentation for certain inventory selected for price testing                  |
| 3/19/2001 | Mueller, Michael D. | 0.4 | Inventory price testing: Compiled a listing of open items and forwarded such listing to R. Jackson.  |
| 3/19/2001 | Mueller, Michael D. | 0.5 | Inventory price testing: Compiled a listing of open items and forwarded such listing to R. Jackson.  |
| 3/19/2001 | Mueller, Michael D. | 0.8 | Inventory price testing: Received support from R. Jackson for certain inventory selected for price testing and discussed such support with her.                                  |
| 3/19/2001 | Mueller, Michael D. | 0.9 | Inventory excess and obsolescence reserve: Met with J. Smith to discuss the reconciliation of the detail of the excess and obsolescence reserve for the appliance oster division |
| 3/19/2001 | Mueller, Michael D. | 0.9 | Inventory price testing: Met with B. Carabetta regarding certain inventory selected for price testing.   |
| 3/19/2001 | Mueller, Michael D. | 1.2 | Inventory price testing: Received support from R. Jackson for certain inventory selected for price testing and discussed such support with her.                                  |
| 3/19/2001 | Mueller, Michael D. | 1.2 | Inventory excess and obsolescence reserve: Performed testing of appliance division   |
| 3/19/2001 | Mueller, Michael D. | 1.6 | Inventory excess and obsolescence reserve: Requested and reviewed support from S. Yales relating to certain excess and obsolescence reserve amounts for the clipper business     |
| 3/19/2001 | Mueller, Michael D. | 3.7 | Inventory excess and obsolescence reserve: Prepared a reconciliation of the quarterly excess and obsolescence reserve schedules to the general ledger.                           |
| 3/19/2001 | Peck, Heather       | 0.2 | Discussed product liability with R. Milligan (D&T).  |
| 3/19/2001 | Peck, Heather       | 0.4 | Discussed goodwill with R. Ferrer.   |
| 3/19/2001 | Peck, Heather       | 0.4 | Prepared interest rate swap agreement confirmation (debt).   |
| 3/19/2001 | Peck, Heather       | 0.9 | Meeting with R. Gahagan to discuss environmental litigation.   |
| 3/19/2001 | Peck, Heather       | 1.4 | Goodwill testing.  |
| 3/19/2001 | Peck, Heather       | 2.1 | Documented environmental litigation from meeting with R. Gahagan.  |
| 3/19/2001 | Peck, Heather       | 2.7 | Product liability testing.   |
| 3/19/2001 | Peck, Heather       | 2.9 | Tested environmental litigation.   |
| 3/19/2001 | Richter, Frank      | 0.5 | Completed documentation on other income & expenses.  |
| 3/19/2001 | Richter, Frank      | 0.6 | Spoke with J. McCullough regarding equity gain/loss.   |
| 3/19/2001 | Richter, Frank      | 0.6 | Documented backup for special charge selections.   |
| 3/19/2001 | Richter, Frank      | 1.3 | Performed additional adjustments to time report  |
| 3/19/2001 | Richter, Frank      | 1.9 | Read through detail product liability disbursement report.   |
| 3/19/2001 | Richter, Frank      | 2.3 | Documented fixed asset selection invoices and checks   |
| 3/19/2001 | Richter, Frank      | 3.8 | Assisted in preparation of February billing report to the courts.  |
| 3/19/2001 | Sorrentino, Dean    | 0.4 | Reviewed miscellaneous accruals  |

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| 3/19/2001 | Sorrentino, Dean    | 0.7 | Discussed inventory cutoff testing with J. Venezia (D&T).  |
| 3/19/2001 | Sorrentino, Dean    | 0.7 | Discussed with Z. Visosevic (D&T) unreconciling differences related to testing of warranty accrual             |
| 3/19/2001 | Sorrentino, Dean    | 0.9 | Reviewed property tax and lease property accruals  |
| 3/19/2001 | Sorrentino, Dean    | 1.0 | Reviewed audit scheduling and budget by area   |
| 3/19/2001 | Sorrentino, Dean    | 1.0 | Reviewed client prepared health at home and household-domestic schedules                                       |
| 3/19/2001 | Sorrentino, Dean    | 1.0 | Supervision and review of inventory price testing and miscellaneous inventory items                            |
| 3/19/2001 | Sorrentino, Dean    | 1.3 | Reviewed gross accounts receivable leadsheet and sundry receivable accounts                                    |
| 3/19/2001 | Sorrentino, Dean    | 2.0 | Prepared reconciliation of international reporting to Hyperion   |
| 3/19/2001 | Sorrentino, Dean    | 3.0 | Prepared and reviewed time report package for the February filing  |
| 3/19/2001 | Summers, Jamie      | 2.3 | Review of identifiable intangibles schedule  |
| 3/19/2001 | Summers, Jamie      | 2.3 | Discussion with A. Tanis of Sunbeam concerning a review of the prior year 5471's                               |
| 3/19/2001 | Summers, Jamie      | 3.4 | Reconciliation of valuation allowance summary  |
| 3/19/2001 | Thibault, Steve     | 1.0 | General audit supervision  |
| 3/19/2001 | Thibault, Steve     | 1.0 | Consultations with R. Jones regarding audit opinion and bankruptcy disclosures                                 |
| 3/19/2001 | Thibault, Steve     | 1.0 | Meeting with J. Frederick regarding the status of various accounting, reporting and bankruptcy related matters |
| 3/19/2001 | Thibault, Steve     | 2.0 | Drafting of bankruptcy disclosures   |
| 3/19/2001 | Thibault, Steve     | 4.0 | Review of bankruptcy court billing documentation   |
| 3/19/2001 | Van Gelder, Jeffrey | 2.0 | Review of identifiable intangible tail schedules.  |
| 3/19/2001 | Venezia, Joe        | 0.2 | Placed call with K. Huff concerning inventory cutoff request list.   |
| 3/19/2001 | Venezia, Joe        | 0.2 | Discussed accounts payable cutoff procedures for Hattiesburg team with D. Andrews (D&T).                       |
| 3/19/2001 | Venezia, Joe        | 0.3 | Discussed capitalized variance review notes with D. Jackson.   |
| 3/19/2001 | Venezia, Joe        | 0.4 | Read inventory model audit program for cutoff testing.   |
| 3/19/2001 | Venezia, Joe        | 0.4 | Discussed international inventory with C. Chalfant.  |
| 3/19/2001 | Venezia, Joe        | 0.4 | Placed calls with K. Huff and D. Jackson concerning capitalized variance review notes.                         |
| 3/19/2001 | Venezia, Joe        | 0.4 | Read accounts payable model audit program for cutoff testing.  |
| 3/19/2001 | Venezia, Joe        | 0.5 | Read sales model audit program for cutoff testing.   |
| 3/19/2001 | Venezia, Joe        | 0.7 | Discussed inventory, cutoff testing with D. Sorrentino (D&T).  |
| 3/19/2001 | Venezia, Joe        | 1.8 | Reviewed and cleared excess and obsolescence review notes.   |
| 3/19/2001 | Venezia, Joe        | 2.3 | Reviewed prior year workpapers of cutoff procedures performed.   |
| 3/19/2001 | Venezia, Joe        | 2.4 | Cleared inventory observation review notes.  |
| 3/19/2001 | Visosevic, Zorica   | 0.3 | Discussed with C.Conto accounts receivable reserve allowance.  |

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| 3/19/2001 | Visosevic, Zorica | 0.4 | Contacted, R.Bray , K.Harter, A. Davison and A. Wassman (D&T) to obtain daily summary for expense report.        |
| 3/19/2001 | Visosevic, Zorica | 0.5 | Obtained additional information and updated and printed expense report.  |
| 3/19/2001 | Visosevic, Zorica | 0.6 | Revised and printed expense summary report for February.   |
| 3/19/2001 | Visosevic, Zorica | 0.7 | Discussed with D.Sorrentino unreconciling differences related to testing of warranty accrual                     |
| 3/19/2001 | Visosevic, Zorica | 1.0 | Obtained accrual and expense accounts information from JDE for testing of warranty accrual for fiscal year 2000. |
| 3/19/2001 | Visosevic, Zorica | 1.1 | Obtained accrual and expense accounts information from JDE for testing of warranty accrual for fiscal year 1999. |
| 3/19/2001 | Visosevic, Zorica | 1.2 | Obtained sales information for testing of warranty accrual from JDE for fiscal years 1999 and 2000.              |
| 3/19/2001 | Visosevic, Zorica | 1.2 | Made selections from JDE for testing of warranty accrual for fiscal year 2000.                                   |
| 3/19/2001 | Visosevic, Zorica | 2.0 | Prepared rollforward of warranty accrual for fiscal year 1999 and 2000.  |
| 3/19/2001 | Visosevic, Zorica | 2.0 | Reviewed, reconciled and printed expense summary court report for February.                                      |
| 3/19/2001 | Yu, Jennifer      | 0.2 | Discussed with V. Portera and P. Wright excess and obsolete analysis   |
| 3/19/2001 | Yu, Jennifer      | 0.2 | Discussed with J. Venezia (D&T) inventory excess and obsolete testing  |
| 3/19/2001 | Yu, Jennifer      | 0.2 | Reviewed e-mail from J. Gavin regarding 1999 &2000 accounts payable receiver open files                          |
| 3/19/2001 | Yu, Jennifer      | 0.2 | Reviewed and prepared 1999 accounts payable file   |
| 3/19/2001 | Yu, Jennifer      | 0.2 | Corresponded with S. Yales regarding 1999 accounts payable   |
| 3/19/2001 | Yu, Jennifer      | 0.2 | Corresponded with M. Strocen (D&T) and C. Irwin (D&T) regarding Canada balances                                  |
| 3/19/2001 | Yu, Jennifer      | 0.3 | Discussed with C. Stillman selling, general & administrative expenses detail.                                    |
| 3/19/2001 | Yu, Jennifer      | 0.3 | Traced & agreed the 2000 selling, general & administrative expenses to Canada audit memo                         |
| 3/19/2001 | Yu, Jennifer      | 0.3 | Discussed with C. Stillman international clipper business working trial balance.                                 |
| 3/19/2001 | Yu, Jennifer      | 0.4 | Read Canada audit summary memo   |
| 3/19/2001 | Yu, Jennifer      | 0.4 | Discussed with S.Dobrow (D&T) Canada audit memo  |
| 3/19/2001 | Yu, Jennifer      | 0.5 | Reviewed the 1999 accounts payable receiver open file from J. Gavin  |
| 3/19/2001 | Yu, Jennifer      | 0.6 | Reviewed Sunbeam capital variance workpaper for clipper business   |
| 3/19/2001 | Yu, Jennifer      | 0.6 | Prepared 12/31/2000 received accounts payable vendors listing for search for unrecorded liabilities testing      |
| 3/19/2001 | Yu, Jennifer      | 0.6 | Discussed with S. Dobrow(D&T) testing of sales and cost of goods sold for clipper business.                      |
| 3/19/2001 | Yu, Jennifer      | 0.6 | Reviewed breakout of sales for fiscal year 2000 received from W. Kinman  |



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|-----------|-------------------|-----|---|
| 3/19/2001 | Yu, Jennifer      | 0.6 | Discussed with V. Portera explanation of 2001 non-forecast sales  |
| 3/19/2001 | Yu, Jennifer      | 0.7 | Read Helen of Troy asset agreement regarding clipper business   |
| 3/19/2001 | Yu, Jennifer      | 0.9 | Prepared the inventory audit program  |
| 3/19/2001 | Yu, Jennifer      | 1.1 | Traced & agreed the retail inventory selections   |
| 3/19/2001 | Yu, Jennifer      | 1.9 | Tied balance sheet and income statement numbers to back ups from Canada audit summary memo  |
| 3/20/2001 | Ameen, Jane       | 0.3 | Meeting with M. Ellsworth, J. Frederick, B. Carabetta, and C. Younce regarding European restructuring   |
| 3/20/2001 | Ameen, Jane       | 0.9 | Supervise and review minority interest  |
| 3/20/2001 | Ameen, Jane       | 1.3 | Meeting with M. Malone, M. Ellsworth and M. Moran(D&T) on SFAS 133 procedures   |
| 3/20/2001 | Ameen, Jane       | 1.6 | Review of audit scheduling and timing   |
| 3/20/2001 | Ameen, Jane       | 2.2 | Supervise and review other accrued balances   |
| 3/20/2001 | Ameen, Jane       | 2.4 | Assist with time reporting for court purposes   |
| 3/20/2001 | Ameen, Jane       | 2.5 | Preparation of additional required procedures for SFAS 133  |
| 3/20/2001 | Bergman, Alan     | 0.2 | Obtained from C. Cole support for trade and sundry receivable testing selection.  |
| 3/20/2001 | Bergman, Alan     | 3.4 | Correcting edits to time reporting document to be sent to courts  |
| 3/20/2001 | Bergman, Alan     | 3.6 | Prepared court reporting information of time and expense for the month of March based on data previously received from D&T personnel.                 |
| 3/20/2001 | Bergman, Alan     | 3.8 | Prepared court reporting information of time and expense for the month of March based on data previously received from D&T personnel.                 |
| 3/20/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with F. Richter (D&T) regarding bad debt recovery classification.   |
| 3/20/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with Z. Visosevic (D&T) regarding warranty accrual testing documentation.   |
| 3/20/2001 | Dobrow, Sheau-chi | 1.6 | Updated Sunbeam Latin America's accrual liabilities workpaper on rent.  |
| 3/20/2001 | Dobrow, Sheau-chi | 1.7 | Documented Sunbeam Latin America's legal accrual workpaper.   |
| 3/20/2001 | Dobrow, Sheau-chi | 1.8 | Updated Sunbeam Latin America's accrual liabilities workpaper on volume rebates reserve   |
| 3/20/2001 | Dobrow, Sheau-chi | 1.9 | Documented Sunbeam Latin America's other accrued liabilities workpaper.   |
| 3/20/2001 | Dobrow, Sheau-chi | 3.4 | Updated sales return reserve workpaper  |
| 3/20/2001 | Knight, Giles     | 0.2 | Compiling e-mail to A. Crawley at GAB Robins regarding a confirmation for the escrow account for workers compensation claims.                         |
| 3/20/2001 | Knight, Giles     | 0.2 | Completing and signing off the workpaper for the Mississippi Power accrual.   |
| 3/20/2001 | Knight, Giles     | 0.3 | Received fax from Mexico Acuna with audit summary memorandum, clearance report and trial balance. Filed and referenced into consolidation audit file. |
| 3/20/2001 | Knight, Giles     | 0.3 | Drafted e-mail to manager in Mexico Acuna requesting further information  |
| 3/20/2001 | Knight, Giles     | 0.3 | Corresponding with C. Chalfant regarding prior year gross margin figures for outdoor cooking.   |

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| 3/20/2001 | Knight, Giles   | 0.3 | Creating workpaper for accrued legal fees and transferring workpaper to H. Peck (D&T).  |
| 3/20/2001 | Knight, Giles   | 0.4 | Completing and signing off workpaper on other accrued liabilities.  |
| 3/20/2001 | Knight, Giles   | 0.5 | Preparing list of open items as at 3/20/2001 for submission to the client.  |
| 3/20/2001 | Knight, Giles   | 0.5 | Retrieving current year kilowatt hours consumption figure off e-mail from H. Bogner (Mississippi Power).  |
| 3/20/2001 | Knight, Giles   | 0.5 | Corresponding with D. Jackson regarding an adjusting journal entry for accrued legal fees and documenting explanation on workpaper  |
| 3/20/2001 | Knight, Giles   | 0.7 | Attempting to reconcile cost of sales per the personal care gross margin reports received from S. Yales to cost of sales per the client's segment profit and loss report.   |
| 3/20/2001 | Knight, Giles   | 0.8 | Receiving and replying to e-mails and correspondence from International Deloitte & Touche auditors.   |
| 3/20/2001 | Knight, Giles   | 0.8 | Corresponding with R. DiPietro (benefits manager) and A. Obregon (compensation and benefits assistant) regarding reports to be requested from CIGNA for the IBNR reserve for the medical/dental benefits accrual. |
| 3/20/2001 | Knight, Giles   | 0.9 | Obtaining prior year balance for accrued legal fees from J. McCullough and obtaining explanation for the movement in the account since the prior year.  |
| 3/20/2001 | Knight, Giles   | 1.2 | Corresponding with S. Yales regarding sales fluctuations for the personal care SBU by major customer and obtaining sales reports by major customer  |
| 3/20/2001 | Knight, Giles   | 2.1 | Preparing gross profit percentage analytical review workpaper in cost of sales section comparing gross margins for 2000 to gross margins for 1999.  |
| 3/20/2001 | Kuker, Galite   | 2.7 | Preparation of reconciliation of net deferred tax liability per footnote  |
| 3/20/2001 | Kuker, Galite   | 3.4 | Schedule w/ detailed explanation of items comprising change in net DTL per footnote (included discussions with Bob Totte)   |
| 3/20/2001 | Kuker, Galite   | 3.4 | Analysis and discussion with Bob Totte w/r/t items giving rise to increase in valuation allowance   |
| 3/20/2001 | Long, Kimberly  | 0.3 | Sending requested workpapers to C Chaney(D&T)   |
| 3/20/2001 | Milligan, Robin | 0.3 | Preparation of open items list for submission to Sunbeam internal accountants.  |
| 3/20/2001 | Milligan, Robin | 0.6 | Correspondence with B. Millotti regarding sales cutoff testing.   |
| 3/20/2001 | Milligan, Robin | 0.6 | Correspondence with M. Starr regarding sales cutoff testing.  |
| 3/20/2001 | Milligan, Robin | 0.6 | Correspondence with P. Wohlford regarding sales cutoff testing.   |
| 3/20/2001 | Milligan, Robin | 0.8 | Correspondence with S. Yales regarding clipper business bonus accrual.  |
| 3/20/2001 | Milligan, Robin | 1.4 | Clearing review notes on bonus accrual testing.   |

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| 3/20/2001 | Milligan, Robin     | 2.0 | Clearing review notes on accounts receivable cutoff testing.  |
| 3/20/2001 | Milligan, Robin     | 2.0 | Continued sales cutoff testing.   |
| 3/20/2001 | Milligan, Robin     | 2.7 | Continued clipper business bonus accrual testing.   |
| 3/20/2001 | Moran, Michelle     | 1.3 | Meeting with M. Malone, M. Ellsworth and J. Ameen(D&T) on SFAS 133  |
| 3/20/2001 | Moran, Michelle     | 3.5 | Preparation of additional required procedures for SFAS 133  |
| 3/20/2001 | Moran, Michelle     | 3.7 | Complete SFAS 133 memo for audit purposes   |
| 3/20/2001 | Mueller, Michael D. | 0.2 | Inventory excess and obsolescence reserve: Followed up on supporting documentation for certain selected excess and obsolescence reserve items.  |
| 3/20/2001 | Mueller, Michael D. | 0.3 | Inventory price testing: Met with B. Carabetta to discuss supporting documentation for certain inventory selected for price testing.  |
| 3/20/2001 | Mueller, Michael D. | 0.4 | Inventory price testing: Met with T. Wheeland and M. Manjin to discuss systems-related matters relating to obtaining supporting documentation for certain inventory selected for price testing.                                   |
| 3/20/2001 | Mueller, Michael D. | 0.5 | Inventory price testing: Met with B. Carabetta and M. Malone to discuss certain inventory items selected for price testing.   |
| 3/20/2001 | Mueller, Michael D. | 0.5 | Inventory excess and obsolescence reserve: Discussed with D. Sorrentino (D&T) the client's reserve for certain international inventory.   |
| 3/20/2001 | Mueller, Michael D. | 0.6 | Inventory excess and obsolescence reserve: Followed up on supporting documentation for certain selected excess and obsolescence reserve items.  |
| 3/20/2001 | Mueller, Michael D. | 0.8 | Inventory excess and obsolescence reserve: Reviewed and analyzed the support received from P. Wright for the client's process of determining the excess and obsolescence reserve for its bedding division.                        |
| 3/20/2001 | Mueller, Michael D. | 1.2 | Inventory excess and obsolescence reserve: Met with W. Kinman to discuss the reconciliation of the quarterly excess and obsolescence reserve schedules to the general ledger  |
| 3/20/2001 | Mueller, Michael D. | 1.2 | Inventory excess and obsolescence reserve: Met with C. Chalfant to discuss the reconciliation of the quarterly excess and obsolescence reserve schedules to the general ledger as it relates to Sunbeam's outdoor grille division |
| 3/20/2001 | Mueller, Michael D. | 1.2 | Inventory excess and obsolescence reserve: Performed testing of international excess and obsolete reserve.  |
| 3/20/2001 | Mueller, Michael D. | 1.9 | Performed testing of inventory excess and obsolescence reserve.   |
| 3/20/2001 | Mueller, Michael D. | 3.7 | Inventory excess and obsolescence reserve: Reviewed and analyzed the support received from W. Kinman for the reconciliation of the quarterly excess and obsolescence reserve schedules to the general ledger.                     |
| 3/20/2001 | Peck, Heather       | 0.2 | Discussed accrued legal fees with G. Knight (D&T).  |

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| 3/20/2001 | Peck, Heather    | 0.2 | Obtained contacts for interest rate swap confirmation (debt) from R. Schur.  |
| 3/20/2001 | Peck, Heather    | 0.2 | Discussed debt confirmations for interest rate swaps, forward contracts, and options with J. Ameen (D&T).                            |
| 3/20/2001 | Peck, Heather    | 0.2 | Emailed M. Newbery in reference to interest rate cap agreement (debt).   |
| 3/20/2001 | Peck, Heather    | 0.3 | Updated open items list for debt.  |
| 3/20/2001 | Peck, Heather    | 0.3 | Updated open items list for litigation.  |
| 3/20/2001 | Peck, Heather    | 0.3 | Discussed capitalized interest income with F. Richter (D&T).   |
| 3/20/2001 | Peck, Heather    | 0.4 | Discussed goodwill with R. Ferrer.   |
| 3/20/2001 | Peck, Heather    | 0.4 | Prepared debt confirmation for forward contracts and options.  |
| 3/20/2001 | Peck, Heather    | 0.5 | Obtained open items list from D&T staff and prepared open items to give to D. Sorrentino (D&T).                                      |
| 3/20/2001 | Peck, Heather    | 0.6 | Obtained requested information for product liability from L. Ring and tested product liability.                                      |
| 3/20/2001 | Peck, Heather    | 0.6 | Faxed and mailed debt confirmations for interest rate swaps, forward contracts, and options.   |
| 3/20/2001 | Peck, Heather    | 1.0 | Tested accrued legal fees.   |
| 3/20/2001 | Peck, Heather    | 1.0 | Prepared for meeting with S. Isko to discuss litigation reserves.  |
| 3/20/2001 | Peck, Heather    | 1.0 | Completed environmental litigation testing.  |
| 3/20/2001 | Peck, Heather    | 1.8 | Goodwill testing.  |
| 3/20/2001 | Peck, Heather    | 2.0 | Product liability testing.   |
| 3/20/2001 | Richter, Frank   | 0.2 | Discussed bad debt recovery selection with D. Jackson.   |
| 3/20/2001 | Richter, Frank   | 0.2 | Worked on minority interest documentation  |
| 3/20/2001 | Richter, Frank   | 0.3 | Discussed classification of bad debt recoveries with S. Dobrow(D&T)  |
| 3/20/2001 | Richter, Frank   | 0.3 | Completed equity model audit program.  |
| 3/20/2001 | Richter, Frank   | 0.4 | Completed documentation of selling, general & administrative selections  |
| 3/20/2001 | Richter, Frank   | 0.6 | Discussed clipper business fixed asset selections  |
| 3/20/2001 | Richter, Frank   | 0.9 | Spoke with J. McCullough regarding bad debt recovery selection   |
| 3/20/2001 | Richter, Frank   | 2.1 | Worked on bad debt recovery selections   |
| 3/20/2001 | Richter, Frank   | 2.3 | Assisted preparing February billing statement.   |
| 3/20/2001 | Richter, Frank   | 3.7 | Document product liability cases from consolidated product liability report.   |
| 3/20/2001 | Sorrentino, Dean | 0.5 | Inventory excess and obsolescence reserve: discussed with M. Mueller (D&T) the client's reserve for certain international inventory. |
| 3/20/2001 | Sorrentino, Dean | 0.7 | Supervision and review of other allowance section  |
| 3/20/2001 | Sorrentino, Dean | 0.8 | Reviewed miscellaneous accruals with D. Jackson  |
| 3/20/2001 | Sorrentino, Dean | 0.8 | Meeting with D. Jackson regarding miscellaneous other long term liabilities  |
| 3/20/2001 | Sorrentino, Dean | 1.1 | Reviewed minority interest workpapers  |
| 3/20/2001 | Sorrentino, Dean | 1.2 | Review with audit staff open items and prepare detailed list for M. Malone and B. Carabetta  |
| 3/20/2001 | Sorrentino, Dean | 1.2 | Supervision and review of inventory with M. Mueller (D&T).   |

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| 3/20/2001 | Sorrentino, Dean    | 1.7 | Prepared testing of rollforward of warranty return reserve   |
| 3/20/2001 | Sorrentino, Dean    | 2.5 | Prepared and reviewed time report package for the February filing  |
| 3/20/2001 | Sorrentino, Dean    | 2.5 | Prepared and reviewed expense report package for the February filing   |
| 3/20/2001 | Summers, Jamie      | 2.0 | Drafted memo on analysis of cushion  |
| 3/20/2001 | Thibault, Steve     | 0.5 | Conference call on European restructuring with J. Frederick, M. Malone, B. Carabatta, R. Rosenswieg, C. Younce and J. Ameen      |
| 3/20/2001 | Thibault, Steve     | 2.0 | Review of bankruptcy court billing documentation   |
| 3/20/2001 | Thibault, Steve     | 2.5 | General audit supervision  |
| 3/20/2001 | Thibault, Steve     | 3.0 | Drafting of bankruptcy disclosures   |
| 3/20/2001 | Van Gelder, Jeffrey | 3.0 | Review of provision workpapers   |
| 3/20/2001 | Venezia, Joe        | 0.2 | Prepared open items list for inclusion on consolidated listing.  |
| 3/20/2001 | Venezia, Joe        | 0.3 | Reviewed D&T Chicago excess and obsolescence workpapers.   |
| 3/20/2001 | Venezia, Joe        | 0.4 | Discussed inventory price testing and inventory cutoff request with K. Huff  |
| 3/20/2001 | Venezia, Joe        | 1.6 | Reviewed clipper business excess and obsolescence testing.   |
| 3/20/2001 | Venezia, Joe        | 1.8 | Cleared full absorption household division review notes  |
| 3/20/2001 | Venezia, Joe        | 1.8 | Reviewed excess and obsolescence schedule for international inventory prepared by C. Chalfant.                                   |
| 3/20/2001 | Venezia, Joe        | 2.4 | Reviewed property testing. Referenced amounts from testing to the appropriate leadsheet.   |
| 3/20/2001 | Venezia, Joe        | 2.5 | Reviewed the 2000 board of director minutes.   |
| 3/20/2001 | Visosevic, Zorica   | 0.2 | Prepared open item list for review.  |
| 3/20/2001 | Visosevic, Zorica   | 0.2 | Correspondence with M.Starr regarding accounts receivable cutoff testing.  |
| 3/20/2001 | Visosevic, Zorica   | 0.2 | Discussed with D.Bennett accounts receivable write-offs during fiscal year 2000.   |
| 3/20/2001 | Visosevic, Zorica   | 0.3 | Discussed with S.Dobrow(D&T) warranty accrual testing documentation.   |
| 3/20/2001 | Visosevic, Zorica   | 0.4 | Correspondence with L. McDonald regarding warranty accrual selections.   |
| 3/20/2001 | Visosevic, Zorica   | 0.5 | Correspondence with M.Starr and B. Howard regarding the accounts receivable selections.  |
| 3/20/2001 | Visosevic, Zorica   | 0.6 | Discussed with F.Richter(D&T) testing of property, plant and equipment.  |
| 3/20/2001 | Visosevic, Zorica   | 0.9 | Documented testing of property, plant and equipment in model audit program.  |
| 3/20/2001 | Visosevic, Zorica   | 1.0 | Documented selections for property, plant and equipment additions testing.   |
| 3/20/2001 | Visosevic, Zorica   | 1.0 | Reviewed 1999 additions to property, plant and equipment and reconciled differences between recorded prices and transfer prices. |
| 3/20/2001 | Visosevic, Zorica   | 1.7 | Made selections from JDE for testing of warranty accrual for fiscal year 1999.   |
| 3/20/2001 | Visosevic, Zorica   | 1.8 | Reviewed and documented transfer of certain equipment related to clipper business.   |

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| 3/20/2001 | Visosevic, Zorica | 2.2 | Documented selections for property, plant and equipment testing.  |
| 3/20/2001 | Yu, Jennifer      | 0.7 | Discussed with S.Yales retail clipper business inventory balances, excess & obsolete reserve and Helen of Trov asset agreement. |
| 3/20/2001 | Yu, Jennifer      | 1.2 | Prepared 1999 current liabilities general ledger accounts and balances for retail clipper business.                             |
| 3/20/2001 | Yu, Jennifer      | 1.6 | Reconciled 1999 excess & obsolete reserve balances.   |
| 3/20/2001 | Yu, Jennifer      | 1.9 | Review 1999 excess & obsolete reserve files received from S. Yales.   |
| 3/20/2001 | Yu, Jennifer      | 2.7 | Prepare 2000 retail inventory listing   |
| 3/20/2001 | Yu, Jennifer      | 2.9 | Reconciled 2000 human retail clipper business gross inventory and excess & obsolete balances.                                   |
| 3/21/2001 | Ameen, Jane       | 0.2 | Meeting with B. Carabetta regarding European restructuring charges  |
| 3/21/2001 | Ameen, Jane       | 0.3 | Meeting with M. Ellsworth on Japan GECC requests  |
| 3/21/2001 | Ameen, Jane       | 0.5 | Meeting with M. Malone, D. Sorrentino(D&T) regarding audit status and timing  |
| 3/21/2001 | Ameen, Jane       | 0.6 | Meeting with M. Ellsworth regarding SFAS 133  |
| 3/21/2001 | Ameen, Jane       | 0.7 | Review of audit status  |
| 3/21/2001 | Ameen, Jane       | 1.2 | Continue review and supervision of cooperative advertising.   |
| 3/21/2001 | Ameen, Jane       | 1.7 | Review of European restructuring charges  |
| 3/21/2001 | Ameen, Jane       | 2.0 | Meeting with S. Thibault(D&T), D. Sorrentino(D&T) regarding warranty reserve  |
| 3/21/2001 | Ameen, Jane       | 2.8 | Preparation, review, and supervision of SFAS 133 procedures.  |
| 3/21/2001 | Bergman, Alan     | 0.1 | E-mailed R. Burgett requesting more support for other allowances.   |
| 3/21/2001 | Bergman, Alan     | 0.2 | Discussed with G. Knight(D&T) status of open items for consolidation of international entities.                                 |
| 3/21/2001 | Bergman, Alan     | 0.2 | Discussed with F. Richter(D&T) open items for interest expense testing.   |
| 3/21/2001 | Bergman, Alan     | 0.4 | Discussed accounts receivable workpaper with S. Dobrow(D&T) and cleared review notes.   |
| 3/21/2001 | Bergman, Alan     | 0.4 | Reviewed schedule obtained for other allowance testing  |
| 3/21/2001 | Bergman, Alan     | 0.6 | Organized manual workpapers for inclusion of original documents obtained for product liability                                  |
| 3/21/2001 | Bergman, Alan     | 0.7 | Prepare litigation responses for partner review   |
| 3/21/2001 | Bergman, Alan     | 0.8 | Reviewed and documented information obtained from C. Cole for trade and sundry receivable testing selection.                    |
| 3/21/2001 | Bergman, Alan     | 0.8 | Assisted H. Peck(D&T) in preparing for meeting with client  |
| 3/21/2001 | Bergman, Alan     | 0.8 | Reviewed workpaper for interest expense testing and prepared workpaper for inclusion of additional information.                 |
| 3/21/2001 | Bergman, Alan     | 1.0 | Documented manual workpapers for international consolidation  |
| 3/21/2001 | Bergman, Alan     | 1.0 | Documented litigation responses as manual workpapers  |

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| 3/21/2001 | Bergman, Alan     | 4.0 | Prepared court reporting information for the month of March based on data previously received.   |
| 3/21/2001 | Dobrow, Sheau-chi | 0.4 | Discussed accounts receivable workpaper with A. Bergman (D&T)  |
| 3/21/2001 | Dobrow, Sheau-chi | 1.0 | Discussed with C. Perdomo clipper business inventory rollforward.  |
| 3/21/2001 | Dobrow, Sheau-chi | 3.1 | Made selections for 1999 and 2000 inventory rollforward and documented testing for clipper business.   |
| 3/21/2001 | Dobrow, Sheau-chi | 3.1 | Developed cost of sales testing procedures for 1999 and 2000 clipper business.   |
| 3/21/2001 | Dobrow, Sheau-chi | 3.4 | Updated allowance for doubtful accounts for Sunbeam Latin America and propose adjustments.   |
| 3/21/2001 | Graham, Casey     | 2.0 | Debit balance testing.   |
| 3/21/2001 | Graham, Casey     | 2.5 | Purchases and debit notes early cut off testing.   |
| 3/21/2001 | Graham, Casey     | 3.0 | Accounts Payable subsequent disbursements testing with help from J. Gavin.   |
| 3/21/2001 | Knight, Giles     | 0.4 | Tying in Oster Australia audited figures into Oster Australia figures per the consolidation workpapers.  |
| 3/21/2001 | Knight, Giles     | 0.4 | Corresponding with M. Malone regarding differences on cost of sales and gross margins for appliances and personal care.  |
| 3/21/2001 | Knight, Giles     | 0.4 | Reviewed audit work performed to date on sales and cost of sales with D. Sorrentino(D&T) and formulating an effective audit approach to testing sales analytically.                                |
| 3/21/2001 | Knight, Giles     | 0.5 | Reconciling the severance accrual per the Matamoros and Acuna trial balances to severance accrual on the Sunbeam domestic lead schedule.   |
| 3/21/2001 | Knight, Giles     | 0.5 | Reconciling other accrued liabilities per the Matamoros and Acuna trial balances to other accrued liabilities per the Sunbeam domestic trial balance.  |
| 3/21/2001 | Knight, Giles     | 0.5 | Retrieving the medical and dental benefits report requested from CIGNA from e-mail and calculating the extent of claims paid in 2001 where the date of service was performed before year end       |
| 3/21/2001 | Knight, Giles     | 0.5 | Updating accrued expenses workpapers where there are misstatements by documenting misstatement in the form of an adjusting journal entry clearly on the face of the workpaper to facilitate review |
| 3/21/2001 | Knight, Giles     | 0.5 | Retrieving operating review for Heath at Home sent by M. Karolich in Chicago and reviewing the operating information therein to obtain explanations for sales fluctuations                         |
| 3/21/2001 | Knight, Giles     | 0.6 | Going through the methodology behind the workers compensation accrual calculation with F. Richter (D&T).   |
| 3/21/2001 | Knight, Giles     | 0.6 | Reviewed the sales and cost of sales workpapers with J. Venezia (D&T) in order to pass the cost of sales section on to J. Venezia (D&T) to complete.   |

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| 3/21/2001 | Knight, Giles       | 0.7 | Reviewed all unadjusted errors/recommended journal entries in the accrued expenses section with D. Sorrentino (D&T) and compiling complete list of adjustments for the schedule of misstatements |
| 3/21/2001 | Knight, Giles       | 0.8 | Tying in the Hong Kong audited income statement figures to the Hong Kong figures per the consolidation workpapers.   |
| 3/21/2001 | Knight, Giles       | 0.9 | Documenting sales fluctuations explanations for the retail clipper business and professional clipper business SBE's by major customer.   |
| 3/21/2001 | Knight, Giles       | 1.0 | Retrieving Matamoras and Acuna trial balances in Mexican pesos from e-mail and preparing workpaper to test currency translation.   |
| 3/21/2001 | Knight, Giles       | 1.2 | Preparing consolidated schedule of unadjusted errors for the international consolidation.  |
| 3/21/2001 | Knight, Giles       | 1.5 | Retrieving Matamoras and Acuna trial balances in US dollars from e-mail and testing the translation of the trial balance from pesos to dollars.  |
| 3/21/2001 | Kuker, Galite       | 2.5 | Detailed calculation of tax effected net balance at 12-31-2000 of identifiable intangibles to reconcile to spread schedules  |
| 3/21/2001 | Kuker, Galite       | 3.7 | Review of deferred tax liability related to ADG's purchase accounting analysis   |
| 3/21/2001 | Kuker, Galite       | 3.8 | Review of tax attribute schedules and agreeing to amounts reflected on footnote  |
| 3/21/2001 | Milligan, Robin     | 0.3 | Preparation of open items for submission to Sunbeam internal accountants.  |
| 3/21/2001 | Milligan, Robin     | 0.5 | Correspondence with P. Wohlford regarding accounts receivable cutoff testing.  |
| 3/21/2001 | Milligan, Robin     | 0.6 | Correspondence with S. Yales regarding clipper business bonus accrual.   |
| 3/21/2001 | Milligan, Robin     | 0.6 | Correspondence with R. Wilks (Hattiesburg) regarding miscellaneous debits.   |
| 3/21/2001 | Milligan, Robin     | 0.7 | Meeting with J. Venezia(D&T) regarding blood pressure monitor reserves.  |
| 3/21/2001 | Milligan, Robin     | 0.7 | Meeting with J. Venezia (D&T) and M. Malone regarding blood pressure monitor reserves.   |
| 3/21/2001 | Milligan, Robin     | 1.4 | Meeting with S.Yales regarding clipper business bonus accrual.   |
| 3/21/2001 | Milligan, Robin     | 1.5 | Continued clipper business bonus accrual testing.  |
| 3/21/2001 | Milligan, Robin     | 2.7 | Continued clipper business bonus accrual testing.  |
| 3/21/2001 | Moran, Michelle     | 0.7 | Meet with M. Ellsworth on SFAS 133 memo  |
| 3/21/2001 | Moran, Michelle     | 0.8 | Meet with M. Ellsworth on SFAS 133   |
| 3/21/2001 | Moran, Michelle     | 3.4 | Complete SFAS 133 additional procedures to be performed for audit purposes   |
| 3/21/2001 | Mueller, Michael D. | 1.1 | Inventory price testing: Traced additional selections into client's Cardex inventory system.   |
| 3/21/2001 | Mueller, Michael D. | 1.2 | Inventory price testing: Received and reviewed from T. Wheeland and M. Manjin supporting documentation for certain inventory selected for price testing and discussed such support with them     |



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| 3/21/2001 | Mueller, Michael D. | 2.9 | Inventory price testing: Reviewed and analyzed the support received from T. Wheeland and M. Manjin for certain inventory selected for price testing.                                       |
| 3/21/2001 | Mueller, Michael D. | 3.8 | Inventory price testing: Traced selections into client's Cardex inventory system.  |
| 3/21/2001 | Peck, Heather       | 0.2 | Tested accrued legal fees.   |
| 3/21/2001 | Peck, Heather       | 0.2 | Discussed litigation with A. Bergman (D&T).  |
| 3/21/2001 | Peck, Heather       | 0.2 | Obtained deferred financing fees schedule for convertible debentures from J. McCullough.   |
| 3/21/2001 | Peck, Heather       | 0.3 | Discussed capitalized interest income with A. Bergman (D&T).   |
| 3/21/2001 | Peck, Heather       | 0.9 | Tested accrued royalties.  |
| 3/21/2001 | Peck, Heather       | 1.0 | Litigation testing.  |
| 3/21/2001 | Peck, Heather       | 1.0 | Prepared debt information for T. Sasso (D&T).  |
| 3/21/2001 | Peck, Heather       | 1.5 | Prepared for meeting with S. Isko to discuss litigation reserves with D. Sorrentino (D&T).   |
| 3/21/2001 | Peck, Heather       | 1.5 | Meeting with S. Isko, S. Thibault (D&T), and D. Sorrentino (D&T) to discuss litigation reserves.   |
| 3/21/2001 | Peck, Heather       | 1.7 | Tested deferred financing fees schedule for convertible debentures.  |
| 3/21/2001 | Peck, Heather       | 2.5 | Prepared for meeting with S. Isko to discuss litigation reserves.  |
| 3/21/2001 | Richter, Frank      | 0.4 | Discussed severance expense selection with S. Sheehy.  |
| 3/21/2001 | Richter, Frank      | 0.8 | Discussed clipper business accounts receivable allowance with Z. Visosevic(D&T).   |
| 3/21/2001 | Richter, Frank      | 1.2 | Spoke with C. Chalfant regarding outlet store closings   |
| 3/21/2001 | Richter, Frank      | 2.5 | Worked on interest expense testing.  |
| 3/21/2001 | Richter, Frank      | 2.6 | Worked on workers compensation accrual testing   |
| 3/21/2001 | Sebby, Joanne       | 1.5 | Preparing benchmarking reports as requested by B. Cole (Coleman)   |
| 3/21/2001 | Sorrentino, Dean    | 0.4 | Follow-up with M. Malone questions regarding inventory adjustment  |
| 3/21/2001 | Sorrentino, Dean    | 0.4 | Review audit work performed to date on sales and cost of sales with G. Knight and formulating an effective audit approach to testing sales analytically.                                   |
| 3/21/2001 | Sorrentino, Dean    | 0.6 | Analyzed commissions by SBU  |
| 3/21/2001 | Sorrentino, Dean    | 0.7 | Review all unadjusted errors/recommended journal entries in the accrued expenses section with G. Knight (D&T) and compiling complete list of adjustments for the schedule of misstatements |
| 3/21/2001 | Sorrentino, Dean    | 1.2 | Discussed the retail store closing testing with J. Venezia (D&T).  |
| 3/21/2001 | Sorrentino, Dean    | 1.2 | Meet with B. Carabetta and M. Malone regarding draft summary of misstatements and open items, portion of meeting with J. Ameen (D&T)   |
| 3/21/2001 | Sorrentino, Dean    | 1.5 | Prepared for meeting with S. Isko to discuss litigation reserves with H. Peck (D&T)  |
| 3/21/2001 | Sorrentino, Dean    | 1.5 | Meeting with S. Isko and H. Peck (D&T) to review litigation reserves   |
| 3/21/2001 | Sorrentino, Dean    | 1.5 | Supervision of income statement analytic reviews   |
| 3/21/2001 | Sorrentino, Dean    | 2.0 | Review summary memo and consolidation of first alert audit team trial balance  |

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| 3/21/2001 | Sorrentino, Dean    | 2.0 | Meeting with S. Thibault(D&T), J. Ameen (D&T) regarding warranty reserve  |
| 3/21/2001 | Summers, Jamie      | 3.3 | Effective tax rate reconciliation for Sunbeam Domestic  |
| 3/21/2001 | Summers, Jamie      | 3.3 | Discussion with N. Aufrey of Sunbeam concern purchase accounting spreadsheet and rollforward of prior year accounts                               |
| 3/21/2001 | Summers, Jamie      | 3.4 | Analysis of Coleman purchase accounting adjustments   |
| 3/21/2001 | Thibault, Steve     | 1.0 | Meeting with S. Isko to discuss legal accrual   |
| 3/21/2001 | Thibault, Steve     | 1.0 | Review of draft Japanese subsidiary financing proposal, related discussion of arrangement with M. Ellsworth, and reading of related firm guidance |
| 3/21/2001 | Thibault, Steve     | 1.0 | Discussion of income tax matters with tax team  |
| 3/21/2001 | Thibault, Steve     | 2.0 | Review of attorneys' letters and legal accrual  |
| 3/21/2001 | Thibault, Steve     | 2.0 | Review of warranty audit work   |
| 3/21/2001 | Van Gelder, Jeffrey | 0.8 | Review of provision workpapers  |
| 3/21/2001 | Van Gelder, Jeffrey | 3.7 | Discussion with Bob Totte concerning review notes on provision workpapers. Including discussion on cushion and valuation analysis                 |
| 3/21/2001 | Venezia, Joe        | 0.7 | Meeting with R. Milligan (D&T) regarding blood pressure monitor.  |
| 3/21/2001 | Venezia, Joe        | 0.7 | Meeting with R. Milligan (D&T) and M. Malone regarding blood pressure monitor.  |
| 3/21/2001 | Venezia, Joe        | 1.2 | Reviewed inventory shipments and receipts for inventory cutoff testing received from various locations.   |
| 3/21/2001 | Venezia, Joe        | 1.2 | Reviewed the closing of Sunbeam stores expense testing.   |
| 3/21/2001 | Venezia, Joe        | 1.2 | Discussed the retail store closing testing with D. Sorrentino (D&T).  |
| 3/21/2001 | Venezia, Joe        | 1.2 | Reviewed retail store closing testing.  |
| 3/21/2001 | Venezia, Joe        | 1.5 | Reviewed prior year cost of sales testing.  |
| 3/21/2001 | Venezia, Joe        | 1.6 | Performed preliminary review of blood pressure monitor year end reserves.   |
| 3/21/2001 | Venezia, Joe        | 1.7 | Completed the review of the D&T Chicago excess and obsolescence workpapers.   |
| 3/21/2001 | Visosevic, Zorica   | 0.1 | Communicated with M.Starr regarding the supporting documentation needed for accounts receivable testing.  |
| 3/21/2001 | Visosevic, Zorica   | 0.2 | Telephone conversation with C.Angelou regarding accounts receivable write-offs.   |
| 3/21/2001 | Visosevic, Zorica   | 0.2 | Telephone conversation with C.Angelou regarding customer list as per bad debt write-off report.   |
| 3/21/2001 | Visosevic, Zorica   | 0.4 | Reviewed and documented testing of accounts receivable as per supporting documentation received from B.Howard.                                    |
| 3/21/2001 | Visosevic, Zorica   | 0.4 | Communicated with D. Robinson regarding selections for testing of property, plant and equipment.  |
| 3/21/2001 | Visosevic, Zorica   | 0.4 | Further documented testing of property, plant and equipment in model audit program.   |
| 3/21/2001 | Visosevic, Zorica   | 0.6 | Reviewed and documented testing of accounts receivable as per supporting documentation received from S.Purslev.                                   |

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| 3/21/2001 | Visosevic, Zorica | 0.8 | Documented testing of accounts receivable in model audit program.   |
| 3/21/2001 | Visosevic, Zorica | 0.8 | Discussed with F.Richter (D&T) adjusting entry related to accounts receivable allowance.  |
| 3/21/2001 | Visosevic, Zorica | 1.1 | Documented cut off testing of accounts receivable as per documentation received from M.Starr for fiscal year 2000.                    |
| 3/21/2001 | Visosevic, Zorica | 1.1 | Updated warranty allowance, sales allowance and coop advertising allowance workpaper.   |
| 3/21/2001 | Visosevic, Zorica | 1.2 | Traced bad debt write-offs from report obtained from C.Angelou to accounts receivable aging report as of 12/31/99.                    |
| 3/21/2001 | Visosevic, Zorica | 1.2 | Documented selections for cutoff testing of accounts receivable for fiscal year 1999  |
| 3/21/2001 | Visosevic, Zorica | 1.2 | Noted and documented differences per supporting documentation obtained from D.Robinson and amounts recorded in fixed asset register.  |
| 3/21/2001 | Visosevic, Zorica | 1.3 | Reviewed income statement report received from S. Yales.  |
| 3/21/2001 | Yu, Jennifer      | 2.4 | Revised 2000 clipper business inventory leadsheet and rollforward testing   |
| 3/21/2001 | Yu, Jennifer      | 2.5 | Prepared 1999 retail inventory listing  |
| 3/21/2001 | Yu, Jennifer      | 3.0 | Revised 2000 clipper business inventory excess & obsolete analysis and overstatement testing excluding human retail clipper business. |
| 3/21/2001 | Yu, Jennifer      | 3.1 | Reconciled 1999 human retail clipper business gross inventory balances.   |
| 3/22/2001 | Ameen, Jane       | 0.4 | Meeting J. Frederick on Japan financing   |
| 3/22/2001 | Ameen, Jane       | 0.5 | Correspondence with M. Ellsworth on Japan financing   |
| 3/22/2001 | Ameen, Jane       | 0.6 | Meeting with J. Frederick, M. Malone, B. Carabetta and Sunbeam Europe management regarding restructuring accrual.                     |
| 3/22/2001 | Ameen, Jane       | 0.7 | Meeting with M. Ellsworth on Japan financing  |
| 3/22/2001 | Ameen, Jane       | 0.7 | Discussion with K. Bell regarding product liability   |
| 3/22/2001 | Ameen, Jane       | 1.4 | Correspondence with various D&T audit teams including domestic and international locations regarding completion of audit procedures.  |
| 3/22/2001 | Ameen, Jane       | 1.6 | Review of clippers business status  |
| 3/22/2001 | Ameen, Jane       | 2.1 | Review of product liability rollforward by division.  |
| 3/22/2001 | Ameen, Jane       | 3.3 | Review and supervision of other accruals  |
| 3/22/2001 | Bergman, Alan     | 0.2 | Spoke to C. Chalfant to get build-ups for volume rebates and other allowances   |
| 3/22/2001 | Bergman, Alan     | 0.2 | Proof read time reports   |
| 3/22/2001 | Bergman, Alan     | 0.3 | Agreed first alert financial statements to international entities   |
| 3/22/2001 | Bergman, Alan     | 0.4 | Retrieving 1999 balances for retail and professional divisions of clipper business for volume rebate and other allowance testing      |
| 3/22/2001 | Bergman, Alan     | 0.5 | Discussed with D. Sorrentino(D&T) consolidation of first alert workpapers into corporate  |
| 3/22/2001 | Bergman, Alan     | 0.8 | Cleared review notes for accounts receivable  |

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| 3/22/2001 | Bergman, Alan     | 1.0 | Setup workpapers for 1999 clipper business testing of other allowances   |
| 3/22/2001 | Bergman, Alan     | 1.0 | Cleared review notes for volume rebates  |
| 3/22/2001 | Bergman, Alan     | 1.3 | Cleared review notes for other allowances  |
| 3/22/2001 | Bergman, Alan     | 1.5 | Documented workpapers as part of consolidation process of first alert into corporate   |
| 3/22/2001 | Bergman, Alan     | 1.7 | Cleared review notes for clipper business volume rebates. Including reformatting workpaper   |
| 3/22/2001 | Bergman, Alan     | 2.1 | Continued testing of other allowances for clipper business   |
| 3/22/2001 | Chaney, Chris     | 0.2 | Discussion with J. Ameen(D&T) related to the Coleman and the Powermate passed adjustments  |
| 3/22/2001 | Chaney, Chris     | 0.4 | Obtain and review the final versions of passed adjustments, and review applicable workpapers   |
| 3/22/2001 | Dobrow, Sheau-chi | 0.2 | Discussed with Z. Visosevic (D&T) regarding open items for clipper business.   |
| 3/22/2001 | Dobrow, Sheau-chi | 0.4 | Meeting with R. Milligan(D&T) regarding open items for clipper business.   |
| 3/22/2001 | Dobrow, Sheau-chi | 1.4 | Obtained master and carbon workpaper files from all D&T members in order to compile clipper business files.  |
| 3/22/2001 | Dobrow, Sheau-chi | 2.6 | Prepared information on proposed adjustments regarding clipper business for 2000 and 1999.   |
| 3/22/2001 | Dobrow, Sheau-chi | 3.1 | Prepared status reports for clipper business of 1999.  |
| 3/22/2001 | Dobrow, Sheau-chi | 3.3 | Prepared status reports for clipper business of 1999.  |
| 3/22/2001 | Knight, Giles     | 0.2 | Correspondence with D&T Japan to find out the status of the clearance report for Japan coleman and Japan lifestyles.   |
| 3/22/2001 | Knight, Giles     | 0.3 | Corresponding with M. Newbury regarding retail sales for corporate in the current year.  |
| 3/22/2001 | Knight, Giles     | 0.4 | Teleconference with J. Ameen(D&T) and S. Millon regarding the status of the European international entities deliverables.  |
| 3/22/2001 | Knight, Giles     | 0.4 | Corresponding with F. Richter (D&T) regarding analytical review for Coleman Asia.  |
| 3/22/2001 | Knight, Giles     | 0.4 | Examining invoices received from medical and dental administrators in an attempt to calculate the incurred but not reported portion of the medical and dental accrual  |
| 3/22/2001 | Knight, Giles     | 0.4 | Corresponding with S. Pichardo (finance manager, household) regarding the freight accrual.   |
| 3/22/2001 | Knight, Giles     | 0.5 | Corresponding with J. McCullough regarding differences between the audited Mexican Matamoras trial balance and the JDE trial balance.  |
| 3/22/2001 | Knight, Giles     | 0.5 | Corresponding with A. Obregon (compensation and benefits assistant) regarding the results of the CIGNA report and the difference between the new developed expectation of the accrual and the actual accrual |
| 3/22/2001 | Knight, Giles     | 0.5 | Corresponding with F. Richter(D&T) regarding payments in the workers compensation accrual  |
| 3/22/2001 | Knight, Giles     | 0.5 | Going through the work performed on the freight accrual with D. Sorrentino (D&T).  |

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| 3/22/2001 | Knight, Giles       | 0.6 | Developing an independent expectation of the medical and dental benefits accrual based on the results of the CIGNA report.   |
| 3/22/2001 | Knight, Giles       | 0.7 | Calculating the accrual of other claims and administration fees based on the total for the year to date and adding the calculated amount to the independent calculation of the accrual |
| 3/22/2001 | Knight, Giles       | 0.8 | Drafting e-mail to international auditors requesting an update on outstanding deliverables.  |
| 3/22/2001 | Knight, Giles       | 0.9 | Tested the freight accrual   |
| 3/22/2001 | Knight, Giles       | 1.2 | Obtaining a trial balance in local currency for BRK Europe and BRK Australia and attempting to tie the figures into the audited figures.   |
| 3/22/2001 | Knight, Giles       | 1.2 | Tying the audited trial balance for Mexico Matamoras into the JDE trial balance and testing the translation into US dollars.   |
| 3/22/2001 | Knight, Giles       | 1.2 | Reviewed international consolidated summary of misstatement  |
| 3/22/2001 | Kuker, Galite       | 2.0 | Detailed analysis, including discussions w/ Bob Totte, related to understanding cushion amounts at separate entity levels  |
| 3/22/2001 | Milligan, Robin     | 0.4 | Meeting with S. Dobrow(D&T) regarding open items for clipper business.   |
| 3/22/2001 | Milligan, Robin     | 0.4 | Correspondence with P. Wohlford regarding accounts receivable cutoff testing.  |
| 3/22/2001 | Milligan, Robin     | 0.4 | Correspondence with P. Wohlford regarding accounts receivable cutoff testing.  |
| 3/22/2001 | Milligan, Robin     | 0.4 | Correspondence with C. Wright regarding accounts receivable cutoff testing.  |
| 3/22/2001 | Milligan, Robin     | 0.4 | Correspondence with S. Pichardo-Alegria regarding clipper business bonus accrual.  |
| 3/22/2001 | Milligan, Robin     | 0.4 | Correspondence with S. Yales regarding clipper business bonus accrual.   |
| 3/22/2001 | Milligan, Robin     | 1.2 | Continued accounts receivable cutoff testing.  |
| 3/22/2001 | Milligan, Robin     | 1.4 | Clearing of review notes on accounts receivable cutoff testing.  |
| 3/22/2001 | Milligan, Robin     | 2.7 | Continued bonus accrual testing for clipper business audit.  |
| 3/22/2001 | Milligan, Robin     | 3.3 | Continued bonus accrual testing for clipper business audit.  |
| 3/22/2001 | Mueller, Michael D. | 0.5 | Inventory price testing: Received from J. Yu ( D&T) the 12/31/00 inventory compilation report for the retail clipper business and discussed it with her.                               |
| 3/22/2001 | Mueller, Michael D. | 0.8 | Inventory price testing: Made selections from the 12/31/00 inventory compilation report for the retail clipper business.   |
| 3/22/2001 | Mueller, Michael D. | 1.1 | Inventory excess and obsolescence reserve: Updated the reconciliation of the quarterly excess and obsolescence reserve schedules to the general ledger.                                |
| 3/22/2001 | Mueller, Michael D. | 1.3 | Inventory price testing: For selected retail clipper business selections, used the client's JDE system to obtain supporting documentation.   |

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| 3/22/2001 | Mueller, Michael D. | 2.1 | Inventory price testing: Compiled a listing of open items and forwarded such listing to R. Jackson, T. Wheeland. and W. Kinman.  |
| 3/22/2001 | Mueller, Michael D. | 2.5 | Inventory price testing: Continued to use support received from T. Wheeland and M. Manjin for selected inventory to look up certain information in the client's IDF system |
| 3/22/2001 | Mueller, Michael D. | 3.7 | Inventory price testing: Continued tracing selections into client's inventory system.  |
| 3/22/2001 | Peck, Heather       | 0.3 | Prepared and discussed litigation open items with Y. Royer.  |
| 3/22/2001 | Peck, Heather       | 0.3 | Discussed interest expense with F. Richter.  |
| 3/22/2001 | Peck, Heather       | 0.6 | Discussed operating leases with Z. Visosevic (D&T).  |
| 3/22/2001 | Peck, Heather       | 1.6 | Tested deferred financing fees schedule for convertible debentures.  |
| 3/22/2001 | Peck, Heather       | 2.0 | Reviewed meeting with S. Isko on 3/21/01 with D. Sorrentino (D&T).   |
| 3/22/2001 | Peck, Heather       | 2.2 | Read through litigation confirmation letters.  |
| 3/22/2001 | Peck, Heather       | 4.0 | Tested litigation reserves.  |
| 3/22/2001 | Richter, Frank      | 0.2 | E-mailed D Robinson regarding capitalized interest.  |
| 3/22/2001 | Richter, Frank      | 1.1 | Discussed workers compensation with D. Jackson.  |
| 3/22/2001 | Richter, Frank      | 1.1 | Discussed product liability cases with L Ring  |
| 3/22/2001 | Richter, Frank      | 2.4 | Documented clients capitalized interest methodology  |
| 3/22/2001 | Richter, Frank      | 2.9 | Worked on Coleman Asia analytical review   |
| 3/22/2001 | Richter, Frank      | 3.3 | Worked on workers compensation rollforward   |
| 3/22/2001 | Sorrentino, Dean    | 0.5 | Discussed with A. Bergman (D&T) consolidation of first alert workpapers into corporate   |
| 3/22/2001 | Sorrentino, Dean    | 0.5 | Review the work performed on the freight accrual with G. Knight (D&T).   |
| 3/22/2001 | Sorrentino, Dean    | 0.6 | Meeting with S. Pichardo regarding commissions accrual   |
| 3/22/2001 | Sorrentino, Dean    | 0.7 | Discussed cost of sales household planning and testing approach with J. Venezia (D&T).   |
| 3/22/2001 | Sorrentino, Dean    | 0.8 | Supervision and review of miscellaneous accrued liabilities  |
| 3/22/2001 | Sorrentino, Dean    | 1.0 | Supervision of international consolidation   |
| 3/22/2001 | Sorrentino, Dean    | 1.0 | Supervision and testing of sales and cost of sales for household and outdoor divisions   |
| 3/22/2001 | Sorrentino, Dean    | 1.1 | Updated draft summary of misstatements   |
| 3/22/2001 | Sorrentino, Dean    | 1.2 | Review warranty accrual for clipper business   |
| 3/22/2001 | Sorrentino, Dean    | 1.6 | Cleared open review notes for miscellaneous accrued expenses   |
| 3/22/2001 | Sorrentino, Dean    | 2.0 | Reviewed meeting with S. Isko with H. Peck (D&T)   |
| 3/22/2001 | Summers, Jamie      | 2.0 | Analysis of Coleman purchase accounting adjustments  |
| 3/22/2001 | Thibault, Steve     | 0.5 | General audit supervision  |
| 3/22/2001 | Thibault, Steve     | 0.5 | Research on 10-K and 10-Q disclosures of companies filing bankruptcy   |
| 3/22/2001 | Venezia, Joe        | 0.2 | Prepared open items listing.   |
| 3/22/2001 | Venezia, Joe        | 0.7 | Discussed cost of sales household planning and testing approach with D. Sorrentino (D&T).  |
| 3/22/2001 | Venezia, Joe        | 1.2 | Prepared client request for cost of sales testing. Distributed to C. Chalfant and M. Newbery.  |

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| 3/22/2001 | Venezia, Joe      | 2.4 | Reviewed prior year cost of sales testing.  |
| 3/22/2001 | Venezia, Joe      | 3.0 | Received support from C. Chalfant and documented cost of sales for outdoor, personal care and health businesses.  |
| 3/22/2001 | Venezia, Joe      | 3.5 | Performed testing of clipper business cost of sales for 2000 and 1999 audit.  |
| 3/22/2001 | Visosevic, Zorica | 0.2 | Discussed with S. Dobrow(D&T) open item list.   |
| 3/22/2001 | Visosevic, Zorica | 0.3 | Communicated open items to D. Robinson regarding the testing of property, plant and equipment.  |
| 3/22/2001 | Visosevic, Zorica | 0.4 | Finalized testing of account receivable allowance.  |
| 3/22/2001 | Visosevic, Zorica | 1.0 | Reviewed and traced recorded values for certain fixed assets that are transferred to McMinnville plant from Mexico based on documentation obtained from D. Robinson |
| 3/22/2001 | Visosevic, Zorica | 1.0 | Discussed with S.Pichardo rollforward of warranty allowance for fiscal year 1999 and reclassification of warranty accrual.  |
| 3/22/2001 | Visosevic, Zorica | 1.4 | Reviewed and summarized lease agreement for McMinnville warehouse.  |
| 3/22/2001 | Visosevic, Zorica | 1.5 | Documented and performed testing of selling general and administrative expenses in model audit program.   |
| 3/22/2001 | Visosevic, Zorica | 2.6 | Reviewed and summarized lease agreement for McMinnville plant.  |
| 3/22/2001 | Visosevic, Zorica | 2.6 | Prepared memo regarding the performed testing in all areas and open items for review by management.   |
| 3/22/2001 | Yu, Jennifer      | 0.2 | Corresponded with S. Yales regarding 1999 excess & obsolete rollforward schedule.   |
| 3/22/2001 | Yu, Jennifer      | 0.4 | Met with J. Smith regarding 1999 retail inventory selections and facilities' perpetual inventory listings.  |
| 3/22/2001 | Yu, Jennifer      | 0.4 | Document testing & procedures performed for inventory open items needed to complete the section.  |
| 3/22/2001 | Yu, Jennifer      | 0.5 | Discussed with M. Mueller(D&T) inventory compilation for retail clipper business.   |
| 3/22/2001 | Yu, Jennifer      | 0.5 | Document testing and procedures performed for accounts payable  |
| 3/22/2001 | Yu, Jennifer      | 0.6 | Prepared 1999 retail inventory selections to trace and agree to the facility's physical inventory compilation.  |
| 3/22/2001 | Yu, Jennifer      | 0.6 | Reviewed the explanations received from V. Portera regarding fiscal year 2000 inventory reserve   |
| 3/22/2001 | Yu, Jennifer      | 1.0 | Prepared memo regarding retail clipper business inventory   |
| 3/22/2001 | Yu, Jennifer      | 1.1 | Review and analyze 1999 retail clipper business excess & obsolete analysis for raw material and work-in-process   |
| 3/22/2001 | Yu, Jennifer      | 2.3 | Revised 1999 clipper business inventory leadsheet and rollforward   |
| 3/22/2001 | Yu, Jennifer      | 2.4 | Reconciled 1999 human retail clipper business excess & obsolete balances.   |
| 3/23/2001 | Ameen, Jane       | 0.3 | Discussion with M. Ellsworth regarding Japanese financing.  |
| 3/23/2001 | Ameen, Jane       | 0.3 | Meeting with M. Malone regarding reorganization expenses.   |

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| 3/23/2001 | Ameen, Jane       | 0.4 | Discussion with Japan D&T regarding Coleman Japan financing.  |
| 3/23/2001 | Ameen, Jane       | 0.5 | Review of Helen of Troy inventory reconciliation  |
| 3/23/2001 | Ameen, Jane       | 0.7 | Review of sales return liability and expense  |
| 3/23/2001 | Ameen, Jane       | 0.9 | Review of cooperative advertising and other allowances  |
| 3/23/2001 | Ameen, Jane       | 1.0 | Meeting with J. Frederick regarding company update of operations  |
| 3/23/2001 | Ameen, Jane       | 1.4 | Review of reorganization expenses for February reporting.   |
| 3/23/2001 | Ameen, Jane       | 3.4 | Review of environmental litigation  |
| 3/23/2001 | Bergman, Alan     | 0.3 | Meeting with S. Pichardo and S. Dobrow(D&T) to discuss other allowance reserve balances   |
| 3/23/2001 | Bergman, Alan     | 2.5 | Testing of other allowances for clipper business  |
| 3/23/2001 | Bergman, Alan     | 2.8 | Testing of other allowance reserve  |
| 3/23/2001 | Bergman, Alan     | 3.4 | Testing for understatement of other allowance reserve   |
| 3/23/2001 | Dobrow, Sheau-chi | 0.3 | Meeting with S. Pichardo and A. Bergman (D&T) to discussed other allowance reserve balances.  |
| 3/23/2001 | Dobrow, Sheau-chi | 0.5 | Supervised the testing of other allowance reserve.  |
| 3/23/2001 | Dobrow, Sheau-chi | 1.2 | Discussed with D. Robison regarding search for unrecorded liabilities and e-mailed her the vendor lists.                                      |
| 3/23/2001 | Dobrow, Sheau-chi | 1.3 | Documented 1999 coop advertising deduction support document.  |
| 3/23/2001 | Dobrow, Sheau-chi | 1.4 | Documented 2000 coop advertising deduction support document.  |
| 3/23/2001 | Dobrow, Sheau-chi | 1.6 | Documented 1999 sales return deduction support document.  |
| 3/23/2001 | Dobrow, Sheau-chi | 1.7 | Documented 2000 sales return deduction support document.  |
| 3/23/2001 | Garretson, Eric   | 0.1 | Discussion with T McMurtrey (D&T) pertaining to items included on the summary of misstatements  |
| 3/23/2001 | Garretson, Eric   | 0.2 | Discussion with R Norris (Powermate) pertaining to items included on the summary of misstatements   |
| 3/23/2001 | Garretson, Eric   | 0.2 | Research of items included on the summary of misstatements  |
| 3/23/2001 | Knight, Giles     | 0.2 | Received e-mail from S. Millon in Lyon with the attachment reconciling the US Hyperion consolidation figures to the European audited figures. |
| 3/23/2001 | Knight, Giles     | 0.2 | Corresponding with E. Blacinski regarding purchase rebates and clearing final review note on the rebate accrual working paper.                |
| 3/23/2001 | Knight, Giles     | 0.3 | Corresponding with R. Ferrer regarding the e-mail sent to J. Sullivan requesting explanations for fluctuations for Coleman Asia.              |
| 3/23/2001 | Knight, Giles     | 0.3 | Corresponding with M. Malone regarding the proposed write off of the two debits to the use tax accrual account.                               |
| 3/23/2001 | Knight, Giles     | 0.3 | Tested the use tax accrual  |
| 3/23/2001 | Knight, Giles     | 0.3 | Obtaining sales information per major customer for bedding (personal care) from P. Wright for the gross trade sales analytical review.        |



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| 3/23/2001 | Knight, Giles   | 0.3 | Amending gross trade analytical review workpaper to include reconciling difference in sales for the health SBE.   |
| 3/23/2001 | Knight, Giles   | 0.5 | Corresponding with R. Ferrer regarding unaudited adjustments for the European entities.   |
| 3/23/2001 | Knight, Giles   | 0.5 | Obtaining corporate retail sales information from C. Chalfant and attempting to audit current year sales analytically using the information.  |
| 3/23/2001 | Knight, Giles   | 0.5 | Corresponding with M. Malone regarding the licensing fees for Coleman and First Alert within the P&L segment report in order to back out the Coleman and First Alert licensing fees for the gross sales analytical review |
| 3/23/2001 | Knight, Giles   | 0.6 | Investigating difference between health SBE sales as provided by M. Karolich and health SBE sales per Hyperion.   |
| 3/23/2001 | Knight, Giles   | 0.6 | Compiling the licensing revenue worksheet in the gross trade sales analytical review workpaper including a roll forward of the prior year balance to the current year   |
| 3/23/2001 | Knight, Giles   | 0.7 | Corresponding with S. Millon (D&T, Lyon) regarding unaudited adjustments for European entities and formulating an approach to best audit the adjustments.   |
| 3/23/2001 | Knight, Giles   | 0.7 | Corresponding with C. Boehly regarding the status of the use tax accrual account.   |
| 3/23/2001 | Knight, Giles   | 0.8 | Investigating reasons why there are irreconcilable differences between the US Hyperion and European Hyperion figures.   |
| 3/23/2001 | Knight, Giles   | 1.2 | Corresponding with S. Yales regarding the reconciling difference in cost of sales for appliances and personal care and resolving the difference with S. Pichardo.   |
| 3/23/2001 | Knight, Giles   | 1.3 | Reviewed international consolidation audit file   |
| 3/23/2001 | McMurtrey, Todd | 0.1 | Discussion with E Garretson (D&T) pertaining to items included on the summary of misstatements  |
| 3/23/2001 | Milligan, Robin | 0.3 | Preparation of open items list for submission to Sunbeam internal accountants.  |
| 3/23/2001 | Milligan, Robin | 0.4 | Correspondence with R. Snaden regarding clipper business bonus accrual.   |
| 3/23/2001 | Milligan, Robin | 0.4 | Correspondence with S. Sheehy regarding clipper business bonus accrual.   |
| 3/23/2001 | Milligan, Robin | 0.4 | Correspondence with P. Wohlford regarding sales cutoff testing.   |
| 3/23/2001 | Milligan, Robin | 0.8 | Correspondence with C. Wright regarding accounts receivable cutoff testing.   |
| 3/23/2001 | Milligan, Robin | 2.1 | Continued bonus accrual testing for clipper business audit.   |
| 3/23/2001 | Milligan, Robin | 2.1 | Continued sales cutoff testing.   |
| 3/23/2001 | Milligan, Robin | 2.2 | Continued accounts receivable cutoff testing.   |
| 3/23/2001 | Milligan, Robin | 2.3 | Preparation and testing of international consolidation workpaper.   |

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|-----------|---------------------|-----|---|
| 3/23/2001 | Mueller, Michael D. | 0.4 | Inventory price testing: Prepared listing of additional inventory selections and forwarded it to the information technology department to obtain the corresponding supporting documentation |
| 3/23/2001 | Mueller, Michael D. | 0.5 | Inventory excess and obsolescence reserve: Discussed with F. Richter (D&T) the client's methodology for the inventory reserve for its bedding division.                                     |
| 3/23/2001 | Mueller, Michael D. | 0.6 | Inventory price testing: Prepared listing of additional inventory selections and forwarded it to the information technology department to obtain the corresponding supporting documentation |
| 3/23/2001 | Mueller, Michael D. | 1.0 | Inventory price testing: Received, reviewed and tested the support received from the information technology department  |
| 3/23/2001 | Mueller, Michael D. | 1.3 | Inventory excess and obsolescence reserve: Continued to review the client's methodology for the inventory reserve for its bedding division.   |
| 3/23/2001 | Mueller, Michael D. | 2.5 | Inventory excess and obsolescence reserve: Continued to update the reconciliation of the quarterly excess and obsolescence reserve schedules to the general ledger.                         |
| 3/23/2001 | Mueller, Michael D. | 3.2 | Inventory price testing: Received, reviewed and tested the support received from the information technology department  |
| 3/23/2001 | Peck, Heather       | 0.1 | Discussed litigation with Y. Royer.   |
| 3/23/2001 | Peck, Heather       | 0.2 | Discussed accrued payroll with D. Robinson.   |
| 3/23/2001 | Peck, Heather       | 0.2 | Accrued royalties testing.  |
| 3/23/2001 | Peck, Heather       | 0.5 | Discussed accrued payroll with T. Ezell.  |
| 3/23/2001 | Peck, Heather       | 0.6 | Discussed interest expense with F. Richter.   |
| 3/23/2001 | Peck, Heather       | 1.0 | Accrued payroll testing.  |
| 3/23/2001 | Peck, Heather       | 1.1 | Prepared litigation reserve memo on McMinnville.  |
| 3/23/2001 | Peck, Heather       | 3.3 | Tested litigation.  |
| 3/23/2001 | Richter, Frank      | 0.5 | Worked on inventory gross margin with M. Mueller(D&T)   |
| 3/23/2001 | Richter, Frank      | 0.6 | Discussed interest expense testing with H. Peck(D&T)  |
| 3/23/2001 | Richter, Frank      | 0.8 | Worked on capitalized interest selections   |
| 3/23/2001 | Richter, Frank      | 1.2 | Worked on workers compensation accrual testing  |
| 3/23/2001 | Richter, Frank      | 1.3 | Cleared review notes on special charge cost of sales selections   |
| 3/23/2001 | Richter, Frank      | 1.7 | Worked on Coleman Asia analytical review  |
| 3/23/2001 | Richter, Frank      | 2.1 | Made selections for inventory gross margin testing  |
| 3/23/2001 | Richter, Frank      | 2.8 | Worked on Coleman Brazil analytical review  |
| 3/23/2001 | Sorrentino, Dean    | 0.6 | Phone discussion with C. Pachanski, regarding transtech freight recording   |
| 3/23/2001 | Sorrentino, Dean    | 1.0 | Performed testing of actual freight payments  |
| 3/23/2001 | Sorrentino, Dean    | 1.5 | Researched audit guidance related to judgmental reserves  |
| 3/23/2001 | Sorrentino, Dean    | 1.7 | Performed analytic of ending freight accrual  |
| 3/23/2001 | Sorrentino, Dean    | 3.2 | Reviewed client JDE system to determine flow of transactions for freight accrual and expense; traced transtech download into general ledger   |

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|-----------|-------------------|-----|---|
| 3/23/2001 | Thibault, Steve   | 0.5 | Meeting with J. Frederick regarding the status of various Company related matters   |
| 3/23/2001 | Thibault, Steve   | 1.0 | Research on 10-K and 10-Q disclosures of companies filing bankruptcy  |
| 3/23/2001 | Thibault, Steve   | 1.5 | Review of product liability audit work  |
| 3/23/2001 | Thibault, Steve   | 2.0 | Review of co-op advertising audit work  |
| 3/23/2001 | Thibault, Steve   | 2.0 | Review of sales return audit work   |
| 3/23/2001 | Venezia, Joe      | 0.3 | Corresponded to inventory managers for warehouses that had not replied to the inventory cutoff request.   |
| 3/23/2001 | Venezia, Joe      | 0.5 | Discussed blood pressure monitor accrual with M. Malone.  |
| 3/23/2001 | Venezia, Joe      | 0.5 | Discussed blood pressure monitor accrual with K. Mason.   |
| 3/23/2001 | Venezia, Joe      | 0.6 | Prepared open items listing.  |
| 3/23/2001 | Venezia, Joe      | 2.4 | Received support for cost of sales for the appliance division from J. Smith and documented the fluctuation.   |
| 3/23/2001 | Venezia, Joe      | 3.7 | Received blood pressure monitor analysis from M. Malone. Received Eckerd's' agreement from M. Malone. Reviewed the analysis in conjunction with the Eckerd's' agreement |
| 3/23/2001 | Visosevic, Zorica | 0.2 | Discussed with B.Dobson additional information needed for operating leases.   |
| 3/23/2001 | Visosevic, Zorica | 0.7 | Discussed with L.McDonald supporting documentation obtained and additional documentation needed for testing of warranty expense.  |
| 3/23/2001 | Visosevic, Zorica | 0.9 | Discussed with N.Chase, corporate counsel lease agreements for McMinnville plant.   |
| 3/23/2001 | Visosevic, Zorica | 0.9 | Updated memo related to lease agreements.   |
| 3/23/2001 | Visosevic, Zorica | 1.2 | Set up permanent file for lease agreements and contracts.   |
| 3/23/2001 | Visosevic, Zorica | 2.0 | Preparation of supporting documentation for SFAS 133.   |
| 3/23/2001 | Visosevic, Zorica | 2.1 | Researched company's policy related to classification of leases.  |
| 3/23/2001 | Yu, Jennifer      | 0.6 | Discussed with V. Portera and S. Yales regarding explanations of fiscal year 2000 excess & obsolete overstatement testing selections.                                   |
| 3/23/2001 | Yu, Jennifer      | 0.6 | Reconciled 1999 retail inventory selections to facilities' physical inventory listing and perform the testing.  |
| 3/23/2001 | Yu, Jennifer      | 0.8 | Prepared fiscal year 2000 animal excess & obsolete reserve listing  |
| 3/23/2001 | Yu, Jennifer      | 0.8 | Prepare summary of Helen of Troy asset agreement  |
| 3/23/2001 | Yu, Jennifer      | 0.9 | Prepare schedule of detail gross inventory and excess & obsolete balances.  |
| 3/23/2001 | Yu, Jennifer      | 1.2 | Performed fiscal year 2000 clipper business inventory excess and obsolete analysis and overstatement testing  |
| 3/23/2001 | Yu, Jennifer      | 1.2 | Performed fiscal year 2000 excess & obsolete overstatement testing.   |

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|-----------|---------------------|-----|---|
| 3/23/2001 | Yu, Jennifer        | 2.1 | Performed fiscal year 1999 excess & obsolete overstatement testing  |
| 3/24/2001 | Ameen, Jane         | 0.8 | Review of other accrued liabilities   |
| 3/24/2001 | Ameen, Jane         | 1.7 | Review and supervision of debt  |
| 3/24/2001 | Ameen, Jane         | 3.6 | Review and supervision of environmental litigation  |
| 3/24/2001 | Bergman, Alan       | 0.2 | Prepare open items list and to-do list for the coming week  |
| 3/24/2001 | Bergman, Alan       | 0.4 | Testing of other allowance reserve  |
| 3/24/2001 | Bergman, Alan       | 0.6 | Documented first alert consolidation of income statement  |
| 3/24/2001 | Bergman, Alan       | 1.2 | Reading product liability attorney letters and documenting self-insurance exposure for each case  |
| 3/24/2001 | Bergman, Alan       | 1.6 | Cleared review notes for volume rebates   |
| 3/24/2001 | Dobrow, Sheau-chi   | 1.0 | Updated Sunbeam Latin America workpapers regarding cost of sales analytics  |
| 3/24/2001 | Dobrow, Sheau-chi   | 1.2 | Updated Sunbeam Latin America workpapers regarding sales analytics  |
| 3/24/2001 | Dobrow, Sheau-chi   | 1.3 | Updated Sunbeam Latin America workpapers regarding selling, general and administrative workpaper.   |
| 3/24/2001 | Knight, Giles       | 0.3 | Supervision of F. Richter (D&T) on preparing an aggregation for Coleman Benelux/Holland and Coleman Italy to fax through to S. Millon (D&T Lvon).     |
| 3/24/2001 | Knight, Giles       | 0.3 | Clearing review notes for other accrued liabilities.  |
| 3/24/2001 | Knight, Giles       | 0.4 | Supervision of F. Richter (D&T) on documenting the Coleman Asia analytical review prepared by R. Ferrer.  |
| 3/24/2001 | Knight, Giles       | 0.4 | Reviewed Japan reconciliation between audited figures and consolidation figures on file and referencing to consolidation working papers.              |
| 3/24/2001 | Knight, Giles       | 1.4 | Referencing unreferenced consolidation workpapers in consolidation audit file.  |
| 3/24/2001 | Knight, Giles       | 2.2 | Reviewed correspondence received from S. Millon (D&T Lyon) detailing all adjustments in local currency which have been audited by the European office |
| 3/24/2001 | Milligan, Robin     | 2.0 | Completion of clipper business bonus accrual testing.   |
| 3/24/2001 | Mueller, Michael D. | 2.0 | Inventory excess and obsolescence reserve: Prepared summary of the excess and obsolescence rollforward.   |
| 3/24/2001 | Mueller, Michael D. | 3.5 | Inventory price testing: Received, reviewed and tested support from R. Jackson for certain inventory selected for price testing.                      |
| 3/24/2001 | Peck, Heather       | 0.3 | Discussed goodwill with J. Ameen (D&T).   |
| 3/24/2001 | Peck, Heather       | 0.4 | Discussed litigation with D. Jackson.   |
| 3/24/2001 | Peck, Heather       | 0.4 | Discussed deferred financing fees with J. Ameen (D&T).  |
| 3/24/2001 | Peck, Heather       | 1.3 | Discussed debt with J. Ameen (D&T).   |
| 3/24/2001 | Peck, Heather       | 1.6 | Litigation testing.   |
| 3/24/2001 | Richter, Frank      | 0.4 | Discussed clipper business leases with Z. Visosevic(D&T)  |
| 3/24/2001 | Richter, Frank      | 2.2 | Worked on consolidated Italy financial statements   |
| 3/24/2001 | Richter, Frank      | 2.7 | Worked on consolidated Netherlands financial statements   |

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|-----------|-------------------|-----|---|
| 3/24/2001 | Sorrentino, Dean  | 1.5 | Reviewed with staff open items and prepared detailed list for B. Carabetta and M. Malone.                                       |
| 3/24/2001 | Sorrentino, Dean  | 1.5 | Reviewed litigation attorney's letters  |
| 3/24/2001 | Sorrentino, Dean  | 3.0 | Performed analytic testing of ending warranty reserve accrual   |
| 3/24/2001 | Summers, Jamie    | 2.0 | Referencing Provision binder  |
| 3/24/2001 | Thibault, Steve   | 1.0 | Review of excess and obsolete inventory reserve audit work  |
| 3/24/2001 | Thibault, Steve   | 2.0 | Review of environmental accrual audit work  |
| 3/24/2001 | Venezia, Joe      | 2.0 | Prepared excess and obsolescence rollforward schedule for 2000.   |
| 3/24/2001 | Venezia, Joe      | 2.0 | Documented lower of cost or market support for the blood pressure monitor accrual.  |
| 3/24/2001 | Visosevic, Zorica | 0.4 | Discussed with F.Richter accounting for capital leases  |
| 3/24/2001 | Visosevic, Zorica | 1.1 | Finalized testing of selling, general and administrative expenses.  |
| 3/24/2001 | Visosevic, Zorica | 1.2 | Finalized testing of property, plant and equipment.   |
| 3/24/2001 | Visosevic, Zorica | 1.3 | Documented selections for testing of warranty expenses.   |
| 3/26/2001 | Ameen, Jane       | 0.3 | Correspondence with international locations   |
| 3/26/2001 | Ameen, Jane       | 0.8 | Supervision and review of product liability   |
| 3/26/2001 | Ameen, Jane       | 1.5 | Supervision of environmental litigation   |
| 3/26/2001 | Ameen, Jane       | 1.6 | Supervision and review of inventory   |
| 3/26/2001 | Ameen, Jane       | 2.0 | Review of audit status  |
| 3/26/2001 | Ameen, Jane       | 2.2 | Supervision and review of international portion of audit  |
| 3/26/2001 | Ameen, Jane       | 2.3 | Review of Latin America   |
| 3/26/2001 | Bergman, Alan     | 0.4 | Discussed with S. Pichardo review notes for volume rebates  |
| 3/26/2001 | Bergman, Alan     | 0.4 | Discussed with G. Peterson insurance coverages of the client  |
| 3/26/2001 | Bergman, Alan     | 1.3 | Follow-up with attorney confirmations   |
| 3/26/2001 | Bergman, Alan     | 1.4 | Documentation of insurance summary memo based on discussion with G. Peterson.   |
| 3/26/2001 | Bergman, Alan     | 2.2 | Investigated reason for variance in other allowance testing with the assistance of S. Pichardo                                  |
| 3/26/2001 | Bergman, Alan     | 2.4 | Compiled time reports for court reporting   |
| 3/26/2001 | Bergman, Alan     | 2.9 | Investigated reason for variance in other allowance testing   |
| 3/26/2001 | Dobrow, Sheau-chi | 0.9 | Continued to review reserve for uncollectible accounts receivable and discussed with Z. Visosevic (D&T) on the testing methods. |
| 3/26/2001 | Dobrow, Sheau-chi | 1.4 | Started to review fixed assets workpaper for clipper business audit   |
| 3/26/2001 | Dobrow, Sheau-chi | 1.6 | Started to review reserve for uncollectible accounts receivable for 1999 and 2000 for clipper business                          |
| 3/26/2001 | Dobrow, Sheau-chi | 1.9 | Reviewed accounts receivable 1999 and 2000 cutoff workpaper for clipper business.   |
| 3/26/2001 | Dobrow, Sheau-chi | 2.1 | Reviewed gross accounts receivable testing workpaper 1999 and 2000 for clipper business.  |
| 3/26/2001 | Dobrow, Sheau-chi | 3.1 | Reviewed fixed assets workpaper for 1999 and discussed with Z. Visosevic (D&T) on the depreciation adjustments.                 |

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| 3/26/2001 | Graham, Casey   | 3.5 | Clearing accounts payable review notes   |
| 3/26/2001 | Knight, Giles   | 0.3 | Obtained the number of retail stores at the end of 1998 from C. Chalfant for corporate in order to calculate average revenue per store for 1999.   |
| 3/26/2001 | Knight, Giles   | 0.4 | Corresponding with J. Ameen (D&T) regarding the restructuring accrual adjustments proposed at a Sunbeam Corporate level.   |
| 3/26/2001 | Knight, Giles   | 0.4 | Corresponding with B. Totte regarding the tax journal entries for the international entities and making copies of the journal entries.   |
| 3/26/2001 | Knight, Giles   | 0.4 | Discussion with A. Osario (D&T Mexico) regarding the status of the deliverables for Sunbeam Mexicana.  |
| 3/26/2001 | Knight, Giles   | 0.4 | Corresponding with M. Tarquinio in order to corroborate the sales information received from S. Yales.  |
| 3/26/2001 | Knight, Giles   | 0.4 | Corresponding with V. Portera to corroborate the sales information received from S. Yales.   |
| 3/26/2001 | Knight, Giles   | 0.5 | Supervision of F. Richter (D&T) in aggregating all local currency columns, adjustment columns and adjusted local currency columns for Coleman Benelux (Coleman Holland) and Coleman Italy (Coleman SVR)                          |
| 3/26/2001 | Knight, Giles   | 0.5 | Reviewed the cost of sales lead schedule with J. Venezia (D&T)   |
| 3/26/2001 | Knight, Giles   | 0.6 | Amending gross trade sales workpaper to document the results of discussions with M. Tarquinio and V. Portera.  |
| 3/26/2001 | Knight, Giles   | 0.7 | Corresponding on the phone with S. Millon (D&T, Lyon) regarding adjustments  |
| 3/26/2001 | Knight, Giles   | 0.8 | Preparing restructuring accrual workpaper aggregating both the restructuring accrual before the proposed write down and after the proposed write down.   |
| 3/26/2001 | Knight, Giles   | 0.8 | Corresponding with R. Ferrer regarding adjustments in local currency to the international entities that were not audited by the Deloitte & Touche international auditors but that appeared to be originated by Sunbeam Corporate |
| 3/26/2001 | Knight, Giles   | 0.8 | Reviewing work performed by F. Richter (D&T) on Coleman Benelux and Coleman Italy.   |
| 3/26/2001 | Knight, Giles   | 1.9 | Reviewed the consolidation working papers in the manual file and tying in all opening retained earnings figures to the closing retained earnings figures in the prior year file  |
| 3/26/2001 | Knight, Giles   | 2.1 | Reviewed the consolidation working papers in the manual file and tying in all equity balances after recurring adjustments to the adjusted US dollar equity amounts in the prior year   |
| 3/26/2001 | McMurtrey, Todd | 0.5 | Clearing review notes on accrued warranties  |
| 3/26/2001 | Milligan, Robin | 0.3 | Prepared open items list for submission to Sunbeam internal accountants.   |
| 3/26/2001 | Milligan, Robin | 0.4 | Correspondence with P. Wohlford regarding sales cutoff testing.  |

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| 3/26/2001 | Milligan, Robin     | 0.4 | Correspondence with K. Chisholm regarding sales cutoff testing.  |
| 3/26/2001 | Milligan, Robin     | 1.0 | Correspondence with C. Wright regarding sales cutoff testing.  |
| 3/26/2001 | Milligan, Robin     | 2.2 | Cleared accounts receivable review notes.  |
| 3/26/2001 | Milligan, Robin     | 2.3 | Continued sales cutoff testing.  |
| 3/26/2001 | Milligan, Robin     | 2.4 | Continued sales cutoff testing.  |
| 3/26/2001 | Moran, Michelle     | 0.5 | Documented policy memo related to FAS 133  |
| 3/26/2001 | Mueller, Michael D. | 0.4 | Inventory excess and obsolescence reserve: Met with P. Wright to discuss inventory reserve for the Bedding division.   |
| 3/26/2001 | Mueller, Michael D. | 0.5 | Inventory excess and obsolescence reserve: Met with S. Spell to obtain and discuss the supporting documentation for certain inventory liquidated during 2000 |
| 3/26/2001 | Mueller, Michael D. | 0.7 | Inventory excess and obsolescence reserve: Met with T. Marshall to discuss inventory reserve for certain international inventory.                            |
| 3/26/2001 | Mueller, Michael D. | 0.8 | Inventory price testing: Received support from R. Jackson for certain inventory selected for price testing and discussed such support with her.              |
| 3/26/2001 | Mueller, Michael D. | 0.8 | Inventory price testing: Compiled a listing of open items for R. Jackson.  |
| 3/26/2001 | Mueller, Michael D. | 1.1 | Inventory excess and obsolescence reserve: Reviewed and tested support received from S. Spell for liquidated inventory.                                      |
| 3/26/2001 | Mueller, Michael D. | 2.8 | Inventory price testing: Received and tested support from R. Jackson for certain inventory selected for price testing and discussed such support with her.   |
| 3/26/2001 | Mueller, Michael D. | 3.9 | Performed inventory price testing.   |
| 3/26/2001 | Peck, Heather       | 1.3 | Discussed environmental litigation with D. Sorrentino (D&T).   |
| 3/26/2001 | Peck, Heather       | 2.7 | Prepared for meeting with R. Gahagan to discuss environmental litigation.  |
| 3/26/2001 | Peck, Heather       | 4.0 | Review environmental confirmation letters.   |
| 3/26/2001 | Peck, Heather       | 4.0 | Documented environmental confirmation letters.   |
| 3/26/2001 | Richter, Frank      | 0.2 | Spoke with L Ring regarding differences between product liability report & legal confirmations.  |
| 3/26/2001 | Richter, Frank      | 0.3 | Spoke with L Ring regarding product liability rollforward.   |
| 3/26/2001 | Richter, Frank      | 0.5 | Spoke with K. Brown regarding Matamoras inventory adjustment.  |
| 3/26/2001 | Richter, Frank      | 0.6 | Completed product liability documentation.   |
| 3/26/2001 | Richter, Frank      | 0.9 | Completed consolidated Netherlands work.   |
| 3/26/2001 | Richter, Frank      | 1.1 | Spoke with D Robinson regarding capitalized interest schedules needed for testing.   |
| 3/26/2001 | Richter, Frank      | 1.6 | Worked on cost of sales selection documentation.   |
| 3/26/2001 | Richter, Frank      | 1.8 | Discussed product liability rollforward with D. Jackson.   |
| 3/26/2001 | Richter, Frank      | 1.9 | Completed consolidated Italy work.   |
| 3/26/2001 | Richter, Frank      | 2.1 | Documented capitalized interest testing.   |
| 3/26/2001 | Sogoloff, Randall   | 2.0 | Consultation regarding certain audit issues.   |

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| 3/26/2001 | Sorrentino, Dean  | 0.9 | Discussed blood pressure monitor analysis with J. Venezia(D&T)  |
| 3/26/2001 | Sorrentino, Dean  | 1.3 | Reviewed environmental legal correspondence and reserves for certain environmental litigation cases with H. Peck(D&T) |
| 3/26/2001 | Sorrentino, Dean  | 1.9 | Supervision and review of cost of sales testing with J. Venezia(D&T)  |
| 3/26/2001 | Sorrentino, Dean  | 2.0 | Reviewed audit status, open items, and draft evaluation of misstatements with J. Ameen(D&T) and S. Thibault(D&T)      |
| 3/26/2001 | Sorrentino, Dean  | 2.2 | Reviewed S. Thibault (D&T) comments regarding environmental and litigation attorney's confirmations                   |
| 3/26/2001 | Sorrentino, Dean  | 2.7 | Performed run rate analysis for certain litigation reserves   |
| 3/26/2001 | Summers, Jamie    | 1.5 | Referencing Provision binder  |
| 3/26/2001 | Summers, Jamie    | 2.0 | Drafted memorandum explaining the various components of the effective tax rate.                                       |
| 3/26/2001 | Summers, Jamie    | 3.5 | Supporting schedules and explanation for Accrued State Inc Tax balance as of 12-31-00 per Hyperion                    |
| 3/26/2001 | Thibault, Steve   | 0.5 | Drafting of audit opinion   |
| 3/26/2001 | Thibault, Steve   | 0.5 | Discussion with R. Fosburg regarding status of real property tax appeals  |
| 3/26/2001 | Thibault, Steve   | 1.0 | Discussion with J. Ameen and D. Sorrentino regarding status of audit areas  |
| 3/26/2001 | Thibault, Steve   | 1.0 | Review of preliminary summary of adjustments passed with J. Ameen and D. Sorrentino                                   |
| 3/26/2001 | Thibault, Steve   | 1.0 | Consultations with N. Spiegel regarding various accounting and reporting issues related to the Company                |
| 3/26/2001 | Thibault, Steve   | 2.0 | Discussion regarding various income tax matters with J. van Gelder  |
| 3/26/2001 | Venezia, Joe      | 0.5 | Reviewed open blood pressure monitor items with M. Malone.  |
| 3/26/2001 | Venezia, Joe      | 0.5 | Reviewed support for cost of sales clipper business selection.  |
| 3/26/2001 | Venezia, Joe      | 0.7 | Discussed blood pressure monitor accrual with M. Malone.  |
| 3/26/2001 | Venezia, Joe      | 0.7 | Discussed inventory cutoff with W. Kinman.  |
| 3/26/2001 | Venezia, Joe      | 0.7 | Discussed inventory cutoff with C. Chalfant.  |
| 3/26/2001 | Venezia, Joe      | 0.7 | Discussed blood pressure monitor accrual with K. Mason.   |
| 3/26/2001 | Venezia, Joe      | 0.7 | Discussed blood pressure monitor accrual with G. Prescott.  |
| 3/26/2001 | Venezia, Joe      | 0.9 | Discussed testing of blood pressure monitor accrual with D. Sorrentino (D&T).   |
| 3/26/2001 | Venezia, Joe      | 1.9 | Reviewed other cost of sales analysis with D. Sorrentino (D&T).   |
| 3/26/2001 | Venezia, Joe      | 3.7 | Documented blood pressure monitor accrual testing.  |
| 3/26/2001 | Visosevic, Zorica | 0.2 | Discussed with C.Conto supporting documentation for testing of warranty accrual.                                      |
| 3/26/2001 | Visosevic, Zorica | 0.2 | Contacted S.Pichardo regarding supporting documentation needed for 1999 audit of clipper business.                    |



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| 3/26/2001 | Visosevic, Zorica | 0.5 | Discussed with S.Dobrow (D&T) additional documentation needed for testing of accounts receivable.   |
| 3/26/2001 | Visosevic, Zorica | 0.5 | Contacted D.Robinson to obtain additional documentation needed for cut off testing of accounts receivable for clipper business for fiscal year 1999.      |
| 3/26/2001 | Visosevic, Zorica | 0.8 | Documented selections for testing of warranty expenses.   |
| 3/26/2001 | Visosevic, Zorica | 1.2 | Preparation of supporting manual workpapers for warranty testing.   |
| 3/26/2001 | Visosevic, Zorica | 1.5 | Reviewed credit memo report for accounts receivable testing.  |
| 3/26/2001 | Visosevic, Zorica | 1.8 | Preparation of supporting manual workpapers for permanent clipper business file (lease agreements).   |
| 3/26/2001 | Visosevic, Zorica | 2.0 | Documented testing of accounts receivable and referenced to lead sheet.   |
| 3/26/2001 | Visosevic, Zorica | 2.3 | Recalculated and documented recording of property plant and equipment based on additional supporting documentation provided by client.                    |
| 3/26/2001 | Yu, Jennifer      | 0.3 | Reviewed analysis from V. Portera regarding 1999 animal clipper business excess and obsolete reserve explanation.   |
| 3/26/2001 | Yu, Jennifer      | 1.1 | Received and reviewed 1999 inventory excess and obsolete rollforward schedule from W. Kinman.   |
| 3/26/2001 | Yu, Jennifer      | 1.2 | Reviewed sales breakout provided by W. Kinman for 2000 animal clipper business for 2000 unreasonable excess and obsolete reserve.                         |
| 3/26/2001 | Yu, Jennifer      | 2.4 | Performed 1999 inventory excess and obsolete high level analysis for clipper business.  |
| 3/26/2001 | Yu, Jennifer      | 3.3 | Performed 2000 inventory excess and obsolete reserve testing for the animal clipper business.   |
| 3/27/2001 | Ameen, Jane       | 0.3 | Discussion with M. Ellsworth to discuss outstanding derivatives   |
| 3/27/2001 | Ameen, Jane       | 0.4 | Discussion with Mexico(D&T) regarding audit status and trial balance  |
| 3/27/2001 | Ameen, Jane       | 0.6 | Discussion with Europe(D&T) regarding audit status  |
| 3/27/2001 | Ameen, Jane       | 0.7 | Review of clipper business inventory  |
| 3/27/2001 | Ameen, Jane       | 0.7 | Supervision and review of other allowances  |
| 3/27/2001 | Ameen, Jane       | 0.8 | Meeting with S. Yales to discuss clipper business and audit status  |
| 3/27/2001 | Ameen, Jane       | 1.3 | Supervision and review of evaluation of misstatements with D. Sorrentino (D&T)  |
| 3/27/2001 | Ameen, Jane       | 1.7 | Review of other income/expenses   |
| 3/27/2001 | Ameen, Jane       | 1.8 | Supervision and review of price testing.  |
| 3/27/2001 | Ameen, Jane       | 2.9 | Supervision and review of international consolidation   |
| 3/27/2001 | Andrews, David S. | 1.0 | Manager reviewed testing of subsequent disbursements, debit balances in accounts payable and debit entries recorded to accounts payable prior to year end |
| 3/27/2001 | Bergman, Alan     | 0.3 | Discussed with J. Tribble allowance testing   |
| 3/27/2001 | Bergman, Alan     | 0.8 | Product liability workpaper documentation   |
| 3/27/2001 | Bergman, Alan     | 0.9 | Testing and documentation of loan commitment fees   |

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| 3/27/2001 | Bergman, Alan     | 1.7 | Follow-up with attorney confirmations with phone calls   |
| 3/27/2001 | Bergman, Alan     | 1.8 | Testing of interest income from swap agreements  |
| 3/27/2001 | Bergman, Alan     | 2.3 | Compiled and proof read time reports for court reporting   |
| 3/27/2001 | Bergman, Alan     | 3.2 | Testing of understatement in other allowances, volume rebates and coop advertising   |
| 3/27/2001 | Dobrow, Sheau-chi | 0.5 | Met with D&T team on clipper business audit to update them the information from the meeting with S. Yales.   |
| 3/27/2001 | Dobrow, Sheau-chi | 0.8 | Meeting with S. Yales and J. Ameen (D&T) regarding outstanding points and audit status.  |
| 3/27/2001 | Dobrow, Sheau-chi | 0.8 | Reviewed prepaid expense audit program.  |
| 3/27/2001 | Dobrow, Sheau-chi | 1.1 | Reviewed accounts receivable audit program.  |
| 3/27/2001 | Dobrow, Sheau-chi | 1.2 | Reviewed fixed assets audit program.   |
| 3/27/2001 | Dobrow, Sheau-chi | 1.4 | Reviewed prepaid expense workpaper.  |
| 3/27/2001 | Dobrow, Sheau-chi | 1.6 | Updated outstanding points and audit status regarding clipper business audit.  |
| 3/27/2001 | Dobrow, Sheau-chi | 3.6 | Continued to review fixed assets workpaper for 2000 clipper business audit and discussed with Z. Visosevic (D&T) on the proposed adjustments.                          |
| 3/27/2001 | Garretson, Eric   | 0.2 | Discussion with R Norris of Coleman Powermate regarding summary of misstatement items.   |
| 3/27/2001 | Knight, Giles     | 0.3 | Corresponding with P. Voorhees regarding sales of Sunbeam scales within the health segment for 2000.   |
| 3/27/2001 | Knight, Giles     | 0.3 | Updating J. Ameen on the progress of the international consolidation.  |
| 3/27/2001 | Knight, Giles     | 0.4 | Supervision of Z. Visosevic (D&T) to tie in the tax adjustments on the consolidation working papers to the journal entries as proposed by B. Totte (Tax department)    |
| 3/27/2001 | Knight, Giles     | 0.4 | Discussion with D&T Japan and D&T Hong Kong regarding consolidation  |
| 3/27/2001 | Knight, Giles     | 0.4 | Reviewing miscellaneous income and expense workpaper before transferring workpaper for management review.  |
| 3/27/2001 | Knight, Giles     | 0.5 | Discussing the most effective means of auditing current and prior year clipper business sales and cost of sales with J. Venezia (D&T) and S. Dobrow (D&T).             |
| 3/27/2001 | Knight, Giles     | 0.8 | Reviewing the work performed by Z. Visosevic (D&T) on the tax journal entries for the international consolidation.   |
| 3/27/2001 | Knight, Giles     | 1.2 | Reviewed the consolidation working papers and referencing all the restructuring accruals on the manual consolidation workpapers to the restructuring accrual workpaper |
| 3/27/2001 | Knight, Giles     | 3.3 | Reviewed the international consolidation working papers for the Sunbeam entities   |
| 3/27/2001 | Knight, Giles     | 3.4 | Reviewed the international consolidation working papers for the Coleman entities   |
| 3/27/2001 | Milligan, Robin   | 0.3 | Preparation of open items list for submission to Sunbeam internal accountants.   |

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| 3/27/2001 | Milligan, Robin     | 0.6 | Correspondence with P. Wohlford regarding sales cutoff testing.  |
| 3/27/2001 | Milligan, Robin     | 0.6 | Correspondence with C. Wright regarding sales cutoff testing.  |
| 3/27/2001 | Milligan, Robin     | 0.7 | Meeting with J. Venezia (D&T) regarding clipper business sales and cost of sales testing.  |
| 3/27/2001 | Milligan, Robin     | 0.8 | Correspondence with S. Yales regarding clipper business sales and cost of sales.   |
| 3/27/2001 | Milligan, Robin     | 2.4 | Clearing review notes on sales cutoff testing.   |
| 3/27/2001 | Milligan, Robin     | 2.5 | Continued sales and cost of sales testing.   |
| 3/27/2001 | Milligan, Robin     | 3.1 | Began clipper business sales and cost of sales testing.  |
| 3/27/2001 | Moran, Michelle     | 1.0 | Documented policy memo related to FAS 133  |
| 3/27/2001 | Mueller, Michael D. | 0.6 | Inventory price testing: Received support from R. Jackson for certain inventory selected for price testing and discussed such support with her.                |
| 3/27/2001 | Mueller, Michael D. | 0.6 | Inventory excess and obsolescence reserve: Met with various Sunbeam personnel to discuss certain inventory liquidated during 2000.                             |
| 3/27/2001 | Mueller, Michael D. | 0.9 | Inventory price testing: Compiled a listing of open items and forwarded such listing to R. Jackson.  |
| 3/27/2001 | Mueller, Michael D. | 1.3 | Inventory excess and obsolescence reserve: Followed up on the client's reserve for certain international inventory with C. Chalfant.                           |
| 3/27/2001 | Mueller, Michael D. | 2.3 | Inventory: Prepared client service comments related to inventory.  |
| 3/27/2001 | Mueller, Michael D. | 2.4 | Inventory price testing: Received from T. Wheeland and M. Manjin supporting documentation for price testing selections and traced into Cardex inventory system |
| 3/27/2001 | Mueller, Michael D. | 3.9 | Performed inventory price testing.   |
| 3/27/2001 | Peck, Heather       | 0.2 | Discussed interest rate swap interest income with R. Schur.  |
| 3/27/2001 | Peck, Heather       | 0.2 | Discussed interest rate swap interest income with D. Jackson.  |
| 3/27/2001 | Peck, Heather       | 0.2 | Discussed interest rate swap interest income with R. Satterfield.  |
| 3/27/2001 | Peck, Heather       | 0.3 | Obtained interest rate swap (debt) confirmation.   |
| 3/27/2001 | Peck, Heather       | 0.4 | Product liability testing.   |
| 3/27/2001 | Peck, Heather       | 0.4 | Discussed interest rate swap confirmation with A. McNeal (Bank of America).  |
| 3/27/2001 | Peck, Heather       | 0.4 | Discussed interest rate swap confirmation with R. Schur.   |
| 3/27/2001 | Peck, Heather       | 0.4 | Documented interest rate swap interest income.   |
| 3/27/2001 | Peck, Heather       | 0.5 | Prepared for meeting with R. Gahagan to discuss environmental litigation.  |
| 3/27/2001 | Peck, Heather       | 0.5 | Discussed deferred financing fee schedule with J. McCullough.  |
| 3/27/2001 | Peck, Heather       | 0.5 | Discussed debt with A. Bergman (D&T).  |
| 3/27/2001 | Peck, Heather       | 1.5 | Meeting with R. Gahagan and D. Sorrentino (D&T) to discuss environmental litigation.   |
| 3/27/2001 | Peck, Heather       | 2.9 | Reviewed meeting with R. Gahagan with D. Sorrentino (D&T).   |

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| 3/27/2001 | Peck, Heather    | 3.6 | Environmental litigation testing.   |
| 3/27/2001 | Richter, Frank   | 0.1 | E-mailed D Robinson regarding clipper business A/P selections   |
| 3/27/2001 | Richter, Frank   | 0.2 | Corresponded with L Ring regarding open workers compensation items  |
| 3/27/2001 | Richter, Frank   | 0.4 | Discussed cost of sales selection backup with K Brown.  |
| 3/27/2001 | Richter, Frank   | 0.4 | Closed review notes for other income & expense testing  |
| 3/27/2001 | Richter, Frank   | 0.6 | Spoke with P Wohlford regarding invoice selections  |
| 3/27/2001 | Richter, Frank   | 1.3 | Compiled & selected clipper business A/P selections   |
| 3/27/2001 | Richter, Frank   | 1.3 | Worked on review notes for clipper business cost of sales   |
| 3/27/2001 | Richter, Frank   | 2.9 | Worked on clipper business cost of sales selections   |
| 3/27/2001 | Richter, Frank   | 3.8 | Worked on excess & obsolescence reserve testing for clipper business audit  |
| 3/27/2001 | Sorrentino, Dean | 0.8 | Meeting with M. Malone and B. Carabetta regarding audit status and draft summary of misstatements                 |
| 3/27/2001 | Sorrentino, Dean | 1.0 | Prepare open items detail listing for meeting with M. Malone and B. Carabetta and draft summary of misstatements. |
| 3/27/2001 | Sorrentino, Dean | 1.3 | Finish reviewing draft summary of misstatements with J. Ameen (D&T)   |
| 3/27/2001 | Sorrentino, Dean | 1.5 | Documented testing of freight accrual recording process   |
| 3/27/2001 | Sorrentino, Dean | 1.5 | Meeting with H. Peck (D&T) & R. Gahagan regarding environmental case reserves                                     |
| 3/27/2001 | Sorrentino, Dean | 2.9 | Supervision and review environmental reserves testing with H. Peck(D&T)   |
| 3/27/2001 | Sorrentino, Dean | 3.0 | Performed run rate analysis for certain litigation reserves   |
| 3/27/2001 | Thibault, Steve  | 1.0 | Review of preliminary summary of adjustments passed with J. Ameen and D. Sorrentino                               |
| 3/27/2001 | Thibault, Steve  | 1.0 | Meeting with J. Frederick regarding the status of various Company related matters                                 |
| 3/27/2001 | Venezia, Joe     | 0.6 | Phoned S. Yales discussing supporting documentation for clipper business sales and cost of sales testing.         |
| 3/27/2001 | Venezia, Joe     | 0.7 | Discussed sales and cost of sales testing for the clipper business with R. Milligan (D&T).                        |
| 3/27/2001 | Venezia, Joe     | 0.9 | Received corporate cost of sales analysis from M. Newbery and discussed fluctuation.                              |
| 3/27/2001 | Venezia, Joe     | 1.2 | Discussed the plan for 1999 sales and cost of sales testing for the clipper business with S. Dobrow (D&T).        |
| 3/27/2001 | Venezia, Joe     | 1.2 | Discussed corporate cost of sales analysis with D. Jackson.   |
| 3/27/2001 | Venezia, Joe     | 1.8 | Documented cost of sales clipper business fluctuation for 2000.   |
| 3/27/2001 | Venezia, Joe     | 2.3 | Documented other cost of sales analysis.  |
| 3/27/2001 | Venezia, Joe     | 2.3 | Reviewed corporate cost of sales analysis and documented the fluctuation in corporate cost of sales.              |

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| 3/27/2001 | Visosevic, Zorica | 0.1 | Compiled workpapers related to control environment and engagement risk for review.   |
| 3/27/2001 | Visosevic, Zorica | 0.2 | Correspondence with L.McDonald related to warranty expense testing.  |
| 3/27/2001 | Visosevic, Zorica | 0.3 | Correspondence with L.McDonald related to cut off testing.   |
| 3/27/2001 | Visosevic, Zorica | 0.5 | Discussed with J.Yu(D&T) 1999 clippers business (related to testing of selling, general and administrative expenses).                        |
| 3/27/2001 | Visosevic, Zorica | 1.0 | Documented cut off testing of accounts receivable for fiscal year 1999.  |
| 3/27/2001 | Visosevic, Zorica | 1.0 | Obtained additional information and updated testing of accounts receivable allowance.  |
| 3/27/2001 | Visosevic, Zorica | 1.0 | Set up work paper for cut off testing of inventory - Latin America.  |
| 3/27/2001 | Visosevic, Zorica | 1.0 | Discussed with S.Dobrow(D&T) testing and adjustment related to 1999-2000 allowance for accounts receivable.                                  |
| 3/27/2001 | Visosevic, Zorica | 1.3 | Cleared review notes related to testing of prepaid items.  |
| 3/27/2001 | Visosevic, Zorica | 1.7 | Obtained additional documentation for testing of warranty expense from N.Rives-Sanchez and documented testing.                               |
| 3/27/2001 | Visosevic, Zorica | 2.9 | Traced and agreed journal entries related to income tax recording to consolidated financial statements.                                      |
| 3/27/2001 | Yu, Jennifer      | 0.2 | Reviewed correspondence from W. Kinman regarding 1999 intercompany inventory transfers.  |
| 3/27/2001 | Yu, Jennifer      | 0.5 | Discussed with W. Kinman regarding 1999 intercompany inventory transfers for excess and obsolete high-level analysis.                        |
| 3/27/2001 | Yu, Jennifer      | 0.6 | Created selling, general and administrative expenses leadsheet for 1999 professional clipper business.                                       |
| 3/27/2001 | Yu, Jennifer      | 0.7 | Created cost of goods sold leadsheet for 1999 professional clipper business.   |
| 3/27/2001 | Yu, Jennifer      | 0.8 | Prepared 1999 inventory excess and obsolete high-level analysis.   |
| 3/27/2001 | Yu, Jennifer      | 0.9 | Reconciled selling, general and administrative expenses general ledger accounts to client prepared schedules for the clipper business audit. |
| 3/27/2001 | Yu, Jennifer      | 1.3 | Reconciled income and expense general ledger balances to client prepared schedules for the clipper business audit.                           |
| 3/27/2001 | Yu, Jennifer      | 1.4 | Reconciled sales schedules to the general ledger for the clipper business audit.   |
| 3/27/2001 | Yu, Jennifer      | 1.6 | Reconciled cost of goods sold schedules to the general ledger for the clipper business.  |
| 3/28/2001 | Ameen, Jane       | 0.2 | Discussion with B. Daw regarding clipper business status   |
| 3/28/2001 | Ameen, Jane       | 0.3 | Clear review notes in receivables  |
| 3/28/2001 | Ameen, Jane       | 0.3 | Discussion with M. Ellsworth regarding SFAS 133  |
| 3/28/2001 | Ameen, Jane       | 0.4 | Supervision of price testing   |
| 3/28/2001 | Ameen, Jane       | 0.6 | Clear review notes in other accrued  |
| 3/28/2001 | Ameen, Jane       | 0.8 | Review of other accrued  |

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| 3/28/2001 | Ameen, Jane       | 1.2 | Review scheduling for remaining audit   |
| 3/28/2001 | Ameen, Jane       | 1.3 | Continue review of debt area  |
| 3/28/2001 | Ameen, Jane       | 1.6 | Continue review of Latin America  |
| 3/28/2001 | Ameen, Jane       | 1.7 | Review of tax provision and meeting with tax (D&T)  |
| 3/28/2001 | Ameen, Jane       | 2.4 | Review international correspondence   |
| 3/28/2001 | Bergman, Alan     | 0.2 | Discussion with K. Kaiser regarding allowance calculations  |
| 3/28/2001 | Bergman, Alan     | 0.3 | Correspondence with K. Meisner regarding health at home allowance schedules   |
| 3/28/2001 | Bergman, Alan     | 0.4 | Documentation of updated legal issues on respective attorney confirmation letters.  |
| 3/28/2001 | Bergman, Alan     | 0.4 | Additional follow-up with attorneys   |
| 3/28/2001 | Bergman, Alan     | 0.4 | Correspondence with B. Broom regarding customer service comment. Faxed copy of comment to her for her sign-off.   |
| 3/28/2001 | Bergman, Alan     | 0.6 | Translate foreign currency into US dollars for attorney confirmations   |
| 3/28/2001 | Bergman, Alan     | 0.8 | Sort through time reports for hours relating to the clipper business  |
| 3/28/2001 | Bergman, Alan     | 1.2 | Continued with attorney confirmation updates  |
| 3/28/2001 | Bergman, Alan     | 1.3 | Tied First Alert audited financial statements into Sunbeam consolidated statements  |
| 3/28/2001 | Bergman, Alan     | 1.4 | Proof read time reports for court reporting   |
| 3/28/2001 | Bergman, Alan     | 1.7 | Assigning fee codes to time reports   |
| 3/28/2001 | Bergman, Alan     | 2.3 | Proof reading time reports  |
| 3/28/2001 | Dobrow, Sheau-chi | 0.8 | Reviewed McMinnville leases workpaper.  |
| 3/28/2001 | Dobrow, Sheau-chi | 0.8 | Reviewed selling, general and administrative expenses audit program.  |
| 3/28/2001 | Dobrow, Sheau-chi | 1.9 | Reviewed permanent file on McMinnville leases.  |
| 3/28/2001 | Dobrow, Sheau-chi | 2.1 | Reviewed 1999 selling, general and administrative expenses for clipper business audit.  |
| 3/28/2001 | Dobrow, Sheau-chi | 2.2 | Reviewed 2000 selling, general and administrative expenses for clipper business audit.  |
| 3/28/2001 | Dobrow, Sheau-chi | 3.2 | Reviewed commission accrual and expenses testing workpaper.   |
| 3/28/2001 | Garretson, Eric   | 0.5 | Discussion with J Ameen (D&T) regarding summary of misstatement items   |
| 3/28/2001 | Garretson, Eric   | 0.5 | Discussion with R Norris of Coleman Powermate regarding summary of misstatement items.  |
| 3/28/2001 | Knight, Giles     | 0.2 | Obtaining more information regarding the surplus accrual for discontinued operations for M Malone from D Jackson.   |
| 3/28/2001 | Knight, Giles     | 0.2 | Corresponding with M Karolich regarding the origin of the scales sales for 2000 and 1999.   |
| 3/28/2001 | Knight, Giles     | 0.2 | Obtaining prior year specific customer sales figures from S Yales and documenting conclusion for professional animal clipper sales in gross trade sales analytical review workpaper |
| 3/28/2001 | Knight, Giles     | 0.2 | Corroborating sales explanations received for professional animal clippers from S Yales with L Bosco.   |

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| 3/28/2001 | Knight, Giles | 0.3 | Corresponding with C Younce regarding the adjustments to the local currency trial balances that have not been audited by the D&T auditors in Lvon.                      |
| 3/28/2001 | Knight, Giles | 0.3 | Documenting the results of the discussion with B Totte and B O'Neill regarding the escheatable property/unclaimed Unicare checks.                                       |
| 3/28/2001 | Knight, Giles | 0.3 | Following up on the escheatable property/unclaimed Unicare checks   |
| 3/28/2001 | Knight, Giles | 0.3 | Following up outstanding review note for the severance accrual with F Genoules and documenting the results of the discussion in the workpaper.                          |
| 3/28/2001 | Knight, Giles | 0.3 | Reviewing new CIGNA information received from A Obregon in HR to investigate the effects of the new information on the medical/dental benefits accrual.                 |
| 3/28/2001 | Knight, Giles | 0.3 | Corresponding with P Voorhees at First Alert regarding the Scales sales   |
| 3/28/2001 | Knight, Giles | 0.4 | Corresponding with A. Osario (D&T Mexico) regarding differences between the source trial balance and the audited trial balance.   |
| 3/28/2001 | Knight, Giles | 0.4 | Corresponding with C. Chan (D&T Hong Kong) regarding the schedule of unadjusted errors and audit summary memorandum.  |
| 3/28/2001 | Knight, Giles | 0.4 | Creating sales analytical review workpaper for the clippers business for 2000 sales.  |
| 3/28/2001 | Knight, Giles | 0.4 | Corresponding with T Finnegan at First Alert to corroborate the explanations received from M Karolich for the decrease in Health SBU sales from 1999 to 2000.           |
| 3/28/2001 | Knight, Giles | 0.4 | Amending gross trade sales analytical review workpaper with changes in threshold calculations for the SBU's that have been broken down into further disaggregated parts |
| 3/28/2001 | Knight, Giles | 0.4 | Auditing corporate retail sales based on the decrease from 1998 in order to get the difference from expectation within threshold.                                       |
| 3/28/2001 | Knight, Giles | 0.5 | Attempting to tie in the audited Sunbeam Mexicana trial balance to the source trial balance used in the consolidation.  |
| 3/28/2001 | Knight, Giles | 0.6 | Corresponding with B Pucci regarding the licensing revenue for Helen of Troy  |
| 3/28/2001 | Knight, Giles | 1.0 | Corresponding with C Younce regarding differences between the Sunbeam Mexicana source trial balance and the audited trial balance as confirmed by D&T in Mexico         |
| 3/28/2001 | Knight, Giles | 3.9 | Clearing review notes on the international consolidation deliverables.  |
| 3/28/2001 | Kuker, Galite | 2.5 | Review and reconciliation of Hyperion tax balances to footnote  |
| 3/28/2001 | Kuker, Galite | 3.4 | Supporting schedules and explanation for Accrued Foreign Inc Tax balance as of 12-31-00 per Hyperion  |
| 3/28/2001 | Kuker, Galite | 3.6 | Supporting schedules and explanation for Accrued Fed Inc Tax balance as of 12-31-00 per Hyperion and meeting with audit group   |

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| 3/28/2001 | Milligan, Robin     | 0.3 | Preparation of open items for submission to Sunbeam internal accountants.  |
| 3/28/2001 | Milligan, Robin     | 0.5 | Correspondence with S. Yales regarding clipper business sales testing.   |
| 3/28/2001 | Milligan, Robin     | 0.7 | Meeting with J. Venezia(D&T) regarding clipper business sales testing  |
| 3/28/2001 | Milligan, Robin     | 0.7 | Correspondence with S. Yales regarding clipper business returns provision.   |
| 3/28/2001 | Milligan, Robin     | 0.7 | Meeting with Z. Visosevic(D&T) regarding clipper business sales cutoff testing   |
| 3/28/2001 | Milligan, Robin     | 0.7 | Correspondence with P. Wohlford regarding sales cutoff testing.  |
| 3/28/2001 | Milligan, Robin     | 0.7 | Meeting with J. Venezia (D&T) regarding clipper business sales testing.  |
| 3/28/2001 | Milligan, Robin     | 1.0 | Meeting with S.Yales and J. Venezia (D&T) regarding clipper business sales testing.  |
| 3/28/2001 | Milligan, Robin     | 1.0 | Began clipper business sales cutoff testing.   |
| 3/28/2001 | Milligan, Robin     | 2.8 | Continued clipper business sales testing.  |
| 3/28/2001 | Milligan, Robin     | 2.9 | Continued clipper business sales testing.  |
| 3/28/2001 | Moran, Michelle     | 0.5 | Documented policy memo related to FAS 133  |
| 3/28/2001 | Mueller, Michael D. | 0.6 | Inventory excess and obsolescence reserve: Received and reviewed support from C. Chalfant certain international inventory and discussed support with him               |
| 3/28/2001 | Mueller, Michael D. | 0.8 | Inventory price testing: Reviewed the audit workpapers for the overhead absorption variance for one of Sunbeam's divisions.  |
| 3/28/2001 | Mueller, Michael D. | 0.9 | Inventory excess and obsolescence reserve: Met with various Sunbeam personnel to discuss certain inventory liquidated during 2000.                                     |
| 3/28/2001 | Mueller, Michael D. | 1.6 | Inventory price testing: Discussed with C. Chalfant and R. Partner the overhead absorption variance for one of Sunbeam's divisions.                                    |
| 3/28/2001 | Mueller, Michael D. | 2.7 | Inventory price testing: Made additional inventory selections for price testing purposes and compiled a listing of open items and forwarded such listing to R. Jackson |
| 3/28/2001 | Mueller, Michael D. | 3.5 | Performed inventory price testing.   |
| 3/28/2001 | Mueller, Michael D. | 3.9 | Inventory price testing: Based on support received from client personnel and discussions with D&T personnel. D&T refined its audit workpapers.                         |
| 3/28/2001 | Peck, Heather       | 0.3 | Discussed calculation for gain on interest rate swap termination with D. Jackson.  |
| 3/28/2001 | Peck, Heather       | 0.4 | Discussed product liability with D. Sorrentino (D&T), J. Ameen (D&T), and F. Richter (D&T).  |
| 3/28/2001 | Peck, Heather       | 0.6 | Discussed product liability with F. Richter (D&T).   |
| 3/28/2001 | Peck, Heather       | 1.0 | Prepared for questions for R. Gahagan sent via email.  |
| 3/28/2001 | Peck, Heather       | 1.1 | Reviewed updated litigation attorney confirmation letter received from S. Isko.  |
| 3/28/2001 | Peck, Heather       | 1.3 | Recalculated deferred gain on early termination of interest rate swaps.  |
| 3/28/2001 | Peck, Heather       | 3.3 | Examined budget analysis tables for environmental litigation.  |



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| 3/28/2001 | Peck, Heather     | 4.0 | Environmental litigation testing.  |
| 3/28/2001 | Richter, Frank    | 1.0 | Spoke with L Ring regarding worker's compensation  |
| 3/28/2001 | Richter, Frank    | 1.4 | Spoke with L Ring regarding product liability rollforward.   |
| 3/28/2001 | Richter, Frank    | 1.9 | Worked excess & obsolescence reserve for clipper business audit  |
| 3/28/2001 | Richter, Frank    | 2.9 | Worked on worker's compensation disbursements rollforward  |
| 3/28/2001 | Richter, Frank    | 3.8 | Worked on tying product liability prepared by client to attorney confirmations                                     |
| 3/28/2001 | Sorrentino, Dean  | 0.4 | Discussed product liability with H. Peck (D&T) and F. Richter (D&T).   |
| 3/28/2001 | Sorrentino, Dean  | 1.5 | Meeting with S.Isko regarding litigation reserves  |
| 3/28/2001 | Sorrentino, Dean  | 1.7 | Meeting with D&T Tax regarding tax workpapers and the tax footnote with J. Ameen(D&T)                              |
| 3/28/2001 | Sorrentino, Dean  | 3.4 | Supervision and review of environmental reserve testing  |
| 3/28/2001 | Sorrentino, Dean  | 4.0 | Documented litigation reserve testing for certain cases noted in the attorney's confirmations.                     |
| 3/28/2001 | Thibault, Steve   | 0.5 | Conference call with J. Frederick, M. Malone, D. Jackson, T. Sasso and G. Davis regarding intercompany debt        |
| 3/28/2001 | Thibault, Steve   | 1.0 | General audit supervision  |
| 3/28/2001 | Thibault, Steve   | 1.0 | Reading of General Counsel's letter and related discussion with S. Isko  |
| 3/28/2001 | Thibault, Steve   | 1.5 | Research on 10-K and 10-Q disclosures of companies filing bankruptcy   |
| 3/28/2001 | Venezia, Joe      | 0.4 | Received inventory cutoff documents from G. Moon and K. Brown.   |
| 3/28/2001 | Venezia, Joe      | 0.7 | Discussed clipper business 1999 sales with S. Yales.   |
| 3/28/2001 | Venezia, Joe      | 1.1 | Discussed clipper business 1999 sales with R. Milligan.  |
| 3/28/2001 | Venezia, Joe      | 1.9 | Documented cost of sales clipper business fluctuation for 1999.  |
| 3/28/2001 | Venezia, Joe      | 2.1 | Completed blood pressure monitor accrual testing after receiving support for raw materials accrual from M. Malone. |
| 3/28/2001 | Venezia, Joe      | 2.4 | Made inventory cutoff selections and documented in workpaper.  |
| 3/28/2001 | Venezia, Joe      | 2.4 | Documented clipper business 1999 sales for professional division.  |
| 3/28/2001 | Visosevic, Zorica | 0.4 | Correspondence with D.Robinson related to additional selections for testing of property, plant and equipment.      |
| 3/28/2001 | Visosevic, Zorica | 0.5 | Documented and updated inventory cut off testing.  |
| 3/28/2001 | Visosevic, Zorica | 0.5 | Finalized testing of selling, general and administrative expenses, after review performed by S.Dobrow(D&T)         |
| 3/28/2001 | Visosevic, Zorica | 0.5 | Discussed with S.Pichardo supporting documentation needed for testing of other income and expenses.                |
| 3/28/2001 | Visosevic, Zorica | 0.8 | Made additional selections for testing of warranty expense from JDE.   |
| 3/28/2001 | Visosevic, Zorica | 1.0 | Discussed with S.Dobrow(D&T) inventory cut off testing and agreed inventory selections to JDE.                     |

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| 3/28/2001 | Visosevic, Zorica | 1.1 | Traced and agreed receiving documents to JDE - related to cut off testing of inventory.  |
| 3/28/2001 | Visosevic, Zorica | 1.2 | Made additional selections for testing of property, plant and equipment related to transfers from Matamoras facility.          |
| 3/28/2001 | Visosevic, Zorica | 1.5 | Revised report received from G.Knight and made selections for cut off testing of sales for 1999 and 2000.                      |
| 3/28/2001 | Visosevic, Zorica | 1.5 | Finalized testing of commission expense and accrual and cleared review notes.  |
| 3/28/2001 | Visosevic, Zorica | 2.0 | Referenced and updated testing of property, plant and equipment and cleared review notes.                                      |
| 3/28/2001 | Yu, Jennifer      | 3.6 | Reconciled 1999 retail clipper perpetual inventory to excess and obsolete schedule for animal retail clipper business.         |
| 3/28/2001 | Yu, Jennifer      | 3.7 | Reconciled raw material and work in process excess and obsolete schedule for 1999 human retail clippers to the general ledger. |
| 3/28/2001 | Yu, Jennifer      | 3.7 | Reconciled 1999 retail clipper perpetual inventory to excess and obsolete schedule for human retail clipper business.          |
| 3/29/2001 | Ameen, Jane       | 0.3 | Discussion with B. Carabetta regarding Europe restructuring.   |
| 3/29/2001 | Ameen, Jane       | 0.5 | Supervision and review accounts receivable   |
| 3/29/2001 | Ameen, Jane       | 0.8 | Supervision and review of intangibles  |
| 3/29/2001 | Ameen, Jane       | 0.9 | Supervision and review of inventory cut off  |
| 3/29/2001 | Ameen, Jane       | 1.4 | Correspondence with Europe (D&T) regarding audit status and trial balance  |
| 3/29/2001 | Ameen, Jane       | 3.4 | Supervision and review sales   |
| 3/29/2001 | Ameen, Jane       | 3.7 | Supervision and review of cost of sales  |
| 3/29/2001 | Bergman, Alan     | 0.2 | Discussed with L. McDonald client service comment for freight claims   |
| 3/29/2001 | Bergman, Alan     | 0.2 | Discussed with J. Baldwin client service comment for freight claims  |
| 3/29/2001 | Bergman, Alan     | 0.2 | Discussed with B. Broom client service comment for freight claims  |
| 3/29/2001 | Bergman, Alan     | 0.3 | Received build-up for other allowances from health at home   |
| 3/29/2001 | Bergman, Alan     | 0.8 | Documentation of manual work papers for allowances   |
| 3/29/2001 | Bergman, Alan     | 1.4 | Correspondence with attorneys for follow-ups of confirmations  |
| 3/29/2001 | Bergman, Alan     | 1.5 | Compiled expense reports for court reporting   |
| 3/29/2001 | Bergman, Alan     | 1.6 | Cleared review notes for other allowance and volume rebates  |
| 3/29/2001 | Bergman, Alan     | 2.3 | Cleared review notes for trade and sundry receivables  |
| 3/29/2001 | Bergman, Alan     | 2.5 | Compiled expense reports for court reporting   |
| 3/29/2001 | Dobrow, Sheau-chi | 0.6 | Reviewed payroll accrual workpaper.  |
| 3/29/2001 | Dobrow, Sheau-chi | 0.7 | Discussed with S. Pichardo regarding warranty reserve.   |
| 3/29/2001 | Dobrow, Sheau-chi | 1.8 | Reviewed bonus accrual workpaper and discussed with R. Milligan on the open issues.  |
| 3/29/2001 | Dobrow, Sheau-chi | 2.1 | Reviewed the remaining other current liabilities workpaper.  |

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| 3/29/2001 | Dobrow, Sheau-chi | 2.7 | Started to prepare Sunbeam Latin America clipper business inventory cutoff inventory regarding shipments.                    |
| 3/29/2001 | Dobrow, Sheau-chi | 3.1 | Tested accounts payable and current liabilities  |
| 3/29/2001 | Garretson, Eric   | 0.5 | Clearing review notes in all areas   |
| 3/29/2001 | Garretson, Eric   | 2.5 | Finishing documentation in the areas of sales and cost of sales  |
| 3/29/2001 | Knight, Giles     | 0.3 | Establishing which intercompany accounts for Australia contra out on consolidation.  |
| 3/29/2001 | Knight, Giles     | 0.3 | Corresponding with A. Padierna (D&T Mexico) regarding the format of the clearance report                                     |
| 3/29/2001 | Knight, Giles     | 0.3 | Corresponding with D. Jackson regarding the credit to miscellaneous income from the Wallingford Insurance Company.           |
| 3/29/2001 | Knight, Giles     | 0.3 | Drafting e-mail to F Finnegan at First Alert requesting sales reports by major customer.                                     |
| 3/29/2001 | Knight, Giles     | 0.3 | Corresponding with F Finnegan regarding sales reports by major customer.   |
| 3/29/2001 | Knight, Giles     | 0.4 | Corresponding with S. Millon (D&T Lyon) regarding the unreconcilable differences for Coleman Benelux and Coleman Italv.      |
| 3/29/2001 | Knight, Giles     | 0.4 | Corresponding with M. Baumgartner (Sunbeam Bermuda) regarding the Wallingford Insurance Company.                             |
| 3/29/2001 | Knight, Giles     | 0.4 | Reviewing information sent by M. Baumgartner regarding the Wallingford Insurance Company.                                    |
| 3/29/2001 | Knight, Giles     | 0.4 | Completing accrued expenses audit program.   |
| 3/29/2001 | Knight, Giles     | 0.5 | Corroborating bridge down obtained for Health sales with the information contained in the sales reports by maior customer.   |
| 3/29/2001 | Knight, Giles     | 0.6 | Reviewing Sunbeam Mexicana audited trial balance and tying audited figures into Hyperion consolidation working papers.       |
| 3/29/2001 | Knight, Giles     | 0.6 | Corresponding with Mexico Matamoras to deliver audit summary memorandum, schedule of unadjusted errors and clearance report. |
| 3/29/2001 | Knight, Giles     | 0.7 | Meeting with J. Ameen (D&T) and C. Younce on adjusting journal entries processed by Sunbeam Mexicana.                        |
| 3/29/2001 | Knight, Giles     | 0.8 | Preparing workpaper on Australian intercompany accounts to reconcile to other audit workpapers.                              |
| 3/29/2001 | Knight, Giles     | 0.9 | Reviewing audit summary memorandum and clearance report received from Mexico Matamoras.                                      |
| 3/29/2001 | Knight, Giles     | 1.2 | Completing sales analytical review workpaper with the exception of Health for manager review.                                |
| 3/29/2001 | Knight, Giles     | 1.3 | Preparing fax for S. Millon (D&T Lyon) with all adjustments in local currency that have not yet been audited.                |
| 3/29/2001 | Knight, Giles     | 1.3 | Further clearing review notes from international consolidation deliverables.   |
| 3/29/2001 | Kuker, Galite     | 0.5 | Analysis of workpapers supporting IRS refund   |
| 3/29/2001 | Long, Kimberly    | 0.5 | Clearing remaining review notes  |

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| 3/29/2001 | Milligan, Robin     | 0.4 | Correspondence with B. Tharpe regarding sales cutoff testing for clipper business.  |
| 3/29/2001 | Milligan, Robin     | 0.7 | Correspondence with P. Wohlford regarding clipper business sales cutoff testing.  |
| 3/29/2001 | Milligan, Robin     | 0.7 | Correspondence with S. Yales regarding clipper business sales and cost of sales.  |
| 3/29/2001 | Milligan, Robin     | 0.7 | Correspondence with P. Wohlford regarding sales cutoff testing for clipper business.  |
| 3/29/2001 | Milligan, Robin     | 1.8 | Continued sales cutoff testing for clipper business audit.  |
| 3/29/2001 | Milligan, Robin     | 1.9 | Clearing of review notes on clipper business bonus accrual.   |
| 3/29/2001 | Milligan, Robin     | 2.5 | Continued sales cutoff testing for clipper business.  |
| 3/29/2001 | Milligan, Robin     | 3.3 | Continued sales and cost of sales testing for clipper business audit.   |
| 3/29/2001 | Moran, Michelle     | 3.0 | Documented policy memo related to FAS 133   |
| 3/29/2001 | Mueller, Michael D. | 0.6 | Inventory excess and obsolescence reserve: Discussed with P. Everett the client's methodology for establishing the inventory reserve for the Bedding division |
| 3/29/2001 | Mueller, Michael D. | 1.0 | Inventory price testing: Based on discussions with D&T personnel, updated the audit workpapers.   |
| 3/29/2001 | Mueller, Michael D. | 1.7 | Inventory excess and obsolescence reserve: Met with various Sunbeam personnel to discuss certain inventory liquidated during 2000.                            |
| 3/29/2001 | Mueller, Michael D. | 2.3 | Inventory price testing: Obtained and reviewed supporting documentation for certain inventory selected for price testing through the JDE system.              |
| 3/29/2001 | Mueller, Michael D. | 2.5 | Inventory price testing: Discussed and documented price variances for certain Sunbeam divisions with D&T personnel.   |
| 3/29/2001 | Mueller, Michael D. | 2.9 | Tested inventory excess and obsolescence reserve for the Bedding division.  |
| 3/29/2001 | Peck, Heather       | 0.4 | Read litigation attorney confirmation letter.   |
| 3/29/2001 | Peck, Heather       | 0.6 | Discussed calculation for deferred gain on early termination of interest rate swaps with J. Ameen.  |
| 3/29/2001 | Peck, Heather       | 1.0 | Litigation testing.   |
| 3/29/2001 | Peck, Heather       | 1.0 | Tested deferred gain on early termination of interest rate swaps.   |
| 3/29/2001 | Peck, Heather       | 4.0 | Continued Examining budget analysis tables for environmental litigation.  |
| 3/29/2001 | Peck, Heather       | 4.0 | Prepared for meeting with R. Gahagan.   |
| 3/29/2001 | Richter, Frank      | 0.5 | Discussed workers compensation with D Jackson   |
| 3/29/2001 | Richter, Frank      | 0.8 | Spoke with L Ring regarding product liability.  |
| 3/29/2001 | Richter, Frank      | 0.9 | Prepared product liability reserve file maintenance memo.   |
| 3/29/2001 | Richter, Frank      | 1.2 | Discussed workers compensation with L Ring.   |
| 3/29/2001 | Richter, Frank      | 3.7 | Worked on worker's compensation testing & rollforward   |
| 3/29/2001 | Richter, Frank      | 3.9 | Worked on tying product liability attorney confirmations with loss run report   |
| 3/29/2001 | Sorrentino, Dean    | 1.2 | Referenced out certain tax related leadsheets   |
| 3/29/2001 | Sorrentino, Dean    | 1.5 | Reviewed special charge workpapers  |

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| 3/29/2001 | Sorrentino, Dean | 2.0 | Reviewed product liability related attorney's confirmations and traced into claims files  |
| 3/29/2001 | Sorrentino, Dean | 2.3 | Continued documenting environmental reserve testing   |
| 3/29/2001 | Sorrentino, Dean | 4.0 | Performed run rate analysis for certain litigation reserves   |
| 3/29/2001 | Thibault, Steve  | 0.5 | Discussions with J. Frederick and M. Malone regarding goodwill impairment   |
| 3/29/2001 | Thibault, Steve  | 0.5 | Development of suggested footnote disclosures relating to bankruptcy filing   |
| 3/29/2001 | Thibault, Steve  | 1.0 | Telephone conversation with S. Millon regarding the status of European audits   |
| 3/29/2001 | Thibault, Steve  | 1.0 | Discussion with S. Taylor regarding ERS results   |
| 3/29/2001 | Thibault, Steve  | 1.0 | Review of EITF's with potential consequences to Sunbeam   |
| 3/29/2001 | Thibault, Steve  | 2.0 | General audit supervision   |
| 3/29/2001 | Thibault, Steve  | 2.0 | Research on impairments   |
| 3/29/2001 | Venezia, Joe     | 0.3 | Received supporting documentation for the fluctuation in clipper business professional division 1999 actual sales versus plan balance from S. Yales.  |
| 3/29/2001 | Venezia, Joe     | 0.8 | Sent tax audit program to G. Kuker (D&T) for review and completion.   |
| 3/29/2001 | Venezia, Joe     | 0.8 | Sent derivative audit plan by account and model audit program to M. Moran (D&T).  |
| 3/29/2001 | Venezia, Joe     | 2.1 | Reviewed the status of all model audit programs by audit area, discussed status of each with the auditor who is working on that audit area, and prepared a status review and responsibility worksheet |
| 3/29/2001 | Venezia, Joe     | 2.1 | Reviewed clipper business professional division 1999 sales fluctuation analysis and documented conclusions in the workpaper.  |
| 3/29/2001 | Venezia, Joe     | 2.3 | Referenced testing of from D&T tax workpapers to tax leadsheet.   |
| 3/29/2001 | Venezia, Joe     | 2.6 | Entered individual division tax balances into a consolidation spreadsheet. Agreed balances to general ledger report.  |
| 3/29/2001 | Yu, Jennifer     | 1.0 | Reviewed raw material and work in process excess and obsolete "to forecast" and "no forecast" schedules.  |
| 3/29/2001 | Yu, Jennifer     | 3.2 | Reconciled 1999 retail clipper perpetual inventory to excess and obsolete schedule human retail clipper business.   |
| 3/29/2001 | Yu, Jennifer     | 3.3 | Reconciled 1999 retail clipper perpetual inventory to the client's excess and obsolete schedule for 1999 animal retail clipper business.  |
| 3/29/2001 | Yu, Jennifer     | 3.5 | Reconciled work in process inventory on raw material and work in process "to forecast" and "no forecast" schedules for 1999 retail clipper to the general ledger.                                     |
| 3/30/2001 | Ameen, Jane      | 0.8 | Correspondence with D&T Mexico  |
| 3/30/2001 | Ameen, Jane      | 1.8 | Review evaluation of misstatements  |
| 3/30/2001 | Ameen, Jane      | 2.7 | Review Cost of Sales  |
| 3/30/2001 | Ameen, Jane      | 3.6 | Review sales  |
| 3/30/2001 | Bergman, Alan    | 0.2 | Discussed with D. Sorrentino(D&T) open items  |

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| 3/30/2001 | Bergman, Alan     | 0.6 | Meeting with K. Kaiser to discuss allowance build-up schedules   |
| 3/30/2001 | Bergman, Alan     | 0.8 | Prepared for meeting with K. Kaiser  |
| 3/30/2001 | Bergman, Alan     | 0.9 | Reviewed workpapers for unclear documentations and modified as needed.   |
| 3/30/2001 | Bergman, Alan     | 1.4 | Documented allowance workpapers based on information discussed with K. Kaiser  |
| 3/30/2001 | Bergman, Alan     | 1.7 | Performed cut-off testing for inventory.   |
| 3/30/2001 | Bergman, Alan     | 2.5 | Time reporting consolidation for court reporting   |
| 3/30/2001 | Bergman, Alan     | 2.9 | Organized international consolidation workpapers and catalog information received  |
| 3/30/2001 | Dobrow, Sheau-chi | 0.9 | Updated workpaper on accounts receivable reserve.  |
| 3/30/2001 | Dobrow, Sheau-chi | 1.7 | Reviewed supporting documents such as credit memos and correspondence on EDI deduction write-off regarding K mart.                       |
| 3/30/2001 | Dobrow, Sheau-chi | 1.7 | Tested warranty reserve according to the discussion with S. Pichardo.  |
| 3/30/2001 | Dobrow, Sheau-chi | 1.8 | Prepared and sent e-mails to D&T team at Europe, Hong Kong, Latin America and Great Britain regarding audit clearance package.           |
| 3/30/2001 | Dobrow, Sheau-chi | 1.8 | Started to prepare sales cutoff workpaper for Sunbeam Latin America.   |
| 3/30/2001 | Dobrow, Sheau-chi | 3.1 | Prepared reference log on international correspondence regarding audit clearance package.  |
| 3/30/2001 | Knight, Giles     | 0.3 | Further investigating the royalty accrual with S. Pichardo   |
| 3/30/2001 | Knight, Giles     | 0.3 | Tested accrued expenses  |
| 3/30/2001 | Knight, Giles     | 0.3 | Corresponding with T. Finnegan to further corroborate sales explanations.  |
| 3/30/2001 | Knight, Giles     | 0.3 | Documenting information corroborated with T. Finnegan.   |
| 3/30/2001 | Knight, Giles     | 0.3 | Tying in sales returns figures within the gross trade sales testing to the sales return provision.                                       |
| 3/30/2001 | Knight, Giles     | 0.3 | Completing other income and expense model audit programs.  |
| 3/30/2001 | Knight, Giles     | 0.4 | Corresponding with N. Ramirez (D&T Mexico) regarding deliverables for Mexico Matamoras.  |
| 3/30/2001 | Knight, Giles     | 0.4 | Reconciling total assets, total liabilities and total equity for Coleman Italy to consolidation working papers.                          |
| 3/30/2001 | Knight, Giles     | 0.4 | Sending format for audit report/clearance report by e-mail to Matamoras and Sunbeam Mexico.  |
| 3/30/2001 | Knight, Giles     | 0.4 | Corresponding with S. Dobrow regarding the referencing system in the consolidation file to reorganize the consolidation file.            |
| 3/30/2001 | Knight, Giles     | 0.4 | Completing accrued expenses model audit program.   |
| 3/30/2001 | Knight, Giles     | 0.4 | Completing sales model audit program.  |
| 3/30/2001 | Knight, Giles     | 0.4 | Auditing clipper business gross trade sales for professional animal clippers   |
| 3/30/2001 | Knight, Giles     | 0.5 | Corresponding with F. Alvarez (D&T Mexico) on a conference call with J. Ameen (D&T) to resolve adjustments to the audited trial balance. |
| 3/30/2001 | Knight, Giles     | 0.5 | Clearing review notes for sales  |

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| 3/30/2001 | Knight, Giles       | 0.6 | Corresponding with P. Voorhees and L. Anton regarding scales sales (Sunbeam scales).   |
| 3/30/2001 | Knight, Giles       | 0.7 | Corresponding with S. Millon (D&T Lyon) regarding Coleman Benelux/Holland.   |
| 3/30/2001 | Knight, Giles       | 0.9 | Reviewed the consolidation file and signing off all manual workpapers for review.  |
| 3/30/2001 | Knight, Giles       | 1.0 | Corresponding with A. Osorio (D&T Mexico) regarding the adjustments to the audited trial balance.  |
| 3/30/2001 | Knight, Giles       | 1.0 | Reauditing gross trade sales for the Bedding SBE within personal care  |
| 3/30/2001 | Knight, Giles       | 1.2 | Tying in audited adjustments as confirmed by S. Millon (D&T Lyon) to consolidation working papers for Coleman Benelux/Holland and Coleman Italv.                             |
| 3/30/2001 | Milligan, Robin     | 0.3 | Preparation of open items list for submission to Sunbeam internal accountants.   |
| 3/30/2001 | Milligan, Robin     | 0.4 | Correspondence with B. Howard regarding clipper business sales cutoff testing..  |
| 3/30/2001 | Milligan, Robin     | 0.4 | Correspondence with J. Baldwin regarding sales cutoff testing.   |
| 3/30/2001 | Milligan, Robin     | 1.2 | Completed clipper business sales cutoff testing.   |
| 3/30/2001 | Milligan, Robin     | 2.1 | Continued clipper business sales cutoff testing.   |
| 3/30/2001 | Milligan, Robin     | 2.1 | Continued sales cutoff testing.  |
| 3/30/2001 | Milligan, Robin     | 2.2 | Completed clipper business bonus accrual.  |
| 3/30/2001 | Milligan, Robin     | 2.3 | Continued clipper business sales and cost of sales testing.  |
| 3/30/2001 | Moran, Michelle     | 3.0 | Reviewed summary of work performed with M. Ellsworth   |
| 3/30/2001 | Mueller, Michael D. | 1.0 | Inventory price testing: Discussed price variances for certain divisions of Sunbeam with D&T personnel.  |
| 3/30/2001 | Mueller, Michael D. | 1.2 | Inventory excess and obsolescence reserve: Met with S. Spell and S. Pichardo to obtain and discuss the supporting documentation for certain inventory liquidated during 2000 |
| 3/30/2001 | Mueller, Michael D. | 1.6 | Inventory excess and obsolescence reserve: Discussed with C. Chalfant and C. Younce the reserve established by Sunbeam for certain international inventory.                  |
| 3/30/2001 | Mueller, Michael D. | 3.3 | Documented full absorption memo.   |
| 3/30/2001 | Mueller, Michael D. | 3.9 | Continued testing inventory excess and obsolescence reserve related to appliances.   |
| 3/30/2001 | Peck, Heather       | 0.7 | Goodwill testing.  |
| 3/30/2001 | Peck, Heather       | 0.8 | Debt testing.  |
| 3/30/2001 | Peck, Heather       | 1.5 | Meeting with R. Gahagan.   |
| 3/30/2001 | Peck, Heather       | 2.0 | Prepared requested debt information for T. Sasso (D&T).  |
| 3/30/2001 | Peck, Heather       | 3.0 | Documented meeting with R. Gahagan.  |
| 3/30/2001 | Richter, Frank      | 1.7 | Discussed product liability with M. Clements   |
| 3/30/2001 | Richter, Frank      | 2.5 | Completed product liability testing  |
| 3/30/2001 | Richter, Frank      | 3.1 | Cleared review notes for workers compensation work paper.  |
| 3/30/2001 | Richter, Frank      | 3.7 | Cleared review notes for product liability work paper.   |
| 3/30/2001 | Sorrentino, Dean    | 1.0 | Meeting with M. Malone regarding open items and audit timing   |

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| 3/30/2001 | Sorrentino, Dean | 1.5 | Supervision and review of environmental reserve testing  |
| 3/30/2001 | Sorrentino, Dean | 1.5 | Supervision and review of product liability  |
| 3/30/2001 | Sorrentino, Dean | 1.6 | Prepared for meeting with M. Malone regarding open items listing and draft adjustments for all entities.   |
| 3/30/2001 | Sorrentino, Dean | 1.9 | Cleared review notes in accrued liability section  |
| 3/30/2001 | Sorrentino, Dean | 3.5 | Prepared run rate analysis for additional litigation case reserves   |
| 3/30/2001 | Thibault, Steve  | 0.5 | Meeting with J. Frederick regarding the Company's plans for completing the 2000 financial statements and other reporting matters                     |
| 3/30/2001 | Thibault, Steve  | 1.0 | Telephone conversation with S. Millon regarding the status of European audits  |
| 3/30/2001 | Thibault, Steve  | 1.0 | Telephone conversation with S. Brandon regarding status of European JDEdwards implementation   |
| 3/30/2001 | Thibault, Steve  | 1.5 | General audit supervision  |
| 3/30/2001 | Venezia, Joe     | 0.5 | Reviewed open items for clipper business 1999 sales testing with S. Yales.   |
| 3/30/2001 | Venezia, Joe     | 0.8 | Reviewed findings of the blood pressure monitor accrual with M. Newbery.   |
| 3/30/2001 | Venezia, Joe     | 0.8 | Cleared the sales and cost of sales analytical review workpaper review notes.  |
| 3/30/2001 | Venezia, Joe     | 0.9 | Reviewed clipper business inventory cutoff workpapers prepared by A. Bergman (D&T).  |
| 3/30/2001 | Venezia, Joe     | 1.1 | Cleared cost of sales review notes.  |
| 3/30/2001 | Venezia, Joe     | 1.4 | Reviewed capitalized variance analysis performed by M. Mueller (D&T).  |
| 3/30/2001 | Venezia, Joe     | 1.5 | Reviewed the specific risks identified in the audit planning memo for comparability and inclusion in the respective audit model programs.            |
| 3/30/2001 | Venezia, Joe     | 1.7 | Reviewed the specific risks identified in the audit planning memo and audit model programs for comparability and inclusion in the audit summary memo |
| 3/30/2001 | Venezia, Joe     | 2.3 | Documented the preliminary findings in the audit supervision and review questionnaire.   |
| 3/30/2001 | Yu, Jennifer     | 0.4 | Prepared schedule and made selections for excess and obsolete overstatement testing for 1999 clipper business.                                       |
| 3/30/2001 | Yu, Jennifer     | 0.7 | Updated leadsheet per reconciliation for 1999 retail clipper business.   |
| 3/30/2001 | Yu, Jennifer     | 0.9 | Updated excess and obsolete high level analysis workpaper for 1999 retail clipper business.  |
| 3/30/2001 | Yu, Jennifer     | 1.4 | Tested inventory rollforward schedule for 1999 retail clipper business per reconciliation performed.   |
| 3/30/2001 | Yu, Jennifer     | 2.4 | Performed testing of 1999 excess and obsolescence balance for human retail clipper business.   |
| 3/30/2001 | Yu, Jennifer     | 2.4 | Performed excess and obsolete analysis and testing for 1999 clipper business.  |
| 3/30/2001 | Yu, Jennifer     | 2.8 | Prepared memo for 1999 human retail clipper business.  |
| 3/31/2001 | Sorrentino, Dean | 1.0 | Reviewed audit index and cleared open review notes   |
| 3/31/2001 | Sorrentino, Dean | 1.0 | Updated draft summary of misstatements   |
| 3/31/2001 | Sorrentino, Dean | 1.5 | Reviewed environmental litigation reserve testing  |



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| 3/31/2001 | Sorrentino, Dean  | 2.0 | Reviewed and updated product liability attorney workpapers   |
| 3/31/2001 | Thibault, Steve   | 0.5 | Australian engagement letter: discussion with M. Malone and message for G. Prowse  |
| 3/31/2001 | Thibault, Steve   | 0.5 | Discussions with B. Jenkins and C. Sosa regarding European businesses  |
| 3/31/2001 | Thibault, Steve   | 1.0 | Review of February bank reporting package  |
| 3/31/2001 | Thibault, Steve   | 1.5 | Review of international office reporting correspondence  |
| 3/31/2001 | Thibault, Steve   | 1.5 | Review of Company's impairment analysis  |
| 3/31/2001 | Thibault, Steve   | 2.0 | Review of Wasserstein Perella valuation  |
| 4/2/2001  | Ameen, Jane       | 0.4 | Discussion with M. Malone regarding goodwill   |
| 4/2/2001  | Ameen, Jane       | 1.2 | Continue review of cost of sales   |
| 4/2/2001  | Ameen, Jane       | 1.3 | Supervision and review of international status   |
| 4/2/2001  | Ameen, Jane       | 1.8 | Supervision and review of Sales  |
| 4/2/2001  | Ameen, Jane       | 2.2 | Research of other bankrupt companies   |
| 4/2/2001  | Ameen, Jane       | 3.7 | Review of goodwill and intangibles   |
| 4/2/2001  | Bergman, Alan     | 0.4 | Filled in model audit program for accrued expense  |
| 4/2/2001  | Bergman, Alan     | 0.4 | Filled in model audit program for accrued expense  |
| 4/2/2001  | Bergman, Alan     | 0.5 | Downloaded time reports from other D&T personnel   |
| 4/2/2001  | Bergman, Alan     | 1.2 | Cleared review notes for international consolidation   |
| 4/2/2001  | Bergman, Alan     | 1.5 | Documented time report for fee codes   |
| 4/2/2001  | Bergman, Alan     | 4.0 | Documented time report for fee codes   |
| 4/2/2001  | Dobrow, Sheau-chi | 0.7 | Started to review working trial balance for clipper business   |
| 4/2/2001  | Dobrow, Sheau-chi | 2.1 | Reviewed cross reference between inventory rollforward and inventory leads for clipper business  |
| 4/2/2001  | Dobrow, Sheau-chi | 2.3 | Reviewed excess and obsolete inventory reserve memos for clipper business  |
| 4/2/2001  | Dobrow, Sheau-chi | 2.8 | Reviewed inventory rollforward 1999 for clipper business   |
| 4/2/2001  | Dobrow, Sheau-chi | 3.1 | Reviewed inventory rollforward 2000 for clipper business   |
| 4/2/2001  | Graham, Casey     | 1.5 | Clearing accounts payable review notes   |
| 4/2/2001  | Jones, Ronald     | 1.5 | Concurring review of 2000 financial statements and auditors' report  |
| 4/2/2001  | Knight, Giles     | 0.4 | Clearing consolidation workpaper review notes specifically with respect to Australia.  |
| 4/2/2001  | Knight, Giles     | 0.5 | Corresponding with D. Sivapragasm (D&T Australia) regarding outstanding items on audit summary memorandum.   |
| 4/2/2001  | Knight, Giles     | 0.5 | Corresponding with S. Millon (D&T Lyon) regarding unaudited adjustments for European entities.   |
| 4/2/2001  | Knight, Giles     | 0.5 | Corresponding with A. Wright (D&T Bristol) regarding the BRK Europe audit clearance report and other deliverables.   |
| 4/2/2001  | Knight, Giles     | 0.5 | Corresponding with D. Jackson regarding a recurring journal entry passed in the books of Sunbeam Hong Kong and documenting explanations in consolidation workpaper |
| 4/2/2001  | Knight, Giles     | 0.7 | Tying in the BRK Europe trial balance to the British pound balance in Hyperion.  |

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| 4/2/2001 | Knight, Giles       | 0.8 | Drafting and sending fax to S. Millon (D&T Lyon) regarding the sale of the Indonesian business in order to tie consolidation amounts into the audit work.  |
| 4/2/2001 | Knight, Giles       | 0.8 | Corresponding with N. Ramirez (D&T Mexico) regarding deliverables for Mexico Matamoros.  |
| 4/2/2001 | Knight, Giles       | 1.1 | Investigating the gain on the sale of the Indonesian business.   |
| 4/2/2001 | Knight, Giles       | 1.3 | Documenting explanations for audited adjustments recorded at a Sunbeam Corporate level.  |
| 4/2/2001 | Knight, Giles       | 1.4 | Clearing consolidation workpaper review notes specifically with respect to Europe.   |
| 4/2/2001 | Knight, Giles       | 1.7 | Corresponding with R. Ferrer regarding unaudited adjustments passed at a Sunbeam Corporate level for International.  |
| 4/2/2001 | Knight, Giles       | 2.3 | Reviewing consolidation working papers.  |
| 4/2/2001 | Moran, Michelle     | 1.0 | Reviewed summary of work performed with M. Ellsworth   |
| 4/2/2001 | Mueller, Michael D. | 1.0 | Inventory price testing: Discussed certain price variances with responsible D&T personnel.   |
| 4/2/2001 | Mueller, Michael D. | 1.1 | Inventory excess and obsolescence reserve: Reviewed support received from C. Chalfant for certain international inventory and discussed such support with him and C. Perdomo                                     |
| 4/2/2001 | Mueller, Michael D. | 1.6 | Inventory price testing: Received support for certain price variances from respective Sunbeam personnel and reviewed such support.   |
| 4/2/2001 | Mueller, Michael D. | 2.1 | Inventory price testing: Based on the review of the support above, D&T updated its audit workpapers.   |
| 4/2/2001 | Mueller, Michael D. | 2.1 | Inventory excess and obsolescence reserve: Based on the support received from C. Chalfant and discussions with him and C. Perdomo relating to certain international inventory, D&T updated its testing workpaper |
| 4/2/2001 | Mueller, Michael D. | 3.6 | Inventory price testing: Based on discussions with D&T personnel, D&T updated its testing workpapers.  |
| 4/2/2001 | Peck, Heather       | 0.2 | Discussed intercompany receivables/ payables for Coleman Australia with G. Knight (D&T).   |
| 4/2/2001 | Peck, Heather       | 0.2 | Discussed guaranteed sales with P. Michel.   |
| 4/2/2001 | Peck, Heather       | 0.3 | Read updated litigation attorney confirmations.  |
| 4/2/2001 | Peck, Heather       | 0.4 | Documented accrued expenses model audit program.   |
| 4/2/2001 | Peck, Heather       | 0.5 | Discussed guaranteed sales with J. Mansmann.   |
| 4/2/2001 | Peck, Heather       | 0.5 | Documented intangibles model audit program.  |
| 4/2/2001 | Peck, Heather       | 0.5 | Documented accrued expenses model audit program for litigation testing.  |
| 4/2/2001 | Peck, Heather       | 0.5 | Documented debt model audit program.   |
| 4/2/2001 | Peck, Heather       | 0.6 | Discussed accrued royalties with D. Jackson.   |
| 4/2/2001 | Peck, Heather       | 0.8 | Discussed intercompany receivables/ payables for Coleman Australia with R. Satterfield.  |
| 4/2/2001 | Peck, Heather       | 1.0 | Prepared requested product liability information for T. Sasso (D&T).   |
| 4/2/2001 | Peck, Heather       | 1.1 | Reviewed prior year guaranteed sales workpapers.   |
| 4/2/2001 | Peck, Heather       | 1.4 | Guaranteed sales testing.  |

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| 4/2/2001 | Richter, Frank   | 0.9 | Discussed clipper business expense allocation with B St. Louis                               |
| 4/2/2001 | Richter, Frank   | 1.3 | Discussed litigation rollforward with J McCullough   |
| 4/2/2001 | Richter, Frank   | 1.4 | Cleared cost of sales review notes   |
| 4/2/2001 | Richter, Frank   | 3.6 | Worked on clipper business SG&A expense testing  |
| 4/2/2001 | Richter, Frank   | 3.8 | Worked on Sunbeam Latin America accounts receiveable and sales cutoff testing                |
| 4/2/2001 | Sorrentino, Dean | 1.0 | Meeting with M. Malone and B. Carabetta regarding net pension liability                      |
| 4/2/2001 | Sorrentino, Dean | 1.0 | Began reviewing client's pension footnote disclosure   |
| 4/2/2001 | Sorrentino, Dean | 1.3 | Determined effect of actuary report change   |
| 4/2/2001 | Sorrentino, Dean | 1.4 | Complete documentation of other operating expense audit program                              |
| 4/2/2001 | Sorrentino, Dean | 1.5 | Review and document specific risk testing for cost of sales                                  |
| 4/2/2001 | Sorrentino, Dean | 2.0 | Began preparing audit summary memo for concurring review                                     |
| 4/2/2001 | Sorrentino, Dean | 2.8 | Continued documenting litigation reserve testing   |
| 4/2/2001 | Thibault, Steve  | 1.0 | Telephone conversation with S. Brandon regarding status of European JDEdwards implementation |
| 4/2/2001 | Thibault, Steve  | 1.0 | Consultations with R. Jones regarding the Company's impairment analysis                      |
| 4/2/2001 | Thibault, Steve  | 1.0 | Consultations with N. Spiegel regarding the Company's impairment analysis                    |
| 4/2/2001 | Thibault, Steve  | 2.0 | General audit supervision  |
| 4/2/2001 | Thibault, Steve  | 6.0 | Review of Company's impairment analysis  |
| 4/2/2001 | Venezia, Joe     | 1.2 | Prepared record of report issuance for the current year audit.                               |
| 4/2/2001 | Venezia, Joe     | 1.6 | Cleared cost of sales review note.   |
| 4/2/2001 | Venezia, Joe     | 2.1 | Prepared current year SAS 61 letter and record of report issuance.                           |
| 4/2/2001 | Venezia, Joe     | 2.5 | Prepared current year management representation letter and record of report issuance.        |
| 4/2/2001 | Venezia, Joe     | 2.6 | Reviewed prior year reporting workpapers.  |
| 4/2/2001 | Yu, Jennifer     | 0.8 | Cleared final inventory compilation review notes related to clipper business.                |
| 4/2/2001 | Yu, Jennifer     | 3.2 | Performed and signed off on inventory audit program related to clipper business.             |
| 4/3/2001 | Ameen, Jane      | 0.5 | Supervision and review of other income/expense workpapers                                    |
| 4/3/2001 | Ameen, Jane      | 0.6 | Review of accrued workpapers   |
| 4/3/2001 | Ameen, Jane      | 0.7 | Supervision and review of receivables workpapers   |
| 4/3/2001 | Ameen, Jane      | 0.8 | Review of other assets workpapers  |
| 4/3/2001 | Ameen, Jane      | 0.9 | Supervision and review of equity workpapers  |
| 4/3/2001 | Ameen, Jane      | 1.2 | Review of various reserve workpapers   |
| 4/3/2001 | Ameen, Jane      | 1.3 | Supervision and review of Cost of Sales workpapers   |
| 4/3/2001 | Ameen, Jane      | 2.1 | Supervision and review of footnote 13  |
| 4/3/2001 | Ameen, Jane      | 2.6 | Supervision and review of Sales workpapers   |
| 4/3/2001 | Bergman, Alan    | 0.7 | Documented time report for fee codes   |
| 4/3/2001 | Bergman, Alan    | 2.3 | Tied out footnote 3 to prior 10-Q reports  |
| 4/3/2001 | Bergman, Alan    | 4.0 | Documented time report for fee codes   |
| 4/3/2001 | Bergman, Alan    | 4.0 | Updating time reports for court reporting  |

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| 4/3/2001 | Dobrow, Sheau-chi   | 0.3 | Discussed with J. McCullough error in the summary of accounts receivable sale to CapUSA.   |
| 4/3/2001 | Dobrow, Sheau-chi   | 0.5 | Discussed with D. Jackson accounts receivable sale to CapUSA.  |
| 4/3/2001 | Dobrow, Sheau-chi   | 1.6 | Prepared workpapers for footnote 1 subsequent events.  |
| 4/3/2001 | Dobrow, Sheau-chi   | 2.1 | Prepared workpapers for footnote 6 accounts receivable securization and obtained CapUSA monthly statements for support.  |
| 4/3/2001 | Dobrow, Sheau-chi   | 2.9 | Prepared workpapers for footnote 2 operations and significant accounting policies.   |
| 4/3/2001 | Dobrow, Sheau-chi   | 3.6 | Continued to review working trial balance and started to review summary of assets and liabilities.   |
| 4/3/2001 | Jones, Ronald       | 3.5 | Concurring review of 2000 financial statements and auditors' report  |
| 4/3/2001 | Knight, Giles       | 0.5 | Corresponding with A. Tanis regarding tax entries for Camping Gaz France (ADG) that appeared to be the reason for the irreconcilable difference in net income. |
| 4/3/2001 | Knight, Giles       | 0.5 | Corresponding with J. Sullivan regarding the analytical review requested for Coleman Asia (Manila).  |
| 4/3/2001 | Knight, Giles       | 0.7 | Documenting explanations and workpapers received for the gain on sale of Coleman Indonesia.  |
| 4/3/2001 | Knight, Giles       | 1.1 | Following up on requests from J. Sullivan regarding Sunbeam Hong Kong (SIAL) and Deloitte & Touche Korea.  |
| 4/3/2001 | Knight, Giles       | 1.2 | Corresponding with M. Baumgartner regarding the captive insurance cell in Bermuda and the cash receipt recorded as income in Sunbeam Corporate.                |
| 4/3/2001 | Knight, Giles       | 1.2 | Teleconference call with F. Alvarez (D&T Mexico) regarding the trial balance sign off for Sunbeam Mexicana.  |
| 4/3/2001 | Knight, Giles       | 1.3 | Attempting to reconcile net income for Camping Gaz France (ADG) with S. Millon.  |
| 4/3/2001 | Knight, Giles       | 1.4 | Corresponding with R. Ferrer regarding the irreconcilable differences for Camping Gaz France (ADG).  |
| 4/3/2001 | Knight, Giles       | 1.4 | Drafting and sending e-mails to D&T international auditors for outstanding deliverables.   |
| 4/3/2001 | Knight, Giles       | 2.2 | Documenting explanations received from S. Millon (D&T Lyon) for adjustments in local currency.   |
| 4/3/2001 | Moran, Michelle     | 1.0 | Reviewed summary of work performed with M. Ellsworth   |
| 4/3/2001 | Mueller, Michael D. | 0.6 | Financial statement footnote review: Obtained supporting documents from various Sunbeam personnel for the amounts disclosed in the pension footnote.           |
| 4/3/2001 | Mueller, Michael D. | 1.0 | Inventory price testing: Discussed price testing workpapers with responsible D&T personnel.  |
| 4/3/2001 | Mueller, Michael D. | 1.4 | Inventory price testing: Discussed price variances for certain Sunbeam divisions with various Sunbeam personnel.   |

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|----------|---------------------|-----|---|
| 4/3/2001 | Mueller, Michael D. | 1.4 | Inventory excess and obsolescence reserve: Based on the review of supporting documents relating to certain international inventory, D&T updated its audit workpapers            |
| 4/3/2001 | Mueller, Michael D. | 1.7 | Inventory excess and obsolescence reserve: Received supporting documents relating to certain international inventory from various Sunbeam personnel and reviewed such documents |
| 4/3/2001 | Mueller, Michael D. | 1.7 | Financial statement footnote review: Test the supporting schedules for the amounts disclosed in the pension footnote.   |
| 4/3/2001 | Mueller, Michael D. | 3.7 | Inventory price testing: Based on the discussions with D&T and Sunbeam personnel, D&T updated its audit workpapers.   |
| 4/3/2001 | Peck, Heather       | 0.3 | Discussed Australia intercompany receivables / payables with G. Knight (D&T).   |
| 4/3/2001 | Peck, Heather       | 0.5 | Reviewed Australia intercompany receivables / payables.   |
| 4/3/2001 | Peck, Heather       | 0.5 | Reviewed international translation adjustment.  |
| 4/3/2001 | Peck, Heather       | 0.7 | Discussed Australia intercompany receivables / payables with R. Satterfield.  |
| 4/3/2001 | Peck, Heather       | 0.9 | Calculated France translation adjustment.   |
| 4/3/2001 | Peck, Heather       | 1.1 | Documented Australia intercompany receivables / payables.   |
| 4/3/2001 | Peck, Heather       | 1.2 | Obtained support for debt footnote of the financial statements.   |
| 4/3/2001 | Peck, Heather       | 1.8 | Guaranteed sales and bill and hold sales testing.   |
| 4/3/2001 | Peck, Heather       | 4.0 | Began documenting debt footnote of the financial statements.  |
| 4/3/2001 | Richter, Frank      | 2.0 | Downloaded and printed 10k's from Edgar for cother companies in bankruptcy  |
| 4/3/2001 | Richter, Frank      | 2.3 | Documented retail clipper business SG&A selections  |
| 4/3/2001 | Richter, Frank      | 3.1 | Ticked and tied equity and related party transactions footnotes.  |
| 4/3/2001 | Richter, Frank      | 3.6 | Cleared product liability review notes.   |
| 4/3/2001 | Sorrentino, Dean    | 0.6 | Updated audit open item listing   |
| 4/3/2001 | Sorrentino, Dean    | 0.6 | Meeting with M. Malone and D. Jackson regarding Wallingford Insurance refund  |
| 4/3/2001 | Sorrentino, Dean    | 0.8 | Began documenting memo regarding Wallingford Insurance Company relationship   |
| 4/3/2001 | Sorrentino, Dean    | 1.2 | Began reviewing debt footnote disclosure  |
| 4/3/2001 | Sorrentino, Dean    | 1.2 | Documented consolidated evaluation of misstatements for all entities  |
| 4/3/2001 | Sorrentino, Dean    | 1.5 | Documented litigation reserve analysis for open items   |
| 4/3/2001 | Sorrentino, Dean    | 1.5 | Meeting with B. Carabetta regarding timing of footnote review   |
| 4/3/2001 | Sorrentino, Dean    | 1.6 | Meeting with M. Malone and gathering support regarding questions on draft summary of adjustments memo   |
| 4/3/2001 | Sorrentino, Dean    | 2.0 | Reviewed documentation of specific risks in audit programs in assets section  |
| 4/3/2001 | Stephani, Matt      | 3.0 | National office consultation regarding goodwill impairment  |

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|----------|-------------------|-----|---|
| 4/3/2001 | Thibault, Steve   | 0.5 | Consultations with N. Spiegel regarding the Company's impairment analysis   |
| 4/3/2001 | Thibault, Steve   | 0.5 | Consultations with D. Jones and R. Jones regarding the Company's impairment analysis                                |
| 4/3/2001 | Thibault, Steve   | 1.0 | Telephone conversation with G. Prowse regarding status of Australian audit work                                     |
| 4/3/2001 | Thibault, Steve   | 1.0 | Consultations with M. Stephani regarding the Company's impairment analysis  |
| 4/3/2001 | Thibault, Steve   | 1.5 | Consultations with R. Jones regarding the Company's impairment analysis   |
| 4/3/2001 | Thibault, Steve   | 2.0 | General audit supervision   |
| 4/3/2001 | Thibault, Steve   | 3.5 | Review of Company's impairment analysis   |
| 4/3/2001 | Thibault, Steve   | 4.0 | Research on impairments   |
| 4/3/2001 | Yu, Jennifer      | 0.9 | Reconciled client net inventory schedule to working trial balance related to the clipper business.                  |
| 4/3/2001 | Yu, Jennifer      | 2.6 | Cleared accounts receivable review notes related to clipper business.   |
| 4/3/2001 | Yu, Jennifer      | 3.7 | Reconciled trial balance to Deloitte & Touche leadsheets related to clipper business.                               |
| 4/3/2001 | Yu, Jennifer      | 3.8 | Documented procedure memo reconciling trial balance related to clipper business.                                    |
| 4/4/2001 | Ameen, Jane       | 0.9 | Supervision and review of footnote 13   |
| 4/4/2001 | Ameen, Jane       | 1.3 | Supervision and review of footnote 9  |
| 4/4/2001 | Ameen, Jane       | 2.3 | Meeting with Europe(D&T) regarding services being performed   |
| 4/4/2001 | Ameen, Jane       | 2.7 | Supervision and review of footnote 8  |
| 4/4/2001 | Ameen, Jane       | 3.6 | Review of footnotes 1 and 2   |
| 4/4/2001 | Bergman, Alan     | 0.3 | Discussed with D. Sorrentino(D&T) open items for audit  |
| 4/4/2001 | Bergman, Alan     | 0.6 | Tied out footnote 3 to prior 10-Q reports   |
| 4/4/2001 | Bergman, Alan     | 0.8 | Obtained supporting documents relating to agreeing SFAS 133 footnote  |
| 4/4/2001 | Bergman, Alan     | 1.4 | Review of SFAS 133 as part of review of footnotes   |
| 4/4/2001 | Bergman, Alan     | 1.7 | Prepared documents for inclusion in concurring package  |
| 4/4/2001 | Bergman, Alan     | 3.6 | Tied out footnote for annual report   |
| 4/4/2001 | Bergman, Alan     | 3.6 | Prepared time report for court reporting  |
| 4/4/2001 | Dobrow, Sheau-chi | 1.4 | Assisted to prepare footnote 12 asset impairment, restructuring and other charges.                                  |
| 4/4/2001 | Dobrow, Sheau-chi | 1.6 | Discussed with D. Bennett accounts receivable aging and provided him with accounts receivable trial balance.        |
| 4/4/2001 | Dobrow, Sheau-chi | 1.9 | Reviewed footnote 4 financial instruments.  |
| 4/4/2001 | Dobrow, Sheau-chi | 2.5 | Obtained sales return analyses for 1999, 2000 and 2001 from S. Pichardo and updated sales return reserve workpaper. |
| 4/4/2001 | Dobrow, Sheau-chi | 3.6 | Reviewed assets sale agreement with Helen of Troy.  |
| 4/4/2001 | Jones, Ronald     | 1.0 | Concurring review of 2000 financial statements and auditors' report   |
| 4/4/2001 | Knight, Giles     | 0.2 | Corresponding with S. Millon (D&T Lyon) regarding the error in the Coleman Germany restructuring accrual.           |

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|----------|---------------------|-----|---|
| 4/4/2001 | Knight, Giles       | 0.3 | Corresponding with S. Millon (D&T Lyon) regarding the attorney's fees accrual included in the restructuring accrual.  |
| 4/4/2001 | Knight, Giles       | 0.5 | Received e-mail from C. Chan (Hong Kong) regarding outstanding items. Referenced and placed in consolidation file and followed up on outstanding items  |
| 4/4/2001 | Knight, Giles       | 0.5 | Documented explanations for analytical review for Coleman Asia (Manila) and followed up on outstanding explanations.  |
| 4/4/2001 | Knight, Giles       | 0.5 | Corresponding with R. Ferrer regarding bonus accruals for the Australian directors.   |
| 4/4/2001 | Knight, Giles       | 0.6 | Documented explanations for Coleman International (Wichita) and followed up on outstanding items.   |
| 4/4/2001 | Knight, Giles       | 0.9 | Received e-mail from D. Sivapragasm (D&T Australia) regarding list of outstanding items. Referenced and placed in consolidation file and followed up on outstanding items   |
| 4/4/2001 | Knight, Giles       | 1.2 | Reviewed schedule of unadjusted errors for Sunbeam Mexicana and preparing new schedule with explanations of all misstatements   |
| 4/4/2001 | Knight, Giles       | 1.3 | Established footing error in Camping Gaz France (ADG) Hyperion schedules due to exclusion on intercompany royalty expense. Footed the entire Hyperion income statement for ADG to establish whether there were any other footing errors |
| 4/4/2001 | Knight, Giles       | 1.4 | Prepared aggregation schedule for ADG aggregating the local currency trial balance and local currency adjustments for S. Millon (D&T Lyon) in order to reconcile the US Hyperion statements into the European Hyperion statements       |
| 4/4/2001 | Knight, Giles       | 1.6 | Received audit clearance report, trial balance sign off and audit summary memorandum from Sunbeam Mexicana. Referenced and placed in consolidation file and reviewed  |
| 4/4/2001 | Kuker, Galite       | 0.5 | Drafted memorandum explaining the various components of the income tax provision recorded at the separate entity levels.  |
| 4/4/2001 | Mueller, Michael D. | 2.2 | Financial statement footnote review: Continued to test the supporting schedules for the amounts disclosed in the pension footnote.  |
| 4/4/2001 | Mueller, Michael D. | 2.4 | Inventory excess and obsolescence reserve: Based on the review of supporting documents relating to certain international inventory, D&T updated its audit workpapers  |
| 4/4/2001 | Mueller, Michael D. | 2.9 | Inventory excess and obsolescence reserve: Received supporting documents relating to certain international inventory from various Sunbeam personnel and reviewed such documents   |
| 4/4/2001 | Peck, Heather       | 0.8 | Discussed financial instrument footnote of the financial statements with F. Richter (D&T).  |
| 4/4/2001 | Peck, Heather       | 1.3 | Discussed Australia intercompany receivables / payables with R. Satterfield.  |

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| 4/4/2001 | Peck, Heather     | 2.1 | Provided support for the financial instrument footnote of the financial statements for F. Richter (D&T).                   |
| 4/4/2001 | Peck, Heather     | 2.8 | Obtained and documented updated interest rate swap (debt) confirmation.  |
| 4/4/2001 | Peck, Heather     | 4.0 | Continued documenting debt footnote of the financial statements.   |
| 4/4/2001 | Richter, Frank    | 3.3 | Tested equity footnote #9  |
| 4/4/2001 | Richter, Frank    | 3.8 | Tested asset impairment footnote # 12  |
| 4/4/2001 | Richter, Frank    | 3.9 | Worked on clipper business SG&A selections   |
| 4/4/2001 | Sorrentino, Dean  | 1.0 | Reviewed litigation reserve for D&O insurance case   |
| 4/4/2001 | Sorrentino, Dean  | 1.0 | Reviewed record of report issuance for concurring review   |
| 4/4/2001 | Sorrentino, Dean  | 1.0 | Prepared open items listing needed for concurring review   |
| 4/4/2001 | Sorrentino, Dean  | 4.0 | Continued reviewing specific risk documentation in liability, sales and cost of sales sections                             |
| 4/4/2001 | Sorrentino, Dean  | 4.0 | Prepared audit summary for concurring review   |
| 4/4/2001 | Stephani, Matt    | 2.0 | National office consultation regarding goodwill impairment   |
| 4/4/2001 | Thibault, Steve   | 0.5 | Consultations with R. Jones regarding the Company's impairment analysis  |
| 4/4/2001 | Thibault, Steve   | 1.0 | Review of Company's impairment analysis  |
| 4/4/2001 | Thibault, Steve   | 1.5 | Telephone conversation with N. Jones, S. McCray, S. Millon and J. Ameen regarding the status of the European restructuring |
| 4/4/2001 | Thibault, Steve   | 2.0 | Research on impairments  |
| 4/4/2001 | Thibault, Steve   | 5.0 | Review of financial statement footnote drafts  |
| 4/4/2001 | Yu, Jennifer      | 1.2 | Reconciled client prepaid schedule to the trial balance related to the clipper business.                                   |
| 4/4/2001 | Yu, Jennifer      | 2.7 | Reconciled client fixed assets schedule to the working trial balance related to the clipper business.                      |
| 4/4/2001 | Yu, Jennifer      | 3.2 | Reconciled client net inventory schedules to the trial balance related to the clipper business.                            |
| 4/4/2001 | Yu, Jennifer      | 3.9 | Reconciled client accounts payable and other liability schedules to the trial balance related to the clipper business.     |
| 4/5/2001 | Ameen, Jane       | 0.3 | Meeting with M. Malone regarding timing of audit   |
| 4/5/2001 | Ameen, Jane       | 2.1 | Supervision and review of note 12  |
| 4/5/2001 | Ameen, Jane       | 2.4 | Supervision and review of SFAS 133 information   |
| 4/5/2001 | Ameen, Jane       | 2.9 | Supervision and review of various accrued audit areas  |
| 4/5/2001 | Ameen, Jane       | 3.2 | Supervision and review of notes 3 and 5  |
| 4/5/2001 | Bergman, Alan     | 0.2 | Spoke to sales personnel regarding guaranteed sales  |
| 4/5/2001 | Bergman, Alan     | 0.7 | Documented guaranteed sales sales workpapers based on discussion with A. Sallee  |
| 4/5/2001 | Bergman, Alan     | 0.9 | Indexed International manual workpapers  |
| 4/5/2001 | Bergman, Alan     | 1.7 | Tied out footnote for annual report  |
| 4/5/2001 | Bergman, Alan     | 2.1 | Performed testing and documentation of guaranteed sales  |
| 4/5/2001 | Bergman, Alan     | 2.6 | Tied out footnote for annual report  |
| 4/5/2001 | Bergman, Alan     | 2.8 | Tied out footnote for annual report  |
| 4/5/2001 | Dobrow, Sheau-chi | 0.9 | Reviewed footnote 15 related party transactions.   |
| 4/5/2001 | Dobrow, Sheau-chi | 1.3 | Prepared workpaper indexes for footnotes.  |



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|----------|---------------------|-----|---|
| 4/5/2001 | Dobrow, Sheau-chi   | 1.6 | Reviewed partner changes to footnotes and re-referenced accordingly.  |
| 4/5/2001 | Dobrow, Sheau-chi   | 1.8 | Reviewed footnote 12 asset impairment, restructuring and other charges.   |
| 4/5/2001 | Dobrow, Sheau-chi   | 2.3 | Prepared open items for inventory testing and sales cut off for clipper business and discussed with C. Perdomo.   |
| 4/5/2001 | Dobrow, Sheau-chi   | 3.1 | Transferred all workpapers and other support documents from J. Yu (D&T) regarding clipper business.   |
| 4/5/2001 | Knight, Giles       | 0.5 | Corresponded with A. Wright (D&T Bristol) regarding audit issues in the audit summary memorandum.   |
| 4/5/2001 | Knight, Giles       | 0.7 | Reviewing the information received for Health gross trade sales relating to Sunbeam scales and documenting explanations in the audit workpapers.  |
| 4/5/2001 | Knight, Giles       | 0.8 | Corresponding with Bob Totte (Tax Dept.) regarding the intercompany transactions and balances for Coleman International and documenting the explanations therefore                                  |
| 4/5/2001 | Knight, Giles       | 1.1 | Corresponding with Bob Totte (Tax Dept.) regarding the misstatements identified for Sunbeam Matamoros and whether the tax misstatements had been taken into account by the Corporate tax department |
| 4/5/2001 | Knight, Giles       | 1.2 | Clearing review note for Mexico Matamoros regarding the deferred tax adjustment as a result of applying a new accounting statement. Taking misstatement to consolidated schedule of misstatements   |
| 4/5/2001 | Knight, Giles       | 1.2 | Received audit summary memorandum, schedule of unadjusted errors and clearances report for BRK Europe and reviewed audit summary memorandum for any significant audit issues                        |
| 4/5/2001 | Knight, Giles       | 1.3 | Reviewing the consultant's reports on the Wallingford Insurance Company (Sunbeam Bermuda) to provide feedback to M. Baumgartner (D&T Bermuda).  |
| 4/5/2001 | Knight, Giles       | 1.4 | Clearing review note for Mexico Matamoros regarding deferred compensation.  |
| 4/5/2001 | Knight, Giles       | 2.8 | Investigating the translation differences on Mexico Acuna and Mexico Matamoros between the Mexican peso trial balance and the US dollar trial balance.  |
| 4/5/2001 | Mueller, Michael D. | 0.5 | Inventory price testing: Discussed with J. Ameen (D&T) the audit workpapers for the international inventory mentioned above.  |
| 4/5/2001 | Mueller, Michael D. | 0.9 | Inventory excess and obsolescence reserve: Discussed with C. Chalfant the supporting documents for certain international inventory.   |
| 4/5/2001 | Mueller, Michael D. | 1.9 | Inventory price testing: Based on discussions with J. Ameen (D&T) about the audit workpapers for the international inventory, D&T updated the audit workpapers                                      |

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| 4/5/2001 | Mueller, Michael D. | 2.6 | Financial statement footnote review: Continued to test the supporting schedules for the amounts disclosed in the pension footnote.  |
| 4/5/2001 | Mueller, Michael D. | 2.7 | Inventory: Based on the testing procedures performed drafted client service comments.   |
| 4/5/2001 | Mueller, Michael D. | 2.9 | Inventory excess and obsolescence reserve: Based on the discussions with C. Chalfant and review of supporting documents relating to certain international inventory. D&T updated its audit workpapers |
| 4/5/2001 | Peck, Heather       | 0.4 | Discussed Eastpak sale gain with R. Ferrer.   |
| 4/5/2001 | Peck, Heather       | 0.6 | Discussed Eastpak sale gain for purchase price variance foreign exchange adjustment with J. Ameen (D&T).  |
| 4/5/2001 | Peck, Heather       | 0.7 | Documented Eastpak sale gain for purchase price variance foreign exchange adjustment.   |
| 4/5/2001 | Peck, Heather       | 1.4 | Guaranteed sales and bill and hold sales testing.   |
| 4/5/2001 | Peck, Heather       | 3.9 | Documented turnaround of prior year misstatements.  |
| 4/5/2001 | Peck, Heather       | 4.0 | Continued documenting debt footnote of the financial statements.  |
| 4/5/2001 | Richter, Frank      | 3.6 | Tested financial instrument footnote #5   |
| 4/5/2001 | Richter, Frank      | 3.7 | Tested operations & significant accounting policies footnote # 2  |
| 4/5/2001 | Richter, Frank      | 3.7 | Tested subsequent event footnote # 1  |
| 4/5/2001 | Sorrentino, Dean    | 1.1 | Prepare for meeting with M. Malone and B. Carabetta   |
| 4/5/2001 | Sorrentino, Dean    | 2.6 | Prepared high level fluctuation analysis for concurring review  |
| 4/5/2001 | Sorrentino, Dean    | 3.5 | Revised consolidated evaluation of misstatements  |
| 4/5/2001 | Sorrentino, Dean    | 3.8 | Reviewed documentation of specific risks for audit summary memo   |
| 4/5/2001 | Thibault, Steve     | 1.0 | Telephone conversation with O. Rosier regarding the status of European audits   |
| 4/5/2001 | Thibault, Steve     | 1.0 | Meeting with J. Frederick regarding the status of the audit and various Company related matters   |
| 4/5/2001 | Thibault, Steve     | 6.0 | Review of financial statement footnote drafts   |
| 4/5/2001 | Yu, Jennifer        | 2.4 | Reconciled client sales deductions and allowances schedule to the working trial balance related to the clipper business   |
| 4/5/2001 | Yu, Jennifer        | 2.6 | Reconciled client cost of goods sold schedule to the working trial balance related the the clipper business   |
| 4/5/2001 | Yu, Jennifer        | 3.0 | Reconciled client long term liabilities schedule to the working trial balance related to the clipper business.  |
| 4/5/2001 | Yu, Jennifer        | 3.0 | Reconciled client selling, general and administrative expenses schedules to the working trial balance related to the clipper business.  |
| 4/6/2001 | Ameen, Jane         | 2.4 | Review of footnotes   |
| 4/6/2001 | Ameen, Jane         | 2.8 | Review and Meeting with M. Malone, D. Jackson, B. Carrabetta, and D. Sorrentino (D&T) regarding evaluation of mistatements  |
| 4/6/2001 | Ameen, Jane         | 3.6 | Review and supervision of goodwill and intangibles  |
| 4/6/2001 | Bergman, Alan       | 1.4 | Tied out footnote for annual report   |
| 4/6/2001 | Bergman, Alan       | 2.8 | Tied out SFAS 133 footnote  |
| 4/6/2001 | Bergman, Alan       | 3.2 | Obtained and tested international currency translations for financial statement consolidation   |

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| 4/6/2001 | Bergman, Alan     | 3.6 | Tied out footnote 12 for annual report   |
| 4/6/2001 | Dobrow, Sheau-chi | 0.7 | Discussed footnote 4 debt with H. Pecker (D&T).  |
| 4/6/2001 | Dobrow, Sheau-chi | 0.7 | Obtained access to network and JD Edwards system with MIS support group..  |
| 4/6/2001 | Dobrow, Sheau-chi | 0.9 | Discussed with B. Carabetta D&T's comments regarding footnotes to financial statements.  |
| 4/6/2001 | Dobrow, Sheau-chi | 2.4 | Transferred corrections or comments regarding footnotes to financial statements to client copy.  |
| 4/6/2001 | Dobrow, Sheau-chi | 2.6 | Continued to transfer comments made by S. Thibault (D&T) regarding footnotes   |
| 4/6/2001 | Dobrow, Sheau-chi | 3.7 | Prepared appropriate account numbers and support documents for D&T's proposed adjustments.   |
| 4/6/2001 | Knight, Giles     | 0.3 | Discussing Japan misstatement with Jane Ameen and going through the journal entries in order to better understand the misstatement.  |
| 4/6/2001 | Knight, Giles     | 0.4 | Tying in Mexico Acuna into Hyperion.   |
| 4/6/2001 | Knight, Giles     | 0.4 | Tying in Mexico Matamoros into Hyperion.   |
| 4/6/2001 | Knight, Giles     | 0.4 | Drafting an e-mail to K. Aso (D&T Japan) requesting more information on the misstatement for the golf membership reserve.  |
| 4/6/2001 | Knight, Giles     | 0.5 | Going through audit workpapers to ensure that all misstatements have been taken to the consolidated schedule of unadjusted errors.   |
| 4/6/2001 | Knight, Giles     | 0.5 | Amending consolidated schedule of misstatements after clearing misstatements with the client.  |
| 4/6/2001 | Knight, Giles     | 0.6 | Completing workpaper for Health gross trade sales after further information received from First Alert.   |
| 4/6/2001 | Knight, Giles     | 0.7 | Preparing a reconciliation between audited net income as reported by D&T Europe and net income per the US Hyperion schedules for Camping Gaz France (ADG).                 |
| 4/6/2001 | Knight, Giles     | 0.7 | Investigating the translation difference on the income statement for Mexico Matamoros with J. McCullough and attempting to establish a method of testing the translation   |
| 4/6/2001 | Knight, Giles     | 0.7 | Investigating differences between the audited trial balance and Hyperion for Mexico Acuna.   |
| 4/6/2001 | Knight, Giles     | 0.9 | Review of Europe schedule of unadjusted errors and tying adjustments into consolidation working papers.  |
| 4/6/2001 | Knight, Giles     | 1.1 | Going through the consolidation manual workpaper file and making sure that all workpapers are correctly referenced for manager review.                                     |
| 4/6/2001 | Knight, Giles     | 1.8 | Investigating differences between the audited trial balance and Hyperion for Mexico Matamoros.   |
| 4/6/2001 | Knight, Giles     | 2.0 | Corresponding with S. Millon (D&T Lyon) regarding the final outstanding items for the European entities and clearing the final outstanding items in the consolidation file |
| 4/6/2001 | Long, Kimberly    | 0.1 | Setting up templates for Powermate requested accrued expenses rollforwards   |
| 4/6/2001 | Long, Kimberly    | 0.2 | Call to L Linder (Powermate) for requested accrued expenses rollforwards   |

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| 4/6/2001 | Mueller, Michael D. | 0.7 | Inventory price testing: Prepared open item listing and forwarded it to R. Jackson.  |
| 4/6/2001 | Mueller, Michael D. | 0.8 | Inventory excess and obsolescence reserve: Discussed selections for certain international inventory with W. Kinman.                                  |
| 4/6/2001 | Mueller, Michael D. | 0.8 | Inventory: Discussed client service comments with C. Chalfant and W. Kinman.   |
| 4/6/2001 | Mueller, Michael D. | 1.1 | Financial statement footnote review: Continued to review the supporting schedules for the amounts disclosed in the pension footnote.                 |
| 4/6/2001 | Mueller, Michael D. | 1.4 | Inventory price testing: Obtained supporting documentation for certain inventory selected for price testing through the JDE system.                  |
| 4/6/2001 | Mueller, Michael D. | 1.9 | Inventory price testing: Based on information from the JDE system, updated the audit workpapers  |
| 4/6/2001 | Mueller, Michael D. | 2.3 | Financial statement footnote review: Prepared a summary of Sunbeam's various pension plans and discussed such summary with responsible D&T personnel |
| 4/6/2001 | Peck, Heather       | 0.4 | Discussed Australia intercompany receivables / payables with R. Satterfield.   |
| 4/6/2001 | Peck, Heather       | 0.7 | Discussed France translation adjustment with J. Ameen.   |
| 4/6/2001 | Peck, Heather       | 0.7 | Discussed threshold for translation adjustment with A. Bergman (D&T).  |
| 4/6/2001 | Peck, Heather       | 0.7 | Discussed interest rate swap interest income with R. Schur.  |
| 4/6/2001 | Peck, Heather       | 0.7 | Discussed debt footnote with S. Dobrow (D&T).  |
| 4/6/2001 | Peck, Heather       | 1.1 | Documented summary of reserves.  |
| 4/6/2001 | Peck, Heather       | 1.2 | Documented France translation adjustment.  |
| 4/6/2001 | Peck, Heather       | 1.5 | Obtained and documented interest rate cap (debt) confirmation.   |
| 4/6/2001 | Peck, Heather       | 4.0 | Continued documenting debt footnote of the financial statements.   |
| 4/6/2001 | Richter, Frank      | 2.0 | Cleared review notes on financial instrument footnote#5  |
| 4/6/2001 | Richter, Frank      | 2.1 | Cleared review notes on asset impairment footnote #5   |
| 4/6/2001 | Richter, Frank      | 3.4 | Worked on Coleman direct export consolidation  |
| 4/6/2001 | Richter, Frank      | 3.5 | Worked on international Coleman consolidation  |
| 4/6/2001 | Sorrentino, Dean    | 0.5 | Meeting with D Jackson regarding coleman step-up depreciation  |
| 4/6/2001 | Sorrentino, Dean    | 1.3 | Prepared coleman step-up depreciation workpaper  |
| 4/6/2001 | Sorrentino, Dean    | 2.8 | To review and meeting with M. Malone, D Jackson, B Carrabetta and J. Ameen (D&T) regarding evaluation of misstatements.                              |
| 4/6/2001 | Sorrentino, Dean    | 2.9 | Prepared consolidated evaluation of misstatements after client adjustments   |
| 4/6/2001 | Sorrentino, Dean    | 3.5 | Prepared high level fluctuation analysis for concurring review package   |
| 4/6/2001 | Thibault, Steve     | 8.0 | Review of financial statement footnote drafts  |
| 4/6/2001 | Venezia, Joe        | 0.5 | Prepared open items list for discussion with M. Ellsworth for FAS 133.   |

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| 4/6/2001 | Venezia, Joe     | 1.4 | Completed model audit program for derivatives testing.  |
| 4/6/2001 | Venezia, Joe     | 1.9 | Read SFAS 133 summary of work performed schedule prepared by M. Ellsworth.  |
| 4/6/2001 | Venezia, Joe     | 2.5 | Obtained supporting schedules for the SFAS 133 implementation. Reviewed schedules for reasonableness and completeness.  |
| 4/6/2001 | Venezia, Joe     | 2.7 | Documented findings and analysis of the client's SFAS 133 analysis.   |
| 4/6/2001 | Yu, Jennifer     | 1.9 | Reconciled client depreciation expense schedule to the working trial balance related to the clipper business  |
| 4/6/2001 | Yu, Jennifer     | 2.3 | Performed inventory audit program related to the clipper business   |
| 4/6/2001 | Yu, Jennifer     | 3.4 | Performed accounts payable audit program related to the clipper business  |
| 4/6/2001 | Yu, Jennifer     | 3.4 | Performed inventory testing procedures related to the clipper business  |
| 4/7/2001 | Ameen, Jane      | 0.2 | Meet with M. Malone regarding timing of audit   |
| 4/7/2001 | Ameen, Jane      | 1.2 | Review of the evaluation of misstatements   |
| 4/7/2001 | Ameen, Jane      | 1.3 | Meet with M. Malone regarding goodwill and intangibles  |
| 4/7/2001 | Ameen, Jane      | 3.8 | Review of goodwill and intangibles  |
| 4/7/2001 | Sorrentino, Dean | 1.5 | Meeting with D. Jackson and J. McCullough regarding coleman step-up depreciation calculation.   |
| 4/7/2001 | Sorrentino, Dean | 2.5 | Prepared recap schedule and provided support for client regarding posting for the summary of misstatements.   |
| 4/7/2001 | Thibault, Steve  | 4.0 | Review of financial statement footnote drafts   |
| 4/7/2001 | Venezia, Joe     | 0.7 | Developed estimated goodwill associated with signature brands using the 1999 Hyperion financial statements.   |
| 4/7/2001 | Venezia, Joe     | 3.3 | Prepared a recap schedule for audit adjustments to be posted from the summary of misstatements. Reconciled the audit adjustments to the client's JD Edwards accounting ledger |
| 4/9/2001 | Ameen, Jane      | 0.9 | Discussion with Europe(D&T) regarding executive visit   |
| 4/9/2001 | Ameen, Jane      | 1.5 | Review of evaluation of misstatements   |
| 4/9/2001 | Ameen, Jane      | 2.3 | Review of footnotes   |
| 4/9/2001 | Ameen, Jane      | 2.8 | Review of international consolidation   |
| 4/9/2001 | Ameen, Jane      | 3.7 | Supervision and review of goodwill and intangibles  |
| 4/9/2001 | Bergman, Alan    | 0.1 | Meeting with S. Yales to discuss 1999 clipper business sales  |
| 4/9/2001 | Bergman, Alan    | 0.4 | Prepared for meeting with S. Yales to discuss 1999 clipper business sales   |
| 4/9/2001 | Bergman, Alan    | 1.8 | Documented workpapers based on discussion with S. Yales   |
| 4/9/2001 | Bergman, Alan    | 2.5 | Tied financial statement footnote to supporting schedules.  |
| 4/9/2001 | Bergman, Alan    | 2.5 | Compiled spreadsheet of backup for adjusting entries proposed and accepted by client  |
| 4/9/2001 | Bergman, Alan    | 2.7 | Compiled time report and proof-read reports   |

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| 4/9/2001 | Dobrow, Sheau-chi   | 2.2 | Reviewed permanent file regarding revolving note agreement.  |
| 4/9/2001 | Dobrow, Sheau-chi   | 2.8 | Reviewed footnote 12, asset impairment, restructuring and other charges.   |
| 4/9/2001 | Dobrow, Sheau-chi   | 2.9 | Prepared support workpapers for footnote, 10, employee stock options and awards.   |
| 4/9/2001 | Dobrow, Sheau-chi   | 3.1 | Reviewed footnote 4, debt.   |
| 4/9/2001 | Knight, Giles       | 0.3 | Corresponding with Carol Boehly regarding the management response to the client service comment for use tax.                                       |
| 4/9/2001 | Knight, Giles       | 0.3 | Corresponding with Bob Totte regarding the client service comment for use tax.   |
| 4/9/2001 | Knight, Giles       | 0.4 | Corresponded with Joel McCullough regarding the Matamoros translation difference.  |
| 4/9/2001 | Knight, Giles       | 0.4 | Drafted e-mail to Kerby Brown regarding Matamoros translation difference.  |
| 4/9/2001 | Knight, Giles       | 0.4 | Reviewing workpaper on Australian intercompany balances.   |
| 4/9/2001 | Knight, Giles       | 0.4 | Drafting client service comment for the review of the use tax account.   |
| 4/9/2001 | Knight, Giles       | 0.5 | Reviewing final footing and translation testing workpaper for Coleman Direct Export.   |
| 4/9/2001 | Knight, Giles       | 0.5 | Drafting e-mail to John Sullivan in response to his questions on Hong Kong SIAL.   |
| 4/9/2001 | Knight, Giles       | 0.6 | Amending consolidated adjustments schedule to include the carryover effect of misstatements from the prior year.                                   |
| 4/9/2001 | Knight, Giles       | 1.3 | Completed auditing clipper gross trade sales for 2000 based on 2000 plan.  |
| 4/9/2001 | Knight, Giles       | 1.5 | Received analytical review from Coleman Mexico from A. Osorio (D&T Mexico). Reviewed comments and transferred comments onto workpaper within AS/2. |
| 4/9/2001 | Knight, Giles       | 2.4 | Attempted to reconcile Matamoros translation workpaper to Hyperion by examining journal entries posted to the Matamoros adjustment company.        |
| 4/9/2001 | McMurtrey, Todd     | 0.1 | Cleared review notes on the sales workpapers   |
| 4/9/2001 | McMurtrey, Todd     | 0.1 | Cleared review notes on the operating expenses workpapers  |
| 4/9/2001 | McMurtrey, Todd     | 0.2 | Cleared review notes on the cost of sales workpapers   |
| 4/9/2001 | Mueller, Michael D. | 0.3 | Inventory price testing: Discussed with R. Jackson the status of the open item listing previously forwarded to her.                                |
| 4/9/2001 | Mueller, Michael D. | 1.7 | Inventory price testing: Continued to update inventory price testing workpapers.   |
| 4/9/2001 | Peck, Heather       | 0.3 | Documented Australia intercompany receivables / payables.  |
| 4/9/2001 | Peck, Heather       | 0.3 | Discussed interest rate for debt footnote with D. Jackson.   |
| 4/9/2001 | Peck, Heather       | 0.9 | Documented interest rate for debt footnote.  |
| 4/9/2001 | Peck, Heather       | 1.1 | Discussed interest rate for debt footnote with R. Schur.   |
| 4/9/2001 | Peck, Heather       | 1.1 | Discussed debt footnote to the financial statements with S. Dobrow (D&T).  |

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| 4/9/2001  | Peck, Heather     | 1.3 | Discussed Australia intercompany receivables / payables with R. Satterfield.   |
| 4/9/2001  | Peck, Heather     | 4.0 | Cleared debt footnote review notes.  |
| 4/9/2001  | Richter, Frank    | 1.0 | Tested revised operations & significant accounting policies footnote #2  |
| 4/9/2001  | Richter, Frank    | 3.2 | Cleared review notes on equity footnote # 9  |
| 4/9/2001  | Richter, Frank    | 3.8 | Tested revised asset impairment footnote #12   |
| 4/9/2001  | Sebby, Joanne     | 0.4 | Documenting client prepared rollforwards of accrued expenses   |
| 4/9/2001  | Sorrentino, Dean  | 1.0 | Meeting with M. Malone and B. Carabetta to discuss adjusting journal entries   |
| 4/9/2001  | Sorrentino, Dean  | 2.0 | Finish researching and documentation of compliance with FAS 140  |
| 4/9/2001  | Sorrentino, Dean  | 3.0 | Continue documenting coleman step-up depreciation  |
| 4/9/2001  | Sorrentino, Dean  | 3.0 | Prior year evaluation of misstatements carryforward effects  |
| 4/9/2001  | Spiegel, Noel     | 2.0 | Review   |
| 4/9/2001  | Venezia, Joe      | 1.0 | Provided support for two adjustments to M. Malone per her request.   |
| 4/9/2001  | Venezia, Joe      | 1.5 | Discussed the summary of work performed analysis with M. Ellsworth. Prepared an open items list of information needed to complete derivatives testing. |
| 4/9/2001  | Venezia, Joe      | 3.1 | Reviewed the Wasserstein Perella & Co valuation report.  |
| 4/9/2001  | Venezia, Joe      | 3.4 | Reviewed the client analysis associated with the Coleman goodwill, trademarks, and other intangible assets.  |
| 4/10/2001 | Ameen, Jane       | 0.2 | Meeting B. Carabetta regarding SFAS 123  |
| 4/10/2001 | Ameen, Jane       | 0.5 | Supervision and supervision and review of international consolidation  |
| 4/10/2001 | Ameen, Jane       | 0.7 | Review of evaluation of mistatements   |
| 4/10/2001 | Ameen, Jane       | 0.9 | Meeting with M. Malone and J. Frederick on Goodwill  |
| 4/10/2001 | Ameen, Jane       | 1.2 | Correspondance with M. Malone regarding goodwill   |
| 4/10/2001 | Ameen, Jane       | 1.2 | Review of updated hyperion and statements  |
| 4/10/2001 | Ameen, Jane       | 1.3 | Supervision of overall reserve rollforwards  |
| 4/10/2001 | Ameen, Jane       | 2.8 | Supervision and review of goodwill   |
| 4/10/2001 | Ameen, Jane       | 3.2 | Review of various footnotes  |
| 4/10/2001 | Bergman, Alan     | 0.1 | Spoke to L. Quist regarding retail clipper business sales  |
| 4/10/2001 | Bergman, Alan     | 0.1 | Spoke to G. Kuker(D&T) regarding deffered tax asset  |
| 4/10/2001 | Bergman, Alan     | 0.7 | Obtained company valuation data as part of bankruptcy foe footnote support   |
| 4/10/2001 | Bergman, Alan     | 0.7 | Reviewed footnote support.   |
| 4/10/2001 | Bergman, Alan     | 2.4 | Assisted in tiing footnote 10 for annual report  |
| 4/10/2001 | Bergman, Alan     | 3.4 | Footed final financial statements  |
| 4/10/2001 | Bergman, Alan     | 3.6 | Prepared March time and expense reporting package  |
| 4/10/2001 | Dobrow, Sheau-chi | 1.8 | Re-referenced footnote 5, financial instruments, and revised respective support workpaper regarding the first financial statements draft.              |
| 4/10/2001 | Dobrow, Sheau-chi | 1.9 | Re-referenced footnote 1, subsequent events, and revised respective support workpaper regarding the first financial statements draft.                  |

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| 4/10/2001 | Dobrow, Sheau-chi   | 2.2 | Reviewed footnote 4, debt, for the revisions that client made.   |
| 4/10/2001 | Dobrow, Sheau-chi   | 2.5 | Re-referenced footnote 2, operations and significant accounting policies, and revised respective support workpaper regarding the first financial statements draft. |
| 4/10/2001 | Dobrow, Sheau-chi   | 2.6 | Re-referenced footnote 3, acquisitions and divestitures, and revised respective support workpaper regarding the first financial statements draft.                  |
| 4/10/2001 | Garretson, Eric     | 0.2 | Telephone conversation with K Long and J Ameen   |
| 4/10/2001 | Knight, Giles       | 0.3 | Amending the audit plan by account for clipper business sales to only include the audit step for analytical procedures.  |
| 4/10/2001 | Knight, Giles       | 0.4 | Amending analytical review for Coleman Mexico to reflect information received from A. Osorio (D&T Mexico).   |
| 4/10/2001 | Knight, Giles       | 0.4 | Completing the sales audit program for the clippers business.  |
| 4/10/2001 | Knight, Giles       | 0.5 | Corresponding with A. Osorio (D&T Mexico) regarding explanations for Coleman Mexico analytical review.   |
| 4/10/2001 | Knight, Giles       | 0.8 | Attempting to reconcile the Matamoros balance sheet in JDE to Hyperion with D. Jackson.  |
| 4/10/2001 | Knight, Giles       | 0.9 | Corresponding with J. McCullough regarding progress with the translation difference in Matamoros and experimenting with other methods of auditing the translation  |
| 4/10/2001 | Knight, Giles       | 1.2 | Going through the International consolidation file with J. Ameen (D&T) explaining the referencing process and the methodology adopted for the consolidation        |
| 4/10/2001 | Knight, Giles       | 1.3 | Finalizing and documenting reconciling differences between JDE and Hyperion for Matamoros.   |
| 4/10/2001 | Knight, Giles       | 1.4 | Calculating EBITA for Sunbeam Household (Old Sunbeam) for J. Ameen for use in the goodwill impairment calculation.   |
| 4/10/2001 | Knight, Giles       | 1.8 | Attempting to extract the depreciation expense from JDE to calculate EBITDA.   |
| 4/10/2001 | Kuker, Galite       | 1.0 | Review of general provision workpapers   |
| 4/10/2001 | Long, Kimberly      | 0.1 | Call to L Linder (Powermate) to discuss rollforwards of accrued expenses requested by Sunbeam audit team   |
| 4/10/2001 | Long, Kimberly      | 0.2 | Telephone conversation with E Garretson and J Ameen  |
| 4/10/2001 | Long, Kimberly      | 1.2 | Reviewing and documenting client prepared rollforwards for accrued expenses  |
| 4/10/2001 | Mueller, Michael D. | 2.0 | Inventory price testing: Received, reviewed, and documented supporting documentation for open items from R. Jackson.   |
| 4/10/2001 | Peck, Heather       | 2.0 | Cleared debt footnote review notes.  |
| 4/10/2001 | Peck, Heather       | 3.0 | Referenced litigation footnote.  |
| 4/10/2001 | Richter, Frank      | 2.3 | Cleared review notes relating to equity footnote #9  |



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| 4/10/2001 | Richter, Frank    | 2.8 | Cleared review notes relating to financial instrument footnote #5  |
| 4/10/2001 | Richter, Frank    | 2.9 | Continued testing on revised footnote #2   |
| 4/10/2001 | Sorrentino, Dean  | 2.0 | Reviewed client adjusting journal entries posted   |
| 4/10/2001 | Sorrentino, Dean  | 3.0 | Reviewed D&T staff referencing of draft financial statements   |
| 4/10/2001 | Sorrentino, Dean  | 4.0 | Posted client late journal entries to the D&T trial balance.   |
| 4/10/2001 | Spiegel, Noel     | 2.0 | Review consent decree  |
| 4/10/2001 | Thibault, Steve   | 1.0 | Review of materials summarizing results of European audits   |
| 4/10/2001 | Venezia, Joe      | 2.0 | Reviewed the Statement of Financial Standards Number 140 disclosure requirements and compared to the preliminary financial statement footnote draft.                     |
| 4/10/2001 | Venezia, Joe      | 2.2 | Referenced client schedules for Coleman and signature brands intangible asset analysis to workpapers.  |
| 4/10/2001 | Venezia, Joe      | 2.4 | Reviewed the client analysis associated with the old Sunbeam goodwill, trademarks, and other intangible assets.  |
| 4/10/2001 | Venezia, Joe      | 3.4 | Performed preliminary testing and analysis of Sunbeam goodwill schedule. Incorporated this worksheet in the workpaper testing Coleman, Signature Brands, and First Alert |
| 4/11/2001 | Ameen, Jane       | 0.1 | Discussion with M. Malone regarding tax footnote and draft timing  |
| 4/11/2001 | Ameen, Jane       | 0.3 | Review of board package  |
| 4/11/2001 | Ameen, Jane       | 0.4 | Discussion with B. Totte regarding taxes   |
| 4/11/2001 | Ameen, Jane       | 0.7 | Review of footnote 7   |
| 4/11/2001 | Ameen, Jane       | 1.4 | Supervision and review of goodwill   |
| 4/11/2001 | Ameen, Jane       | 1.5 | Review of footnote 8   |
| 4/11/2001 | Ameen, Jane       | 2.3 | Review of footnote 10  |
| 4/11/2001 | Ameen, Jane       | 2.3 | Supervision of cash flow statement   |
| 4/11/2001 | Bergman, Alan     | 0.4 | Cleared miscellaneous inventory review notes   |
| 4/11/2001 | Bergman, Alan     | 2.0 | Tied out reference draft #1 footnote number 12.  |
| 4/11/2001 | Bergman, Alan     | 3.2 | Tied out Hyperion reports to final financial statements  |
| 4/11/2001 | Bergman, Alan     | 3.4 | Tied out Hyperion reports to final financial statements  |
| 4/11/2001 | Dobrow, Sheau-chi | 0.9 | Referenced footnote 7, income taxes, regarding the first financial statements draft.   |
| 4/11/2001 | Dobrow, Sheau-chi | 1.4 | Re-referenced footnote 6, accounts receivable securization, and revised respective support workpaper regarding the first financial statements draft.                     |
| 4/11/2001 | Dobrow, Sheau-chi | 1.5 | Re-referenced footnote 11, supplementary financial statement data, and revised respective support workpaper regarding the first financial statements draft.              |
| 4/11/2001 | Dobrow, Sheau-chi | 1.9 | Re-referenced footnote 9, shareholders' equity, and revised respective support workpaper regarding the first financial statements draft.                                 |

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| 4/11/2001 | Dobrow, Sheau-chi | 2.1 | Re-referenced footnote 12, asset impairment, restructuring and other charges, and revised respective support workpaper regarding the first financial statements draft                            |
| 4/11/2001 | Dobrow, Sheau-chi | 3.2 | Re-referenced footnote 10, employee stock options and awards, and revised respective support workpaper regarding the first financial statements draft.   |
| 4/11/2001 | Knight, Giles     | 0.2 | Tie in the cash flow effect of the foreign exchange translations in the international consolidation.   |
| 4/11/2001 | Knight, Giles     | 0.3 | Corresponding with J. McCullough to get an update on the status of the request to the financial controller in Matamoros for an explanation of the translation difference in the income statement |
| 4/11/2001 | Knight, Giles     | 0.4 | Compiling e-mail to C. Chan (D&T Hong Kong) regarding the status of the outstanding items in the audit summary memorandum.   |
| 4/11/2001 | Knight, Giles     | 0.4 | Corresponding with A. Padierna (D&T Mexico) requesting the 2000 statutory financial statements for Mexico Acuna and Mexico Juarez.   |
| 4/11/2001 | Knight, Giles     | 0.4 | Tie in the cash flows from the sale of Camping Gaz Indonesia to the audit workpapers for the international consolidation.  |
| 4/11/2001 | Knight, Giles     | 0.5 | Referencing the index to the international consolidation after going through the consolidation file with Jane Ameen.   |
| 4/11/2001 | Knight, Giles     | 0.8 | Reading through the exclusivity agreement between First Alert and Kmart to gain an understanding of the terms and conditions.  |
| 4/11/2001 | Knight, Giles     | 1.4 | Drafting memo to audit file for the exclusivity agreement between First Alert and Kmart.   |
| 4/11/2001 | Knight, Giles     | 1.5 | Following up on a severance entry made by the client adjusting 12/31/00 accruals which was not supported by the audit workpapers.  |
| 4/11/2001 | Knight, Giles     | 2.1 | Drafting a summary memorandum for the international consolidation to facilitate manager and partner.   |
| 4/11/2001 | Kuker, Galite     | 2.5 | Review of revised footnote and discussion with N Auffrey to review supporting workpapers for goodwill write-off and effect on effective tax rate.  |
| 4/11/2001 | Peck, Heather     | 3.0 | Referenced debt footnote.  |
| 4/11/2001 | Peck, Heather     | 4.0 | Cleared debt footnote review note.   |
| 4/11/2001 | Peck, Heather     | 4.0 | Continued referencing litigation footnote.   |
| 4/11/2001 | Richter, Frank    | 0.6 | Spoke with R. Jackson regarding clipper business SG&A selections   |
| 4/11/2001 | Richter, Frank    | 3.6 | Updated all Sunbeam audit leadsheets   |
| 4/11/2001 | Richter, Frank    | 3.8 | Worked on litigation confirmations.  |
| 4/11/2001 | Sebby, Joanne     | 1.0 | Discussions with S Dobrow(D&T) pertaining to rollforwards of accrued expenses and e-mailing M Huxman (COR) requesting a rollforward of Accounts Receivable                                       |
| 4/11/2001 | Sorrentino, Dean  | 2.0 | Reconciled D&T trial balance to client's 12/31/01 updated hyperion   |

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| 4/11/2001 | Sorrentino, Dean  | 3.0 | Updated audit work papers for client adjustments posted to the general ledger.  |
| 4/11/2001 | Sorrentino, Dean  | 4.0 | Posted client late journal entries to the D&T trial balance.  |
| 4/11/2001 | Spiegel, Noel     | 2.0 | Review consent decree   |
| 4/11/2001 | Summers, Jamie    | 2.0 | Discussions with A Tanis concerning late adjustments made to the foreign entities.  |
| 4/11/2001 | Thibault, Steve   | 0.5 | Meeting with J. Frederick to discuss Board of Directors Meeting materials   |
| 4/11/2001 | Thibault, Steve   | 1.0 | Attendance at Board of Directors Meeting  |
| 4/11/2001 | Thibault, Steve   | 1.5 | Review of Board of Directors Meeting materials  |
| 4/11/2001 | Thibault, Steve   | 2.0 | General audit supervision   |
| 4/11/2001 | Venezia, Joe      | 0.5 | Sent an request to G. Kuker (D&T) concerning referencing the tax amounts per the cash flow statement to the tax workpapers.   |
| 4/11/2001 | Venezia, Joe      | 1.0 | Discussed the pension and post-retirement benefit plans footnote with B. Carabetta.   |
| 4/11/2001 | Venezia, Joe      | 2.9 | Referenced cash flow from operating activities to audit workpapers or supporting documentation, excluding tax amounts.  |
| 4/11/2001 | Venezia, Joe      | 3.0 | Reviewed the client draft of the cash flow statement. Read and reviewed the prior year cash flow statement for reasonableness.  |
| 4/11/2001 | Venezia, Joe      | 3.6 | Referenced cash flow from investing activities to audit workpapers or supporting documentation.   |
| 4/12/2001 | Ameen, Jane       | 2.2 | Review footnote 14  |
| 4/12/2001 | Ameen, Jane       | 2.5 | Review footnote 13  |
| 4/12/2001 | Ameen, Jane       | 2.8 | Review scheduling and status of audit   |
| 4/12/2001 | Ameen, Jane       | 3.7 | Review and test goodwill analysis   |
| 4/12/2001 | Bergman, Alan     | 0.4 | Obtained and documented foreign currency forward exchange rates within workpapers   |
| 4/12/2001 | Bergman, Alan     | 0.5 | Tied out reference draft #1 footnote number 3.  |
| 4/12/2001 | Bergman, Alan     | 1.6 | Tied out reference draft #1 footnote number 9.  |
| 4/12/2001 | Bergman, Alan     | 2.4 | Tied out reference draft #1 footnote number 10.   |
| 4/12/2001 | Bergman, Alan     | 2.4 | Tied out reference draft #1 financial statements  |
| 4/12/2001 | Bergman, Alan     | 3.7 | Tied out reference draft #1 all footnotes into financial statements   |
| 4/12/2001 | Dobrow, Sheau-chi | 1.7 | Reviewed Thalia stock option agreement.   |
| 4/12/2001 | Dobrow, Sheau-chi | 2.3 | Reviewed Sunbeam 2000 stock option plan agreement.  |
| 4/12/2001 | Dobrow, Sheau-chi | 3.1 | Updated manual workpapers binder for financial statements footnote support.   |
| 4/12/2001 | Dobrow, Sheau-chi | 3.9 | Reviewed the entire first draft of financial statements for any changes.  |
| 4/12/2001 | Knight, Giles     | 0.4 | Researched in JD Edwards the journal entry made for the payment of the Ocean Cargo accrual.   |
| 4/12/2001 | Knight, Giles     | 0.5 | Documenting the process of journal entries for the Golf Membership Reserve for Coleman Japan on the consolidated schedule of unadjusted errors.                                 |
| 4/12/2001 | Knight, Giles     | 0.5 | Corresponding with J. McCullough regarding the Ocean Cargo prepayment to investigate whether the amount originally thought to be a prepaid expense was expensed during the year |

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| 4/12/2001 | Knight, Giles    | 0.6  | Investigating accrual for management bonuses in Australia and concluding.  |
| 4/12/2001 | Knight, Giles    | 0.6  | Agreeing the adjusting journal entries for Oster de Venezuela to the tax entries proposed by B Totte in the tax department.          |
| 4/12/2001 | Knight, Giles    | 0.9  | Reviewing note 8. to the footnotes on employee benefits to ensure that all proposed changes suggested by D&T have been put through.  |
| 4/12/2001 | Knight, Giles    | 1.0  | Review audit work in process folders and return to client all original documents   |
| 4/12/2001 | Knight, Giles    | 1.3  | Resolving outstanding review notes on the adjustments made to the severance accrual.   |
| 4/12/2001 | Knight, Giles    | 2.2  | Tying in amounts on note 13. Segment, Customer and Geographic data to the audit work or to other supporting documentation.           |
| 4/12/2001 | Kuker, Galite    | 2.5  | Continued review supporting workpapers for goodwill write-off and effect on effective tax rate.                                      |
| 4/12/2001 | Peck, Heather    | 2.3  | Documented goodwill write-off.   |
| 4/12/2001 | Peck, Heather    | 2.8  | Cleared debt footnote review noted.  |
| 4/12/2001 | Peck, Heather    | 3.9  | Referenced litigation footnote.  |
| 4/12/2001 | Richter, Frank   | 1.7  | Cleared review notes relating to related party transaction footnote #15  |
| 4/12/2001 | Richter, Frank   | 2.5  | Cleared review notes relating to subsequent event footnote #1  |
| 4/12/2001 | Richter, Frank   | 3.8  | Worked on Coleman step-up depreciation schedule  |
| 4/12/2001 | Sorrentino, Dean | 2.0  | Review tax footnote with D&T tax for deferred tax liability  |
| 4/12/2001 | Sorrentino, Dean | 2.0  | Finalized consolidated evaluation of misstatements   |
| 4/12/2001 | Sorrentino, Dean | 3.0  | Read draft #1 of financial statements  |
| 4/12/2001 | Sorrentino, Dean | 4.0  | Tie-out footnote #11 to audit workpapers and other support.  |
| 4/12/2001 | Summers, Jamie   | 4.0  | Review of adjustments posted to foreign entites and effect on effective tax rate.  |
| 4/12/2001 | Thibault, Steve  | 10.0 | Review of draft financial statements   |
| 4/12/2001 | Venezia, Joe     | 1.8  | Reviewed the current year referencing prepared by M. Mueller (D&T) to audit workpapers or supporting documentation.                  |
| 4/12/2001 | Venezia, Joe     | 2.3  | Reviewed the current year footnote eight prepared by the client. Reviewed the corresponding prior year footnote for reasonableness.  |
| 4/12/2001 | Venezia, Joe     | 2.4  | Reviewed the current year referencing prepared by F. Richter (D&T) to audit workpapers or supporting documentation.                  |
| 4/12/2001 | Venezia, Joe     | 2.5  | Reviewed the current year footnote twelve prepared by the client. Reviewed the corresponding prior year footnote for reasonableness. |
| 4/13/2001 | Ameen, Jane      | 0.3  | Meeting with M. Malone regarding concur pacakage timing  |
| 4/13/2001 | Ameen, Jane      | 0.4  | Meeting with B. Carabetta regarding statements   |
| 4/13/2001 | Ameen, Jane      | 1.1  | Continue review of financial statement analysis  |
| 4/13/2001 | Ameen, Jane      | 1.2  | Prepare concur review package  |
| 4/13/2001 | Ameen, Jane      | 2.3  | Begin preparation of time analysis for monthly bankruptcy time and expense summary   |

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| 4/13/2001 | Ameen, Jane       | 3.6 | Continue review, preparation, and testing of goodwill analysis.   |
| 4/13/2001 | Bergman, Alan     | 0.2 | Meeting with L. Quist to discuss 1999 clipper business sales  |
| 4/13/2001 | Bergman, Alan     | 0.5 | Documented sales workpaper based on discussion with L. Quist.   |
| 4/13/2001 | Bergman, Alan     | 2.5 | Tied out reference draft #1 footnote number 13.   |
| 4/13/2001 | Bergman, Alan     | 2.6 | Footed all tables within financial statements and footnotes draft #1  |
| 4/13/2001 | Bergman, Alan     | 3.2 | Tied out reference draft #1 footnote number 13.   |
| 4/13/2001 | Dobrow, Sheau-chi | 0.7 | Discussed with R. Snaden support documents on two Sunbeam former employees' stock options.  |
| 4/13/2001 | Dobrow, Sheau-chi | 1.1 | Discussed with B. Carabetta the accounting treatment for two Sunbeam former employees' stock options.   |
| 4/13/2001 | Dobrow, Sheau-chi | 1.8 | Transferred corrections or comments regarding footnotes to financial statements to client copy.   |
| 4/13/2001 | Dobrow, Sheau-chi | 3.5 | Reviewed supplemental revolving note agreement.   |
| 4/13/2001 | Dobrow, Sheau-chi | 3.9 | Reviewed support documents provided by B. Carabetta regarding two Sunbeam former employees' stock options.  |
| 4/13/2001 | Knight, Giles     | 0.3 | Reviewed Sunbeam and Coleman correspondence received from R. Ruiz (D&T Venezuela) for the management comments letter.   |
| 4/13/2001 | Knight, Giles     | 0.4 | Transferring all masters and carbons of the International consolidation to D. Sorrentino (D&T) and sorting out the order of the documents in the master audit file. |
| 4/13/2001 | Knight, Giles     | 0.7 | Going through the audit workpapers in AS/2 to ensure that all masters have been transferred to D. Sorrentino (D&T).   |
| 4/13/2001 | Knight, Giles     | 0.8 | Clearing the review note for the translation difference in the Mexico Matamoros income statement.   |
| 4/13/2001 | Knight, Giles     | 0.9 | Clearing the review note for the prepaid expense on the Ocean Cargo accrual.  |
| 4/13/2001 | Knight, Giles     | 0.9 | Going through the list of outstanding items for the International consolidation section with D. Sorrentino (D&T).   |
| 4/13/2001 | Peck, Heather     | 2.1 | Transferred litigation footnote referencing to new draft of financial statements.   |
| 4/13/2001 | Peck, Heather     | 2.6 | Referenced debt footnote.   |
| 4/13/2001 | Peck, Heather     | 3.3 | Transferred debt footnote referencing to new draft of financial statements.   |
| 4/13/2001 | Richter, Frank    | 1.0 | Spoke with M Newberry regarding operations and significant accounting policies footnote #2  |
| 4/13/2001 | Richter, Frank    | 3.1 | Completed testing of asset impairment footnote # 12   |
| 4/13/2001 | Richter, Frank    | 3.9 | Worked on consolidated management letter comments   |
| 4/13/2001 | Sorrentino, Dean  | 0.5 | Meeting with M. Malone to review D&T changes to the financial statements  |
| 4/13/2001 | Sorrentino, Dean  | 1.0 | Reviewed S. Thibault (D&T) comments of draft #1 of the financial statements   |
| 4/13/2001 | Sorrentino, Dean  | 1.0 | Flow thru of D&T changes to the draft financial statements.   |

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| 4/13/2001 | Sorrentino, Dean  | 2.0 | Updated management representation letter for concurring review package  |
| 4/13/2001 | Sorrentino, Dean  | 3.5 | Updated audit summary memo for concurring review package  |
| 4/13/2001 | Venezia, Joe      | 1.2 | Updated the goodwill analysis per review of J. Ameen's (D&T) review notes.  |
| 4/13/2001 | Venezia, Joe      | 2.0 | Read the current year footnote number thirteen. Read the prior year corresponding review note for similarity.                             |
| 4/13/2001 | Venezia, Joe      | 2.0 | Referenced the current year footnote to audit workpapers or client supporting documentation.  |
| 4/13/2001 | Venezia, Joe      | 2.8 | Referenced cash flow from financing activities to audit workpapers or supporting documentation.   |
| 4/16/2001 | Ameen, Jane       | 0.5 | Meeting with B. Carabetta regarding report  |
| 4/16/2001 | Ameen, Jane       | 1.4 | Supervision of report   |
| 4/16/2001 | Ameen, Jane       | 2.8 | General review of audit file  |
| 4/16/2001 | Ameen, Jane       | 3.1 | Supervision of time court reporting   |
| 4/16/2001 | Ameen, Jane       | 3.2 | Review of report  |
| 4/16/2001 | Andrews, Dave     | 3.0 | Reviewed accounts payable workpapers and cleared review notes   |
| 4/16/2001 | Bergman, Alan     | 3.5 | Organized, reconciled and edited time summaries for reporting to court  |
| 4/16/2001 | Bergman, Alan     | 3.5 | Organized, reconciled and edited time summaries for reporting to court  |
| 4/16/2001 | Bergman, Alan     | 4.0 | Organized, reconciled and edited time summaries for reporting to court  |
| 4/16/2001 | Dobrow, Sheau-chi | 1.6 | Re-referenced footnote 9, shareholders' equity, and updated support workpapers for the respective footnote.                               |
| 4/16/2001 | Dobrow, Sheau-chi | 1.8 | Re-referenced footnote 10, employee stock options and awards, and updated support workpapers for the respective footnote.                 |
| 4/16/2001 | Dobrow, Sheau-chi | 1.9 | Re-referenced footnote 12, asset impairment, restructuring and other charges, and updated support workpapers for the respective footnote. |
| 4/16/2001 | Dobrow, Sheau-chi | 2.6 | Re-referenced footnote 11, supplementary financial statement data, and updated support workpapers for the respective footnote.            |
| 4/16/2001 | Dobrow, Sheau-chi | 3.1 | Reviewed second financial statements draft and prepared changes.  |
| 4/16/2001 | Graham, Casey     | 0.8 | Began clearing accounts payable review notes  |
| 4/16/2001 | Graham, Casey     | 3.6 | Performed search for unrecorded liabilities related to the clipper business   |
| 4/16/2001 | Graham, Casey     | 4.0 | Reviewed client accounts payable schedules related to the clipper business  |
| 4/16/2001 | Richter, Frank    | 1.2 | Worked on March expense report for bankruptcy court   |
| 4/16/2001 | Richter, Frank    | 3.2 | Completed consolidated management letter comments.  |
| 4/16/2001 | Richter, Frank    | 3.7 | Tested stock options granted and cancelled.   |
| 4/16/2001 | Richter, Frank    | 3.9 | Worked on March time report for bankruptcy court  |
| 4/16/2001 | Sorrentino, Dean  | 2.0 | Meeting with M. Newbery regarding footnote changes  |

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| 4/16/2001 | Sorrentino, Dean  | 2.0 | Review expense diaries for March billing submitted to the courts  |
| 4/16/2001 | Sorrentino, Dean  | 3.0 | Review time diaries for March billing submitted to the courts   |
| 4/16/2001 | Sorrentino, Dean  | 4.0 | Review draft#1 footnote support and financial statements.   |
| 4/16/2001 | Thibault, Steve   | 8.0 | Review of draft financial statements  |
| 4/16/2001 | Venezia, Joe      | 1.0 | Continued the referencing of amounts from footnote thirteen from the draft of the financial statements to audit workpapers or supporting documentation.                         |
| 4/16/2001 | Venezia, Joe      | 1.9 | Referenced amounts from footnote thirteen from the draft of the financial statements to audit workpapers or supporting documentation.   |
| 4/16/2001 | Venezia, Joe      | 2.2 | Updated the goodwill and intangible asset analysis per review of J. Ameen's (D&T) review notes.   |
| 4/16/2001 | Venezia, Joe      | 2.4 | Updated the goodwill and intangible asset analysis per review of J. Ameen's (D&T) review notes.   |
| 4/16/2001 | Venezia, Joe      | 2.5 | Compared the actual 2000 and 1999 earnings before interest, taxes, depreciation, and amortization per the general ledger to the client's goodwill and intangible asset analysis |
| 4/17/2001 | Ameen, Jane       | 0.7 | Correspondence with tax team regarding reporting  |
| 4/17/2001 | Ameen, Jane       | 2.1 | Review of report  |
| 4/17/2001 | Ameen, Jane       | 3.4 | Review cash flow  |
| 4/17/2001 | Ameen, Jane       | 3.8 | Review of court reporting   |
| 4/17/2001 | Bergman, Alan     | 3.5 | Organized, reconciled and edited time summaries for reporting to court  |
| 4/17/2001 | Bergman, Alan     | 3.5 | Organized, reconciled and edited time summaries for reporting to court  |
| 4/17/2001 | Bergman, Alan     | 4.0 | Organized, reconciled and edited time summaries for reporting to court  |
| 4/17/2001 | Dobrow, Sheau-chi | 1.2 | Re-referenced footnote 7, income taxes, and updated support workpapers for the respective footnote.   |
| 4/17/2001 | Dobrow, Sheau-chi | 1.4 | Re-referenced footnote 6, accounts receivable securization, and updated support workpapers for the respective footnote.   |
| 4/17/2001 | Dobrow, Sheau-chi | 1.6 | Looked through financial statement draft number 2 to obtain changes.  |
| 4/17/2001 | Dobrow, Sheau-chi | 2.1 | Re-referenced footnote 5, financial instruments, and updated support workpapers for the respective footnote.  |
| 4/17/2001 | Dobrow, Sheau-chi | 2.1 | Re-referenced footnote 8, employee benefit plans, and updated support workpapers for the respective footnote.   |
| 4/17/2001 | Dobrow, Sheau-chi | 3.6 | Started to fill out checklist for annual report on Form 10K.  |
| 4/17/2001 | Graham, Casey     | 1.0 | Cleared review notes for accounts payable   |
| 4/17/2001 | Kuker, Galite     | 3.0 | Update provision binder   |
| 4/17/2001 | Kuker, Galite     | 3.0 | Update provision memo   |
| 4/17/2001 | Richter, Frank    | 0.5 | Worked on testing of stock options granted and cancelled.   |
| 4/17/2001 | Richter, Frank    | 3.7 | Consolidated March expense report for bankruptcy court  |

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| 4/17/2001 | Richter, Frank    | 3.8 | Continued work on March expense report for bankruptcy court   |
| 4/17/2001 | Sorrentino, Dean  | 1.0 | Coordinated with D&T tax instructions for monthly billing summaries   |
| 4/17/2001 | Sorrentino, Dean  | 2.0 | Reviewed segment footnote   |
| 4/17/2001 | Sorrentino, Dean  | 4.0 | Reconciled March billing summary for D&T audit engagement to March SA time and expense runs   |
| 4/17/2001 | Sorrentino, Dean  | 4.0 | Coordinated with other engagement teams time and expense summaries  |
| 4/17/2001 | Venezia, Joe      | 1.9 | Reviewed prior year financial reporting checklists.   |
| 4/17/2001 | Venezia, Joe      | 2.7 | Completed a portion of the financial reporting checklists in the reporting section  |
| 4/17/2001 | Venezia, Joe      | 3.4 | Referenced amounts from draft number two of the client's financial statements to audit support.   |
| 4/18/2001 | Ameen, Jane       | 2.2 | Continue review of cash flow  |
| 4/18/2001 | Ameen, Jane       | 2.3 | Review segment footnote   |
| 4/18/2001 | Ameen, Jane       | 3.1 | Continue review of time for court reporting   |
| 4/18/2001 | Ameen, Jane       | 3.4 | Continue review of expenses for court reporting   |
| 4/18/2001 | Bergman, Alan     | 3.5 | Organized, reconciled and edited time summaries for reporting to court  |
| 4/18/2001 | Bergman, Alan     | 3.5 | Organized, reconciled and edited time summaries for reporting to court  |
| 4/18/2001 | Bergman, Alan     | 4.0 | Organized, reconciled and edited time summaries for reporting to court  |
| 4/18/2001 | Dobrow, Sheau-chi | 0.8 | Discussed with B. Carabetta footnote 10, employee stock options, regarding common stock options granted to 2 former employees.                          |
| 4/18/2001 | Dobrow, Sheau-chi | 2.5 | Discussed with R. Schur footnote 4, debt, regarding average weighted interest rate, and documented the changes.   |
| 4/18/2001 | Dobrow, Sheau-chi | 3.8 | Started to fill out SEC Compliance Checklist.   |
| 4/18/2001 | Dobrow, Sheau-chi | 3.9 | Continued to fill out Checklist for Annual Report on Form 10k.  |
| 4/18/2001 | Kuker, Galite     | 1.0 | Discussions regarding management representations.   |
| 4/18/2001 | Richter, Frank    | 2.0 | Footed financial statement draft  |
| 4/18/2001 | Richter, Frank    | 2.4 | Cleared review notes on March expense report  |
| 4/18/2001 | Richter, Frank    | 3.6 | Worked on March expense report for bankruptcy court   |
| 4/18/2001 | Sorrentino, Dean  | 2.0 | Reviewed segment footnote   |
| 4/18/2001 | Sorrentino, Dean  | 2.0 | Reviewed March expense billing summary  |
| 4/18/2001 | Sorrentino, Dean  | 3.0 | Began preparing compliance with accounting pronouncements   |
| 4/18/2001 | Sorrentino, Dean  | 4.0 | Reviewed audit staff time diaries for the month of March.   |
| 4/18/2001 | Spiegel, Noel     | 3.0 | Review consent decree   |
| 4/18/2001 | Venezia, Joe      | 0.6 | Continued the referencing of amounts from footnote thirteen from the draft of the financial statements to audit workpapers or supporting documentation. |
| 4/18/2001 | Venezia, Joe      | 3.4 | Referenced amounts from draft number two of the client's financial statements to audit support.   |
| 4/19/2001 | Bergman, Alan     | 3.0 | Footed supporting schedules for lease disclosure footnote   |



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| 4/19/2001 | Bergman, Alan     | 3.5 | Organized, reconciled and edited time summaries for reporting to court   |
| 4/19/2001 | Bergman, Alan     | 3.5 | Organized, reconciled and edited time summaries for reporting to court   |
| 4/19/2001 | Dobrow, Sheau-chi | 1.2 | Discussed with D. Sorrentino (D&T) regarding S. Thibault (D&T) changes to concurring review package.   |
| 4/19/2001 | Dobrow, Sheau-chi | 2.1 | Re-referenced footnote 10, employee stock options, regarding shares outstanding and exercisable.   |
| 4/19/2001 | Dobrow, Sheau-chi | 3.8 | Obtained employment agreements for 2 former employers from B. Carabetta and documented the key points for the footnote 10. employee stock options. |
| 4/19/2001 | Dobrow, Sheau-chi | 3.9 | Continued to fill out SEC Compliance Checklist.  |
| 4/19/2001 | Sorrentino, Dean  | 0.4 | Reviewed footnote support  |
| 4/19/2001 | Sorrentino, Dean  | 1.1 | Discuss with S. Dobrow (D&T) concurring review package notes.  |
| 4/19/2001 | Sorrentino, Dean  | 1.5 | Updated management representation letter   |
| 4/19/2001 | Sorrentino, Dean  | 2.0 | Updated Signature impairment analysis  |
| 4/19/2001 | Sorrentino, Dean  | 2.0 | Updated audit summary memo for concurring review   |
| 4/19/2001 | Sorrentino, Dean  | 4.0 | Prepared time and expense March billing for reorganization group   |
| 4/19/2001 | Spiegel, Noel     | 1.0 | Review consent decree  |
| 4/19/2001 | Thibault, Steve   | 6.0 | Review of concurring review documentation  |
| 4/20/2001 | Bergman, Alan     | 2.1 | Proofread certain revised footnotes and rereferenced changes.  |
| 4/20/2001 | Bergman, Alan     | 2.7 | Assisted in preparing concurring review binders  |
| 4/20/2001 | Bergman, Alan     | 3.2 | Tested and documented disclosure footnote relating to leases   |
| 4/20/2001 | Dobrow, Sheau-chi | 0.8 | Updated report issuance and printed out for the concurring review package.   |
| 4/20/2001 | Dobrow, Sheau-chi | 1.1 | Made changes to fraud questionnaire and printed out for the concurring review package.   |
| 4/20/2001 | Dobrow, Sheau-chi | 1.3 | Made changes to audit summary memo and printed out for the concurring review package.  |
| 4/20/2001 | Dobrow, Sheau-chi | 1.3 | Prepared concurring review package.  |
| 4/20/2001 | Dobrow, Sheau-chi | 1.9 | Prepared support workpapers for footnote 16, unaudited quarterly financial data.   |
| 4/20/2001 | Dobrow, Sheau-chi | 2.6 | Made changes to audit planning memo and printed out for the concurring review package  |
| 4/20/2001 | Milligan,Robin    | 1.6 | Organized and documented other lease schedule amounts.   |
| 4/20/2001 | Milligan,Robin    | 2.9 | Agreed lease totals for Sunbeam Corporate footnote to documented amounts.  |
| 4/20/2001 | Sorrentino, Dean  | 0.4 | Meeting with J. Frederick, regarding Old Sunbeam impairment analysis   |
| 4/20/2001 | Sorrentino, Dean  | 1.0 | Meeting with J. Frederick, regarding March time and expense reporting and management representation letter.  |
| 4/20/2001 | Sorrentino, Dean  | 2.0 | Review footnote support with B. Carabetta and M. Newberry  |
| 4/20/2001 | Sorrentino, Dean  | 3.6 | Prepared Old Sunbeam impairment analysis   |
| 4/20/2001 | Sorrentino, Dean  | 4.0 | Updated Coleman Goodwill impairment analysis   |

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| 4/20/2001 | Visosevic, Zorica | 1.8 | Footed and referenced financial statements to 10K and quarterly reports for fiscal year 2000.                                 |
| 4/20/2001 | Visosevic, Zorica | 2.2 | Footed and cross footed client prepared schedules of lease obligations.   |
| 4/21/2001 | Jones, Ronald     | 3.0 | Concurring review of 2000 financial statements and auditors' report   |
| 4/21/2001 | Sorrentino, Dean  | 1.6 | Reviewed draft #3 changes to the financial statements   |
| 4/21/2001 | Sorrentino, Dean  | 2.4 | Updated impairment analysis   |
| 4/21/2001 | Thibault, Steve   | 4.0 | Review of impairment analysis   |
| 4/22/2001 | Spiegel, Noel     | 2.0 | Review consent decree   |
| 4/23/2001 | Ameen, Jane       | 1.3 | Review of audit status  |
| 4/23/2001 | Ameen, Jane       | 1.5 | Review of various audit areas   |
| 4/23/2001 | Ameen, Jane       | 3.6 | Review of footnotes and report  |
| 4/23/2001 | Ameen, Jane       | 3.8 | Supervision of final audit procedures   |
| 4/23/2001 | Bagby, Charlie    | 4.0 | Concurring review of 2000 financial statements and auditors' report   |
| 4/23/2001 | Bergman, Alan     | 1.8 | Tested and documented bonus accrual and payments  |
| 4/23/2001 | Bergman, Alan     | 2.5 | Cataloged audit related binders   |
| 4/23/2001 | Bergman, Alan     | 3.7 | Tested and documented rent expense for presentation within footnotes  |
| 4/23/2001 | Dobrow, Sheau-chi | 0.4 | Compared audit file index to the one from D. Sorrentino (D&T) and transferred all files to him.                               |
| 4/23/2001 | Dobrow, Sheau-chi | 0.8 | Discussed with D. Sorrentino (D&T) and J. Venezia (D&T) regarding open items before sign-off date.                            |
| 4/23/2001 | Dobrow, Sheau-chi | 1.1 | Re-referenced footnote 2, operations and significant accounting policies, regarding stock options.                            |
| 4/23/2001 | Dobrow, Sheau-chi | 1.7 | Re-referenced footnote 10, employee stock options, regarding shares outstanding and exercisable.                              |
| 4/23/2001 | Dobrow, Sheau-chi | 1.9 | Re-referenced footnote 16, unaudited quarterly financial data, and updated support workpapers.                                |
| 4/23/2001 | Dobrow, Sheau-chi | 2.1 | Reviewed third draft of financial statements.   |
| 4/23/2001 | Kuker, Galite     | 1.3 | Provision items discussed and binder review with J. Venezia (D&T) as well as call to N Aufrey for further disclosure support. |
| 4/23/2001 | Peck, Heather     | 1.3 | Review work in progress support folders for litigation.   |
| 4/23/2001 | Peck, Heather     | 1.7 | Review work in progress support folders for debt.   |
| 4/23/2001 | Peck, Heather     | 1.9 | Review work in progress support folders for intangibles.  |
| 4/23/2001 | Peck, Heather     | 3.1 | Documented debt footnote.   |
| 4/23/2001 | Sorrentino, Dean  | 0.4 | Reviewed audit index with S. Dobrow (D&T)   |
| 4/23/2001 | Sorrentino, Dean  | 0.8 | Reviewed open items with J. Venezia (D&T) and S.Dobrow (D&T) related to audit sign-off  |
| 4/23/2001 | Sorrentino, Dean  | 1.9 | Continued reviewing audit workpapers and clear closed review notes.   |
| 4/23/2001 | Sorrentino, Dean  | 2.1 | Reviewed footnote support   |
| 4/23/2001 | Sorrentino, Dean  | 2.2 | Prepared a forward look budget analysis for remaining audit work  |
| 4/23/2001 | Sorrentino, Dean  | 3.6 | Continued updating impairment analysis for old sunbeam  |
| 4/23/2001 | Spiegel, Noel     | 7.0 | Review consent decree   |
| 4/23/2001 | Thibault, Steve   | 2.0 | General audit supervision   |
| 4/23/2001 | Thibault, Steve   | 2.0 | Review of impairment analysis   |

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| 4/23/2001 | Thibault, Steve   | 2.0 | Discussion with R. Jones regarding the 2000 financial statements and report                             |
| 4/23/2001 | Thibault, Steve   | 4.0 | Review of draft disclosure statement  |
| 4/23/2001 | Venezia, Joe      | 0.4 | Discussed with G. Kuker (D&T) referencing the amounts on the cash flow worksheet to tax workpapers.     |
| 4/23/2001 | Venezia, Joe      | 0.6 | Discussed impairment analysis related to Old Sunbeam goodwill with B. Dawes and J. Frederick.           |
| 4/23/2001 | Venezia, Joe      | 1.5 | Reviewed client analysis of the segment footnote included in the financial statements.                  |
| 4/23/2001 | Venezia, Joe      | 1.7 | Documented forward look analysis for audit completion and examination of the audit index.               |
| 4/23/2001 | Venezia, Joe      | 1.7 | Referenced amounts from the tax workpapers to the cash flow worksheet.                                  |
| 4/23/2001 | Venezia, Joe      | 2.0 | Documented understanding of the Old Sunbeam goodwill analysis per the discussion with the client.       |
| 4/23/2001 | Venezia, Joe      | 2.1 | Reviewed the tax workpapers binder.   |
| 4/24/2001 | Ameen, Jane       | 0.5 | Supervision of footnotes  |
| 4/24/2001 | Ameen, Jane       | 0.8 | Meeting with B. Carabetta regarding report  |
| 4/24/2001 | Ameen, Jane       | 0.9 | Finalize review of section 7000   |
| 4/24/2001 | Ameen, Jane       | 2.6 | General review of section 8000, 9000, and 12000   |
| 4/24/2001 | Ameen, Jane       | 2.9 | General review of section 2000  |
| 4/24/2001 | Ameen, Jane       | 3.4 | Supervision and review of footnotes and cash flow   |
| 4/24/2001 | Bagby, Charlie    | 7.0 | Concurring review of 2000 financial statements and auditors' report                                     |
| 4/24/2001 | Bergman, Alan     | 2.1 | Organized, reconciled and edited time summaries for reporting to court                                  |
| 4/24/2001 | Bergman, Alan     | 2.4 | Referenced footnote and supporting documents to testing previously performed.                           |
| 4/24/2001 | Bergman, Alan     | 3.5 | Referenced footnote and supporting documents to testing previously performed.                           |
| 4/24/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with B. Carabetta on footnote 10, employee stock options, regarding Thalia stock option plan. |
| 4/24/2001 | Dobrow, Sheau-chi | 1.4 | Continued to review lease commitment and rent expense in footnote 14, commitment and contingencies.     |
| 4/24/2001 | Dobrow, Sheau-chi | 2.2 | Started to review lease commitment in footnote 14, commitment and contingencies.                        |
| 4/24/2001 | Dobrow, Sheau-chi | 2.2 | Prepared FAS 123 Minimum Value Method calculation for Thalia Stock Option Plan.                         |
| 4/24/2001 | Dobrow, Sheau-chi | 2.9 | Continued to fill out SEC Compliance Checklist.   |
| 4/24/2001 | Kuker, Galite     | 1.0 | Discussion with N Auffrey and J. Venezia (D&T) concerning disclosures.                                  |
| 4/24/2001 | Lazzaro, Mark     | 3.0 | Review of provision binder and final tax footnote.  |
| 4/24/2001 | Sorrentino, Dean  | 0.9 | Final reviewed of other income and expense audit programs   |
| 4/24/2001 | Sorrentino, Dean  | 1.3 | Reviewed scheduling requirements for pension audit.   |
| 4/24/2001 | Sorrentino, Dean  | 2.2 | Updated impairment analysis based on comments from concurring review                                    |
| 4/24/2001 | Sorrentino, Dean  | 3.6 | Continued reviewing audit workpapers and clear closed review notes.                                     |
| 4/24/2001 | Thibault, Steve   | 1.0 | General audit supervision   |
| 4/24/2001 | Thibault, Steve   | 1.0 | Research on reserve accounting for entities in bankruptcy   |

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| 4/24/2001 | Thibault, Steve   | 2.0 | Option footnote  |
| 4/24/2001 | Thibault, Steve   | 2.0 | Fair value of financial instruments disclosure   |
| 4/24/2001 | Venezia, Joe      | 0.6 | Cleared the review notes of the audit supervision and review questionnaire in planning.  |
| 4/24/2001 | Venezia, Joe      | 1.1 | Prepared the litigation review program/questionnaire.  |
| 4/24/2001 | Venezia, Joe      | 1.2 | Prepared the subsequent events review program/questionnaire.   |
| 4/24/2001 | Venezia, Joe      | 1.9 | Reviewed the segment reporting footnote in draft number 4 of the financial statements.   |
| 4/24/2001 | Venezia, Joe      | 1.9 | Prepared the audit supervision and review questionnaire in reporting.  |
| 4/24/2001 | Venezia, Joe      | 2.3 | Cleared J. Ameen's (D&T) review notes for the consolidated cash flow worksheet.  |
| 4/25/2001 | Ameen, Jane       | 0.3 | Meeting with B. Carabetta regarding audit sign off.  |
| 4/25/2001 | Ameen, Jane       | 1.2 | Incorporation of concurring review comments  |
| 4/25/2001 | Ameen, Jane       | 1.4 | Review of various accrued workpapers   |
| 4/25/2001 | Ameen, Jane       | 2.3 | Continue review of footnotes 10-14   |
| 4/25/2001 | Ameen, Jane       | 2.5 | Review of concurring comments  |
| 4/25/2001 | Ameen, Jane       | 3.4 | Continue review of footnotes 1-10  |
| 4/25/2001 | Bagby, Charlie    | 3.0 | Concurring review of 2000 financial statements and auditors' report  |
| 4/25/2001 | Bergman, Alan     | 2.4 | Reviewed work in process workpapers relating to international consolidation testing  |
| 4/25/2001 | Bergman, Alan     | 2.8 | Reviewed work in process workpapers relating to volume rebate testing  |
| 4/25/2001 | Bergman, Alan     | 2.8 | Reviewed work in process workpapers relating to other allowances testing   |
| 4/25/2001 | Dobrow, Sheau-chi | 2.3 | Started to fill out stock-based compensation option audit program.   |
| 4/25/2001 | Dobrow, Sheau-chi | 2.6 | Prepared workpaper regarding testing of options granted and canceled for footnote 10, employee stock options and awards.                     |
| 4/25/2001 | Dobrow, Sheau-chi | 3.1 | Prepared support workpapers for footnote 10, employee stock options and awards, regarding compensation expense for Thalia stock option plan. |
| 4/25/2001 | Peck, Heather     | 0.5 | Documented goodwill workpapers.  |
| 4/25/2001 | Peck, Heather     | 1.5 | Documented debt workpapers.  |
| 4/25/2001 | Richter, Frank    | 1.1 | Reviewed clipper business inventory compilation files.   |
| 4/25/2001 | Richter, Frank    | 3.2 | Reviewed audit related work in process files.  |
| 4/25/2001 | Richter, Frank    | 3.7 | Cleared miscellaneous reporting review notes.  |
| 4/25/2001 | Sorrentino, Dean  | 1.1 | Reviewed footnote support  |
| 4/25/2001 | Sorrentino, Dean  | 1.2 | Organize AS2 audit index and update open items   |
| 4/25/2001 | Sorrentino, Dean  | 2.1 | Reviewed corporate related management letter comments  |
| 4/25/2001 | Sorrentino, Dean  | 3.6 | Prepared reporting compliance checklists   |
| 4/25/2001 | Thibault, Steve   | 1.0 | General audit supervision  |
| 4/25/2001 | Thibault, Steve   | 2.0 | Review of new option plan description in draft disclosure statement  |
| 4/25/2001 | Thibault, Steve   | 2.0 | Discussion with C. Bagby regarding the 2000 financial statements and report  |
| 4/25/2001 | Venezia, Joe      | 0.5 | Updated the audit open items list.   |

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| 4/25/2001 | Venezia, Joe      | 1.1 | Documented the determination of thresholds used in the substantive testing of sales and cost of sales.                          |
| 4/25/2001 | Venezia, Joe      | 2.2 | Documented support for the derivatives program implementation.  |
| 4/25/2001 | Venezia, Joe      | 2.3 | Referenced the posted operating expense audit adjustments from the leadsheet to supporting documentation.                       |
| 4/25/2001 | Venezia, Joe      | 2.9 | Referenced balances from the tax leadsheets to the D&T Tax Department workpaper binder.   |
| 4/26/2001 | Bergman, Alan     | 1.5 | Reviewed work in process workpapers relating to accounts receivable testing   |
| 4/26/2001 | Bergman, Alan     | 2.8 | Reviewed work in process workpapers relating to the inventory compilations  |
| 4/26/2001 | Bergman, Alan     | 3.7 | Reviewed work in process workpapers relating to the clipper business  |
| 4/26/2001 | Dobrow, Sheau-chi | 0.5 | Discussed with B. Carabetta and M. Newberry regarding footnote disclosure on the sale of clipper business.                      |
| 4/26/2001 | Dobrow, Sheau-chi | 3.6 | Organized footnotes support manual workpapers.  |
| 4/26/2001 | Dobrow, Sheau-chi | 3.9 | Obtained financial information on clipper business from M. Newberry and prepared support workpaper for the footnote disclosure. |
| 4/26/2001 | Peck, Heather     | 4.0 | Debt covenant testing.  |
| 4/26/2001 | Peck, Heather     | 4.0 | Review work in progress support folders for debt.   |
| 4/26/2001 | Richter, Frank    | 1.2 | Reviewed international work in process audit files.   |
| 4/26/2001 | Richter, Frank    | 3.8 | Continued reviewing clipper business audit file.  |
| 4/26/2001 | Sorrentino, Dean  | 1.6 | Documented coleman consolidation procedure memo   |
| 4/26/2001 | Sorrentino, Dean  | 1.7 | Reviewed footnote support and changes to notes with M. Newberry   |
| 4/26/2001 | Sorrentino, Dean  | 1.8 | Reviewed Concurring review changes to financial statements  |
| 4/26/2001 | Sorrentino, Dean  | 1.9 | Cleared miscellaneous accrual closed review notes   |
| 4/26/2001 | Sorrentino, Dean  | 2.0 | Reviewed DIP agreement covenants  |
| 4/26/2001 | Venezia, Joe      | 1.7 | Read the revolving credit and guarantee agreement dated February 6, 2001.   |
| 4/26/2001 | Venezia, Joe      | 1.9 | Referenced the posted special charges expense audit adjustments from the leadsheet to supporting documentation.                 |
| 4/26/2001 | Venezia, Joe      | 2.2 | Referenced the posted cost of sales audit adjustments from the leadsheet to supporting documentation.                           |
| 4/26/2001 | Venezia, Joe      | 3.2 | Prepared audit workpaper documenting the debt covenants (both affirmative and negative).  |
| 4/27/2001 | Bergman, Alan     | 1.4 | Reviewed work in process workpapers relating to SFAS 133 testing  |
| 4/27/2001 | Bergman, Alan     | 2.9 | Reviewed work in process workpapers relating to accounts receivable testing   |
| 4/27/2001 | Bergman, Alan     | 3.7 | Cataloged supporting documents related to the footnotes   |
| 4/27/2001 | Dobrow, Sheau-chi | 0.1 | Discussed with S. Campell regarding accounts receivable aging report.   |
| 4/27/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with R. Wilks regarding accounts receivable aging report.   |
| 4/27/2001 | Dobrow, Sheau-chi | 1.3 | Revised accounts receivable aging workpaper.  |

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| 4/27/2001 | Dobrow, Sheau-chi | 1.3 | Organized permanent files on employee agreements and stock option plan.   |
| 4/27/2001 | Dobrow, Sheau-chi | 2.1 | Revised footnote 3 regarding clipper business' net sales and operating profits and support workpapers.                |
| 4/27/2001 | Dobrow, Sheau-chi | 2.9 | Prepared staff evaluations. for the audit engagement  |
| 4/27/2001 | Kuker, Galite     | 1.0 | Working on tax audit program  |
| 4/27/2001 | Peck, Heather     | 4.0 | Review work in progress support folders for intangibles.  |
| 4/27/2001 | Peck, Heather     | 4.0 | Review work in progress support folders for litigation.   |
| 4/27/2001 | Richter, Frank    | 1.3 | Reviewed worker's compensation accrual work in process files.   |
| 4/27/2001 | Richter, Frank    | 3.2 | Reviewed product liability accrual work in process files.   |
| 4/27/2001 | Richter, Frank    | 3.5 | Reviewed audit related special, general and administrative expense work in process files.                             |
| 4/27/2001 | Sorrentino, Dean  | 0.4 | Reviewed clipper business financial statements  |
| 4/27/2001 | Sorrentino, Dean  | 1.6 | Reviewed audit work in process folders  |
| 4/27/2001 | Sorrentino, Dean  | 2.0 | Prepared open item listing for follow-up for signoff.   |
| 4/27/2001 | Sorrentino, Dean  | 4.0 | Completed staff engagement appraisals and evaluations   |
| 4/27/2001 | Thibault, Steve   | 1.5 | General audit supervision   |
| 4/27/2001 | Thibault, Steve   | 1.5 | Professional Clipper business audit: status and review of potential financial statement requirements for SEC purposes |
| 4/29/2001 | Ameen, Jane       | 0.7 | Review of various accrued workpapers  |
| 4/29/2001 | Ameen, Jane       | 1.4 | Continue review reporting checklists  |
| 4/30/2001 | Ameen, Jane       | 0.3 | Correspondance with M. Mleko regarding the debt amendment   |
| 4/30/2001 | Ameen, Jane       | 0.6 | Review of report  |
| 4/30/2001 | Ameen, Jane       | 0.7 | Review and update of management representation letter   |
| 4/30/2001 | Ameen, Jane       | 1.2 | Clear review notes in section 5000 and 6000   |
| 4/30/2001 | Ameen, Jane       | 2.7 | Supervision of required final reporting documentation   |
| 4/30/2001 | Ameen, Jane       | 3.4 | Clear review notes in section 2000 and 3000   |
| 4/30/2001 | Thibault, Steve   | 0.5 | Review of bankruptcy court billing documentation  |
| 4/30/2001 | Thibault, Steve   | 0.5 | Discussion with J. Frederick regarding bank financing matters   |
| 4/30/2001 | Thibault, Steve   | 1.5 | General audit supervision   |
| 4/30/2001 | Thibault, Steve   | 2.0 | Time reporting and service authorization analysis   |
| 4/30/2001 | Thibault, Steve   | 3.0 | Review of draft financial statements  |
| 4/30/2001 | Thibault, Steve   | 3.5 | Reading of revolving credit agreement amendment and related discussion with J. Frederick                              |
| 4/30/2001 | Venezia, Joe      | 0.3 | Obtained client sign-off on the use tax accrual management letter comment.  |
| 4/30/2001 | Venezia, Joe      | 0.4 | Made the final changes to the audit opinion. Printed out the letter for partner signature.                            |
| 4/30/2001 | Venezia, Joe      | 0.7 | Discussed the remaining unsigned management letter comments with K. Huff and M. Malone.                               |
| 4/30/2001 | Venezia, Joe      | 1.3 | Reviewed the international manual workpapers to ensure they are properly included in the audit management file.       |

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| 4/30/2001 | Venezia, Joe    | 1.3 | Made the final changes to the management representation letter. Printed out the letter for client review and signature.                           |
| 4/30/2001 | Venezia, Joe    | 1.8 | Reviewed the portion of the debt covenants schedule prepared by H. Peck (D&T).  |
| 4/30/2001 | Venezia, Joe    | 2.2 | Reviewed client draft of the financial statements.  |
| 5/1/2001  | Ameen, Jane     | 0.7 | Review of management letter comments  |
| 5/1/2001  | Ameen, Jane     | 1.3 | Begin review of SAS 61 communications   |
| 5/1/2001  | Ameen, Jane     | 2.8 | Continue final consolidated documentation of section 2000 and 3000.   |
| 5/1/2001  | Ameen, Jane     | 3.2 | Continue completion of final file check for back up procedures (substantive testing)  |
| 5/1/2001  | Summers, Jamie  | 1.0 | Review of Provision binder  |
| 5/1/2001  | Thibault, Steve | 1.0 | Meeting with J. Frederick, M. Malone, R. Gahagan and J. Ameen to discuss environmental reserves   |
| 5/1/2001  | Thibault, Steve | 1.5 | General audit supervision   |
| 5/1/2001  | Thibault, Steve | 1.5 | Reading of March bank reporting package   |
| 5/1/2001  | Venezia, Joe    | 0.5 | Discussed the excess and obsolescence management letter comments with S. Pichardo.  |
| 5/1/2001  | Venezia, Joe    | 0.8 | Voicemail A. Zimka (D&T) for control testing workpapers. Obtained all remaining control testing workpapers from S. Tavior (D&T) for final backup. |
| 5/1/2001  | Venezia, Joe    | 1.1 | Completed the review of the fourth amendment to the revolving credit and guarantee agreement and filed in workpapers.                             |
| 5/1/2001  | Venezia, Joe    | 2.3 | Finalized the documentation of the client's compliance with debt covenants as of March 2001.  |
| 5/1/2001  | Venezia, Joe    | 3.3 | Reviewed the March 2001 financial statements sent to the banks.   |
| 5/2/2001  | Ameen, Jane     | 0.4 | Correspondence with in house Legal Counsel  |
| 5/2/2001  | Ameen, Jane     | 0.6 | Review SAS 61 communications  |
| 5/2/2001  | Ameen, Jane     | 3.4 | Consolidate final referenced draft workpapers   |
| 5/2/2001  | Ameen, Jane     | 3.7 | Complete final file check for backup procedures   |
| 5/2/2001  | Venezia, Joe    | 1.3 | Completed the review of the second amendment to the revolving credit and guarantee agreement and filed in workpapers.                             |
| 5/2/2001  | Venezia, Joe    | 1.4 | Completed the review of the first amendment to the revolving credit and guarantee agreement and filed in workpapers.                              |
| 5/2/2001  | Venezia, Joe    | 1.5 | Completed the review of the third amendment to the revolving credit and guarantee agreement and filed in workpapers.                              |
| 5/2/2001  | Venezia, Joe    | 1.9 | Reviewed audit index for the location of all master workpapers.   |
| 5/2/2001  | Venezia, Joe    | 1.9 | Agreed all manual confirmations to the file index for file review..   |
| 5/3/2001  | Ameen, Jane     | 0.2 | Correspondence with A. Le Fevre   |
| 5/3/2001  | Ameen, Jane     | 1.3 | Review status of clipper audit  |
| 5/3/2001  | Ameen, Jane     | 3.1 | Preparation and reconciliation of time reporting  |
| 5/3/2001  | Ameen, Jane     | 3.4 | Continue documentation of section 2000 and 3000.  |
| 5/3/2001  | Summers, Jamie  | 2.0 | work on audit program and documentation   |

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| 5/3/2001 | Venezia, Joe     | 0.9 | Reviewed the unsigned management letter comments. Emailed the unsigned Coleman Corporate comments to C. Chaney (D&T). |
| 5/3/2001 | Venezia, Joe     | 3.4 | Copied over the referenced report and made final changes for a final referenced report.                               |
| 5/3/2001 | Venezia, Joe     | 3.7 | Copied over the referenced footnotes and made final changes for a final referenced report.                            |
| 5/4/2001 | Ameen, Jane      | 0.1 | Discussion with B. Carabetta regarding footnotes  |
| 5/4/2001 | Ameen, Jane      | 0.4 | Meeting with J. Frederick on Clipper audit status   |
| 5/4/2001 | Ameen, Jane      | 0.5 | Meeting with A. LeFevre on management letter comments   |
| 5/4/2001 | Ameen, Jane      | 3.4 | Continue review of management letter comments and prepare for meeting with A. Le Fevre                                |
| 5/4/2001 | Ameen, Jane      | 3.7 | Continue final documentation of section 2000 and 3000.  |
| 5/4/2001 | Summers, Jamie   | 4.0 | Completing Audit program and documentation  |
| 5/4/2001 | Thibault, Steve  | 1.0 | Professional Clipper business audit: status review and related discussion with J. Frederick                           |
| 5/4/2001 | Venezia, Joe     | 1.5 | Reviewed the Board of Directors presentation for April 10, 2001 and filed in the audit file.                          |
| 5/4/2001 | Venezia, Joe     | 2.4 | Complete final file check for backup procedures.  |
| 5/4/2001 | Venezia, Joe     | 3.1 | Finalized the analytical review based on posted adjustments to the consolidated financial statements.                 |
| 5/7/2001 | Ameen, Jane      | 1.7 | Preparation of schedule summary for future reference  |
| 5/7/2001 | Ameen, Jane      | 3.1 | Final documentation for sections 2000 and 3000  |
| 5/7/2001 | Ameen, Jane      | 3.2 | Continue preparation of management letter comments for client review  |
| 5/7/2001 | Harvey, Jena     | 3.0 | Proof read and updated April time reporting   |
| 5/7/2001 | Harvey, Jena     | 3.0 | Proof read and updated April expense reporting  |
| 5/7/2001 | Peck, Heather    | 2.3 | Reviewed intangible work in progress folders.   |
| 5/7/2001 | Peck, Heather    | 2.4 | Organized and filed audit binders for fiscal year end 2000 audit  |
| 5/7/2001 | Peck, Heather    | 3.3 | Reviewed debt work in progress folders.   |
| 5/7/2001 | Sorrentino, Dean | 4.0 | Reviewed time reporting for April submission  |
| 5/7/2001 | Sorrentino, Dean | 4.0 | Reviewed and prepared expense reporting for April submission  |
| 5/7/2001 | Venezia, Joe     | 2.3 | Prepared a manual binder of all management letter comments with client staff sign-off.                                |
| 5/7/2001 | Venezia, Joe     | 2.4 | Prepared a compilation of all management letter comments.   |
| 5/7/2001 | Venezia, Joe     | 3.3 | Read and reviewed the D&T Coleman Benelux clipper business review procedures report.                                  |
| 5/8/2001 | Ameen, Jane      | 1.7 | General supervision and review of sales and cost of sales related to the clipper business                             |
| 5/8/2001 | Ameen, Jane      | 3.0 | Continue preparation of management letter comments for client review  |
| 5/8/2001 | Ameen, Jane      | 3.3 | General supervision and review of assets related to the clipper business  |
| 5/8/2001 | Harvey, Jena     | 4.0 | Reconciled April time to D&T SA time runs   |
| 5/8/2001 | Harvey, Jena     | 4.0 | Combining April expense and comparing to SA runs  |
| 5/8/2001 | Peck, Heather    | 1.6 | Reviewed miscellaneous liability work in progress folders.  |
| 5/8/2001 | Peck, Heather    | 2.6 | Reviewed litigation work in progress folders.   |



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| 5/8/2001  | Peck, Heather    | 3.8 | Continued organizing, filing, and indexing fiscal year end 2000 audit binders.   |
| 5/8/2001  | Sorrentino, Dean | 1.0 | Reviewed reorganization services group time and expense reporting for the April submission   |
| 5/8/2001  | Sorrentino, Dean | 1.5 | Reviewed tax services group time and expense reporting for the April submission  |
| 5/8/2001  | Sorrentino, Dean | 1.5 | Began reconciling audit services group time to D&T time runs   |
| 5/8/2001  | Sorrentino, Dean | 2.0 | Reviewed management letter comments  |
| 5/8/2001  | Sorrentino, Dean | 2.0 | Continued preparing April expense reporting for Audit Services group   |
| 5/8/2001  | Thibault, Steve  | 2.0 | General audit supervision  |
| 5/8/2001  | Venezia, Joe     | 1.9 | Prepared a schedule to reconcile the international clippers business inventory per J.D. Edwards versus the amount per the client schedule. Discussed the schedule with C. Chalfant |
| 5/8/2001  | Venezia, Joe     | 2.8 | Read and reviewed the D&T Canada clipper business review procedures report.  |
| 5/8/2001  | Venezia, Joe     | 3.3 | Prepared a comparison of the balance sheet and income statement balances per the D&T reports and the client international schedule.  |
| 5/9/2001  | Ameen, Jane      | 0.5 | General supervision and review of sales and cost of sales related to the clipper business  |
| 5/9/2001  | Ameen, Jane      | 2.0 | Completion of section 2000 and 3000  |
| 5/9/2001  | Ameen, Jane      | 3.7 | General supervision and review of liabilities related to the clipper business  |
| 5/9/2001  | Harvey, Jena     | 4.0 | Reprinted and updated April time and expense and continued reconciliation to SA runs   |
| 5/9/2001  | Peck, Heather    | 1.8 | Continued organizing, filing, and indexing fiscal year end 2000 audit binders and clipper business.  |
| 5/9/2001  | Peck, Heather    | 3.2 | Reviewed miscellaneous clipper business workpapers.  |
| 5/9/2001  | Sorrentino, Dean | 2.0 | Reconciled audit services group expenses to D&T SA time runs   |
| 5/9/2001  | Sorrentino, Dean | 2.0 | Confirmed via phone conversations and email time reporting entries with certain individuals in the audit services group  |
| 5/9/2001  | Sorrentino, Dean | 4.0 | Continued reconciling audit services group time to D&T SA time runs  |
| 5/9/2001  | Venezia, Joe     | 2.3 | Discussed the balance sheet comparison of the D&T report with C. Stillman.   |
| 5/9/2001  | Venezia, Joe     | 2.3 | Discussed the income statement comparison of the D&T report with C. Stillman.  |
| 5/9/2001  | Venezia, Joe     | 2.4 | Researched the exchange rates for the conversion of the clippers business Europe and Canadian divisions.   |
| 5/10/2001 | Harvey, Jena     | 0.5 | Final review and clearing of inventory review notes and comments   |
| 5/10/2001 | Harvey, Jena     | 0.5 | Calculated average exchange rates for international clippers conversion testing  |
| 5/10/2001 | Harvey, Jena     | 4.0 | Categorized detail time entries into individual project codes and printed  |
| 5/10/2001 | Venezia, Joe     | 0.6 | Discussed the SFAS 133 report relating to the clipper business with M. Ellsworth.  |

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| 5/10/2001 | Venezia, Joe    | 2.0 | Reviewed the noted differences between the D&T Europe report with C. Stillman.   |
| 5/10/2001 | Venezia, Joe    | 2.2 | Reviewed the noted differences between the D&T Canada report with C. Stillman.   |
| 5/10/2001 | Venezia, Joe    | 3.2 | Reviewed the excess and obsolescence of inventory testing performed for the clippers business.   |
| 5/11/2001 | Ameen, Jane     | 0.4 | Planning for property observation related to the clipper business  |
| 5/11/2001 | Ameen, Jane     | 1.8 | General supervision and review of liabilities related to the clipper business  |
| 5/11/2001 | Ameen, Jane     | 3.8 | General supervision and review of assets related to the clipper business   |
| 5/11/2001 | Harvey, Jena    | 1.2 | Prepared memo for clippers business regarding exchange rates   |
| 5/11/2001 | Harvey, Jena    | 2.0 | Updated and proofed April time reporting for all D&T service groups  |
| 5/11/2001 | Harvey, Jena    | 2.8 | Updated April audit related expenses based on SA reconciliation  |
| 5/11/2001 | Summers, Jamie  | 3.0 | Revisions to provision binder to add additional research   |
| 5/11/2001 | Thibault, Steve | 1.0 | Professional Clipper business audit supervision  |
| 5/11/2001 | Thibault, Steve | 2.0 | Review of draft management letter observations   |
| 5/11/2001 | Venezia, Joe    | 1.3 | Reviewed the D&T Europe report for compliance with SFAS 52.  |
| 5/11/2001 | Venezia, Joe    | 1.4 | Updated the management letter comments and documented in an audit workpaper.   |
| 5/11/2001 | Venezia, Joe    | 2.0 | Reviewed the SFAS 133 report for classification of the clippers business Europe division as an embedded derivative.  |
| 5/11/2001 | Venezia, Joe    | 3.3 | Reviewed the translation and remeasurement requirements of SFAS 52.  |
| 5/14/2001 | Ameen, Jane     | 1.0 | General supervision and review related to the clipper business   |
| 5/14/2001 | Harvey, Jena    | 2.0 | Reviewed April time reporting  |
| 5/14/2001 | Venezia, Joe    | 0.2 | Discussed the excess and obsolescence reserve open items with C. Chalfant.   |
| 5/14/2001 | Venezia, Joe    | 2.5 | Reviewed the inventory count sheets performed for the clippers business locations with the 12/31/00 audit. Converted these workpapers into stand alone workpapers for purposes of the clippers business audit. |
| 5/14/2001 | Venezia, Joe    | 2.5 | Reviewed the inventory cut-off workpapers performed for the 12/31/00 audit. Converted these workpapers into stand alone workpapers for purposes of the clippers business audit                                 |
| 5/14/2001 | Venezia, Joe    | 2.8 | Reviewed the capitalized variance workpapers performed for the 12/31/00 audit. Converted these workpapers into stand alone workpapers for purposes of the clippers business audit                              |
| 5/15/2001 | Ameen, Jane     | 0.5 | Supervision of fixed assets related to the clipper business  |
| 5/15/2001 | Ameen, Jane     | 1.7 | General supervision and review of liabilities related to the clipper business  |

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|-----------|-------------------|-----|---|
| 5/15/2001 | Ameen, Jane       | 2.0 | Begin initial review of time for court reporting  |
| 5/15/2001 | Ameen, Jane       | 3.8 | General supervision and review of international reports related to the clipper business   |
| 5/15/2001 | Dobrow, Sheau-chi | 0.6 | Communicated open item list for Latin America inventory testing via e-mail and phone to C. Perdomo.   |
| 5/15/2001 | Dobrow, Sheau-chi | 0.9 | Communicated open item list for sales return, coop and warranty testing via e-mail and phone to C. Conto and L. McDonald.   |
| 5/15/2001 | Dobrow, Sheau-chi | 1.8 | Prepared open item list for Latin America inventory testing regarding clipper business  |
| 5/15/2001 | Dobrow, Sheau-chi | 2.3 | Prepared open item list for sales return, coop and warranty testing regarding clipper business.   |
| 5/15/2001 | Dobrow, Sheau-chi | 2.4 | Revised documentation on 1999 and 2000 allocation of employee benefits expenses per further discussion with S. Sheehv related to clipper business.                                |
| 5/15/2001 | Summers, Jamie    | 3.0 | Review of Provision binder with J. Van Gelder (D&T).  |
| 5/15/2001 | Thibault, Steve   | 1.0 | Review of bankruptcy court billing documentation  |
| 5/15/2001 | Venezia, Joe      | 0.4 | Telephoned K. Harter (D&T) to request inventory workpapers for the testing of Health at Home and Health O' Meter.   |
| 5/15/2001 | Venezia, Joe      | 0.8 | Discussed the open request items for the clippers business audit with W. Kinman.  |
| 5/15/2001 | Venezia, Joe      | 1.0 | Discussed the open request items for the clippers business audit with S. Picharda.  |
| 5/15/2001 | Venezia, Joe      | 2.4 | Reviewed the 2000 clippers business price testing performed by M. Mueller (D&T).  |
| 5/15/2001 | Venezia, Joe      | 3.4 | Received the inventory workpapers from K. Harter. Removed all proprietary information and gave to M. Malone.  |
| 5/16/2001 | Ameen, Jane       | 1.2 | Begin review of expense reporting for court reporting   |
| 5/16/2001 | Ameen, Jane       | 1.8 | Continue review of time for court reporting   |
| 5/16/2001 | Dobrow, Sheau-chi | 0.6 | Revised documentation on 1999 and 2000 allocation of automobile lease expense per further discussion with D. Giuliano related to the clipper business.                            |
| 5/16/2001 | Dobrow, Sheau-chi | 1.2 | Revised documentation on 1999 and 2000 allocation of sample expense per further discussion with R. Burgwvn.   |
| 5/16/2001 | Dobrow, Sheau-chi | 1.3 | Posted and documented the 1999 and 2000 adjustments regarding sales returns reserve, warranty reserve and coop reserve to evaluation of misstatement worksheets                   |
| 5/16/2001 | Dobrow, Sheau-chi | 1.4 | Revised documentation on 1999 and 2000 allocation of shared research and development services expense per further discussion with E. Silva related to the clipper business        |
| 5/16/2001 | Dobrow, Sheau-chi | 1.6 | Revised documentation on 1999 and 2000 allocation of bad debt expense and administrative salaries expense per further discussion with S. Pichardo related to the clipper business |
| 5/16/2001 | Dobrow, Sheau-chi | 1.9 | Updated accrued bonus workpaper to obtain bonus paid in March 2001 and posted adjustment to evaluation of misstatement worksheets.  |

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| 5/16/2001 | Sorrentino, Dean  | 4.0 | Continued reconciling audit services group time to D&T SA time runs  |
| 5/16/2001 | Sorrentino, Dean  | 4.0 | Reviewed and formatted time and expense reporting for April submission   |
| 5/16/2001 | Thibault, Steve   | 1.0 | Review of bankruptcy court billing documentation   |
| 5/16/2001 | Venezia, Joe      | 3.0 | Reviewed the Board of Director Meeting Minutes for January through May 2001.   |
| 5/17/2001 | Ameen, Jane       | 2.8 | Continue review of time for court reporting  |
| 5/17/2001 | Ameen, Jane       | 3.2 | Reconcile time reporting to SA runs  |
| 5/17/2001 | Dobrow, Sheau-chi | 0.5 | Inquired S Pichardo regarding open questions related to the sales return reserve rollforward related to the clipper business..       |
| 5/17/2001 | Dobrow, Sheau-chi | 2.1 | Cleared review notes on prepaid asset and posted adjustment to evaluation of misstatement worksheet related to the clipper business. |
| 5/17/2001 | Dobrow, Sheau-chi | 2.6 | Revised sales return reserve rollforward workpaper for 1999 and 2000 related to the clipper business..                               |
| 5/17/2001 | Dobrow, Sheau-chi | 2.8 | Revised volume rebates reserve workpaper for 1999 and 2000 related to the clipper business..   |
| 5/17/2001 | Harvey, Jena      | 0.5 | Printed co-op advertising document   |
| 5/17/2001 | Harvey, Jena      | 0.7 | Formatted and printed time for reorganization services group staff related to April time submission                                  |
| 5/17/2001 | Harvey, Jena      | 0.8 | Formatted and printed time for tax staff related to April time submission  |
| 5/17/2001 | Harvey, Jena      | 4.0 | Reviewed time reporting for April for submission to the courts   |
| 5/17/2001 | Peck, Heather     | 1.2 | Shredded various work in progress folders.   |
| 5/17/2001 | Peck, Heather     | 2.6 | Reviewed various audit related work in progress folders  |
| 5/17/2001 | Sorrentino, Dean  | 4.0 | Final review of time and expense reporting for April submission  |
| 5/17/2001 | Thibault, Steve   | 2.0 | Review of bankruptcy court billing documentation   |
| 5/17/2001 | Venezia, Joe      | 1.6 | Cleared review notes on April time summary.  |
| 5/17/2001 | Venezia, Joe      | 1.7 | Completed the understatement testing for the excess and obsolescence reserve for the clippers business audit.                        |
| 5/17/2001 | Venezia, Joe      | 1.9 | Completed the 1999 full absorption testing for the clippers business audit.  |
| 5/17/2001 | Venezia, Joe      | 2.8 | Organized, reconciled and edited time summaries for reporting to court.  |
| 5/18/2001 | Ameen, Jane       | 0.4 | Supervision of expenses for court reporting purposes.  |
| 5/18/2001 | Ameen, Jane       | 0.7 | Review of expenses for court reporting purposes  |
| 5/18/2001 | Ameen, Jane       | 3.1 | Supervision of time for court reporting purposes   |
| 5/18/2001 | Ameen, Jane       | 3.8 | Reconciliation of time for court reporting purposes  |
| 5/18/2001 | Dobrow, Sheau-chi | 0.6 | Revised warranty reserve analysis based upon sales and actual deductions for 1999 related to the clipper business.                   |
| 5/18/2001 | Dobrow, Sheau-chi | 3.6 | Prepared warranty reserve analysis based upon sales and actual deductions for 2000 related to the clipper business..                 |
| 5/18/2001 | Dobrow, Sheau-chi | 3.8 | Prepared warranty reserve triangle analysis for 2000 related to the clipper business   |

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| 5/18/2001 | Harvey, Jena      | 3.0 | Reviewed time reporting for April for submission to the courts  |
| 5/18/2001 | Peck, Heather     | 1.7 | Shredded various work in progress folders.  |
| 5/18/2001 | Peck, Heather     | 3.0 | Assisted with preparation of April time reporting package   |
| 5/18/2001 | Thibault, Steve   | 1.0 | Professional Clipper business audit: status review and related discussion with J. Ameen   |
| 5/18/2001 | Thibault, Steve   | 1.0 | Review of bankruptcy court billing documentation  |
| 5/18/2001 | Venezia, Joe      | 1.3 | Coordinated with the D&T reorganization group for time and expense submissions.   |
| 5/18/2001 | Venezia, Joe      | 1.6 | Reconciled the D&T Canada 1999 receivables balance to the client schedule for the clippers business audit. Discussed the reconciliation with C. Stillman. |
| 5/18/2001 | Venezia, Joe      | 1.6 | Completed all manager and partner revisions to the management letter templates.   |
| 5/18/2001 | Venezia, Joe      | 3.5 | Reviewed time diaries for April billing submitted to courts.  |
| 5/19/2001 | Thibault, Steve   | 1.0 | Review of bankruptcy court billing documentation  |
| 5/21/2001 | Ameen, Jane       | 2.2 | Review of expense reporting for court purposes.   |
| 5/21/2001 | Ameen, Jane       | 3.8 | Review of time reporting for court purposes   |
| 5/21/2001 | Dobrow, Sheau-chi | 1.3 | Began to prepare summary of assets and liabilities related to the clipper business..  |
| 5/21/2001 | Dobrow, Sheau-chi | 3.1 | Revised summary of assets and liabilities related to the clipper business.  |
| 5/21/2001 | Dobrow, Sheau-chi | 3.6 | Finalized summary of assets and liabilities related to the clipper business   |
| 5/21/2001 | Harvey, Jena      | 0.2 | Correspondence with D&T international offices regarding clipper business  |
| 5/21/2001 | Harvey, Jena      | 0.3 | Filed April time and expense submission in audit workpapers and forwarded copies to D&T office.   |
| 5/21/2001 | Harvey, Jena      | 3.0 | Reviewed and documented sales returns and warranty documentation provided for clipper business testing selections.  |
| 5/21/2001 | Sorrentino, Dean  | 2.0 | Final review of May billing and prepare for distribution to inhouse counsel, trustee, and attorney's  |
| 5/21/2001 | Venezia, Joe      | 1.5 | Discussed the receivable and inventory fluctuations for Canada clippers business with C. Stillman.  |
| 5/21/2001 | Venezia, Joe      | 1.5 | Discussed the clippers business Europe translation and remeasurement with C. Younce and H. Dielissen.   |
| 5/21/2001 | Venezia, Joe      | 1.5 | Coordinated with the D&T tax services group for time and expense submissions.   |
| 5/21/2001 | Venezia, Joe      | 3.5 | Reviewed time diaries for April billing submitted to courts.  |
| 5/22/2001 | Ameen, Jane       | 0.3 | Correspondence with J. Frederick regarding clipper business   |
| 5/22/2001 | Ameen, Jane       | 0.5 | Review of time/status analysis related to the clipper business  |
| 5/22/2001 | Ameen, Jane       | 2.2 | Preparation of time/status analysis related to the clipper business   |
| 5/22/2001 | Ameen, Jane       | 2.3 | General supervision and review of international clipper business  |

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| 5/22/2001 | Ameen, Jane       | 2.7 | General supervision and review of domestic clipper business  |
| 5/22/2001 | Dobrow, Sheau-chi | 1.2 | Started to prepare summary of income and expenses related to the clipper business.   |
| 5/22/2001 | Dobrow, Sheau-chi | 3.1 | Finalized summary of income and expenses with D&T's explanation on each adjustment related to the clipper business.                                |
| 5/22/2001 | Dobrow, Sheau-chi | 3.7 | Continued to prepare summary of income and expenses with adjustments related to the clipper business.  |
| 5/22/2001 | Sorrentino, Dean  | 1.0 | Prepare detail hours to date schedule for J. Frederick regarding clipper business  |
| 5/22/2001 | Venezia, Joe      | 0.5 | Discussed the 1999 receivable balance for Canada clippers business with M. Ricci.  |
| 5/22/2001 | Venezia, Joe      | 0.6 | Discussed the materials variance for the clippers business with B. Dobson.   |
| 5/22/2001 | Venezia, Joe      | 0.7 | Discussed the materials variance for the clippers business with K. Huff.   |
| 5/22/2001 | Venezia, Joe      | 1.1 | Discussed the open items from the excess and obsolescence reserve testing with P. Wright.  |
| 5/22/2001 | Venezia, Joe      | 2.3 | Reviewed the final draft of the D&T Canada clippers business and referenced to consolidation workpapers.   |
| 5/22/2001 | Venezia, Joe      | 2.8 | Obtained the summary of misstatements for 1999 and 2000 domestic audits. Reviewed the misstatements to identify the clipper business audit effect. |
| 5/23/2001 | Ameen, Jane       | 3.8 | General supervision and review related to the clipper business   |
| 5/23/2001 | Dobrow, Sheau-chi | 0.8 | Prepared open item list regarding warranty, sales return and coop deductions for clipper business.   |
| 5/23/2001 | Dobrow, Sheau-chi | 1.1 | Revised sales return reserve rollforward workpaper for 1999 and 2000 based on support documents provided related to the clipper business.          |
| 5/23/2001 | Dobrow, Sheau-chi | 1.2 | Revised warranty reserve rollforward workpaper for 1999 and 2000 based on support documents provided related to the clipper business.              |
| 5/23/2001 | Dobrow, Sheau-chi | 1.3 | Revised coop reserve rollforward workpaper for 1999 and 2000 based on support documents provided related to the clipper business.                  |
| 5/23/2001 | Dobrow, Sheau-chi | 3.6 | Continued to revise warranty reserve analysis for 1999 related to the clipper business.  |
| 5/23/2001 | Sorrentino, Dean  | 2.0 | Continue preparing clipper business time to date summary for J. Frederick  |
| 5/23/2001 | Thibault, Steve   | 2.0 | Professional Clipper business audit supervision  |
| 5/23/2001 | Venezia, Joe      | 0.6 | Discussed the materials absorption variance w/ K. Huff and B. Dobson.  |
| 5/23/2001 | Venezia, Joe      | 1.0 | Discussed the preparation of company plans/forecasts for the clippers business income statement with S. Pichardo.                                  |
| 5/23/2001 | Venezia, Joe      | 1.0 | Reviewed the schedule of print outs for completeness. Printed out a complete listing for J. Frederick.   |
| 5/23/2001 | Venezia, Joe      | 1.4 | Completed and cleared review noted for the testing of the full absorption variance testing.  |

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| 5/23/2001 | Venezia, Joe      | 1.8 | Documented the development of the plans/forecasts noted above in the audit workpapers.  |
| 5/23/2001 | Venezia, Joe      | 3.2 | Prepared a consolidating schedule of balance sheet amounts per D&T to the initial balances per the client schedule.                       |
| 5/24/2001 | Ameen, Jane       | 3.3 | General supervision and review of clipper business  |
| 5/24/2001 | Dobrow, Sheau-chi | 2.3 | Continued to prepare inventory rollforward testing for Latin America based on support documents provided related to the clipper business. |
| 5/24/2001 | Dobrow, Sheau-chi | 2.6 | Continued to prepare inventory cutoff testing for Latin America based on support documents provided related to the clipper business.      |
| 5/24/2001 | Dobrow, Sheau-chi | 3.1 | Continued to prepare inventory price testing for Latin America based on support documents provided related to the clipper business.       |
| 5/24/2001 | Venezia, Joe      | 0.3 | Discussed the pension schedule with client personnel for the clippers business audit.   |
| 5/24/2001 | Venezia, Joe      | 1.0 | Reviewed the schedule of print outs for completeness. Printed out a complete listing for J. Frederick.                                    |
| 5/24/2001 | Venezia, Joe      | 1.3 | Reviewed the accounts receivable reserve for the 2000 clippers business.  |
| 5/24/2001 | Venezia, Joe      | 1.7 | Reviewed the credit memo schedule for accounts receivable testing.  |
| 5/24/2001 | Venezia, Joe      | 3.7 | Prepared a consolidating schedule of income statement amounts per D&T to the initial balances per the client schedule.                    |
| 5/25/2001 | Ameen, Jane       | 2.0 | General supervision and review related to the clipper business  |
| 5/25/2001 | Ameen, Jane       | 2.4 | Review of receivables related to the clipper business   |
| 5/25/2001 | Ameen, Jane       | 2.6 | Review of inventory related to the clipper business   |
| 5/25/2001 | Dobrow, Sheau-chi | 1.5 | Prepared an open item list related to the clipper business.   |
| 5/25/2001 | Dobrow, Sheau-chi | 2.6 | Reviewed clipper business fixed assets observation workpapers.  |
| 5/25/2001 | Dobrow, Sheau-chi | 3.9 | Confirmed with vendors fixed assets related to the clipper business which are located at vendors' sites.                                  |
| 5/25/2001 | Thibault, Steve   | 4.0 | Professional Clipper business audit: status review and related discussion with J. Ameen   |
| 5/28/2001 | Peck, Heather     | 0.3 | Documented payroll business cycle.  |
| 5/29/2001 | Ameen, Jane       | 4.0 | General supervision and review related to the clipper business  |
| 5/29/2001 | Dobrow, Sheau-chi | 1.8 | Proposed adjustments for various fixed assets related to the clipper business based on results of testing.                                |
| 5/29/2001 | Dobrow, Sheau-chi | 2.3 | Proposed adjustments regarding fixed assets not in existence at McMinnville.  |
| 5/29/2001 | Dobrow, Sheau-chi | 3.9 | Revised property site testing workpaper.  |
| 5/30/2001 | Ameen, Jane       | 0.7 | Correspondence with B. Daw regarding clipper business   |
| 5/30/2001 | Ameen, Jane       | 3.4 | General supervision and review related to the clipper business  |

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| 5/30/2001 | Dobrow, Sheau-chi | 0.4 | Obtained and reviewed supporting documents from C. Conto regarding sales return, warranty and coop deductions related to the clipper business.   |
| 5/30/2001 | Dobrow, Sheau-chi | 0.6 | Updated open item list regarding sales return, coop and warranty deductions.   |
| 5/30/2001 | Dobrow, Sheau-chi | 1.6 | Updated co-op advertising reserve testing workpaper.   |
| 5/30/2001 | Dobrow, Sheau-chi | 2.6 | Updated clipper business sales return reserve testing workpapers.  |
| 5/30/2001 | Dobrow, Sheau-chi | 2.8 | Updated warranty reserve testing workpaper related to the clipper business.  |
| 5/30/2001 | Thibault, Steve   | 1.0 | Professional Clipper business audit: status review and related discussion with J. Ameen and B. Daw   |
| 5/30/2001 | Thibault, Steve   | 1.0 | Professional Clipper business audit: status review and related discussion with J. Ameen and J. Frederick   |
| 5/30/2001 | Venezia, Joe      | 1.0 | Prepared a clippers business international inventory schedule for B. Daw.  |
| 5/31/2001 | Ameen, Jane       | 0.1 | Correspondence with C. Conto regarding receivables related to the clipper business   |
| 5/31/2001 | Ameen, Jane       | 0.1 | Correspondence with B. Dobson regarding property related to the clipper business   |
| 5/31/2001 | Ameen, Jane       | 0.2 | Correspondence with K. Huff regarding inventory related to the clipper business  |
| 5/31/2001 | Ameen, Jane       | 0.9 | Preparation of audit status for with J. Frederick  |
| 5/31/2001 | Ameen, Jane       | 1.0 | Meeting for clipper business with J. Frederick   |
| 5/31/2001 | Ameen, Jane       | 1.3 | General supervision and review of clipper business.  |
| 5/31/2001 | Ameen, Jane       | 1.4 | Preparation for and meeting with F. Gomez regarding Latin America clipper business   |
| 5/31/2001 | Dobrow, Sheau-chi | 0.6 | Prepared open item folder for Latin America inventory in preparation for meeting with J. Frederick.  |
| 5/31/2001 | Dobrow, Sheau-chi | 0.8 | Prepared open item work in process folder for accounts receivable in preparation for meeting with J. Frederick   |
| 5/31/2001 | Dobrow, Sheau-chi | 1.2 | Prepared open item work in process folder for clipper business fixed assets in preparation for meeting with J. Frederick   |
| 5/31/2001 | Dobrow, Sheau-chi | 1.4 | Downloaded trial balance from 1999 Sunbeam audit file and extracted accounts related to retail clipper business.   |
| 5/31/2001 | Dobrow, Sheau-chi | 1.7 | Compared the extracted data regarding sales, cost of sales and selling, general and administrative expenses to statement of income and expenses provided by S. Yales related to the clipper business |
| 5/31/2001 | Dobrow, Sheau-chi | 2.3 | Prepared open item work in process folder for clipper business income and expenses in preparation for meeting with J. Frederick.   |
| 5/31/2001 | Sorrentino, Dean  | 1.0 | Review client correspondence regarding clipper business 401k and pension contributions.  |
| 6/1/2001  | Ameen, Jane       | 0.4 | Correspondence with S. Yales regarding property related to the clipper business  |
| 6/1/2001  | Ameen, Jane       | 0.7 | Meeting with K. Huff regarding clipper inventory   |
| 6/1/2001  | Ameen, Jane       | 3.2 | General supervision and review of clipper business   |



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| 6/1/2001 | Ameen, Jane       | 3.7 | Preparation for and meeting with H Delissen and P Seegers(D&T) regarding international clipper business   |
| 6/1/2001 | Dobrow, Sheau-chi | 2.1 | Continued to prepare inventory rollforward testing for Latin America related to the clipper business  |
| 6/1/2001 | Dobrow, Sheau-chi | 2.7 | Prepared inventory testing for Latin America clipper business   |
| 6/1/2001 | Dobrow, Sheau-chi | 3.2 | Prepared inventory cutoff testing for Latin America clipper business  |
| 6/1/2001 | Venezia, Joe      | 1.9 | Cleared D&T Manager review notes for excess and obsolescence reserve testing for the clippers business.   |
| 6/1/2001 | Venezia, Joe      | 2.4 | Prepared a consolidated clippers business balance sheet and income statement schedule. Referenced the international amounts to testing.   |
| 6/1/2001 | Venezia, Joe      | 3.7 | Cleared D&T Manager review notes for full absorption testing for the clippers business.   |
| 6/4/2001 | Ameen, Jane       | 1.5 | Review and supervision of meeting material  |
| 6/4/2001 | Ameen, Jane       | 1.5 | Meeting with J. Frederick regarding clipper business  |
| 6/4/2001 | Ameen, Jane       | 1.8 | Meeting with S. Yales regarding clipper business  |
| 6/4/2001 | Ameen, Jane       | 3.2 | Preparation for afternoon meetings regarding clipper business   |
| 6/4/2001 | Dobrow, Sheau-chi | 0.6 | Updated open item list for Sunbeam Miami based upon support received.   |
| 6/4/2001 | Dobrow, Sheau-chi | 1.1 | Discussed with C. Perdomo regarding the difference between the unit price per latest purchase invoice and per inventory compilation report.   |
| 6/4/2001 | Dobrow, Sheau-chi | 2.9 | Accessed JDE system to obtain shipping and receiving information on inventory cut-off for Sunbeam Miami.  |
| 6/4/2001 | Dobrow, Sheau-chi | 3.4 | Obtained support documents regarding price testing from C. Perdomo and updated respective workpaper.  |
| 6/4/2001 | Thibault, Steve   | 2.0 | Professional Clipper business audit: status review and related discussion with J. Ameen and J. Frederick and related discussions with other Company personnel regarding data collection |
| 6/5/2001 | Ameen, Jane       | 3.3 | Preparation of summary by area for client purposes  |
| 6/5/2001 | Ameen, Jane       | 3.7 | Supervision and review of clipper business  |
| 6/5/2001 | Dobrow, Sheau-chi | 2.3 | Updated payroll cycle, policy and procedures for clipper business.  |
| 6/5/2001 | Dobrow, Sheau-chi | 2.6 | Updated revenue cycle for clipper business.   |
| 6/5/2001 | Dobrow, Sheau-chi | 3.1 | Updated fixed assets cycle, policy and procedures for clipper business.   |
| 6/5/2001 | Sorrentino, Dean  | 0.4 | Retrieved from D&T IACQUIRE system two week period ending and life-to-date SA runs  |
| 6/5/2001 | Sorrentino, Dean  | 3.6 | Began assembling and combining time and expense daily diaries from individuals who performed work for the audit services group for the May reporting package.                           |
| 6/5/2001 | Sorrentino, Dean  | 4.0 | Began assigning fee codes to daily time diaries for May monthly submission  |
| 6/6/2001 | Ameen, Jane       | 3.0 | Supervision and review of domestic balance sheet for clipper business   |

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| 6/6/2001  | Dobrow, Sheau-chi | 0.6 | Discussed with C. Perdomo regarding the status of open item list.   |
| 6/6/2001  | Dobrow, Sheau-chi | 1.3 | Prepared 2000 inventory cut-off testing on observation.   |
| 6/6/2001  | Dobrow, Sheau-chi | 2.4 | Revised 1999 inventory observation workpaper for clipper business.  |
| 6/6/2001  | Dobrow, Sheau-chi | 3.7 | Accessed cardex in JDE system to obtain standard cost per unit and transaction activity for price testing workpaper.  |
| 6/6/2001  | Sorrentino, Dean  | 1.9 | Continued assigning fee codes to daily time diaries for May monthly submission  |
| 6/6/2001  | Sorrentino, Dean  | 2.6 | Gathered and began preparing time and expense diaries from D&T tax services and reorganization services groups for May monthly billing  |
| 6/6/2001  | Sorrentino, Dean  | 3.5 | Reconciled month of May time diaries to SA runs   |
| 6/7/2001  | Ameen, Jane       | 1.9 | Review of various clipper business workpapers   |
| 6/7/2001  | Ameen, Jane       | 3.1 | Supervision of Inventory for clipper business   |
| 6/7/2001  | Dobrow, Sheau-chi | 2.5 | Started to prepare testing workpaper on 2000 cost of sales for Sunbeam Miami.   |
| 6/7/2001  | Dobrow, Sheau-chi | 2.6 | Started to prepare testing workpaper on 2000 revenue for Sunbeam Miami.   |
| 6/7/2001  | Dobrow, Sheau-chi | 2.9 | Continued to prepare testing workpaper on 2000 cost of sales for Sunbeam Miami.   |
| 6/8/2001  | Ameen, Jane       | 2.6 | General supervision and review of clipper business  |
| 6/8/2001  | Dobrow, Sheau-chi | 0.5 | Cleared review notes on inventory cut off workpaper.  |
| 6/8/2001  | Dobrow, Sheau-chi | 0.7 | Cleared review notes on accounts receivable cut off workpaper.  |
| 6/8/2001  | Dobrow, Sheau-chi | 1.4 | Prepared an open item list based on the review notes regarding Sunbeam Miami.   |
| 6/8/2001  | Dobrow, Sheau-chi | 1.6 | Discussed with M. Fernandez regarding accounts receivable reserve for 1999 and 2000.  |
| 6/8/2001  | Dobrow, Sheau-chi | 3.8 | Prepared testing workpaper on 2000 excess and obsolete inventory reserve for Sunbeam Miami.   |
| 6/8/2001  | Sorrentino, Dean  | 1.5 | Prepared schedule summarizing court reporting time by service group as a percentage of total time for S. Thibault (D&T)   |
| 6/8/2001  | Sorrentino, Dean  | 2.0 | Per the request of M. Newbery, researched hyper-inflationary country listing for 10K  |
| 6/8/2001  | Sorrentino, Dean  | 2.0 | Researched via the Southern District of New York Bankruptcy website and corresponded with Weil, Gotshal, & Manges LLP regarding guidelines of average amount of time spent preparing court reporting monthly packages |
| 6/8/2001  | Sorrentino, Dean  | 2.5 | Began sorting and preparing time diary by individual and project code for May submission  |
| 6/11/2001 | Dobrow, Sheau-chi | 2.3 | Prepared testing workpaper on accounts receivable related to known deductions reserve for 1999.   |
| 6/11/2001 | Dobrow, Sheau-chi | 2.8 | Prepared testing workpaper on accounts receivable related to future deduction reserve for 1999.   |
| 6/11/2001 | Dobrow, Sheau-chi | 2.9 | Prepared testing workpaper on uncollectible accounts receivable reserve for 1999.   |
| 6/11/2001 | Richter, Frank    | 0.8 | Reviewed clipper business audit accounts receivable file.   |

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| 6/11/2001 | Richter, Frank    | 0.8 | Reviewed clipper business audit accounts receivable file.  |
| 6/11/2001 | Sorrentino, Dean  | 0.5 | Reviewed guidance with S. Thibault (D&T) with respect to court reporting   |
| 6/11/2001 | Sorrentino, Dean  | 1.5 | Continued researching guidance with respect to court reporting   |
| 6/11/2001 | Sorrentino, Dean  | 1.7 | Reconciled daily time diaries to SA runs and followed up with individuals regarding differences  |
| 6/11/2001 | Sorrentino, Dean  | 2.3 | Continued compiling time and expenses for May Monthly billing  |
| 6/11/2001 | Venezia, Joe      | 1.0 | Reviewed the international inventory consolidation workpapers.   |
| 6/12/2001 | Dobrow, Sheau-chi | 2.3 | Prepared testing workpaper on accounts receivable related to unapplied credit memos reserve for 1999.  |
| 6/12/2001 | Dobrow, Sheau-chi | 2.6 | Prepared testing workpaper on accounts receivable related to cash tolerance write-off reserve for 1999.  |
| 6/12/2001 | Dobrow, Sheau-chi | 3.1 | Prepared accounts receivable reserve summary workpaper for 1999 and posted passed adjustments.   |
| 6/12/2001 | Sorrentino, Dean  | 0.5 | Correspondence with reorganization services and tax services groups regarding May billing  |
| 6/12/2001 | Sorrentino, Dean  | 1.0 | Assist in determining a strategy for testing clipper related Sales   |
| 6/12/2001 | Sorrentino, Dean  | 2.5 | Continue reconciling time and expense for May billing back to SA runs  |
| 6/13/2001 | Dobrow, Sheau-chi | 0.8 | Discussed with C. Conto regarding the difference in 1999 gross receivable balance between what S. Yales provided and what R. Wilks provided.   |
| 6/13/2001 | Dobrow, Sheau-chi | 0.9 | Discussed with S. Yales regarding the difference in 1999 gross receivable and obtained his acknowledgement on using accounts receivable aging trial balance provided by R. Wilks                   |
| 6/13/2001 | Dobrow, Sheau-chi | 1.2 | Compared original accounts receivable aging trial balance and revised one noting that the majority of the difference is due to deductions or RBs not reflected on the original aging trial balance |
| 6/13/2001 | Dobrow, Sheau-chi | 1.4 | Made additional selections on accounts receivable due to the revised aging trial balance.  |
| 6/13/2001 | Dobrow, Sheau-chi | 3.7 | Revised 1999 accounts receivable testing workpaper based upon the revised aging trial balance.   |
| 6/13/2001 | Venezia, Joe      | 0.5 | Prepared an email to discuss the Coleman Benelux international clippers business audit.  |
| 6/13/2001 | Venezia, Joe      | 1.3 | Discussed the international excess and obsolescence open items with C. Stillman.   |
| 6/13/2001 | Venezia, Joe      | 1.6 | Reviewed the international excess and obsolescence testing.  |
| 6/13/2001 | Venezia, Joe      | 1.8 | Reviewed the sales by sku detail and prepared a listing of top customer sales for the clippers business.   |
| 6/13/2001 | Venezia, Joe      | 2.8 | Cleared D&T Manager review notes for excess and obsolescence testing for the domestic clippers business (1999).  |
| 6/14/2001 | Ameen, Jane       | 0.7 | Correspondence with S. Yales regarding clipper business  |
| 6/14/2001 | Ameen, Jane       | 1.3 | General supervision and review of clipper business   |

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| 6/14/2001 | Dobrow, Sheau-chi | 0.9 | Updated inventory management business policy and procedure based upon comments received from B. Dobson.                                     |
| 6/14/2001 | Dobrow, Sheau-chi | 1.4 | Included accounts receivable balances for top 10 clipper business customers in sales analysis.  |
| 6/14/2001 | Dobrow, Sheau-chi | 1.8 | Updated expenditure business cycle based upon comments received from R. Jackson.  |
| 6/14/2001 | Dobrow, Sheau-chi | 3.9 | Prepared e-mail regarding clipper business open items and status.   |
| 6/14/2001 | Sorrentino, Dean  | 0.5 | Meeting with M. Newberry regarding timing of 10k  |
| 6/14/2001 | Sorrentino, Dean  | 1.5 | Review and print May billing time and expense for tax services group  |
| 6/14/2001 | Venezia, Joe      | 1.2 | Reviewed the revised Coleman Benelux report.  |
| 6/14/2001 | Venezia, Joe      | 3.8 | Prepared a sales and cost of sales by margin analysis for the clippers business audit for 2000 and 1999.                                    |
| 6/15/2001 | Ameen, Jane       | 1.1 | Met with S. Yales, P. Wright, J. Venezia (D&T), and S. Dobrow (D&T) regarding clipper business.   |
| 6/15/2001 | Ameen, Jane       | 1.2 | Preparation for meeting with S. Yales and P. Wright.  |
| 6/15/2001 | Ameen, Jane       | 2.7 | General supervision and review of clipper business.   |
| 6/15/2001 | Dobrow, Sheau-chi | 0.4 | Followed up with C. Conto whether clipper business' gross receivables were sold to Capital USA during 1999 and 2000.                        |
| 6/15/2001 | Dobrow, Sheau-chi | 0.6 | Followed up with B. Dobson regarding McMinnville fixed assets write-off.  |
| 6/15/2001 | Dobrow, Sheau-chi | 0.7 | Compiled all supporting schedules for the open items for S. Yales and prepared one copy for D&T's file.                                     |
| 6/15/2001 | Dobrow, Sheau-chi | 0.8 | Prepared supporting schedules regarding warranty, sales returns and coop deductions open items list for S. Yales.                           |
| 6/15/2001 | Dobrow, Sheau-chi | 1.1 | Met with S. Yales and Patrick Wright along with J. Ameen (D&T) and J. Venezia (D&T) regarding clipper business audit status and open items. |
| 6/15/2001 | Dobrow, Sheau-chi | 1.3 | Prepared supporting schedules regarding income statement open items list for S. Yales.  |
| 6/15/2001 | Dobrow, Sheau-chi | 1.4 | Prepared supporting schedules regarding fixed assets open item list for S. Yales.   |
| 6/15/2001 | Dobrow, Sheau-chi | 1.7 | Combined fixed assets observation and rollforward workpapers.   |
| 6/15/2001 | Richter, Frank    | 2.5 | Worked on clipper business audit fixed asset workpaper consolidation.   |
| 6/15/2001 | Richter, Frank    | 2.5 | Worked on clipper business audit fixed asset workpaper consolidation.   |
| 6/15/2001 | Sorrentino, Dean  | 2.0 | Revised and continued to prepare time and expense reporting for reorganization and tax services group                                       |
| 6/15/2001 | Venezia, Joe      | 1.0 | Discussed the Latin America excess and obsolescence testing with C. Younce.   |
| 6/15/2001 | Venezia, Joe      | 1.1 | Discussed the clippers business open items with S. Yales, P. Wright, J. Ameen (D&T) and S. Dobrow (D&T).                                    |
| 6/15/2001 | Venezia, Joe      | 1.9 | Documented the full absorption analysis after discussion with S. Yales.   |
| 6/15/2001 | Venezia, Joe      | 4.0 | Prepared an open items schedule with the appropriate supporting documentation for S. Yale's review.   |

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| 6/18/2001 | Ameen, Jane       | 2.1 | Supervision of May time and expense summary for monthly billing   |
| 6/18/2001 | Ameen, Jane       | 2.4 | Review of individual time diaries for month of May  |
| 6/18/2001 | Ameen, Jane       | 3.5 | Review of May time and expense summary reporting for monthly billing  |
| 6/18/2001 | Dobrow, Sheau-chi | 3.9 | Researched and prepared charge code descriptions for time reporting.  |
| 6/18/2001 | Sorrentino, Dean  | 1.0 | Reviewed prior fee application filings and began drafting project code descriptions.  |
| 6/18/2001 | Venezia, Joe      | 0.9 | Discussed the Latin America excess and obsolescence testing with D. Zarate.   |
| 6/18/2001 | Venezia, Joe      | 2.8 | Discussed the sales margin analysis for the clippers business audit with P. Wright. Documented such discussion in workpapers.                   |
| 6/19/2001 | Richter, Frank    | 2.0 | Compilation of time and expense report for bankruptcy court.  |
| 6/19/2001 | Sorrentino, Dean  | 2.0 | Began preparing summary of time diaries by individual for fee application to be submitted to the courts for the reorganazition services group.. |
| 6/19/2001 | Sorrentino, Dean  | 2.0 | Began preparing summary of time diaries by individual for fee application to be submitted to the courts for the tax services group..            |
| 6/19/2001 | Sorrentino, Dean  | 4.0 | Began preparing summary of time diaries by individual for fee application to be submitted to the courts for the audit services group.           |
| 6/19/2001 | Thibault, Steve   | 1.0 | General audit supervision   |
| 6/19/2001 | Thibault, Steve   | 1.0 | Review of bankruptcy court billing documentation  |
| 6/19/2001 | Venezia, Joe      | 0.6 | Discussed the international excess and obsolescence open items with C. Stillman.  |
| 6/19/2001 | Venezia, Joe      | 1.3 | Discussed the Latin America excess and obsolescence reserve with D. Zarate.   |
| 6/19/2001 | Venezia, Joe      | 3.3 | Documented the the Coleman Benelux amounts per the D&T Europe Report. Translated the amounts from Dutch guilders to U.S. Dollars.               |
| 6/20/2001 | Ameen, Jane       | 1.9 | Review of various sections of 10K for reporting purposes  |
| 6/20/2001 | Ameen, Jane       | 2.3 | Review of 1999 Management's Discussion and Analysis in 10K for reporting purposes   |
| 6/20/2001 | Ameen, Jane       | 3.8 | Review of 2000 Management's Discussion and Analysis in 10K for reporting purposes   |
| 6/20/2001 | Richter, Frank    | 0.6 | Correspondence with B. Carrabetta regarding discrepancies in 10-K.  |
| 6/20/2001 | Richter, Frank    | 3.6 | Worked on agreeing 10-K financial statement footnotes to annual report.   |
| 6/20/2001 | Richter, Frank    | 3.8 | Worked on agreeing 10-K financial statements to annual report.  |
| 6/20/2001 | Sorrentino, Dean  | 2.0 | Prepared summary pages and cover letter for May monthly billings  |
| 6/20/2001 | Sorrentino, Dean  | 3.0 | Reviewed and referenced MD&A section of the 10k   |
| 6/20/2001 | Sorrentino, Dean  | 3.0 | Separated out Audit service time and expenses by major category   |
| 6/20/2001 | Venezia, Joe      | 2.3 | Began reviewing Item 1 of the Form 10-K.  |

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| 6/20/2001 | Venezia, Joe      | 3.7 | Referenced amounts from Item 1 on Form 10-K to supporting documentation.                                      |
| 6/21/2001 | Ameen, Jane       | 2.0 | Review of various sections of 10K for reporting purposes  |
| 6/21/2001 | Dobrow, Sheau-chi | 0.8 | Discussed with B. Carabetta on supporting documents for Eastpak gross sales and cost of sales.                |
| 6/21/2001 | Dobrow, Sheau-chi | 1.2 | Transferred changes on management's discussion and analysis to master file.                                   |
| 6/21/2001 | Dobrow, Sheau-chi | 2.3 | Discussed with B. Carabetta on supporting documents and documented on 10K Item 2 Properties.                  |
| 6/21/2001 | Dobrow, Sheau-chi | 3.7 | Prepared referenced 10K draft on management's discussion and analysis.  |
| 6/21/2001 | Richter, Frank    | 0.9 | Worked on new accounting standards section of 10-K.   |
| 6/21/2001 | Richter, Frank    | 2.8 | Worked on 12/31/99 compared to 12/31/98 section of 10-K.  |
| 6/21/2001 | Richter, Frank    | 3.4 | Worked on cash flow section of 10-K.  |
| 6/21/2001 | Sorrentino, Dean  | 1.0 | Contacted US bankruptcy court regarding guidance on reasonable time for court reporting                       |
| 6/21/2001 | Sorrentino, Dean  | 1.0 | Correspondence with Weil, Gotshal, & Manges regarding timing of fee application                               |
| 6/21/2001 | Sorrentino, Dean  | 2.0 | Reviewed, referenced, and agreed to supporting documentation and audit workpapers the MD&A section of the 10k |
| 6/21/2001 | Venezia, Joe      | 0.8 | Discussed requests for the supporting documentation for the 10-K disclosures with B. Carabetta.               |
| 6/21/2001 | Venezia, Joe      | 1.3 | Reviewed the cash flow schedule.  |
| 6/21/2001 | Venezia, Joe      | 2.3 | Developed and created a draft of D&T comments for the 2000 10-K.  |
| 6/21/2001 | Venezia, Joe      | 3.6 | Began reviewing Item 7 on Form 10-K to supporting documentation.  |
| 6/22/2001 | Ameen, Jane       | 2.4 | Supervision of comments prepared on 10k   |
| 6/22/2001 | Ameen, Jane       | 2.6 | Continue review of various sections of 10K  |
| 6/22/2001 | Dobrow, Sheau-chi | 1.2 | Started to prepare letter of consent and record of report issuance.   |
| 6/22/2001 | Dobrow, Sheau-chi | 1.7 | Met with B. Carabetta to go through D&T's changes and comments on 10K draft.                                  |
| 6/22/2001 | Dobrow, Sheau-chi | 1.8 | Continued to review 10K draft to see if any other changes or comments should be made.                         |
| 6/22/2001 | Dobrow, Sheau-chi | 3.3 | Started to review 10K draft to see if any other changes or comments should be made.                           |
| 6/22/2001 | Richter, Frank    | 0.5 | Correspondence with B. Carrabetta regarding changes in severance expense in 10-K.                             |
| 6/22/2001 | Richter, Frank    | 2.3 | Worked on employee stock option and awards section of 10-k.   |
| 6/22/2001 | Richter, Frank    | 2.8 | Worked on employee benefit plans section of 10-K.   |
| 6/22/2001 | Sorrentino, Dean  | 0.8 | Continue to research guidance from the US bankruptcy courts regarding time reporting for fee applications     |
| 6/22/2001 | Sorrentino, Dean  | 1.6 | Meeting with B. Carabetta, S. Dobrow(D&T), and J. Venezia(D&T) to review comments related to 10k              |
| 6/22/2001 | Sorrentino, Dean  | 3.1 | Continued review and referencing of the MD&A section of the 10k   |

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| 6/22/2001 | Thibault, Steve   | 1.0 | General audit supervision   |
| 6/22/2001 | Venezia, Joe      | 1.2 | Reviewed Items 2 and 4 of the 10-K.   |
| 6/22/2001 | Venezia, Joe      | 1.6 | Reviewed the 10-K comments with B. Carabetta, D. Sorrentino (D&T), Sherrie Dobrow (D&T).  |
| 6/22/2001 | Venezia, Joe      | 2.2 | Developed and created a draft of D&T comments for the 2000 10-K.  |
| 6/22/2001 | Venezia, Joe      | 3.0 | Completed the review of the management discussion and analysis.   |
| 6/25/2001 | Thibault, Steve   | 1.0 | General audit supervision   |
| 6/25/2001 | Thibault, Steve   | 1.0 | Review of bankruptcy court billing documentation  |
| 6/26/2001 | Ameen, Jane       | 1.0 | Review and supervision of clipper business correspondence   |
| 6/26/2001 | Dobrow, Sheau-chi | 0.4 | Prepared follow-up e-mail to S. Yales regarding the status of clipper business audit.   |
| 6/26/2001 | Dobrow, Sheau-chi | 0.9 | Discussed with B. Carabetta regarding the audit engagement team room.   |
| 6/26/2001 | Dobrow, Sheau-chi | 2.8 | Revised management letter comments according to the research.   |
| 6/26/2001 | Dobrow, Sheau-chi | 3.9 | Researched on other potential management letter comments.   |
| 6/26/2001 | Sorrentino, Dean  | 1.5 | Reviewed and drafted management letter comments.  |
| 6/26/2001 | Sorrentino, Dean  | 1.5 | Correspondence with Weil, Gotshal, & Manges regarding timing and draft of fee application   |
| 6/26/2001 | Sorrentino, Dean  | 2.0 | Continued review of May billing for audit services, tax services, and reorganization services groups                                |
| 6/26/2001 | Thibault, Steve   | 1.0 | Review of bankruptcy court billing documentation  |
| 6/26/2001 | Venezia, Joe      | 1.0 | D&T obtained and reviewed the 1999 Latin America clippers business excess and obsolescence schedule.                                |
| 6/26/2001 | Venezia, Joe      | 1.0 | D&T reviewed the previous management letter comments per review of the D&T audit site.  |
| 6/27/2001 | Ameen, Jane       | 0.2 | Meeting with J. Frederick regarding clippers business   |
| 6/27/2001 | Ameen, Jane       | 1.8 | Review clipper status and obtain update   |
| 6/27/2001 | Ameen, Jane       | 2.0 | Supervision and review of fee application package to date   |
| 6/27/2001 | Dobrow, Sheau-chi | 0.8 | Prepared schedule of time spent on each area for clipper business audit after the June 4th meeting and after the June 15th meeting. |
| 6/27/2001 | Dobrow, Sheau-chi | 2.1 | Continued to revised management letter comments.  |
| 6/27/2001 | Sorrentino, Dean  | 1.5 | Correspondence with Weil, Gotshal, & Manges regarding fee applications submitted in the Southern District of New York               |
| 6/27/2001 | Sorrentino, Dean  | 4.5 | Began drafting first fee application for submission to the courts   |
| 6/27/2001 | Venezia, Joe      | 1.0 | Preparation of schedules for J. Ameen (D&T) and S. Thibault (D&T) review.   |
| 6/28/2001 | Ameen, Jane       | 0.8 | Supervise fee application documentation   |
| 6/28/2001 | Ameen, Jane       | 3.2 | Prepare summary by division for fee application court reporting   |
| 6/28/2001 | Dobrow, Sheau-chi | 0.4 | Prepared expense report for Audit Services Group - Special Projects.  |
| 6/28/2001 | Dobrow, Sheau-chi | 3.7 | Prepared time report for Reorganization Services Group.   |

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| 6/28/2001 | Dobrow, Sheau-chi | 3.9 | Prepared expense report for Audit Services Group - Financial Statement Audit for 2000.                                      |
| 6/28/2001 | Sorrentino, Dean  | 2.0 | Review final comments regarding May billing from J. Frederick and updated time accordingly.                                 |
| 6/28/2001 | Sorrentino, Dean  | 3.0 | Correspondence with Weil, Gotshal, & Manges regarding fee applications  |
| 6/28/2001 | Sorrentino, Dean  | 3.0 | Continue drafting fee application for submission to US bankruptcy court   |
| 6/29/2001 | Ameen, Jane       | 2.2 | Review fee application document to date   |
| 6/29/2001 | Ameen, Jane       | 2.8 | Prepare background and other document body information for fee application  |
| 6/29/2001 | Sorrentino, Dean  | 1.5 | Prepare May monthly billing packages for mailing to in-house counsel, the US trustee, and the attorney's for the creditors. |
| 6/29/2001 | Sorrentino, Dean  | 2.5 | Continued preparing time and expense summary's for different D&T service group's for inclusion in the fee application       |
| 6/29/2001 | Sorrentino, Dean  | 4.0 | Prepared exhibits for inclusion in the fee application  |
| 6/29/2001 | Thibault, Steve   | 4.0 | Review of bankruptcy court billing documentation  |
| 7/2/2001  | Ameen, Jane       | 2.2 | Review of expenses for fee application  |
| 7/2/2001  | Ameen, Jane       | 2.9 | General Supervision of fee application  |
| 7/2/2001  | Ameen, Jane       | 3.3 | Review of time Diaries for fee application  |
| 7/2/2001  | Sorrentino, Dean  | 3.0 | Prepared exhibits for fee application   |
| 7/2/2001  | Sorrentino, Dean  | 4.0 | Prepared descriptions of project codes for fee application  |
| 7/2/2001  | Thibault, Steve   | 1.0 | Review of bankruptcy court billing documentation  |
| 7/3/2001  | Ameen, Jane       | 0.8 | Correspondance with other reporting groups for fee application  |
| 7/3/2001  | Ameen, Jane       | 0.8 | Supervision of transmittal and conversion of fee application  |
| 7/3/2001  | Ameen, Jane       | 3.1 | Review of overall document for fee application  |
| 7/3/2001  | Ameen, Jane       | 3.8 | General Supervision of fee application  |
| 7/3/2001  | Dobrow, Sheau-chi | 1.9 | Supervised preparation of time submission package.  |
| 7/3/2001  | Dobrow, Sheau-chi | 2.3 | Reviewed time submission package.   |
| 7/3/2001  | Dobrow, Sheau-chi | 3.8 | Prepared time submission package.   |
| 7/3/2001  | Sorrentino, Dean  | 4.0 | Continued preparing fee applications  |
| 7/3/2001  | Sorrentino, Dean  | 4.0 | Continued preparing exhibits for fee applications   |
| 7/3/2001  | Thibault, Steve   | 2.0 | Review of bankruptcy court billing documentation  |
| 7/5/2001  | Sorrentino, Dean  | 1.0 | Continued preparing exhibits for fee applications   |
| 7/6/2001  | Dobrow, Sheau-chi | 1.5 | Met with B. Carabeta to go through changes in 10K.  |
| 7/6/2001  | Sorrentino, Dean  | 1.5 | Meeting with B. Carabetta and S. Dobrow(D&T) to review 10K comments   |
| 7/9/2001  | Sorrentino, Dean  | 1.0 | Began reconciling time diaries to D&T SA runs   |
| 7/9/2001  | Sorrentino, Dean  | 4.0 | Prepared June monthly billing for audit services group  |
| 7/10/2001 | Sorrentino, Dean  | 2.0 | Continued preparing time diaries for June billing   |
| 7/11/2001 | Ameen, Jane       | 2.6 | Preparation and review of time for court reporting purposes   |
| 7/11/2001 | Sorrentino, Dean  | 1.0 | Began preparing time and expense for responding to subpoena's and depositions   |
| 7/11/2001 | Sorrentino, Dean  | 4.0 | Continued preparing time and expense diaries for June billing   |
| 7/12/2001 | Ameen, Jane       | 3.0 | Supervision and review of time for court reporting purposes   |



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| 7/12/2001 | Dobrow, Sheau-chi | 2.2 | Revised time reporting for June 2001.  |
| 7/16/2001 | Sorrentino, Dean  | 1.5 | Reconciled time and expenses to SA runs  |
| 7/16/2001 | Sorrentino, Dean  | 4.0 | Continued preparing June billing package   |
| 7/17/2001 | Ameen, Jane       | 1.3 | Supervision of court reporting   |
| 7/17/2001 | Ameen, Jane       | 3.7 | Review of court monthly court reporting package                                    |
| 7/17/2001 | Sorrentino, Dean  | 0.5 | Reviewed tax billing for June  |
| 7/17/2001 | Sorrentino, Dean  | 2.5 | Prepared summary and cover letter for June billing                                 |
| 7/17/2001 | Sorrentino, Dean  | 4.0 | Continued reviewing time and expenses for all service groups for June billing      |
| 7/18/2001 | Sorrentino, Dean  | 1.0 | Revised summary sheets for tax time and adjustment                                 |
| 7/18/2001 | Sorrentino, Dean  | 2.0 | Began preparing calculating 5% adjustment to time and fees for June billing        |
| 7/19/2001 | Ameen, Jane       | 1.1 | Correspondance with tax regarding court reporting                                  |
| 7/19/2001 | Ameen, Jane       | 3.2 | General supervision and review of court reporting                                  |
| 7/20/2001 | Ameen, Jane       | 0.5 | Met with J. Frederick regarding comments on time and expense reporting for June    |
| 7/20/2001 | Ameen, Jane       | 2.1 | General supervision and review of final court reporting package                    |
| 7/20/2001 | Sorrentino, Dean  | 0.5 | Met with J. Frederick regarding comments on time and expense reporting for June    |
| 7/20/2001 | Sorrentino, Dean  | 0.5 | Prepared billing packages for mailing  |
| 7/20/2001 | Sorrentino, Dean  | 2.0 | Revised time and expense billing based on J. Frederick's comments                  |
| 7/23/2001 | Sorrentino, Dean  | 2.0 | Discussions with J. Gleit and K. Breheney regarding court filings                  |
| 7/31/2001 | Sorrentino, Dean  | 0.8 | Received and began reviewing time and expenses for the ERS group                   |
| 8/9/2001  | Dobrow, Sheau-chi | 0.9 | Discussed with S. Thibault (D&T) regarding clipper business "balance sheet" audit. |
| 8/9/2001  | Dobrow, Sheau-chi | 3.6 | Prepared revised open item list for clipper business "balance sheet" audit.        |
| 8/9/2001  | Thibault, Steve   | 2.0 | Professional clipper business audit: status review                                 |
| 8/10/2001 | Thibault, Steve   | 2.0 | Professional clipper business audit: status review                                 |

**Adjustment to reduce court reporting time charges to 5% of overall hours at 65% of standard rates** **(178.0)**

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**Total Matter Code #1 Hours - Fiscal Year 2000** **7,625.2**  
**Financial Statement Audits**

**Professional Hours Spent On:**

**Matter Code #2  
Fiscal Year 2001 Financial Statement Audits**

| <u>Date</u> | <u>Name</u>     | <u>Hours</u> | <u>Task</u>  |
|-------------|-----------------|--------------|--|
| 5/15/2001   | Thibault, Steve | 2.0          | Research on fresh-start accounting issues            |
| 5/17/2001   | Thibault, Steve | 3.0          | Research on recent EITF issues effecting the Company |

|           |                  |     |   |
|-----------|------------------|-----|---|
| 5/18/2001 | Thibault, Steve  | 1.0 | Discussions with P. Kurgan and B. Jenkins regarding terms of new bank debt                      |
| 5/19/2001 | Thibault, Steve  | 1.0 | Discussions with P. Kurgan and B. Jenkins regarding terms of new bank debt                      |
| 5/24/2001 | Ameen, Jane      | 2.5 | Review of employee stock option plan (ESOP)   |
| 5/25/2001 | Ameen, Jane      | 1.0 | Review of ESOP for company.   |
| 5/30/2001 | Ameen, Jane      | 2.8 | Planning for fiscal 2001  |
| 5/30/2001 | Thibault, Steve  | 1.0 | Discussion of stock based compensation arrangements with J. Frederick and J. Ameen              |
| 5/30/2001 | Thibault, Steve  | 2.0 | Research on stock based compensation arrangements   |
| 5/31/2001 | Sorrentino, Dean | 1.0 | Review D&T staff track system actuals to preliminary budget schedule.                           |
| 5/31/2001 | Thibault, Steve  | 1.0 | Discussion of stock based compensation arrangements with J. Frederick, C. Jackman and B. Totte  |
| 5/31/2001 | Thibault, Steve  | 5.0 | Research on stock based compensation arrangements   |
| 6/1/2001  | Thibault, Steve  | 1.0 | Discussion of stock based compensation arrangements with M. Cam                                 |
| 6/1/2001  | Thibault, Steve  | 2.0 | Research on stock based compensation arrangements   |
| 6/4/2001  | Thibault, Steve  | 2.0 | Research on fresh-start accounting issues and impact of new business combination pronouncement  |
| 6/5/2001  | Thibault, Steve  | 1.0 | Research on fresh-start accounting issues and impact of new business combination pronouncement  |
| 6/5/2001  | Thibault, Steve  | 1.0 | Consultation with S. Moss on impact of new business combination pronouncement                   |
| 6/11/2001 | Thibault, Steve  | 8.0 | Meetings with J. Frederick and M. Malone at the Lyon, France facility                           |
| 6/12/2001 | Thibault, Steve  | 8.0 | Meetings with J. Frederick and M. Malone at the Lyon, France facility                           |
| 6/19/2001 | Ameen, Jane      | 0.3 | Meeting with M. Malone regarding audit planning for 2001  |
| 6/19/2001 | Ameen, Jane      | 3.7 | Research of accounting and reporting issues for 2001 audit                                      |
| 6/27/2001 | Ameen, Jane      | 1.0 | Supervision of planning for fiscal 2001 audit   |
| 7/9/2001  | Ameen, Jane      | 2.0 | General Planning for fiscal year 2001   |
| 7/9/2001  | Sorrentino, Dean | 2.0 | Meeting with S. Thibault (D&T) regarding FY 2001 audit planning                                 |
| 7/9/2001  | Thibault, Steve  | 1.0 | Audit planning for fiscal 2001  |
| 7/10/2001 | Ameen, Jane      | 0.7 | Preparation of correspondence with other participating offices                                  |
| 7/10/2001 | Ameen, Jane      | 1.3 | General Planning for fiscal year 2001   |
| 7/11/2001 | Ameen, Jane      | 4.0 | Research of reorganization costs for planning of 2001 audit                                     |
| 7/12/2001 | Ameen, Jane      | 2.2 | Preparation and review of prior year budgets for fiscal 2001 planning purposes                  |
| 7/12/2001 | Ameen, Jane      | 2.8 | Preparation of International correspondence for planning of 2001 fiscal audit                   |
| 7/13/2001 | Ameen, Jane      | 2.0 | General Planning for fiscal year 2001 including individual roles and responsibilities for audit |
| 7/13/2001 | Thibault, Steve  | 2.0 | Audit planning for fiscal 2001  |
| 7/18/2001 | Ameen, Jane      | 2.6 | Correspondence with International entities regarding planning for 2001 audit                    |
| 7/18/2001 | Ameen, Jane      | 3.4 | General Planning for fiscal year 2001 audit   |

|           |                  |     |  |
|-----------|------------------|-----|--|
| 7/18/2001 | Sorrentino, Dean | 1.0 | Began planning for fiscal year 2001 audit  |
| 7/18/2001 | Sorrentino, Dean | 1.0 | Researched for D. Jackson accounting treatment for payment of bankruptcy fees  |
| 7/24/2001 | Ameen, Jane      | 1.7 | Correspondence with other participating offices regarding planning for 2001 audit  |
| 7/24/2001 | Ameen, Jane      | 2.1 | General Planning of fiscal year 2001 audit   |
| 7/24/2001 | Ameen, Jane      | 2.2 | Correspondence with ERS regarding planning for 2001 audit  |
| 7/25/2001 | Taylor, Scott    | 1.0 | ERS planning call with D. Wong (D&T) & A. Zimka (D&T)  |
| 7/25/2001 | Wong, David      | 1.0 | ERS planning call with A. Zimka (D&T) & S. Taylor (D&T)  |
| 7/25/2001 | Zimka, Ami       | 1.0 | ERS planning call with D. Wong (D&T) & S. Taylor (D&T)   |
| 7/26/2001 | Wong, David      | 1.0 | Refined ERS budget based on conversations with other D&T professionals with similar scope and similar clients                    |
| 7/26/2001 | Wong, David      | 1.5 | Developed ERS budget with A. Zimka (D&T)   |
| 7/26/2001 | Zimka, Ami       | 0.5 | Developed GCC ERS budget   |
| 7/26/2001 | Zimka, Ami       | 1.5 | Developed ERS JDE budget with D. Wong (D&T)  |
| 7/27/2001 | Sorrentino, Dean | 0.5 | Review preliminary budget for fiscal year 2001 audit   |
| 7/27/2001 | Sorrentino, Dean | 1.5 | Began researching other company's filings which have come out of bankruptcy  |
| 7/27/2001 | Taylor, Scott    | 0.5 | General ERS audit supervision and review related to scope and budget   |
| 7/27/2001 | Taylor, Scott    | 0.5 | ERS Planning Call with D. Wong (D&T) to review scope and budget  |
| 7/27/2001 | Wong, David      | 0.3 | ERS Planning Call with D. Sorrentino (D&T) to confirm scope and budget   |
| 7/27/2001 | Wong, David      | 0.5 | Reviewed workpapers for scoping and budgeting purposes   |
| 7/27/2001 | Wong, David      | 0.5 | ERS Planning Call with S. Taylor (D&T) to review scope and budget  |
| 7/27/2001 | Wong, David      | 0.5 | Finalization of ERS scope and budget   |
| 7/30/2001 | Zimka, Ami       | 0.5 | Coordinate ERS scheduling for general computer control testing   |
| 7/31/2001 | Sorrentino, Dean | 1.5 | Reviewed ERS corporate budget for fiscal year 2001 and began to analyze which business cycles will be tested in the current year |
| 8/1/2001  | Sorrentino, Dean | 0.2 | Reviewed ERS budget and scheduling   |
| 8/1/2001  | Sorrentino, Dean | 0.3 | Discussed ERS audit Plan with A. Zimka (D&T)   |
| 8/1/2001  | Wong, Dave       | 0.2 | Planning for ERS general computer controls and business cycle control testing  |
| 8/1/2001  | Zimka, Ami       | 0.3 | Discussed ERS audit Plan with Dean Sorrentino  |
| 8/2/2001  | Sorrentino, Dean | 2.0 | Researched guidance on disclosures for companies which have previously emerged from bankruptcy.                                  |
| 8/3/2001  | Sorrentino, Dean | 2.0 | Audit planning for 2001 audit  |
| 8/6/2001  | Taylor, Scott    | 1.0 | Planning coordination - Information systems reliance strategy and approach related to the AS/400 and JDE environments            |
| 8/6/2001  | Thibault, Steve  | 1.0 | General audit supervision  |
| 8/7/2001  | Sorrentino, Dean | 1.6 | Correspondence and review with Coleman audit team and ERS team regarding budgets and scheduling                                  |

|           |                   |     |   |
|-----------|-------------------|-----|---|
| 8/7/2001  | Sorrentino, Dean  | 2.4 | Begin reconciling individuals time to D&T SA runs   |
| 8/7/2001  | Sorrentino, Dean  | 4.0 | Prepare the July time and expense court reporting package   |
| 8/8/2001  | Sorrentino, Dean  | 0.3 | Meeting with B. Carabetta regarding time reporting  |
| 8/8/2001  | Sorrentino, Dean  | 0.4 | Review preliminary corporate ERS budget for the fiscal 2001 audit   |
| 8/8/2001  | Sorrentino, Dean  | 0.5 | Correspondence and review of Reorganization services group time and expense for July                            |
| 8/8/2001  | Sorrentino, Dean  | 0.7 | Prepare budget for corporate audit team for fiscal 2001 audit   |
| 8/8/2001  | Sorrentino, Dean  | 1.6 | Prepare 5% reduction calculation for time reporting for J Frederick   |
| 8/8/2001  | Thibault, Steve   | 1.0 | Audit planning - fiscal 2001  |
| 8/8/2001  | Thibault, Steve   | 1.0 | Review of company memorandum on fresh start accounting  |
| 8/8/2001  | Thibault, Steve   | 1.0 | General audit supervision   |
| 8/9/2001  | Dobrow, Sheau-chi | 3.5 | Followed up on budget and fee analysis from D&T international participating office for the upcoming 2001 audit. |
| 8/9/2001  | Sorrentino, Dean  | 1.5 | Prepare and review the budget and scheduling for the corporate audit team                                       |
| 8/9/2001  | Sorrentino, Dean  | 2.5 | Prepare and review July time reporting package  |
| 8/9/2001  | Thibault, Steve   | 1.0 | General audit supervision   |
| 8/10/2001 | Sorrentino, Dean  | 1.5 | Prepare and review corporate budget and scheduling for fiscal 2001  |
| 8/10/2001 | Sorrentino, Dean  | 1.5 | Review time reporting July package with S. Thibault (D&T)   |
| 8/10/2001 | Thibault, Steve   | 1.0 | General audit supervision   |
| 8/13/2001 | Ameen, Jane       | 2.4 | Review of budget and time correspondence for participating offices and service groups for planning              |
| 8/13/2001 | Ameen, Jane       | 2.6 | Supervision of planning   |
| 8/13/2001 | Sorrentino, Dean  | 0.5 | Update J Ameen regarding status of 2001 audit scheduling and budgets for all service teams                      |
| 8/13/2001 | Sorrentino, Dean  | 1.5 | Review and revise tax services time and expense July submission based on review by B. Totte                     |
| 8/13/2001 | Thibault, Steve   | 1.0 | General audit supervision   |
| 8/13/2001 | Zimka, Ami        | 0.5 | Discussed ERS audit procedures with Scott Taylor and then Jane Ameen.   |
| 8/14/2001 | Ameen, Jane       | 1.2 | Correspondence with International entities for planning purposes  |
| 8/14/2001 | Ameen, Jane       | 2.8 | Review of International planning for audit  |
| 8/14/2001 | Sorrentino, Dean  | 1.0 | Revise budget for fiscal 2001 due to timing of chapter 11 proceedings   |
| 8/14/2001 | Sorrentino, Dean  | 2.0 | Review preliminary budgets for D&T First Alert, Coleman, and Powermate audit teams                              |
| 8/14/2001 | Thibault, Steve   | 2.0 | Reading of internal audit reports   |
| 8/15/2001 | Ameen, Jane       | 4.0 | Supervision and review of budgeting and planning and scheduling   |
| 8/15/2001 | Thibault, Steve   | 2.0 | Attendance at board meeting   |
| 8/16/2001 | Ameen, Jane       | 0.9 | Correspondence with participating offices and service groups regarding planning                                 |
| 8/16/2001 | Ameen, Jane       | 1.1 | Review of correspondence from participating offices   |

|           |                   |     |   |
|-----------|-------------------|-----|---|
| 8/16/2001 | Dobrow, Sheau-chi | 1.7 | Followed up on qualified auditors' opinion for 1999 financial statements issued by D&T international participating office in Hong Kong.                   |
| 8/16/2001 | Dobrow, Sheau-chi | 2.8 | Followed up on intercompany balances confirmation for D&T international participating office in Hong Kong for the 1999 audit.                             |
| 8/16/2001 | Dobrow, Sheau-chi | 3.5 | Followed up on budget and fee analysis from D&T international participating offices in Mexico and Hong Kong for the upcoming 2001 audit.                  |
| 8/16/2001 | Zimka, Ami        | 0.3 | Discuss with J Becker and J Boston general computer controls for outsourced vendor  |
| 8/17/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with A. Osorio (D&T Mexico) regarding budget for the upcoming 2001 audit.   |
| 8/17/2001 | Dobrow, Sheau-chi | 0.3 | Discussed with K. Aso (D&T Japan) regarding budget for the upcoming 2001 audit.   |
| 8/17/2001 | Dobrow, Sheau-chi | 0.6 | Discussed with S. Millon (D&T France) regarding budget for the upcoming 2001 audit.   |
| 8/17/2001 | Dobrow, Sheau-chi | 0.6 | Discussed with C. Chan (D&T Hong Kong) regarding budget for the upcoming 2001 audit.  |
| 8/17/2001 | Dobrow, Sheau-chi | 2.3 | Prepared checklist of all required response of budget and fees from D&T international participating offices.  |
| 8/17/2001 | Dobrow, Sheau-chi | 3.9 | Compiled all correspondences regarding upcoming 2001 audit from D&T international participating offices.  |
| 8/17/2001 | Thibault, Steve   | 1.0 | Audit planning - fiscal 2001  |
| 8/20/2001 | Ameen, Jane       | 2.3 | General audit planning and supervision  |
| 8/20/2001 | Ameen, Jane       | 3.7 | Compilation of timing and fees and scope for audit plan   |
| 8/20/2001 | Dobrow, Sheau-chi | 4.0 | Discussed with A. Osorio (D&T Mexico) regarding budget for the upcoming 2001 audit and revised the submitted budget accordingly.                          |
| 8/20/2001 | Thibault, Steve   | 3.0 | Audit planning - fiscal 2001  |
| 8/21/2001 | Zimka, Ami        | 0.6 | Discussed ERS Audit Plan with Scott Taylor.<br>Prepared email for Jane Ameen about testing.<br>Discussed ERS Audit Procedures with Jeannette Boston (CSC) |
| 8/22/2001 | Anderson, Eric    | 0.8 | Gathered AS400 Testing information from various sources to be incorporated into a Test Plan.  |
| 8/22/2001 | Anderson, Eric    | 1.2 | Compiled AS400 Test Plans for Information Security Testing.   |
| 8/22/2001 | Taylor, Scott     | 1.0 | Planning coordination - Information systems reliance strategy and approach related to the AS/400 and JDE environments                                     |
| 8/23/2001 | Anderson, Eric    | 3.0 | Utilized SekChek report to begin to complete the AS400 Security Test Plan.  |
| 8/23/2001 | Zimka, Ami        | 0.2 | Discussed AS/400 Security Testing with Eric Anderson (D&T).   |
| 8/24/2001 | Thibault, Steve   | 2.0 | Audit planning - fiscal 2001  |
| 8/28/2001 | Ameen, Jane       | 3.0 | General audit planning  |
| 9/4/2001  | Eric Garretson    | 5.0 | Planning meeting with K. Long & J. Provost  |
| 9/4/2001  | Long, Kimberly    | 1.0 | Preparation for the planning meeting  |
| 9/4/2001  | Long, Kimberly    | 4.5 | Planning meeting with E. Garretson and J. Provost to discuss FY02 audit   |

|           |                   |     |   |
|-----------|-------------------|-----|---|
| 9/4/2001  | Provost, Jeff     | 3.5 | Planning meeting with E. Garretson and K. Long to discuss FY02 audit  |
| 9/5/2001  | Dobrow, Sheau-chi | 1.3 | Restored prior year's audit file and performed AS2 rollforward to 2001.   |
| 9/5/2001  | Dobrow, Sheau-chi | 2.7 | Began research on expenditure and inventory business cycles testing.  |
| 9/5/2001  | Sorrentino, Dean  | 3.0 | Preparation and participate in web based conference with Sunbeam personnel on SFAS No.s 141/142                       |
| 9/5/2001  | Taylor, Scott     | 0.5 | Planning coordination - Information systems reliance strategy and approach related to the AS/400 and JDE environments |
| 9/5/2001  | Thibault, Steve   | 2.0 | Web based conference with Sunbeam personnel on SFAS No.s 141/142  |
| 9/5/2001  | Thibault, Steve   | 2.0 | Reading of July bank reporting package  |
| 9/5/2001  | Zimka, Ami        | 0.3 | Discussed ERS audit procedures with M. Uppal (CSC).   |
| 9/5/2001  | Zimka, Ami        | 0.6 | Working on budgeting and planning for general computer controls work  |
| 9/7/2001  | Ameen, Jane       | 0.6 | Discussed staffing with A. Zimka(D&T) regarding ERS budget  |
| 9/7/2001  | Dobrow, Sheau-chi | 1.8 | Read narratives of prior year's expenditure and inventory business cycles.  |
| 9/7/2001  | Dobrow, Sheau-chi | 2.4 | Continued research on expenditure and inventory business cycles testing.  |
| 9/7/2001  | Dobrow, Sheau-chi | 3.8 | Compiled information necessary for testing conducted by D&T ERS group.  |
| 9/7/2001  | Taylor, Scott     | 0.5 | Planning coordination - Information systems reliance strategy and approach related to the AS/400 and JDE environments |
| 9/7/2001  | Zimka, Ami        | 0.6 | Working on budgeting and planning for general computer controls work  |
| 9/7/2001  | Zimka, Ami        | 0.6 | Discussed staffing with J. Ameen (D&T) and worked with scheduler, R. Melone (D&T) to rearrange schedule               |
| 9/10/2001 | Ameen, Jane       | 2.0 | Coordination meetings with S. Taylor(D&T) regarding ERS business cycle testing  |
| 9/10/2001 | Ameen, Jane       | 3.0 | Audit Planning - International  |
| 9/10/2001 | Anderson, Eric    | 0.6 | Meeting with E. Janowski.   |
| 9/10/2001 | Anderson, Eric    | 1.0 | Kick-off meeting with J. Becker, J. Boston.   |
| 9/10/2001 | Anderson, Eric    | 1.0 | Planning with D&T Audit.  |
| 9/10/2001 | Anderson, Eric    | 1.0 | Preliminary AS400 User Profile Analysis work.   |
| 9/10/2001 | Anderson, Eric    | 1.1 | Preparation for meeting with E. Janowski.   |
| 9/10/2001 | Anderson, Eric    | 1.1 | Meeting with C. Shoemake covering outsourced vendors, network, hardware, and other high level information.            |
| 9/10/2001 | Anderson, Eric    | 1.3 | Review of prior year business cycle control documentation workpapers.   |
| 9/10/2001 | Anderson, Eric    | 1.4 | Review testing documents.   |
| 9/10/2001 | Dobrow, Sheau-chi | 1.0 | Updated fixed assets business cycle memo.   |
| 9/10/2001 | Dobrow, Sheau-chi | 3.1 | Met with S. Sheey and updated payroll and personnel business cycle memo.  |
| 9/10/2001 | Dobrow, Sheau-chi | 3.9 | Met with R. Schur and updated treasury business cycle memo.   |

|           |                  |     |   |
|-----------|------------------|-----|---|
| 9/10/2001 | Taylor, Scott    | 1.0 | Debrief with ERS audit staff and planning for meeting with C. Shoemaker   |
| 9/10/2001 | Taylor, Scott    | 2.0 | Meeting with ERS audit staff A. Zimka and E. Anderson to prepare for client meetings later in the day   |
| 9/10/2001 | Taylor, Scott    | 2.0 | Meeting with Sunbeam and CSC personnel regarding AS/400 and JDE processing environments and planning for general computer controls review         |
| 9/10/2001 | Taylor, Scott    | 2.0 | Coordination meetings with J. Ameen and other members of Audit staff related to business cycle testing  |
| 9/10/2001 | Thibault, Steve  | 1.0 | Planning meeting with ERS team  |
| 9/10/2001 | Thibault, Steve  | 2.0 | Audit planning - fiscal 2001  |
| 9/10/2001 | Thibault, Steve  | 2.0 | Research on reorganization costs  |
| 9/10/2001 | Zimka, Ami       | 0.3 | Organizing and transferring workpapers with S. Dobrow (D&T) and E. Anderson (D&T).  |
| 9/10/2001 | Zimka, Ami       | 0.5 | Discussed information resource strategy and planning with E. Janowsky (Sunbeam). S. Taylor (D&T) and E. Anderson (D&T) also attended the meeting. |
| 9/10/2001 | Zimka, Ami       | 0.8 | Planning meeting with Steve Thibault (D&T)  |
| 9/10/2001 | Zimka, Ami       | 1.0 | Kicking off audit with J. Becker (Sunbeam) and J. Boston (CSC). S. Taylor (D&T) and E. Anderson (D&T) also attended the meeting.                  |
| 9/10/2001 | Zimka, Ami       | 1.0 | Discussing relationships with outsourced vendors with C. Shoemaker (Sunbeam).   |
| 9/10/2001 | Zimka, Ami       | 1.0 | Planning with audit team including S. Dobrow (D&T), J. Ameen (D&T), and S. Taylor (D&T).  |
| 9/10/2001 | Zimka, Ami       | 1.3 | Preparing for meeting with J. Becker (Sunbeam).   |
| 9/10/2001 | Zimka, Ami       | 1.6 | Reviewing test plans in preparation for the audit.  |
| 9/11/2001 | Ameen, Jane      | 1.4 | Audit Planning - Domestic   |
| 9/11/2001 | Anderson, Eric   | 1.1 | User Profile Analysis - via AS400 User Profile Analyzer tool  |
| 9/11/2001 | Anderson, Eric   | 1.5 | Meeting with J. Boston (CSC) to identify appropriate personnel for testing.   |
| 9/11/2001 | Sorrentino, Dean | 2.5 | Planning and discussion with A. Zimka (D&T) and S. Dobrow (D&T) the business cycle controls testing.  |
| 9/11/2001 | Zimka, Ami       | 2.5 | Planning and discussing with D. Sorrentino (D&T) and S. Dobrow (D&T) the business cycle controls testing.   |
| 9/12/2001 | Anderson, Eric   | 0.4 | Meet with J. Becker to discuss Information security, BCP.   |
| 9/12/2001 | Anderson, Eric   | 0.6 | Document information gathered from J. Becker.   |
| 9/12/2001 | Anderson, Eric   | 0.8 | Document testing for Information Security.  |
| 9/12/2001 | Anderson, Eric   | 1.5 | Meet with J. Boston. Continue discussion of appropriate employees to interview for testing.   |
| 9/12/2001 | Anderson, Eric   | 1.5 | Document Change Control Narrative - Application Systems Implementation & Maintenance.   |
| 9/12/2001 | Anderson, Eric   | 2.0 | Review and download Sunbeam policies and procedures on the intranet.  |
| 9/12/2001 | Anderson, Eric   | 2.0 | Document policies and procedures in testing plan (Information Security)   |

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|-----------|-------------------|-----|--|
| 9/12/2001 | Dobrow, Sheau-chi | 1.7 | Discussed with R. Sinclair and updated EDI order entry within revenue business cycle memo.   |
| 9/12/2001 | Dobrow, Sheau-chi | 2.5 | Met with D. Bennett and updated credit review and collection process within revenue business cycle memo.                             |
| 9/12/2001 | Dobrow, Sheau-chi | 3.8 | Met with C. Conto and updated deductions process within the revenue business cycle memo.   |
| 9/12/2001 | Sorrentino, Dean  | 1.4 | Reviewed updated business cycle control memo's   |
| 9/12/2001 | Sorrentino, Dean  | 1.8 | Audit planning for domestic audit  |
| 9/12/2001 | Sorrentino, Dean  | 2.0 | Prepare for and participate in business cycle planning meeting with A. Zimka (D&T)   |
| 9/12/2001 | Taylor, Scott     | 0.5 | Status call with ERS staff   |
| 9/12/2001 | Thibault, Steve   | 3.0 | Attendance at audit committee meeting, including advance preparation/reading of materials discussed at the meeting                   |
| 9/12/2001 | Zimka, Ami        | 0.6 | Reviewing the planning workpapers to gain a better understanding of the business cycles.   |
| 9/12/2001 | Zimka, Ami        | 1.0 | Meeting with E. Janowsky (Sunbeam), C. Shoemake (Sunbeam), and J. Becker (Sunbeam) to discuss relationships with outsourced vendors. |
| 9/12/2001 | Zimka, Ami        | 1.0 | Documenting conversation and testing around relationships with outsourced vendors.   |
| 9/12/2001 | Zimka, Ami        | 1.4 | Business cycle planning with D. Sorrentino (D&T) and S. Dobrow (D&T).  |
| 9/13/2001 | Anderson, Eric    | 0.4 | Backup audit file. Create updated audit pack to reflect updated D&T Audit file.  |
| 9/13/2001 | Anderson, Eric    | 1.0 | Work on AS400 User Profile Analysis reports.   |
| 9/13/2001 | Anderson, Eric    | 1.0 | Document information gathered regarding termination procedures.  |
| 9/13/2001 | Anderson, Eric    | 1.2 | Document information gathered from J Willis.   |
| 9/13/2001 | Anderson, Eric    | 1.3 | Met with J. Becker to test termination procedure effectiveness (the removal of access).  |
| 9/13/2001 | Anderson, Eric    | 1.5 | Detail analysis of user profiles in testing document.  |
| 9/13/2001 | Anderson, Eric    | 1.5 | Review Appropriation Request policy.   |
| 9/13/2001 | Anderson, Eric    | 1.6 | Met with J. Willis (NT Administrator) to discuss maintenance of NT. (backups, settings, PTFs)  |
| 9/13/2001 | Dobrow, Sheau-chi | 3.2 | Finalized treasury business cycle memo.  |
| 9/13/2001 | Dobrow, Sheau-chi | 3.8 | Continued to update revenue business cycle memo.   |
| 9/13/2001 | Sorrentino, Dean  | 2.5 | Reviewed prior year actuals and current year budgets related to control procedures performed   |
| 9/13/2001 | Sorrentino, Dean  | 3.0 | Began gathering time and expense diaries for August time submission  |
| 9/13/2001 | Zimka, Ami        | 0.4 | Working on business cycle SAS documents.   |
| 9/13/2001 | Zimka, Ami        | 0.5 | Documenting reports in C. Shoemake's (Sunbeam) office that we could not take copies of.  |
| 9/13/2001 | Zimka, Ami        | 3.6 | Documenting general computer controls in audit planning  |
| 9/14/2001 | Anderson, Eric    | 0.6 | Document change control procedures.  |
| 9/14/2001 | Anderson, Eric    | 1.0 | Test change control samples.   |
| 9/14/2001 | Anderson, Eric    | 1.0 | Meet with J Boston to discuss database implementation and support.   |
| 9/14/2001 | Anderson, Eric    | 1.5 | Prepare for application systems implementation & maintenance meeting with T. Wheeland.   |



|           |                   |     |   |
|-----------|-------------------|-----|---|
| 9/14/2001 | Anderson, Eric    | 1.6 | Meet with T. Wheeland for application systems implementation & maintenance testing.           |
| 9/14/2001 | Anderson, Eric    | 3.0 | Continue application systems implementation & maintenance testing, and document test results. |
| 9/14/2001 | Dobrow, Sheau-chi | 0.9 | Send e-mail correspondence to A. Zimka regarding control testing.                             |
| 9/14/2001 | Dobrow, Sheau-chi | 2.1 | Finalized fixed assets business cycle memo.   |
| 9/14/2001 | Dobrow, Sheau-chi | 2.3 | Started to prepare test of inventory control worksheet.                                       |
| 9/14/2001 | Dobrow, Sheau-chi | 2.7 | Started to prepare test of expenditure control worksheet.                                     |
| 9/14/2001 | Sorrentino, Dean  | 1.5 | Update budget analysis for Coleman COR and Powermate  |
| 9/14/2001 | Sorrentino, Dean  | 2.0 | Prepared time and expense court reporting package for August                                  |
| 9/14/2001 | Taylor, Scott     | 0.5 | Status call with ERS staff  |
| 9/17/2001 | Anderson, Eric    | 0.4 | Prepare testing documentation. Research control techniques utilized in testing.               |
| 9/17/2001 | Anderson, Eric    | 0.6 | Meet with M. Uppal and R. Fredde to discuss test procedures and action plan.                  |
| 9/17/2001 | Anderson, Eric    | 2.0 | Testing preparation for CSC Data Center (Ft Worth, TX)  |
| 9/17/2001 | Anderson, Eric    | 2.7 | AS400 critical Object - authority testing.  |
| 9/17/2001 | Anderson, Eric    | 3.0 | AS400 User Profile authority testing and documentation.                                       |
| 9/17/2001 | Dobrow, Sheau-chi | 0.4 | Send e-mail correspondences to A. Zimka (D&T) regarding business cycle control testing.       |
| 9/17/2001 | Dobrow, Sheau-chi | 1.6 | Discussed with J. McCullough and updated understanding of financial accounting memo           |
| 9/17/2001 | Dobrow, Sheau-chi | 1.7 | Completed classification of client's use of computers audit program.                          |
| 9/17/2001 | Dobrow, Sheau-chi | 1.9 | Discussed with J. Morrison and updated manual order entry within revenue business cycle memo. |
| 9/17/2001 | Dobrow, Sheau-chi | 2.4 | Updated understanding of client's business audit program.                                     |
| 9/17/2001 | Sorrentino, Dean  | 3.0 | Audit planning for domestic audit   |
| 9/17/2001 | Venezia, Joe      | 0.9 | Reviewed the ERS documentation templates sent by A. Zimka (D&T).                              |
| 9/17/2001 | Venezia, Joe      | 1.0 | Discussed expenditures cycle memo and future meetings with R. Jackson.                        |
| 9/17/2001 | Venezia, Joe      | 2.6 | Reviewed the prior year expenditure cycle memo.   |
| 9/17/2001 | Venezia, Joe      | 3.5 | Reviewed the prior year inventory cycle memo.   |
| 9/17/2001 | Zimka, Ami        | 0.1 | Conversation with S. Dobrow (D&T) about business cycle testing                                |
| 9/17/2001 | Zimka, Ami        | 0.3 | Discussing environmental controls R. Stearn (Building Management at CSC location)             |
| 9/17/2001 | Zimka, Ami        | 0.5 | Discussing scheduling with M. Jung (CSC).   |
| 9/17/2001 | Zimka, Ami        | 0.6 | Documenting environmental controls testing  |
| 9/17/2001 | Zimka, Ami        | 1.0 | Kick off meeting with M. Uppal (CSC).   |
| 9/17/2001 | Zimka, Ami        | 1.0 | Touring facilities with E. Moore (CSC) for environmental controls testing.                    |
| 9/17/2001 | Zimka, Ami        | 2.0 | Documenting general computer controls testing   |

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| 9/18/2001 | Anderson, Eric    | 0.5 | Document AS400 Critical Object test results after discussion with M. Uppal.  |
| 9/18/2001 | Anderson, Eric    | 0.8 | Continue critical object authority testing.  |
| 9/18/2001 | Anderson, Eric    | 0.8 | Meet with Q. Fermin to discuss the help desk at CSC.   |
| 9/18/2001 | Anderson, Eric    | 1.0 | Meet with R. Fredde and computer operators to test information systems operations.   |
| 9/18/2001 | Anderson, Eric    | 1.3 | Discuss AS400 Critical Object authority with M. Uppal to determine appropriateness.  |
| 9/18/2001 | Anderson, Eric    | 1.5 | Document information obtained from R. Fredde for information systems operations.   |
| 9/18/2001 | Anderson, Eric    | 1.5 | Continue to compile and document information systems operations testing.   |
| 9/18/2001 | Anderson, Eric    | 1.7 | Meet with R. Fredde to begin testing of information systems operations.  |
| 9/18/2001 | Dobrow, Sheau-chi | 1.4 | Discussed with F. Boney regarding responsible parties for each control activity that is subject to test of control in expenditure business cycle area.     |
| 9/18/2001 | Dobrow, Sheau-chi | 2.7 | Discussed with K. Huff regarding control activities that are in place and subject to test of controls in inventory management business cycle.              |
| 9/18/2001 | Dobrow, Sheau-chi | 3.9 | Updated test of control activities in expenditure business cycle worksheet.  |
| 9/18/2001 | Zimka, Ami        | 0.5 | Meeting with R. Stearn (CSC) concerning environmental controls   |
| 9/18/2001 | Zimka, Ami        | 0.5 | Meeting with E. Moore regarding environmental controls   |
| 9/18/2001 | Zimka, Ami        | 1.0 | Discussions with M. Uppal (CSC) regarding appropriate contacts and physical security.  |
| 9/18/2001 | Zimka, Ami        | 3.0 | Documenting testing of CSC general computer controls   |
| 9/19/2001 | Anderson, Eric    | 0.4 | Documented findings for AS400 user profiles testing.   |
| 9/19/2001 | Anderson, Eric    | 0.4 | Performed review of electronic workpapers in audit file - ensuring appropriate formatting and information.   |
| 9/19/2001 | Anderson, Eric    | 0.6 | Documented findings for AS400 object authority testing.  |
| 9/19/2001 | Anderson, Eric    | 1.0 | Document data backup policies and procedures narrative.  |
| 9/19/2001 | Anderson, Eric    | 1.0 | Document information systems operations narrative.   |
| 9/19/2001 | Anderson, Eric    | 1.0 | Complete analysis and documentation of AS400 critical object authority.  |
| 9/19/2001 | Anderson, Eric    | 1.0 | Obtained and reviewed hardware maintenance agreements. Documented results of testing.  |
| 9/19/2001 | Anderson, Eric    | 1.4 | Prepare manual workpapers for submission to manual testing document binder (sources, purpose, etc)   |
| 9/19/2001 | Anderson, Eric    | 1.4 | Continued analysis of AS400 settings from the Sek Chek report.   |
| 9/19/2001 | Anderson, Eric    | 1.8 | Disaster Recovery Plan testing - obtained plan from G. Benton.   |
| 9/19/2001 | Dobrow, Sheau-chi | 1.3 | Discussed with K. Huff regarding responsible parties for each control activity that is subject to test of controls in inventory management business cycle. |
| 9/19/2001 | Dobrow, Sheau-chi | 3.0 | Continued to update test of control activities in inventory management business cycle worksheet.   |

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| 9/19/2001 | Dobrow, Sheau-chi | 3.7 | Updated test of control activities in inventory management business cycle worksheet.                                 |
| 9/19/2001 | Sorrentino, Dean  | 4.0 | Reconciled August time and expense submission to bankruptcy court to D&T SA runs                                     |
| 9/19/2001 | Zimka, Ami        | 0.4 | Discussing training with J. Boston (CSC).  |
| 9/19/2001 | Zimka, Ami        | 1.1 | Discussing command line access with M. Uppal and documenting it. Also, discussed best HR contacts for training area. |
| 9/20/2001 | Anderson, Eric    | 0.6 | Prepare for follow up interview with J Becker.   |
| 9/20/2001 | Anderson, Eric    | 0.8 | AS400 testing  |
| 9/20/2001 | Anderson, Eric    | 0.8 | Document AS400 findings.   |
| 9/20/2001 | Anderson, Eric    | 1.0 | Compile findings from interview with J. Becker.  |
| 9/20/2001 | Anderson, Eric    | 1.0 | Met with A. Zimka to discuss testing results, and plan audit for completion.   |
| 9/20/2001 | Anderson, Eric    | 1.1 | Format electronic workpapers for submission to audit file.   |
| 9/20/2001 | Anderson, Eric    | 1.3 | Interview J. Becker regarding AS400 settings.  |
| 9/20/2001 | Anderson, Eric    | 1.5 | Testing documentation for hardware support.  |
| 9/20/2001 | Venezia, Joe      | 0.7 | Discussed inventory cycle memo with K. Huff.   |
| 9/20/2001 | Venezia, Joe      | 2.0 | Reviewed the Folio Views database for the expenditure cycle.   |
| 9/20/2001 | Venezia, Joe      | 2.1 | Reviewed the Folio Views database for the inventory cycle.   |
| 9/20/2001 | Venezia, Joe      | 3.2 | Documented the expenditure control activities to be tested via the test of controls.                                 |
| 9/20/2001 | Zimka, Ami        | 0.5 | Reviewing E&Y report to prepare for meeting with J. Becker (Sunbeam)   |
| 9/20/2001 | Zimka, Ami        | 0.5 | Discussing command line access with J. Becker (Sunbeam).   |
| 9/20/2001 | Zimka, Ami        | 1.5 | Telephone conversation with J. Becker regarding E&Y AS/400 report.   |
| 9/21/2001 | Anderson, Eric    | 1.0 | Information systems resource strategy and planning testing documenting.  |
| 9/21/2001 | Anderson, Eric    | 1.0 | Systems software support testing documenting.  |
| 9/21/2001 | Anderson, Eric    | 2.0 | Application systems implementation and maintenance testing documenting.  |
| 9/21/2001 | Anderson, Eric    | 2.0 | Database implementation and support testing documenting.   |
| 9/21/2001 | Anderson, Eric    | 2.0 | Network support testing documenting.   |
| 9/21/2001 | Dobrow, Sheau-chi | 1.9 | Discussed with J. Venezia (D&T) regarding expenditure control testing and transferred related workpaper.             |
| 9/21/2001 | Dobrow, Sheau-chi | 2.1 | Discussion with J. Venezia (D&T) regarding inventory control testing and transferred related workpaper.              |
| 9/24/2001 | Anderson, Eric    | 1.5 | Reviewed review notes in the testing documentation, and began clearing these notes.                                  |
| 9/24/2001 | Venezia, Joe      | 0.4 | Discussed the expenditure cycle test of controls with R. Jackson.  |
| 9/24/2001 | Venezia, Joe      | 1.0 | Discussed the inventory cycle test of controls with K. Huff.   |
| 9/24/2001 | Venezia, Joe      | 1.2 | Discussed the Neosho plant inventory with G. Moon. Updated the inventory information memo.                           |

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| 9/24/2001 | Venezia, Joe      | 2.6 | Reviewed the JD Edwards expenditure cycle testing objectives.   |
| 9/24/2001 | Venezia, Joe      | 2.8 | Reviewed the JD Edwards inventory cycle testing objectives.   |
| 9/25/2001 | Anderson, Eric    | 1.0 | Continued clearing review notes.  |
| 9/25/2001 | Dobrow, Sheau-chi | 2.3 | Discussed with S. Thibault (D&T) regarding audit budget and planning and reengineering audit workpapers.  |
| 9/25/2001 | Dobrow, Sheau-chi | 2.7 | Discussed with J. Venezia (D&T) regarding international audit instruction package, update on statutory audit status and international entity information and transferred all related prior year workpaper |
| 9/25/2001 | Sorrentino, Dean  | 2.3 | Discussed with S. Thibault (D&T) regarding audit budget and planning and reengineering audit workpapers.  |
| 9/25/2001 | Venezia, Joe      | 1.4 | Documented D&T's preliminary conclusion concerning control testing based on the Ernst & Young LLP Report.   |
| 9/25/2001 | Venezia, Joe      | 1.5 | Documented in the control testing workpapers the controls which we are not testing in the current year. Smart audit support documents for these cycles were completed                                     |
| 9/25/2001 | Venezia, Joe      | 2.4 | Performed planning activities concerning audit supervision and review.  |
| 9/25/2001 | Venezia, Joe      | 2.7 | Reviewed the Ernst & Young LLP Report on JD Edwards controls.   |
| 9/26/2001 | Venezia, Joe      | 1.2 | Obtained the inventory by location schedules from W. Kinman, which will be used in conjunction with the inventory management control testing. Reviewed the schedules for reasonableness                   |
| 9/26/2001 | Venezia, Joe      | 1.4 | Obtained the full absorption schedules from K. Huff, which will be used in conjunction with the inventory management control testing. Reviewed the schedules for reasonableness                           |
| 9/26/2001 | Venezia, Joe      | 2.2 | Discussed and reviewed with R. Jackson, the prior year expenditure cycle process memo. Prepared the planning meeting memo for distribution and reviewed with R Jackson                                    |
| 9/26/2001 | Venezia, Joe      | 3.2 | Reviewed the prior year trial balance procedures. Discussed the configuration and changes to Hyperion with J. McCullough.   |
| 9/27/2001 | Taylor, Scott     | 1.0 | Planning meeting related to business cycle testing  |
| 9/27/2001 | Venezia, Joe      | 2.1 | Reviewed prior year audit summary memos for international divisions.  |
| 9/27/2001 | Venezia, Joe      | 2.2 | Updated the referral instructions for international planning  |
| 9/27/2001 | Venezia, Joe      | 3.7 | Performed preliminary planning for international divisions.   |
| 9/28/2001 | Venezia, Joe      | 2.0 | Reviewed prior year coop reserve analysis/testing to aid in the development of the current year schedule.   |
| 10/1/2001 | Thibault, Steve   | 3.0 | Audit Planning - fiscal 2001  |

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|-----------|-------------------|-----|---|
| 10/1/2001 | Venezia, Joe      | 1.8 | Reviewed and reconciled JD Edwards activity for the first two quarters of 2001 for actual for warranty return reserve testing.  |
| 10/1/2001 | Venezia, Joe      | 2.0 | Reviewed and reconciled JD Edwards activity for the first two quarters of 2001 for actual for sales return reserve testing.   |
| 10/1/2001 | Venezia, Joe      | 2.2 | Reviewed and reconciled JD Edwards activity for the first two quarters of 2001 for actual for co op reserve testing.  |
| 10/2/2001 | Venezia, Joe      | 2.3 | Obtained and reconciled Sunbeam Acquired Companies trial balance based on the current year changes to Hyperion. Compared to the prior year D&T trial balance  |
| 10/2/2001 | Venezia, Joe      | 2.6 | Obtained and reconciled Sunbeam International trial balance based on the current year changes to Hyperion. Compared to the prior year D&T trial balance.  |
| 10/2/2001 | Venezia, Joe      | 3.1 | Obtained and reconciled Sunbeam Domestic trial balance based on the current year changes to Hyperion. Compared to the prior year D&T trial balance.   |
| 10/2/2001 | Zimka, Ami        | 3.5 | Reviewing E Anderson's(D&T) General Computer Controls work  |
| 10/3/2001 | Taylor, Scott     | 1.0 | Supervision of ERS fieldwork and working paper review   |
| 10/3/2001 | Venezia, Joe      | 0.7 | Spoke with R. Jackson and coordinated the expenditure cycle conference call.  |
| 10/3/2001 | Venezia, Joe      | 1.0 | Discussed the Neosho year end inventory procedures with C. Chalfant.  |
| 10/3/2001 | Venezia, Joe      | 2.3 | Reviewed the prior year Neosho inventory and updated the inventory procedures for the current year.   |
| 10/3/2001 | Venezia, Joe      | 3.0 | Prepared the agenda and schedules for the expenditure cycle conference call and distributed to individuals taking part in the call for review.  |
| 10/3/2001 | Zimka, Ami        | 0.8 | Reviewing E Anderson (D&T)'s General Computer Controls work   |
| 10/4/2001 | Venezia, Joe      | 2.4 | Reconciled the Sunbeam International trial balance  |
| 10/4/2001 | Venezia, Joe      | 2.8 | Reconciled the Sunbeam Domestic trial balance   |
| 10/4/2001 | Venezia, Joe      | 2.8 | Reconciled the Sunbeam Acquired Companies trial balance   |
| 10/5/2001 | Thibault, Steve   | 1.0 | Fresh-start accounting issues   |
| 10/5/2001 | Venezia, Joe      | 0.8 | Discussion of international statutory requirements with C. Younce.  |
| 10/5/2001 | Venezia, Joe      | 3.2 | Obtained the international statutory requirements for Latin America, Europe and Canada from the respective controllers of these regions. Additionally, updated the contact information of these individuals |
| 10/8/2001 | Dobrow, Sheau-chi | 1.1 | Started to prepare workpaper on classification of client's use of computers.  |
| 10/8/2001 | Dobrow, Sheau-chi | 3.2 | Reviewed risk assessment and audit plan by significant account.   |

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| 10/8/2001  | Dobrow, Sheau-chi | 3.7 | Started to prepare workpaper on understanding of client's business.  |
| 10/8/2001  | Sorrentino, Dean  | 1.0 | Discussion with C Chalfant regarding the proposed Weber deal   |
| 10/8/2001  | Sorrentino, Dean  | 2.5 | Prepared and reviewed participating office memo  |
| 10/8/2001  | Sorrentino, Dean  | 4.0 | Audit planning   |
| 10/8/2001  | Taylor, Scott     | 1.0 | Supervision of ERS fieldwork and working paper review  |
| 10/8/2001  | Thibault, Steve   | 3.0 | Fresh-start accounting issues  |
| 10/8/2001  | Venezia, Joe      | 0.7 | Obtained the international statutory requirements for Japan from the respective controller of this region. Additionally, updated the contact information of these individuals  |
| 10/8/2001  | Venezia, Joe      | 1.0 | Discussion with C. Chalfant concerning the Neosho sale to Weber.   |
| 10/8/2001  | Venezia, Joe      | 1.9 | Reviewed the prior year specific risks to understand and aid in the development of the audit plan by accounts.   |
| 10/8/2001  | Venezia, Joe      | 1.9 | Obtained the international statutory requirements for Asia from the respective controller of these regions. Additionally, updated the contact information of these individuals |
| 10/8/2001  | Venezia, Joe      | 2.5 | Preliminary discussions and planning for participating office memos w/ D. Sorrentino (D&T).  |
| 10/8/2001  | Zimka, Ami        | 3.4 | Reviewing E Anderson (D&T)'s General Computer Controls work  |
| 10/9/2001  | Dobrow, Sheau-chi | 0.7 | Discussion with C. Chalfant regarding Weber transaction.   |
| 10/9/2001  | Dobrow, Sheau-chi | 3.4 | Finalized workpaper on understanding of client's business.   |
| 10/9/2001  | Dobrow, Sheau-chi | 3.9 | Finalized workpaper on classification of client's use of computers.  |
| 10/9/2001  | Sorrentino, Dean  | 1.0 | Review Coleman COR and Powermate budgets   |
| 10/9/2001  | Sorrentino, Dean  | 1.7 | Finish review of participating office memo   |
| 10/9/2001  | Sorrentino, Dean  | 1.8 | Audit planning   |
| 10/9/2001  | Sorrentino, Dean  | 2.0 | Coordinate ERS audit plan  |
| 10/9/2001  | Venezia, Joe      | 0.9 | Discussed the Neosho inventory procedures for the current year count with G. Moon, inventory warehouse manager.  |
| 10/9/2001  | Venezia, Joe      | 3.1 | Preliminarily reviewed the Neosho sale letter of intent memo received from C. Chalfant.  |
| 10/9/2001  | Venezia, Joe      | 4.0 | Researched the Weber letter of intent concerning various accounting issues via FolioViews.   |
| 10/9/2001  | Wong, David       | 0.5 | Coordinated ERS planning meeting with S. Taylor, S. Thibault, and R Sides (All D&T)  |
| 10/10/2001 | Dobrow, Sheau-chi | 0.9 | Prepared planning on items to be tested during interim.  |
| 10/10/2001 | Dobrow, Sheau-chi | 3.5 | Reviewed prior year's workpapers to determine accounts to be considered for interim testing.   |
| 10/10/2001 | Dobrow, Sheau-chi | 3.6 | Reviewed draft agreement on outdoor cooking transaction with Weber.  |
| 10/10/2001 | Garretson, Eric   | 2.2 | Reviewed prior year workpapers, identified efficiencies, and revised current year budget   |

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| 10/10/2001 | Long, Kim         | 1.0 | Reviewing planning documentation and passing that information on to staff members on the engagement.   |
| 10/10/2001 | Long, Kim         | 1.0 | Preparing planning memo  |
| 10/10/2001 | Long, Kim         | 1.0 | Preparing prepared by client listing and emailing client regarding timing of interim fieldwork   |
| 10/10/2001 | Sorrentino, Dean  | 1.0 | Prepare and participate in conference call with D&T ERS and Solutions group  |
| 10/10/2001 | Taylor, Scott     | 1.0 | Supervision of ERS fieldwork and working paper review  |
| 10/10/2001 | Venezia, Joe      | 1.0 | Meeting with C. Younce to discuss the international division's role in the consolidation of international companies in relation to the 2001 audit.   |
| 10/10/2001 | Venezia, Joe      | 2.7 | Completed the inventory procedures memos for the Neosho inventory (end of October 2001). Discussed the procedures with E. Garretson (D&T) and forwarded to him for distribution to the audit senior for D&T <i>Kansas City</i> |
| 10/10/2001 | Venezia, Joe      | 3.3 | Prepared memo on various accounting issues related to the Neosho letter of intent with Weber.  |
| 10/10/2001 | Wong, David       | 0.5 | ERS Planning Call with A. Zimka (D&T)  |
| 10/11/2001 | Anderson, Eric    | 1.0 | Revision of ERS management letter comments.  |
| 10/11/2001 | Dobrow, Sheau-chi | 1.2 | Reviewed workpaper on overview of accounting process.  |
| 10/11/2001 | Dobrow, Sheau-chi | 3.1 | Reviewed workpaper on overview of accounting process.  |
| 10/11/2001 | Dobrow, Sheau-chi | 3.7 | Reviewed workpapers on understanding of accounting process.  |
| 10/11/2001 | Garretson, Eric   | 1.8 | Reviewed prior year workpapers, identified efficiencies, and revised current year budget   |
| 10/11/2001 | Padilla, Erik     | 1.0 | Administration and review of instructions from corporate team  |
| 10/11/2001 | Padilla, Erik     | 1.5 | Carryforward procedures of audit file  |
| 10/11/2001 | Padilla, Erik     | 1.5 | Set up workpapers for 2001 audit of Coleman COR  |
| 10/11/2001 | Sorrentino, Dean  | 1.5 | Conference call regarding ERS audit planning and control reliance  |
| 10/11/2001 | Sorrentino, Dean  | 1.5 | Read and reviewed Weber agreement  |
| 10/11/2001 | Sorrentino, Dean  | 2.0 | Review and analyze revised budgets from respective audit teams   |
| 10/11/2001 | Sorrentino, Dean  | 2.0 | Review trial balance mappings  |
| 10/11/2001 | Sorrentino, Dean  | 2.5 | Review prior year audit workpapers and re-engineer current year audit plan   |
| 10/11/2001 | Thibault, Steve   | 1.0 | Discussions and research regarding accounting for casualty losses and insurance recoveries   |
| 10/11/2001 | Venezia, Joe      | 1.0 | Prepared for and participated in the ERS meeting with D&T Chicago ERS.   |
| 10/11/2001 | Venezia, Joe      | 1.7 | Completed the income statement audit plan by accounts for the 2001 audit. Specific risk assessment completed   |
| 10/11/2001 | Venezia, Joe      | 1.7 | Completed the Coleman and First Alert procedures memo and sent to P. Cullen (D&T) and E. Garretson (D&T)   |
| 10/11/2001 | Venezia, Joe      | 1.8 | Completed the asset audit plan by accounts for the 2001 audit. Specific risk assessment completed.   |

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| 10/11/2001 | Venezia, Joe      | 1.8 | Completed the liability and equity audit plan by accounts for the 2001 audit. Specific risk assessment completed   |
| 10/11/2001 | Wong, David       | 2.0 | Planning for Inventory cycle review  |
| 10/11/2001 | Zimka, Ami        | 1.0 | Planning for Business Cycle testing with D Sorrentino (D&T), S Dobrow (D&T), D Wong (D&T), and E Anderson (D&T)  |
| 10/12/2001 | Dobrow, Sheau-chi | 1.3 | Prepared an internal folder containing weekly memo, draft agreement with Weber and others.   |
| 10/12/2001 | Dobrow, Sheau-chi | 2.8 | Reviewed assessment of service organization.   |
| 10/12/2001 | Dobrow, Sheau-chi | 3.9 | Highlighted significant issues addressed in client's weekly memo and documented in our audit planning memo.  |
| 10/12/2001 | Padilla, Erik     | 4.0 | Preparing planning documentation   |
| 10/12/2001 | Sorrentino, Dean  | 1.5 | Revise audit timing and scheduling for interim and final procedures  |
| 10/12/2001 | Sorrentino, Dean  | 2.5 | Prepare and review budget analysis for review by S. Thibault (D&T)   |
| 10/12/2001 | Thibault, Steve   | 1.0 | Audit Planning - fiscal 2001   |
| 10/12/2001 | Thibault, Steve   | 1.0 | Discussions and research regarding accounting for casualty losses and insurance recoveries   |
| 10/12/2001 | Thibault, Steve   | 2.0 | Outdoor cooking transaction, discussions regarding status and reading of letter of intent  |
| 10/12/2001 | Venezia, Joe      | 2.7 | Obtained the 2001 inventory schedules by month by location from W. Kinman. Reviewed for determination of sites to be observed during the 2001 inventories. |
| 10/12/2001 | Venezia, Joe      | 2.8 | Reviewed and updated observation template sent to D&T participating offices. Reviewed prior year facilities selected.                                      |
| 10/12/2001 | Venezia, Joe      | 3.5 | Updated the international participating office memo with the specific risks identified for the current year.   |
| 10/12/2001 | Wassmann, Alice   | 0.5 | Prepare and set up current year audit file   |
| 10/12/2001 | Wassmann, Alice   | 0.7 | Prepare memo for client regarding documents needed for interim procedures - First Alert  |
| 10/12/2001 | Wong, David       | 1.5 | ERS planning call with S. Taylor and R. Sides (D&T)  |
| 10/14/2001 | Anderson, Eric    | 1.0 | Review of expenditure cycle testing approach.  |
| 10/14/2001 | Anderson, Eric    | 1.0 | Setup testing documents and findings documents to prepare for testing.   |
| 10/14/2001 | Anderson, Eric    | 3.0 | Review of prior year expenditure cycle work papers.  |
| 10/14/2001 | Anderson, Eric    | 3.0 | Populate / develop expenditure cycle testing approach in AS2 documents   |
| 10/15/2001 | Anderson, Eric    | 0.2 | Call with A Zimka (D&T) regarding Expenditure Cycle.   |
| 10/15/2001 | Anderson, Eric    | 0.2 | Call with D Wong (D&T) regarding Sunbeam engagement  |
| 10/15/2001 | Anderson, Eric    | 0.6 | Call with J Venezia (D&T) regarding expenditure cycle testing.   |
| 10/15/2001 | Anderson, Eric    | 1.0 | Incorporated JDE control activities into audit plan.   |
| 10/15/2001 | Anderson, Eric    | 2.0 | Review Expenditure Cycle Narrative, adding questions.  |
| 10/15/2001 | Anderson, Eric    | 2.0 | Began restrictive endorsement control testing  |
| 10/15/2001 | Anderson, Eric    | 2.0 | Began bank statement reconciliation control testing  |
| 10/15/2001 | Blackmore, Alison | 0.4 | Documentation of potential insights or suggestions for the Powermate information technology department   |



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| 10/15/2001 | Blackmore, Alison   | 0.5 | Documentation of overall computer processing environment from discussion with R Thomas  |
| 10/15/2001 | Blackmore, Alison   | 0.6 | Preparation of work-papers (designating specific testing areas, updating prior year information)  |
| 10/15/2001 | Blackmore, Alison   | 0.7 | Preparation of discussion topics and questions related to meeting with D. Johnson   |
| 10/15/2001 | Blackmore, Alison   | 0.7 | Preparation of discussion topics and questions related to the AS400, back-up policies and overall system operation and batch processing for meeting with K. Sandstrom |
| 10/15/2001 | Blackmore, Alison   | 0.8 | Preparation of discussion topics and questions related to the overall computer processing environment for meeting with R. Thomas                                      |
| 10/15/2001 | Blackmore, Alison   | 1.3 | Meeting with E. Wood (D&T) and R. Thomas to discuss the overall computer processing environment and information technology areas D&T will audit                       |
| 10/15/2001 | Dobrow, Sheau-chi   | 0.3 | Updated understanding of client's business.   |
| 10/15/2001 | Dobrow, Sheau-chi   | 3.8 | Preparation of expenditure and inventory business cycles support documents for D&T ERS group.   |
| 10/15/2001 | Dobrow, Sheau-chi   | 3.9 | Finalized audit planning memo.  |
| 10/15/2001 | Garretson, Eric     | 0.2 | Meeting with P. Severson, Controller  |
| 10/15/2001 | Garretson, Eric     | 0.6 | Meeting with T. McMurtrey (D&T) about audit plan  |
| 10/15/2001 | Garretson, Eric     | 1.2 | Reviewing work papers for planning  |
| 10/15/2001 | Garretson, Eric     | 2.3 | Audit planning  |
| 10/15/2001 | Kennington, Michael | 0.3 | Planning meeting with R. Norris   |
| 10/15/2001 | Kennington, Michael | 0.3 | Discussions with to T. McMurtrey (D&T) regarding selections for the receivable confirmations  |
| 10/15/2001 | Kennington, Michael | 0.3 | Obtained and reviewed accounts receivable schedule from L. Lindner  |
| 10/15/2001 | Kennington, Michael | 0.5 | Obtained and reviewed copies of sales agreements from A. Stiff  |
| 10/15/2001 | Kennington, Michael | 0.6 | Discussed areas of audit to test at interim with E. Garretson (D&T) and T. McMurtrey (D&T)  |
| 10/15/2001 | Kennington, Michael | 0.7 | Corroborated with L. Lindner to calculate the net sales for the last two months   |
| 10/15/2001 | Kennington, Michael | 0.7 | Documented controls related to Coleman sales agreements   |
| 10/15/2001 | Kennington, Michael | 0.8 | Reviewed and completed the audit program for accounts receivable  |
| 10/15/2001 | Kennington, Michael | 0.9 | Reconciled accounts receivable aging to the general ledger  |
| 10/15/2001 | Kennington, Michael | 0.9 | Discussion with A Stiff regarding sales agreements made by Coleman  |
| 10/15/2001 | Kennington, Michael | 1.3 | Reconciled accounts receivable subsidiary ledger to the general ledger  |
| 10/15/2001 | Kennington, Michael | 1.7 | Performed accounts receivable testing   |
| 10/15/2001 | Kennington, Michael | 1.7 | Discussed the accounts receivables reconciliation for the year with L. Lindner  |
| 10/15/2001 | McMurtrey, Todd     | 0.3 | Introduction to all Accounting staff by R. Norris. M. Kennington (D&T) was also present.  |
| 10/15/2001 | McMurtrey, Todd     | 0.3 | Updated understanding of business cycles  |
| 10/15/2001 | McMurtrey, Todd     | 0.3 | Planning for accounts receivable confirmation testing   |

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| 10/15/2001 | McMurtrey, Todd  | 0.4 | Updated a portion of understanding the business cycle.   |
| 10/15/2001 | McMurtrey, Todd  | 0.4 | Discussion of inventory selections with B. Guy   |
| 10/15/2001 | McMurtrey, Todd  | 0.4 | Audit supervision  |
| 10/15/2001 | McMurtrey, Todd  | 0.6 | Discussed areas of audit to test at interim with E. Garretson (D&T) and M. Kennington (D&T)  |
| 10/15/2001 | McMurtrey, Todd  | 1.7 | Audit planning   |
| 10/15/2001 | McMurtrey, Todd  | 2.4 | Prepared and reconciled clients trial balance into auditsystem/2   |
| 10/15/2001 | McMurtrey, Todd  | 3.2 | Mapped accounts in trial balance   |
| 10/15/2001 | Padilla, Erik    | 0.5 | Neosho Inventory Coordination  |
| 10/15/2001 | Padilla, Erik    | 1.0 | Preparation of "Prepared by client list"   |
| 10/15/2001 | Padilla, Erik    | 6.0 | Preparing planning documentation   |
| 10/15/2001 | Sorrentino, Dean | 2.0 | Planning meeting with D&T ERS group  |
| 10/15/2001 | Sorrentino, Dean | 2.0 | Finalized audit, tax, ERS budgets for the fiscal 2001 audit  |
| 10/15/2001 | Sorrentino, Dean | 2.0 | Reconciled August time and expenses to the SA runs   |
| 10/15/2001 | Sorrentino, Dean | 3.0 | Audit planning   |
| 10/15/2001 | Venezia, Joe     | 1.0 | Discussed changes to the inventory management cycle with K. Huff.  |
| 10/15/2001 | Venezia, Joe     | 1.3 | Prepared trial balance for import into AS2   |
| 10/15/2001 | Venezia, Joe     | 1.3 | Obtained and reconciled non U.S. dollar based Hyperion amounts included in Sunbeam Domestic.   |
| 10/15/2001 | Venezia, Joe     | 2.1 | Reconciled the balance sheet balances by account and in total to Hyperion.   |
| 10/15/2001 | Venezia, Joe     | 2.3 | Reconciled the income statement sheet balances by account and in total to Hyperion   |
| 10/15/2001 | Welch, Rick      | 2.3 | Rollforward and set-up audit file  |
| 10/15/2001 | Welch, Rick      | 3.2 | Audit planning   |
| 10/15/2001 | Wong, David      | 0.7 | Meet with K Huff to discuss inventory narrative and inventory testing  |
| 10/15/2001 | Wong, David      | 0.7 | Set up meetings for rest of week per individuals identified by K Huff  |
| 10/15/2001 | Wong, David      | 1.0 | Update with audit team   |
| 10/15/2001 | Wong, David      | 2.0 | Prepared questions for meeting with K Huff   |
| 10/15/2001 | Wong, David      | 2.0 | Prepared inventory testing work papers for current year  |
| 10/15/2001 | Wong, David      | 2.5 | Reviewed prior year work papers  |
| 10/15/2001 | Wood, Erin       | 0.2 | Discussion with T. McMurtry (D&T) regarding audit plan   |
| 10/15/2001 | Wood, Erin       | 0.4 | Preparing for meeting with D. Johnson  |
| 10/15/2001 | Wood, Erin       | 0.4 | Preparing for meeting with K. Sandstrom  |
| 10/15/2001 | Wood, Erin       | 0.6 | Preparing for meeting with R. Thomas   |
| 10/15/2001 | Wood, Erin       | 1.3 | Meeting with A. Blackmore (D&T) and R. Thomas to discuss the overall computer processing environment and information technology areas D&T will audit |
| 10/15/2001 | Wood, Erin       | 2.1 | Updating overview of computer processing environment in workpapers   |
| 10/15/2001 | Zimka, Ami       | 0.5 | Prepping for expenditure conference call with D Wong (D&T) and E Anderson (D&T).   |
| 10/15/2001 | Zimka, Ami       | 1.0 | Reading through expenditure cycle narrative and generating questions for the conference call on Tuesday.   |

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|------------|---------------------|-----|---|
| 10/16/2001 | Anderson, Eric      | 0.2 | Discussion with G Ziegler regarding purchasing.   |
| 10/16/2001 | Anderson, Eric      | 0.5 | Prepare for expenditure cycle conference call   |
| 10/16/2001 | Anderson, Eric      | 0.5 | Call with D&T: R Robinson, D Wong, J Venezia, and S Dobrow to discuss expenditure cycle conference call   |
| 10/16/2001 | Anderson, Eric      | 0.5 | Discussion about expenditure cycle insight with R Robinson.   |
| 10/16/2001 | Anderson, Eric      | 0.5 | Began to document the expenditure cycle narrative - maintenance of vendor master  |
| 10/16/2001 | Anderson, Eric      | 1.8 | Continued documenting the expenditure cycle narrative - vendor master, processing AP  |
| 10/16/2001 | Anderson, Eric      | 2.0 | Expenditure cycle conference call with: D&T: A Zimka, D Wong, S Dobrow, R Robinson, and Sunbeam: R Jackson, J Gavin, F Boney, D Robinson, J Malone, G Ziegler |
| 10/16/2001 | Anderson, Eric      | 2.5 | Continued to document the expenditure cycle narrative - purchasing.   |
| 10/16/2001 | Blackmore, Alison   | 0.5 | Documentation of potential insights or suggestions for the Powermate information technology department  |
| 10/16/2001 | Blackmore, Alison   | 0.6 | Documentation of hiring, training, and performance reviews from discussion with R. Thomas   |
| 10/16/2001 | Blackmore, Alison   | 0.6 | Review of hard-copy documentation from R. Howard: 2001 information technology department goals, job descriptions, staff requisition forms                     |
| 10/16/2001 | Blackmore, Alison   | 0.7 | Documentation of AS400 policies and operations policies from discussion with K. Sandstrom   |
| 10/16/2001 | Blackmore, Alison   | 0.7 | Documentation of goal-setting and budgeting awareness from discussion with D. Johnson and R. Thomas   |
| 10/16/2001 | Blackmore, Alison   | 0.7 | Review of hard-copy documentation from K. Sandstrom: nightly job schedule, backup procedures, IBM performance reports   |
| 10/16/2001 | Blackmore, Alison   | 0.8 | Documentation of back-up and batch-processing procedures from discussion with K. Sandstrom  |
| 10/16/2001 | Blackmore, Alison   | 0.9 | Documentation of training, performance reviews, vendor relationships from discussion with K. Sandstrom  |
| 10/16/2001 | Blackmore, Alison   | 1.4 | Meeting with E. Wood (D&T) and D. Johnson to discuss change control and programming procedures, department goal-setting and budgeting                         |
| 10/16/2001 | Blackmore, Alison   | 1.5 | Meeting with E. Wood (D&T) and K. Sandstrom to discuss the AS400 system, back-up policies, overall system operation, batch processing                         |
| 10/16/2001 | Blackmore, Alison   | 1.6 | Meeting with E. Wood (D&T) and R. Thomas to discuss the goal-setting, budgeting, hiring, training, performance reviews  |
| 10/16/2001 | Dobrow, Sheau-chi   | 1.5 | Telephone conference call on understanding of expenditure business cycle with Sunbeam Hattiesburg and D&T ERS group.  |
| 10/16/2001 | Dobrow, Sheau-chi   | 1.5 | Discussed with J. Venezia (D&T) and E. Anderson (D&T) on the conference call regarding expenditure cycle testing.   |
| 10/16/2001 | Kennington, Michael | 0.3 | Asked questions to T. McMurtrey (D&T) about accounts receivable.  |

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|------------|---------------------|-----|---|
| 10/16/2001 | Kennington, Michael | 0.3 | Calculated the number of selections to make for the accounts receivable testing   |
| 10/16/2001 | Kennington, Michael | 0.3 | Documentation of key customer buying contracts  |
| 10/16/2001 | Kennington, Michael | 0.4 | Obtained list of invoices for last 2 days before month from L. Lindner.   |
| 10/16/2001 | Kennington, Michael | 0.4 | Calculated the percentage of sales made up by the largest customers   |
| 10/16/2001 | Kennington, Michael | 0.7 | Discussed policies regarding writeoffs and reserves with B. Horn.   |
| 10/16/2001 | Kennington, Michael | 1.3 | Prepared an analysis of the allowance for bad debt as a percentage of sales   |
| 10/16/2001 | Kennington, Michael | 1.4 | Cleared accounts receivable review notes  |
| 10/16/2001 | Kennington, Michael | 1.6 | Reviewed and tested accounts receivable aging   |
| 10/16/2001 | Kennington, Michael | 1.8 | Prepared and tested aging via analytical procedures   |
| 10/16/2001 | Kennington, Michael | 3.9 | Performed accounts receivable detail customer testing   |
| 10/16/2001 | McMurtrey, Todd     | 0.2 | Reconciled trial balance mappings   |
| 10/16/2001 | McMurtrey, Todd     | 0.3 | Audit supervision of accounts receivable  |
| 10/16/2001 | McMurtrey, Todd     | 0.4 | Requested inventory detail report   |
| 10/16/2001 | McMurtrey, Todd     | 0.4 | Reconciled inventory trial balance leadsheets   |
| 10/16/2001 | McMurtrey, Todd     | 0.6 | Reconciliation of inventory from the inventory system to the general ledger.  |
| 10/16/2001 | McMurtrey, Todd     | 0.8 | Reviewed accounts receivable section.   |
| 10/16/2001 | McMurtrey, Todd     | 2.6 | Reconciled audit trial balance  |
| 10/16/2001 | McMurtrey, Todd     | 2.8 | Continued mapping new accounts into the trial balance   |
| 10/16/2001 | McMurtrey, Todd     | 3.4 | Updated mapping of accounts in trial balance  |
| 10/16/2001 | Sorrentino, Dean    | 0.5 | Prepared agenda for meeting with M Malone & B Carabetta regarding audit timing and planning   |
| 10/16/2001 | Sorrentino, Dean    | 0.5 | Revised scheduling for corporate audit team   |
| 10/16/2001 | Sorrentino, Dean    | 1.5 | Reconciled August time and expenses to the SA runs  |
| 10/16/2001 | Thibault, Steve     | 3.0 | Attendance at audit committee meeting, including advance preparation/reading of materials discussed at the meeting                    |
| 10/16/2001 | Thibault, Steve     | 3.0 | Audit supervision - fiscal 2001   |
| 10/16/2001 | Venezia, Joe        | 1.1 | Discussed with W. Kinman the E&O reserve schedule for inclusion in the inventory referral packages.                                   |
| 10/16/2001 | Venezia, Joe        | 1.2 | Updated the inventory by location schedule as of August 2001 for determining the locations to be selected for the current year audit. |
| 10/16/2001 | Venezia, Joe        | 1.3 | Discussed the conference call and expenditure cycle with S. Dobrow (D&T) and D. Wong (D&T).   |
| 10/16/2001 | Venezia, Joe        | 1.5 | Participated in the expenditure cycle description conference call.  |
| 10/16/2001 | Venezia, Joe        | 2.9 | Updated the sample inventory instructions package to be sent to participating offices.  |
| 10/16/2001 | Wong, David         | 0.3 | Finalized notes from expenditures conference call   |
| 10/16/2001 | Wong, David         | 0.3 | Discussed testing strategy with audit team  |
| 10/16/2001 | Wong, David         | 0.5 | Conference call with E. Anderson to compare notes and confirm understandings  |
| 10/16/2001 | Wong, David         | 0.8 | Prepared for Expenditures conference call with client   |
| 10/16/2001 | Wong, David         | 1.0 | Reviewed inventory narrative and identified areas that needed to be updated   |

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|------------|----------------|-----|---|
| 10/16/2001 | Wong, David    | 1.6 | Prepared inventory testing work papers for current year   |
| 10/16/2001 | Wong, David    | 2.0 | Prepare for meetings with D Kolosa, R Weitzel and B Bloomfield  |
| 10/16/2001 | Wong, David    | 2.5 | Expenditures conference call with client to discuss expenditures narrative. Attendees included:<br>Sunbeam: client addendees from Hattiesburg, R Jackson<br>D&T: A Zimka, E. Anderson, S. Dobrow, J. Venezia, D. W~~~ |
| 10/16/2001 | Wood, Erin     | 0.3 | Preparation for meeting with R. Thomas  |
| 10/16/2001 | Wood, Erin     | 0.3 | Preparation for meeting with D. Paxton  |
| 10/16/2001 | Wood, Erin     | 0.4 | Documentation of change control procedures and testing procedures from meeting with D. Paxton   |
| 10/16/2001 | Wood, Erin     | 0.7 | Documentation of change control test work from meeting with D. Johnson  |
| 10/16/2001 | Wood, Erin     | 0.7 | Documentation of management procedures surrounding the change control process from meeting with R. Thomas   |
| 10/16/2001 | Wood, Erin     | 0.8 | Documentation of AS/400 change control procedures and change management from meeting with K. Sandstrom  |
| 10/16/2001 | Wood, Erin     | 1.1 | Meeting with D. Paxton regarding programming change control and programmer/user testing of those changes  |
| 10/16/2001 | Wood, Erin     | 1.2 | Updating remaining information in the Overview of the Computer Processing Environment workpaper from discussions with D. Johnson, R. Thomas, and K. Sandstrom   |
| 10/16/2001 | Wood, Erin     | 1.4 | Meeting with A. Blackmore (D&T) and D. Johnson to discuss change control and programming procedures, department goal-setting and budgeting  |
| 10/16/2001 | Wood, Erin     | 1.5 | Meeting with A. Blackmore (D&T) and K. Sandstrom to discuss the AS400 system, back-up policies, overall system operation. batch processing  |
| 10/16/2001 | Wood, Erin     | 1.6 | Meeting with A. Blackmore (D&T) and R. Thomas to discuss the goal-setting, budgeting, hiring, training, performance reviews   |
| 10/16/2001 | Zimka, Ami     | 0.5 | Documenting Physical security testing.  |
| 10/16/2001 | Zimka, Ami     | 3.0 | Expenditure cycle conference call with Sunbeam and D&T personnel  |
| 10/17/2001 | Anderson, Eric | 0.2 | Discussed AP with A Zimka (D&T)   |
| 10/17/2001 | Anderson, Eric | 0.5 | Discussion with F Boney (Sunbeam) about AP  |
| 10/17/2001 | Anderson, Eric | 1.0 | Continued to document the expenditure cycle narrative - purchasing, processing AP.  |
| 10/17/2001 | Anderson, Eric | 1.0 | Discussion with G Ziegler regarding types of purchasing at Sunbeam.   |
| 10/17/2001 | Anderson, Eric | 1.0 | Discussion with R Robinson about expenditure cycle narrative, and adding modifications.   |
| 10/17/2001 | Anderson, Eric | 1.5 | Documentation of purchasing in expenditure cycle narrative  |
| 10/17/2001 | Anderson, Eric | 1.8 | Expenditure cycle narrative - AP continued  |

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| 10/17/2001 | Anderson, Eric      | 2.0 | Sunbeam - Hattiesburg, business overview with H Bogner (Sunbeam)   |
| 10/17/2001 | Blackmore, Alison   | 0.3 | Documentation of potential insights or suggestions for the Powermate information technology department                               |
| 10/17/2001 | Blackmore, Alison   | 0.4 | Preparation of discussion topics and questions related to backups and new user interaction for meeting with J. Schulte               |
| 10/17/2001 | Blackmore, Alison   | 0.4 | Meeting with T. Ratka to discuss Windows NT Network management, new user setup, and backup procedures                                |
| 10/17/2001 | Blackmore, Alison   | 0.4 | Follow-up meeting with D. Johnson to clarify his role in assisting with user support and help desk issues                            |
| 10/17/2001 | Blackmore, Alison   | 0.5 | Preparation of discussion topics and questions related to Windows NT, backups, and new users for meeting with D. Johnson             |
| 10/17/2001 | Blackmore, Alison   | 0.5 | Follow-up meeting with K. Sandstrom to clarify IBM contract for AS400 maintenance and response to system backup failures             |
| 10/17/2001 | Blackmore, Alison   | 0.6 | Review of hard-copy documentation from R. Howard: performance evaluations, electronic mail and communication policv. end-user survey |
| 10/17/2001 | Blackmore, Alison   | 0.7 | Meeting with J. Schulte to discuss backup procedures, vendor relationships and his interaction with new computers users              |
| 10/17/2001 | Blackmore, Alison   | 1.1 | Preparation of findings for final wrap-up meeting with R. Thomas   |
| 10/17/2001 | Blackmore, Alison   | 1.6 | Meeting with E. Wood (D&T) and R. Thomas to discuss our evaluation of the department's general computer controls                     |
| 10/17/2001 | Dobrow, Sheau-chi   | 0.6 | Correspondence C. Chen (D&T Hong Kong) regarding status of 2000 statutory report.  |
| 10/17/2001 | Dobrow, Sheau-chi   | 0.8 | Correspondence with S. Millon (D&T France) regarding status of 2000 statutory reports and Coleman Germanv.                           |
| 10/17/2001 | Dobrow, Sheau-chi   | 1.4 | Discussed audit time table and interim work with M. Malone.  |
| 10/17/2001 | Dobrow, Sheau-chi   | 1.6 | Obtained list of customers who are on websites or phone inquiries from D. Bennet for accounts receivable test blanning.              |
| 10/17/2001 | Dobrow, Sheau-chi   | 3.6 | Reviewed Coleman and First Alert audit instructions.   |
| 10/17/2001 | Garretson, Eric     | 0.2 | Reviewing the "Prepared by Client" list  |
| 10/17/2001 | Garretson, Eric     | 0.2 | Developed audit plan and procedures for ERS  |
| 10/17/2001 | Garretson, Eric     | 0.7 | Meeting with J. Provost (D&T) about ERS work   |
| 10/17/2001 | Garretson, Eric     | 1.2 | Discussion with E. Padilla (D&T) about ERS work  |
| 10/17/2001 | Kennington, Michael | 0.5 | Reconciled accumulated depreciation and depreciation expense to the general ledger   |
| 10/17/2001 | Kennington, Michael | 0.9 | Discussion with B. Schroeder regarding property selections   |
| 10/17/2001 | Kennington, Michael | 0.9 | Reconciled rollforward numbers to general ledger   |
| 10/17/2001 | Kennington, Michael | 1.3 | Discussion with B. Schroeder and T. McMurtrey (D&T) regarding reconciling depreciation expense                                       |

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| 10/17/2001 | Kennington, Michael | 2.0 | Prepared a rollforward for the property owned by Coleman incorporating the additions, disposals, and depreciation.           |
| 10/17/2001 | Kennington, Michael | 2.1 | Reviewed and tested other property related accounts  |
| 10/17/2001 | Kennington, Michael | 3.1 | Prepared property testing workpapers. Tested current year activity.  |
| 10/17/2001 | McMurtrey, Todd     | 0.3 | Cleared inventory review notes   |
| 10/17/2001 | McMurtrey, Todd     | 0.5 | Worked with M. Kennington (D&T) on tying out change in accumulated depreciation to depreciation expense                      |
| 10/17/2001 | McMurtrey, Todd     | 1.2 | Discussion with B. Schroeder regarding accounting for construction in process.   |
| 10/17/2001 | McMurtrey, Todd     | 1.3 | Updated understanding business cycle memos   |
| 10/17/2001 | McMurtrey, Todd     | 1.3 | Discussion with B. Schroeder and M. Kennington (D&T) on tying out change in accumulated depreciation to depreciation expense |
| 10/17/2001 | McMurtrey, Todd     | 1.5 | Reconciliation of inventory from the inventory system to the general ledger.   |
| 10/17/2001 | McMurtrey, Todd     | 1.9 | Reviewed accounts receivable section   |
| 10/17/2001 | McMurtrey, Todd     | 3.0 | Prepared and tested inventory for price testing  |
| 10/17/2001 | Padilla, Erik       | 1.2 | Discussion with E. Garretson about ERS work  |
| 10/17/2001 | Provost, Jeff       | 0.7 | Meeting with E. Garretson about ERS work   |
| 10/17/2001 | Sorrentino, Dean    | 1.0 | Revised budget by area for corporate audit team  |
| 10/17/2001 | Sorrentino, Dean    | 2.5 | Meeting with M Malone, B Carabetta, and M Newbery regarding audit timing and planning  |
| 10/17/2001 | Sorrentino, Dean    | 3.0 | Reviewed and reconciled time and expense diaries for the month of August   |
| 10/17/2001 | Sorrentino, Dean    | 3.0 | Prepared time and expense submission for the month of August for the bankruptcy court  |
| 10/17/2001 | Venezia, Joe        | 0.9 | Discussed and finalized procedures for the Neosho inventory with G. Moon and C. Chalfant.                                    |
| 10/17/2001 | Venezia, Joe        | 1.0 | Meeting with M. Malone, B. Carabetta, and M. Newbery discussing interim audit procedures.                                    |
| 10/17/2001 | Venezia, Joe        | 1.3 | Updated the memo on trial balance procedures.  |
| 10/17/2001 | Venezia, Joe        | 1.5 | Reconciled trial balance differences with J McCullough   |
| 10/17/2001 | Venezia, Joe        | 3.3 | Updated the budget to actual reports based on actual time reports per examination of D&T time system.                        |
| 10/17/2001 | Wong, David         | 0.3 | Documented G. Ziegler discussion for inventory testing work papers   |
| 10/17/2001 | Wong, David         | 0.7 | Updated inventory narrative based on conversations with D. Kolosa and R. Weitzel   |
| 10/17/2001 | Wong, David         | 1.0 | Meeting with D Kolosa to discuss controls around supply chain  |
| 10/17/2001 | Wong, David         | 1.0 | Meeting with R Weitzel to discuss controls around supply chain   |
| 10/17/2001 | Wong, David         | 1.5 | Meeting with G Ziegler to discuss inventory controls at Hattiesburg  |
| 10/17/2001 | Wong, David         | 1.5 | Updated inventory narrative based on conversations with G. Ziegler   |
| 10/17/2001 | Wood, Erin          | 0.3 | Review of hard-copy network diagrams and network management documentation received from R. Thomas                            |

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| 10/17/2001 | Wood, Erin        | 0.6 | Documentation of sensitive form control from meeting with K. Sandstrom  |
| 10/17/2001 | Wood, Erin        | 0.8 | Review of hard-copy documentation from K. Sandstrom of AS/400 settings, IBM contracts, and backup procedures                          |
| 10/17/2001 | Wood, Erin        | 0.9 | Documentation of potential insights and suggestions for meeting with R. Thomas  |
| 10/17/2001 | Wood, Erin        | 1.1 | Follow up meeting with K. Sandstrom to verify controls surrounding sensitive forms (i.e. blank check stock)                           |
| 10/17/2001 | Wood, Erin        | 1.2 | Review of hard-copy change control documentation received from D. Johnson   |
| 10/17/2001 | Wood, Erin        | 1.6 | Meeting with A. Blackmore (D&T) and R. Thomas to discuss our evaluation of the department's general computer controls                 |
| 10/17/2001 | Zimka, Ami        | 1.0 | Discussing Inventory and Expenditure cycle testing with D Wong (D&T) and E Anderson (D&T).  |
| 10/18/2001 | Anderson, Eric    | 0.5 | Prepare for wire transfer discussion  |
| 10/18/2001 | Anderson, Eric    | 0.5 | Conference call with J Venezia and D Wong (D&T) to plan strategy for expenditure testing modifications.                               |
| 10/18/2001 | Anderson, Eric    | 0.8 | Observed F Boney (Sunbeam) perform wire transfers.  |
| 10/18/2001 | Anderson, Eric    | 1.0 | Performed observation of C Nicholson(Sunbeam) generate a check run.   |
| 10/18/2001 | Anderson, Eric    | 1.5 | Met with G Ziegler (Sunbeam) to observe PO entry into JDE. Discussed stock purchases, and non-stock purchases (require Requisitions). |
| 10/18/2001 | Anderson, Eric    | 1.7 | Documented control testing of reconciliation of bank statements to G/L.   |
| 10/18/2001 | Anderson, Eric    | 2.0 | Met with M Knight (Sunbeam) to discuss reconciliation of bank statements to the G/L.  |
| 10/18/2001 | Blackmore, Alison | 1.0 | Documentation of final evaluation of each test of controls to determine if it is effective or ineffective                             |
| 10/18/2001 | Blackmore, Alison | 1.3 | Documentation of potential insights regarding budgeting and goal setting for the Powermate information technology department          |
| 10/18/2001 | Blackmore, Alison | 1.4 | Documentation of potential insights regarding staff training for the Powermate information technology department                      |
| 10/18/2001 | Blackmore, Alison | 1.4 | Documentation of potential insights regarding user support issues for the Powermate information technology department                 |
| 10/18/2001 | Blackmore, Alison | 1.4 | Documentation of potential insights regarding network monitoring for the Powermate information technology department                  |
| 10/18/2001 | Dobrow, Sheau-chi | 0.4 | Discussion with S. Thibault (D&T) and D. Sorrentino (D&T) on audit budget and planning.   |
| 10/18/2001 | Dobrow, Sheau-chi | 1.2 | Started to review audit planning memo.  |
| 10/18/2001 | Dobrow, Sheau-chi | 1.7 | Obtained an understanding of JDE system on expenditure business cycle.  |
| 10/18/2001 | Dobrow, Sheau-chi | 2.1 | Discussed sales section of the understanding of revenue cycle memo with J. Tribble and updated memo accordingly.                      |



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| 10/18/2001 | Dobrow, Sheau-chi   | 2.6 | Prepared comments on expenditure business cycle narrative prepared by E. Anderson (D&T).  |
| 10/18/2001 | Garretson, Eric     | 0.4 | Meeting with J. Provost (D&T) about ERS work  |
| 10/18/2001 | Garretson, Eric     | 0.4 | Meeting with D. Keglovits (D&T) about ERS work  |
| 10/18/2001 | Garretson, Eric     | 0.6 | Meeting with E. Padilla (D&T) about inventory procedures  |
| 10/18/2001 | Kennington, Michael | 0.5 | Physically inspected assets added to property   |
| 10/18/2001 | Kennington, Michael | 0.5 | Reviewed audit program for property testing   |
| 10/18/2001 | Kennington, Michael | 1.1 | Selected and performed depreciation expense testing   |
| 10/18/2001 | Kennington, Michael | 1.1 | Analytically tested depreciation expense  |
| 10/18/2001 | Kennington, Michael | 1.3 | Selected and tested transfers from construction in process  |
| 10/18/2001 | Kennington, Michael | 1.6 | Made property addition selections. Obtained supporting documentation from B. Schroeder.   |
| 10/18/2001 | McMurtrey, Todd     | 0.3 | Discussed with B. Guy about timing of physical inventory's  |
| 10/18/2001 | McMurtrey, Todd     | 0.5 | Worked on balance sheet preliminary analytical review   |
| 10/18/2001 | McMurtrey, Todd     | 0.7 | Discussed with R. Kreutzer inventory price testing.   |
| 10/18/2001 | McMurtrey, Todd     | 0.8 | Discussed selections for price testing of inventory with B. Guy   |
| 10/18/2001 | McMurtrey, Todd     | 1.4 | Worked on price testing section of inventories.   |
| 10/18/2001 | McMurtrey, Todd     | 1.7 | Discussed physical to general ledger reconciliation of inventory with B. Guy  |
| 10/18/2001 | McMurtrey, Todd     | 2.1 | Prepared preliminary analytical review  |
| 10/18/2001 | Padilla, Erik       | 0.6 | Meeting with E. Garretson about inventory procedures  |
| 10/18/2001 | Provost, Jeff       | 0.4 | Meeting with E. Garretson about ERS work  |
| 10/18/2001 | Sorrentino, Dean    | 1.0 | Reviewed August time and expense submission for distribution  |
| 10/18/2001 | Sorrentino, Dean    | 4.0 | Prepared time and expense submission for the month of August for the bankruptcy court   |
| 10/18/2001 | Thibault, Steve     | 1.0 | Status discussion with ERS team   |
| 10/18/2001 | Thibault, Steve     | 1.0 | Audit supervision - fiscal 2001   |
| 10/18/2001 | Venezia, Joe        | 0.8 | Updated for S. Dobrow's comments to the draft for the interim procedures PBC listing.   |
| 10/18/2001 | Venezia, Joe        | 1.0 | Discussed the expenditure cycle testing with E. Anderson (D&T).   |
| 10/18/2001 | Venezia, Joe        | 1.5 | Reviewed the draft of the expenditure cycle memo prepared by E. Anderson (D&T).   |
| 10/18/2001 | Venezia, Joe        | 1.8 | Prepared a draft of the interim procedures PBC listing.   |
| 10/18/2001 | Venezia, Joe        | 2.9 | Researched on Folioviews the new accounting and auditing pronouncements. Updated the audit planning memo with this information. |
| 10/18/2001 | Wong, David         | 0.5 | Updated inventory narrative to reflect meeting with K Huff  |
| 10/18/2001 | Wong, David         | 0.7 | Updated inventory testing to reflect meeting with K Huff  |
| 10/18/2001 | Wong, David         | 1.1 | Meeting with K Huff to discuss inventory narrative and address other inventory questions  |
| 10/18/2001 | Wong, David         | 1.1 | Meeting with S. Thibault to update on status and discuss testing strategy   |

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|------------|-------------------|-----|---|
| 10/18/2001 | Wong, David       | 1.2 | Updated inventory testing to reflect meeting with S. Bredoff  |
| 10/18/2001 | Wong, David       | 1.3 | Meeting with S Bredoff to discuss inventory control questions   |
| 10/18/2001 | Wong, David       | 2.1 | Prepared inventory test to be conducted following week  |
| 10/18/2001 | Wood, Erin        | 1.1 | Recording manual workpapers into General Computer Controls testing Workpaper                            |
| 10/18/2001 | Wood, Erin        | 1.9 | Documentation of insights and potential management letter comments into workpapers                      |
| 10/18/2001 | Wood, Erin        | 2.4 | Documentation of test work into general computer controls workpaper                                     |
| 10/18/2001 | Wood, Erin        | 2.6 | Review of workpapers from A. Blackmore (D&T)  |
| 10/18/2001 | Zimka, Ami        | 1.1 | Documenting General Computer Controls testing.  |
| 10/19/2001 | Anderson, Eric    | 0.5 | Discussed corporate procurement strategy with E Bleczinski (Sunbeam)                                    |
| 10/19/2001 | Anderson, Eric    | 0.7 | Prepare for interview regarding POs, and related control activities                                     |
| 10/19/2001 | Anderson, Eric    | 0.8 | Performed observation of entry of invoices into JDE with D Keyes (Sunbeam) - 3 way matching             |
| 10/19/2001 | Anderson, Eric    | 0.8 | Documented PO entry control testing.  |
| 10/19/2001 | Anderson, Eric    | 1.0 | Documented invoice control testing.   |
| 10/19/2001 | Anderson, Eric    | 1.2 | Performed observation of PO entry with M Rowell (Sunbeam).  |
| 10/19/2001 | Anderson, Eric    | 1.5 | Performed observation of supplier statement reconciliation with D Brown (Sunbeam).                      |
| 10/19/2001 | Dobrow, Sheau-chi | 0.3 | Correspondence with D&T international participating offices regarding audit referral instructions.      |
| 10/19/2001 | Dobrow, Sheau-chi | 1.4 | Audit planning  |
| 10/19/2001 | Dobrow, Sheau-chi | 3.1 | Reviewed audit referral instructions and related appendixes to D&T international participating offices. |
| 10/19/2001 | Dobrow, Sheau-chi | 3.2 | Prepared and reviewed audit planning memo section regarding new accounting pronouncements.              |
| 10/19/2001 | Venezia, Joe      | 1.4 | Finalized the interim procedures memo and forwarded to Sunbeam personnel.                               |
| 10/19/2001 | Venezia, Joe      | 1.5 | Completed the international foreign entity information listing following discussions with R. Ferrer.    |
| 10/19/2001 | Venezia, Joe      | 2.3 | Completed the update of the audit planning memo with the new accounting pronouncements information.     |
| 10/19/2001 | Venezia, Joe      | 2.8 | Audit planning  |
| 10/19/2001 | Wood, Erin        | 1.6 | Pulling in and formatting AP data file into ACL software  |
| 10/19/2001 | Wood, Erin        | 2.1 | Running digital analysis tools on AP data file in ACL software  |
| 10/19/2001 | Wood, Erin        | 2.8 | Analysis of ACL test results  |
| 10/19/2001 | Zimka, Ami        | 0.1 | Discussing Expenditure document with E Anderson (D&T).  |
| 10/20/2001 | Keglovits, Dennis | 1.0 | Preparation of budgets/high level workplan for Coleman for S Taylor (D&T)                               |
| 10/20/2001 | Keglovits, Dennis | 1.0 | Preparation of budgets/high level workplan for Powermate for S Taylor (D&T)                             |
| 10/21/2001 | Keglovits, Dennis | 1.5 | Audit supervision and review  |

|            |                   |     |   |
|------------|-------------------|-----|---|
| 10/21/2001 | Wong, David       | 0.7 | Prepare status report   |
| 10/21/2001 | Wong, David       | 1.4 | Review E&O policy from Will Kinman  |
| 10/21/2001 | Wong, David       | 1.9 | Assemble document request list for inventory testing  |
| 10/21/2001 | Wong, David       | 2.0 | Finalize test to be performed based on previous weeks meetings  |
| 10/22/2001 | Anderson, Eric    | 0.5 | Prepare for continued supplier statements testing with D Brown (Sunbeam)  |
| 10/22/2001 | Anderson, Eric    | 0.5 | Bank reconciliation testing documenting continued.  |
| 10/22/2001 | Anderson, Eric    | 1.0 | Supplier statement testing with D Brown (Sunbeam) continued   |
| 10/22/2001 | Anderson, Eric    | 1.0 | Discussion with J Malone (Sunbeam) about vendor add/changes.  |
| 10/22/2001 | Anderson, Eric    | 1.0 | Began to obtain samples of new vendor forms, vendor change forms, and new employee forms.   |
| 10/22/2001 | Anderson, Eric    | 1.0 | Discussion with S Brewer (Sunbeam) regarding purchase requisitions  |
| 10/22/2001 | Anderson, Eric    | 1.0 | Discussion with M Knight (Sunbeam) about inactive vendors.  |
| 10/22/2001 | Anderson, Eric    | 1.5 | Documented discussions with S Brewer (Sunbeam) and M Knight (Sunbeam)   |
| 10/22/2001 | Anderson, Eric    | 1.5 | Review and clear ERS management letter comments, and make revisions.  |
| 10/22/2001 | Dobrow, Sheau-chi | 1.4 | Obtained account details related to sales returns from JDE system   |
| 10/22/2001 | Dobrow, Sheau-chi | 3.7 | Prepared rollforward of sales return reserve based on account activities during the year.   |
| 10/22/2001 | Dobrow, Sheau-chi | 3.9 | Prepared sales return reserve rollforward workpaper.  |
| 10/22/2001 | Keglovits, Dennis | 0.2 | Introductory meeting with M Rogers to inform him of objectives  |
| 10/22/2001 | Keglovits, Dennis | 0.3 | Meeting with T Hunnell to request select reports  |
| 10/22/2001 | Keglovits, Dennis | 0.4 | Introductory meeting with K Doss, B Liebach (D&T), and CR Toner   |
| 10/22/2001 | Keglovits, Dennis | 0.7 | Review of prior year workpapers to develop requests - application review  |
| 10/22/2001 | Keglovits, Dennis | 0.7 | Facility tour   |
| 10/22/2001 | Keglovits, Dennis | 0.7 | Review documentation supplied by AR group   |
| 10/22/2001 | Keglovits, Dennis | 0.8 | Document results/update flowcharts for AR process   |
| 10/22/2001 | Keglovits, Dennis | 1.2 | Meeting with CR Toner to discuss prior year issues, changes in environment, plans for current and future                              |
| 10/22/2001 | Keglovits, Dennis | 1.2 | Preparation of testing document and identification of tests of controls   |
| 10/22/2001 | Keglovits, Dennis | 1.3 | Meetings with M Huxman to gain a high level understanding of his groups AR responsibilities   |
| 10/22/2001 | Leibach, Bill     | 0.4 | Introductory Meeting with D. Keglovits, K Speciale and C.R. Toner (Coleman)   |
| 10/22/2001 | Leibach, Bill     | 0.4 | Meeting with T. Rongish (Coleman) to discuss and request security policies and procedures.  |
| 10/22/2001 | Leibach, Bill     | 0.7 | Facility tour with C.R. Toner (Coleman), accompanied by K. Speciale (D&T) and D. Keglovits (D&T).                                     |
| 10/22/2001 | Leibach, Bill     | 0.9 | Meeting with T. Rongish (Coleman) and K. Speciale (D&T) to discuss mainframe security and mainframe continuity planning (High Level). |

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| 10/22/2001 | Leibach, Bill   | 1.3 | Reviewed prior year security testing documents and results.   |
| 10/22/2001 | Leibach, Bill   | 1.7 | Review of general computer controls workpapers from prior year in preparation of completing testing for this year.                              |
| 10/22/2001 | McMurtrey, Todd | 0.3 | Completed inventory audit program   |
| 10/22/2001 | McMurtrey, Todd | 0.6 | Discussed with M. Havemeier inventory variance schedules.   |
| 10/22/2001 | McMurtrey, Todd | 0.7 | Discussed property with B. Schroeder.   |
| 10/22/2001 | McMurtrey, Todd | 0.9 | Discussed with B. Guy inventory variance schedules.   |
| 10/22/2001 | McMurtrey, Todd | 1.7 | Updated workpapers for variance testing.  |
| 10/22/2001 | McMurtrey, Todd | 2.0 | Worked on inventory price testing   |
| 10/22/2001 | McMurtrey, Todd | 2.3 | Worked on preliminary analyticals   |
| 10/22/2001 | McMurtrey, Todd | 2.5 | Reviewed property section   |
| 10/22/2001 | Speciale, Kara  | 0.1 | Conversation with G. Keller (Coleman) to set up initial operations interview  |
| 10/22/2001 | Speciale, Kara  | 0.4 | Introductory meeting with B. Leibach (D&T), D. Keglovits (D&T), and CR Toner (Coleman)  |
| 10/22/2001 | Speciale, Kara  | 0.7 | Facility tour led by CR Toner (Coleman); accompanied by B. Leibach (D&T), and D. Keglovits (D&T)  |
| 10/22/2001 | Speciale, Kara  | 0.8 | Review of general computer controls summary documentation from prior year in preparation of meeting with client to update                       |
| 10/22/2001 | Speciale, Kara  | 0.9 | Meeting with B. Leibach (D&T) and T. Rongish (Coleman) to discuss mainframe security and mainframe continuity planning at an introductory level |
| 10/22/2001 | Speciale, Kara  | 1.3 | Preparation of Document Request List and associated email correspondence  |
| 10/22/2001 | Speciale, Kara  | 1.6 | Preparation of Testing Document and identification of tests of controls   |
| 10/22/2001 | Venezia, Joe    | 1.6 | Reviewed and reconciled activity of co-op reserve account balances in JD Edwards.   |
| 10/22/2001 | Venezia, Joe    | 2.5 | Performed co-op reserve testing.  |
| 10/22/2001 | Venezia, Joe    | 3.9 | Updated the co-op reserve rollforward as of September 2001.   |
| 10/22/2001 | Wong, David     | 0.3 | Update inventory testing based on meeting with J Gavin  |
| 10/22/2001 | Wong, David     | 0.5 | Meeting with J Gavin re standard cost testing   |
| 10/22/2001 | Wong, David     | 0.6 | Update inventory testing based on meeting with W Kinman   |
| 10/22/2001 | Wong, David     | 0.6 | Reviewed documents from J Gavin for testing   |
| 10/22/2001 | Wong, David     | 0.7 | Meeting with W Kinman re standard cost testing  |
| 10/22/2001 | Wong, David     | 0.8 | Reviewed documents from P. Everet for testing   |
| 10/22/2001 | Wong, David     | 1.0 | Prepare for meetings with W. Kinman, P. Everet and J. Gavin   |
| 10/22/2001 | Wong, David     | 1.0 | Update inventory testing based on meeting with P Everet   |
| 10/22/2001 | Wong, David     | 1.5 | Meeting with P Everet re Inventory testing  |
| 10/22/2001 | Wong, David     | 3.0 | Reviewed documents from G. Ziegler for testing  |
| 10/22/2001 | Zimka, Ami      | 0.7 | Documenting GCC testing   |
| 10/22/2001 | Zimka, Ami      | 3.0 | Reviewing resolution of review notes.   |
| 10/23/2001 | Anderson, Eric  | 0.2 | Discussed budgets with J Venezia (D&T)  |

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| 10/23/2001 | Anderson, Eric    | 0.2 | Modified testing plan based on budget understanding.   |
| 10/23/2001 | Anderson, Eric    | 0.3 | Prepare for budget meeting with M Vied (Sunbeam)   |
| 10/23/2001 | Anderson, Eric    | 0.5 | Discussed purchasing budgets, forecasts, and variance with G Ziegler (Sunbeam)   |
| 10/23/2001 | Anderson, Eric    | 0.5 | Documented understanding of budgets, forecasts, and variances.   |
| 10/23/2001 | Anderson, Eric    | 0.6 | Obtain contact information for inventory control testing requirements.   |
| 10/23/2001 | Anderson, Eric    | 0.7 | Review inventory control testing requirements  |
| 10/23/2001 | Anderson, Eric    | 0.8 | Performed observation of 'standard' invoice with J Whalum (Sunbeam). Obtained samples of these invoices.   |
| 10/23/2001 | Anderson, Eric    | 1.0 | Add ERS GCC comments into management letter comment format. Return to A Zimka for issuance.  |
| 10/23/2001 | Anderson, Eric    | 1.2 | Met with M Vied (Sunbeam) to discuss budgets, forecasts, and variances.  |
| 10/23/2001 | Anderson, Eric    | 2.0 | Documented/performed control testing of standard invoices.   |
| 10/23/2001 | Dobrow, Sheau-chi | 0.9 | Discussed with S. Pichardo sales return reserve methodology.   |
| 10/23/2001 | Dobrow, Sheau-chi | 1.4 | Discussed with C. Conto sales return selections and accounts receivable reserve.   |
| 10/23/2001 | Dobrow, Sheau-chi | 1.5 | Performed sales return reserve actual testing.   |
| 10/23/2001 | Dobrow, Sheau-chi | 1.8 | Prepared selections for sales return testing.  |
| 10/23/2001 | Dobrow, Sheau-chi | 3.4 | Completed sales return reserve workpaper as of September 30, 2001.   |
| 10/23/2001 | Keglovits, Dennis | 0.3 | Meeting with L Walker to request select reports  |
| 10/23/2001 | Keglovits, Dennis | 0.6 | Develop questions for meeting with operations personnel  |
| 10/23/2001 | Keglovits, Dennis | 0.6 | Document results/update flowcharts for order entry process   |
| 10/23/2001 | Keglovits, Dennis | 0.6 | Meeting with T Rongish to discuss application security. Also requested select security reports   |
| 10/23/2001 | Keglovits, Dennis | 1.3 | Review documentation (user manual, policies, and procedures) supplied by operations  |
| 10/23/2001 | Keglovits, Dennis | 1.3 | Meeting with M Rogers to discuss order entry system to gain an understanding of the flow of data. Also, obtain information regarding programmer responsibility for maintaining the various aspects of the process for future testing |
| 10/23/2001 | Keglovits, Dennis | 1.4 | Review security reports, conduct testing, and document results   |
| 10/23/2001 | Keglovits, Dennis | 1.5 | Meeting with K Hankins to discuss operations (order entry, invoicing, pricing)   |
| 10/23/2001 | Keglovits, Dennis | 1.8 | Review of documentation provided by the programmers regarding the flow of transactions, the various modules of the system. etc.  |
| 10/23/2001 | Leibach, Bill     | 0.4 | Meeting with C. Becker (Coleman) to discuss administration of user security.   |
| 10/23/2001 | Leibach, Bill     | 0.6 | Meeting with F Walker to discuss network security.   |
| 10/23/2001 | Leibach, Bill     | 0.8 | Reviewed security report.  |

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| 10/23/2001 | Leibach, Bill   | 8.3 | Reviewed security reports and documented work performed.  |
| 10/23/2001 | McMurtrey, Todd | 0.4 | Reconciled depreciation to the gl with M. Havemeier.  |
| 10/23/2001 | McMurtrey, Todd | 0.5 | Read audit instructions provided by D&T corporate   |
| 10/23/2001 | McMurtrey, Todd | 0.8 | Updated inventory workpapers for variance testing from M. Havemeier.  |
| 10/23/2001 | McMurtrey, Todd | 0.9 | Discussed with B. Schroeder inventory selections  |
| 10/23/2001 | McMurtrey, Todd | 1.1 | Examined information needed for scheduling physical inventory observations.   |
| 10/23/2001 | McMurtrey, Todd | 1.4 | Discussed inventory with B. Guy.  |
| 10/23/2001 | McMurtrey, Todd | 2.2 | Reconciled inventory price testing with B. Guy.   |
| 10/23/2001 | McMurtrey, Todd | 3.7 | Worked on price testing.  |
| 10/23/2001 | Speciale, Kara  | 0.2 | Selection of days to be tested for offsite rotation of backup tapes.  |
| 10/23/2001 | Speciale, Kara  | 0.2 | Preparation of Business Continuity Plan Testing workpapers.   |
| 10/23/2001 | Speciale, Kara  | 0.4 | Testing of offsite backup rotation and retention records.   |
| 10/23/2001 | Speciale, Kara  | 0.4 | Meeting with CR Toner (Coleman) to update our understanding of the rest of the computer processing environment that is not under the current year's rotation                                    |
| 10/23/2001 | Speciale, Kara  | 0.4 | Documentation of operations testing in the Operations Audit Program from tests performed during earlier meeting with G. Keller (Coleman); preparation of associated manual workpapers           |
| 10/23/2001 | Speciale, Kara  | 0.6 | Documentation of operations testing in the Operations Audit Program from tests performed during earlier meeting with G. Keller (Coleman)  |
| 10/23/2001 | Speciale, Kara  | 0.6 | Meeting with F. Wallace (Coleman) and B. Leibach (D&T) to discuss LAN continuity planning and security and firewall security.   |
| 10/23/2001 | Speciale, Kara  | 1.2 | Planning of current year's operations testing and review of prior year's testing, results, and comments for interview with G. Keller (Coleman)  |
| 10/23/2001 | Speciale, Kara  | 1.2 | Meeting with G. Keller (Coleman) to identify current operations procedures and test operations controls in place via observation of processes and inspection of documentation                   |
| 10/23/2001 | Speciale, Kara  | 1.7 | Review of Computer Services Disaster Recovery Procedures for Business Continuity Testing in current year's rotation. Testing performed and documented in Business Continuity Plan Audit Program |
| 10/23/2001 | Speciale, Kara  | 1.8 | Updating of general computer controls overview document for all areas   |
| 10/23/2001 | Taylor, Scott   | 1.0 | Supervision of ERS fieldwork and working paper review   |
| 10/23/2001 | Venezia, Joe    | 1.5 | Reviewed and reconciled activity of warranty reserve account balances in JD Edwards.  |
| 10/23/2001 | Venezia, Joe    | 1.6 | Discussed the status of the Neosho plant October inventory with G. Moon. Rescheduled the date of the inventory observation with D&T Kansas City.  |
| 10/23/2001 | Venezia, Joe    | 2.0 | Performed warranty reserve testing.   |

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| 10/23/2001 | Venezia, Joe      | 3.9 | Updated the warranty reserve rollforward as of September 2001.   |
| 10/23/2001 | Wong, David       | 0.3 | Prepared for meeting with J. Moreson   |
| 10/23/2001 | Wong, David       | 0.4 | Prepared for meeting with K. Shoemake  |
| 10/23/2001 | Wong, David       | 0.5 | Prepared for meeting with M. Vied and R. Bryant  |
| 10/23/2001 | Wong, David       | 0.5 | Reviewed documents from M. Vied and R. Bryant  |
| 10/23/2001 | Wong, David       | 0.5 | Prepared for meeting with B. Surry   |
| 10/23/2001 | Wong, David       | 0.8 | Meeting with J. Morreson to discuss inventory controls   |
| 10/23/2001 | Wong, David       | 0.8 | Updated narrative and testing based on meeting with K. Shoemake  |
| 10/23/2001 | Wong, David       | 1.0 | Meeting with M. Vied and R. Bryant to discuss inventory controls   |
| 10/23/2001 | Wong, David       | 1.0 | Update inventory testing based on meeting with M. Vied and R. Bryant   |
| 10/23/2001 | Wong, David       | 1.0 | Meeting with B. Surry to discuss distribution controls   |
| 10/23/2001 | Wong, David       | 1.0 | Reviewed notes from meeting with B. Surry and updated narrative and testing  |
| 10/23/2001 | Wong, David       | 1.0 | Updated narrative and testing based on meeting with J. Morreson  |
| 10/23/2001 | Wong, David       | 1.0 | Meeting with K. Shoemake to discuss inventory controls   |
| 10/23/2001 | Wong, David       | 1.2 | Review documents for K. Shoemake and follow up questions.  |
| 10/23/2001 | Zimka, Ami        | 1.0 | Reviewing management comments  |
| 10/24/2001 | Anderson, Eric    | 0.2 | Discussion with F Boney (Sunbeam) about invoice matching.  |
| 10/24/2001 | Anderson, Eric    | 0.3 | Discussion with G Ziegler (Sunbeam) about next numbers for POs in JDE.   |
| 10/24/2001 | Anderson, Eric    | 0.5 | Reviewed notes from A Zimka about testing, made corrections to testing.  |
| 10/24/2001 | Anderson, Eric    | 0.5 | Performed control testing to ensure POs are entered accurately and are appropriately approved by management                    |
| 10/24/2001 | Anderson, Eric    | 0.5 | Prepare expenditure control testing memo to be performed in Boca Raton for D Wong (D&T).                                       |
| 10/24/2001 | Anderson, Eric    | 0.5 | Discussed next numbers with G Ziegler (Sunbeam). Attempted to prove issue of ability to enter PO (which is not a next number). |
| 10/24/2001 | Anderson, Eric    | 0.7 | Performed interview about open POs report with G Ziegler (Sunbeam) and B Northam (Sunbeam).                                    |
| 10/24/2001 | Anderson, Eric    | 0.7 | With the assistance of B Northam (Sunbeam) reviewed open POs on the open PO report.  |
| 10/24/2001 | Anderson, Eric    | 0.7 | Documented supplier statement control testing.   |
| 10/24/2001 | Anderson, Eric    | 0.8 | Followed up on supplier statement testing with D Brown (Sunbeam)   |
| 10/24/2001 | Anderson, Eric    | 1.5 | Discussed procedures for identifying inactive Vendors with J Gavin (Sunbeam). Generated an inactive vendor report.             |
| 10/24/2001 | Anderson, Eric    | 2.1 | Documented and analyzed open PO testing.   |
| 10/24/2001 | Dobrow, Sheau-chi | 1.6 | Obtained account details related to volume rebates from JDE system   |

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| 10/24/2001 | Dobrow, Sheau-chi | 3.6 | Prepared rollforward of volume rebates reserve based on account activities during the year.                               |
| 10/24/2001 | Dobrow, Sheau-chi | 3.8 | Prepared volume rebates reserve rollforward workpaper.  |
| 10/24/2001 | Dunaway, Kerry    | 1.0 | Discuss audit planning with A. Wassmann (D&T)   |
| 10/24/2001 | Garretson, Eric   | 0.2 | Reviewing procedures packet   |
| 10/24/2001 | Garretson, Eric   | 0.2 | Meeting with P. Severeson about interim findings  |
| 10/24/2001 | Garretson, Eric   | 0.3 | Discussion of work performed with T. McMurtrey(D&T)   |
| 10/24/2001 | Keglovits, Dennis | 0.2 | Meeting with B Clum to perform testing around security access to specific transactions                                    |
| 10/24/2001 | Keglovits, Dennis | 0.2 | Meeting with T Rongish to discuss application security.   |
| 10/24/2001 | Keglovits, Dennis | 0.3 | Meeting with CR toner to discuss project status   |
| 10/24/2001 | Keglovits, Dennis | 0.4 | Review of documentation, development of specific testing around system controls   |
| 10/24/2001 | Keglovits, Dennis | 0.4 | Meeting with L Walker to provide an understanding of the testing requirements and set up a future meeting                 |
| 10/24/2001 | Keglovits, Dennis | 0.6 | Preparation of supporting documentation regarding security access   |
| 10/24/2001 | Keglovits, Dennis | 0.7 | Meeting with T Hunnell to discuss aging reports and conduct testing around credits  |
| 10/24/2001 | Keglovits, Dennis | 0.7 | Meeting with M Rogers to discuss testing procedures regarding specific modules  |
| 10/24/2001 | Keglovits, Dennis | 1.5 | Wrap up and preparation of documentation for various meeting held   |
| 10/24/2001 | Keglovits, Dennis | 1.6 | Meeting With M Huxman to discuss 1) programs that create aging reports, 2) credits, 3)collections, 4)application security |
| 10/24/2001 | Leibach, Bill     | 0.6 | Discussion with K. Doss (D&T) to discuss cross cutting issues and trends.   |
| 10/24/2001 | Leibach, Bill     | 1.3 | Meeting with S. Kaiser (Coleman) to review Security of the NT Network.  |
| 10/24/2001 | Leibach, Bill     | 1.6 | General computer controls meeting with K Doss (D&T) to discuss status and issues noted to date.                           |
| 10/24/2001 | Leibach, Bill     | 4.9 | Reviewed network security reports and documented results.   |
| 10/24/2001 | McMurtrey, Todd   | 0.3 | Discussed work performed with E. Garretson (D&T)  |
| 10/24/2001 | McMurtrey, Todd   | 0.5 | Discussed with P. Severson inventory testing  |
| 10/24/2001 | McMurtrey, Todd   | 0.9 | Followed up with R. Kreutzer on invoices for inventory price testing  |
| 10/24/2001 | McMurtrey, Todd   | 1.1 | Updated tickmarks on inventory workpapers.  |
| 10/24/2001 | McMurtrey, Todd   | 1.2 | Performed inventory price testing   |
| 10/24/2001 | McMurtrey, Todd   | 1.5 | Extrapolated inventory price testing differences.   |
| 10/24/2001 | McMurtrey, Todd   | 1.6 | Worked on preliminary analyticals   |
| 10/24/2001 | McMurtrey, Todd   | 1.8 | Reconciled fluctuations with B. Guy, R Norris, and L. Linder regarding preliminary analyticals.                           |
| 10/24/2001 | McMurtrey, Todd   | 2.1 | Performed inventory price testing on selections.  |
| 10/24/2001 | Speciale, Kara    | 0.4 | Communication with HR to obtain employee listings - new hire, terminations, current company listing                       |
| 10/24/2001 | Speciale, Kara    | 0.6 | Discussion with B. Leibach (D&T) cross cutting issues and trends  |



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| 10/24/2001 | Speciale, Kara  | 0.7 | Preparation of insights document to update it for current year   |
| 10/24/2001 | Speciale, Kara  | 0.8 | Documentation of LAN Continuity planning efforts and associated testing.   |
| 10/24/2001 | Speciale, Kara  | 0.8 | Review of JobTrac access list to identify UserIDs listed, to determine where the user worked, and to determine reasonableness  |
| 10/24/2001 | Speciale, Kara  | 0.9 | Documentation of Operations processing and associated testing  |
| 10/24/2001 | Speciale, Kara  | 1.3 | Meeting with S. Kaiser (Coleman) and B. Leibach (D&T) to discuss potential security and operational issues.  |
| 10/24/2001 | Speciale, Kara  | 1.6 | Conversations with B. Leibach (D&T) to discuss status of general computer controls testing and issues identified to date. Review of prior years comments for determination of relevance to this years status of the organization |
| 10/24/2001 | Speciale, Kara  | 1.7 | Meeting with T. Rongish to discuss details of recent disaster recovery test and its results; discussion of individuals with access to JobTrac  |
| 10/24/2001 | Venezia, Joe    | 1.0 | Prepared a listing of selections for distribution to Sunbeam personnel.  |
| 10/24/2001 | Venezia, Joe    | 1.8 | Reviewed the prior year other allowance reserve testing.   |
| 10/24/2001 | Venezia, Joe    | 3.1 | Received the account detail for the co-op reserve accounts from D. Giuliano. Made selections for testing.  |
| 10/24/2001 | Venezia, Joe    | 3.1 | Received the account detail for the warranty reserve accounts from D. Giuliano. Made selections for testing.   |
| 10/24/2001 | Wassmann, Alice | 1.0 | Discuss audit planning with K. Dunaway (D&T)   |
| 10/24/2001 | Wong, David     | 0.5 | Call with T Szendell re inventory master file maintenance  |
| 10/24/2001 | Wong, David     | 0.5 | Call with G Ziegler with follow up questions   |
| 10/24/2001 | Wong, David     | 0.5 | Selected sample for inventory master file testing  |
| 10/24/2001 | Wong, David     | 0.5 | Discussed inventory master file sampling with C Davis  |
| 10/24/2001 | Wong, David     | 0.5 | Discussed inventory adjustment testing procedures with G Ziegler   |
| 10/24/2001 | Wong, David     | 0.6 | Selected sample for Inventory adjustment testing   |
| 10/24/2001 | Wong, David     | 0.6 | Selected sample for standard cost testing  |
| 10/24/2001 | Wong, David     | 0.7 | Meeting with C Davis re Inventory Master file  |
| 10/24/2001 | Wong, David     | 1.0 | Reviewed inventory master file documentation from C Davis  |
| 10/24/2001 | Wong, David     | 1.0 | Call with K Spiers regarding inventory returns   |
| 10/24/2001 | Wong, David     | 1.3 | Updated inventory narrative and testing based on meeting with K Spiers   |
| 10/24/2001 | Wong, David     | 1.3 | Discussed standard cost testing with W Kinman  |
| 10/24/2001 | Wong, David     | 2.0 | Reviewed policy and procedure documentation from K Spiers for returns process  |
| 10/24/2001 | Zimka, Ami      | 1.0 | Reviewing Inventory Cycle work   |
| 10/24/2001 | Zimka, Ami      | 1.3 | Reviewing Expenditure Cycle work   |
| 10/25/2001 | Anderson, Eric  | 1.0 | Reviewed open items for testing in Hattiesburg.  |

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|------------|-------------------|-----|---|
| 10/25/2001 | Anderson, Eric    | 1.0 | Reviewed expenditure testing with D Wong (D&T)  |
| 10/25/2001 | Anderson, Eric    | 1.5 | Reviewed and modified expenditure cycle narrative.  |
| 10/25/2001 | Anderson, Eric    | 2.0 | Continued to document supplier statement testing.   |
| 10/25/2001 | Anderson, Eric    | 2.0 | Documented open PO reporting  |
| 10/25/2001 | Anderson, Eric    | 2.0 | Continued to document expenditure testing results.  |
| 10/25/2001 | Dobrow, Sheau-chi | 0.7 | Discussed with S. Pichardo volume rebates reserve methodology.  |
| 10/25/2001 | Dobrow, Sheau-chi | 0.9 | Discussed with C. Conto support for volume rebates selections.  |
| 10/25/2001 | Dobrow, Sheau-chi | 1.6 | Performed volume rebates reserve actual testing.  |
| 10/25/2001 | Dobrow, Sheau-chi | 1.9 | Prepared selections for volume rebates testing.   |
| 10/25/2001 | Dobrow, Sheau-chi | 3.9 | Completed volume rebates reserve workpaper as of September 30, 2001.  |
| 10/25/2001 | Leibach, Bill     | 0.6 | Meeting with F. Walker (Coleman) to discuss preliminary results of review.  |
| 10/25/2001 | Leibach, Bill     | 0.8 | Documented and reviewed security settings.  |
| 10/25/2001 | Leibach, Bill     | 1.2 | Meeting with K. Speciale (D&T) and CR Toner (Coleman) to present the potential audit issues and management comments to date.  |
| 10/25/2001 | Leibach, Bill     | 1.4 | Documentation and preparation of work papers.   |
| 10/25/2001 | Leibach, Bill     | 2.2 | Meeting with K. Speciale (D&T) and T. Rongish (Coleman) to discuss potential security and operational issues.   |
| 10/25/2001 | McMurtrey, Todd   | 0.2 | Documented fluctuations in preliminary analyticals.   |
| 10/25/2001 | McMurtrey, Todd   | 0.6 | Reviewed open items with R. Norris  |
| 10/25/2001 | McMurtrey, Todd   | 0.9 | Completed the audit program for inventory.  |
| 10/25/2001 | McMurtrey, Todd   | 1.4 | Updated understanding with B. Guy about inventory process   |
| 10/25/2001 | McMurtrey, Todd   | 1.8 | Continued performing inventory price testing.   |
| 10/25/2001 | McMurtrey, Todd   | 2.1 | Documented inventory process memo   |
| 10/25/2001 | Speciale, Kara    | 0.4 | Review of email received from CR Toner (Coleman) and Coleman HR to assess the number of current employees, annual new hires and terminations  |
| 10/25/2001 | Speciale, Kara    | 0.7 | Phone interview with D. Smith (Coleman) regarding HR hiring and termination policies and the communications of staff changes with IS to identify process to set a baseline for testing of new hire access setup and termination access revocation |
| 10/25/2001 | Speciale, Kara    | 0.7 | Review of interviews and testing to date to plan for rest of audit  |
| 10/25/2001 | Speciale, Kara    | 0.9 | Review of HR hiring and termination policies and the email received from Toner to identify further testing to be performed to determine reasonableness of process and its use   |
| 10/25/2001 | Speciale, Kara    | 1.2 | Meeting with CR Toner (Coleman) to present the potential issues and management letter comments to date in a verbal format to identify appropriateness and receive initial feedback  |
| 10/25/2001 | Speciale, Kara    | 2.2 | Meeting with T. Rongish (Coleman) and B. Leibach (D&T) to discussed potential security and operational issues identified to determine validity and applicability: Brief overview of potential comments  |

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|------------|-------------------|-----|---|
| 10/25/2001 | Thibault, Steve   | 2.0 | Discussions with audit team on status of control procedures   |
| 10/25/2001 | Venezia, Joe      | 1.7 | Reviewed and reconciled activity of other allowances reserve account balances in JD Edwards.                  |
| 10/25/2001 | Venezia, Joe      | 1.9 | Discussed reconciliation of the Mexico trial balance with J. McCullough.                                      |
| 10/25/2001 | Venezia, Joe      | 2.0 | Determined the other allowance selections for testing.  |
| 10/25/2001 | Venezia, Joe      | 3.4 | Updated the other allowance rollforward as of September 2001.   |
| 10/25/2001 | Wong, David       | 0.2 | Follow up with J. Boston and J. Becker regarding GCC testing  |
| 10/25/2001 | Wong, David       | 0.6 | Reselected sample for C. Davis based on conversation with C. Davis  |
| 10/25/2001 | Wong, David       | 0.6 | Call with C. Davis  |
| 10/25/2001 | Wong, David       | 1.0 | Met with Will Kinman to go over supporting documentation for standard cost testing                            |
| 10/25/2001 | Wong, David       | 1.0 | Obtained and reviewed supporting documentation for some of sample from G. Ziegler                             |
| 10/25/2001 | Wong, David       | 1.0 | Status update with audit team   |
| 10/25/2001 | Wong, David       | 1.5 | Reviewed faxes from G. Ziegler and followed up with G. Ziegler re questions                                   |
| 10/25/2001 | Wong, David       | 2.0 | Performed standard cost testing and followed up on exceptions with W Kinman                                   |
| 10/25/2001 | Wong, David       | 2.1 | Performed item master testing based on supporting documents and followed up with C. Davis                     |
| 10/26/2001 | Anderson, Eric    | 0.5 | Proofed management letter template items.   |
| 10/26/2001 | Anderson, Eric    | 1.0 | Discussed testing with S Dobrow (D&T).  |
| 10/26/2001 | Anderson, Eric    | 1.0 | Modified testing documentation based on above discussions.  |
| 10/26/2001 | Anderson, Eric    | 1.5 | Continued to document expenditure cycle testing results.  |
| 10/26/2001 | Anderson, Eric    | 2.0 | Completed the current year concerns document.   |
| 10/26/2001 | Anderson, Eric    | 2.0 | Prepared management letter template items for current year concerns.  |
| 10/26/2001 | Dobrow, Sheau-chi | 0.2 | Obtained and performed preliminary review of litigation and environmental reserves received from M. Newberrv. |
| 10/26/2001 | Dobrow, Sheau-chi | 0.3 | Obtained and performed preliminary review of product liability reserve rollforward received from M. Newberrv. |
| 10/26/2001 | Dobrow, Sheau-chi | 0.6 | Discussion with C. Chalfant regarding the status of outdoor cooking sale.                                     |
| 10/26/2001 | Dobrow, Sheau-chi | 0.9 | Updated checklist of items to be tested during interim.   |
| 10/26/2001 | Dobrow, Sheau-chi | 1.1 | Conference call with D&T Solutions group regarding inventory and expenditure business cycles findings.        |
| 10/26/2001 | Dobrow, Sheau-chi | 2.8 | Prepared litigation reserve workpaper.  |
| 10/26/2001 | Dobrow, Sheau-chi | 3.1 | Prepared environmental reserve workpaper.   |
| 10/26/2001 | Leibach, Bill     | 5.3 | Reviewed security documents provided by Coleman. Prepared workpapers.   |
| 10/26/2001 | Sorrentino, Dean  | 1.0 | Conference call with D&T Solutions group regarding inventory and expenditure business cycles findings.        |

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|------------|------------------|-----|---|
| 10/26/2001 | Speciale, Kara   | 1.6 | Cursory review of Operations Testing materials received from various individuals to determine reasonableness and additional testing, if necessary.                        |
| 10/26/2001 | Speciale, Kara   | 1.8 | Documentation of meetings and testing documentation received from the client  |
| 10/26/2001 | Taylor, Scott    | 1.0 | Supervision of ERS fieldwork and working paper review   |
| 10/26/2001 | Thibault, Steve  | 2.0 | Discussions with audit team on status of control procedures   |
| 10/26/2001 | Venezia, Joe     | 2.0 | Performed a preliminary review of the inventory management cycle memo.  |
| 10/26/2001 | Venezia, Joe     | 2.3 | Obtained from C. Chalfant the Neosho balance sheet balances transferred from Sunbeam Products to Coleman. Agreed balances to JD Edwards systems.                          |
| 10/26/2001 | Venezia, Joe     | 2.3 | Received the Neosho inventory observation instructions for Sunbeam personnel from G. Moon. Reviewed and forwarded to the D&T staff member observing the inventory         |
| 10/26/2001 | Venezia, Joe     | 2.4 | Discussed the interim procedures request list with B. Carabetta and M. Newbery. Updated the request list based on the discussion.   |
| 10/26/2001 | Wong, David      | 0.4 | Prepare additional request list for G. Ziegler based on testing and packet  |
| 10/26/2001 | Wong, David      | 0.5 | Updated project documentation   |
| 10/26/2001 | Wong, David      | 2.0 | Perform testing of inventory adjustments  |
| 10/26/2001 | Wong, David      | 2.1 | Reviewed package of reports, policies, and example forms from G. Ziegler  |
| 10/26/2001 | Zimka, Ami       | 2.5 | Reviewing expenditure and inventory work  |
| 10/28/2001 | Messerly, Jason  | 2.5 | Prepare and review inventory observation workpapers for Sunbeam Domestic inventory (Neosho)   |
| 10/28/2001 | Wong, David      | 2.0 | Updated testing to reflect documents from G. Ziegler.   |
| 10/29/2001 | Leibach, Bill    | 1.8 | Reviewed security documentation and prepared workpapers.  |
| 10/29/2001 | Messerly, Jason  | 1.0 | Plant tour of Neosho facility   |
| 10/29/2001 | Messerly, Jason  | 2.5 | Documented test counts and completed remaining inventory observation workpapers   |
| 10/29/2001 | Messerly, Jason  | 4.0 | Performed test counts of inventory and obtained appropriate cutoff documents  |
| 10/29/2001 | Sorrentino, Dean | 1.5 | Revised scheduling for change in interim fieldwork  |
| 10/29/2001 | Venezia, Joe     | 2.8 | Prepared and reconciled consolidated intangible assets (goodwill, tradenames, assembled workforce, patents, and deferred financing costs) rollforward for interim testing |
| 10/29/2001 | Venezia, Joe     | 2.8 | Prepared testing of consolidated amortization expense on intangible rollforward   |
| 10/29/2001 | Venezia, Joe     | 3.4 | Detail tested additions on intangible rollforward   |
| 10/29/2001 | Wassmann, Alice  | 1.0 | Discussion with S. Pagnusat, Controller, about FY 01 changes in accounting policies and procedures  |
| 10/29/2001 | Wassmann, Alice  | 1.2 | Discussion with B. Strasma, Assistant Controller, about FY 01 results and trends - Health o Meter   |
| 10/29/2001 | Wassmann, Alice  | 1.6 | Discussion with M. Karolich, Vice President - Finance, about FY 01 results and trends - First Alert   |

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|------------|-------------------|-----|--|
| 10/29/2001 | Wassmann, Alice   | 1.7 | Review accounting & general documentation (organization charts, trial balances, accounts payable, accounts receivable, inventory) received from the client |
| 10/29/2001 | Wassmann, Alice   | 2.5 | Document the fraud questionnaire based on client discussions.  |
| 10/29/2001 | Wong, David       | 0.5 | Follow up questions with G. Ziegler  |
| 10/29/2001 | Wong, David       | 0.5 | Follow up questions with W. Kinman   |
| 10/29/2001 | Zimka, Ami        | 1.0 | Reviewing E Anderson (D&T) GCC corrections   |
| 10/30/2001 | Anderson, Eric    | 0.5 | Respond to review notes.   |
| 10/30/2001 | Leibach, Bill     | 2.6 | Prepared draft comments and completed work papers.   |
| 10/30/2001 | Venezia, Joe      | 0.7 | Discussed the Weber acquisition of Outdoor Grills with C. Chalfant.  |
| 10/30/2001 | Venezia, Joe      | 3.6 | Detail tested property additions. Obtained the selection information from D. Robinson.   |
| 10/30/2001 | Venezia, Joe      | 4.7 | Obtained the rollforward of the property through September 2001 from M. Newbery. Reconciled rollforward to the general ledger.                             |
| 10/30/2001 | Wassmann, Alice   | 0.3 | Update documentation of understanding of the Fixed Assets cycle - First Alert  |
| 10/30/2001 | Wassmann, Alice   | 0.4 | Discussion with K. Pasholk, Senior Accountant, regarding the Treasury cycle - First Alert  |
| 10/30/2001 | Wassmann, Alice   | 0.5 | Preliminary analytical review of balance sheet accounts - Health o Meter   |
| 10/30/2001 | Wassmann, Alice   | 0.5 | Discussion with J. McComb, General Ledger Accounting Supervisor, regarding the Fixed Assets and Financial Accounting cycles - First Alert                  |
| 10/30/2001 | Wassmann, Alice   | 0.9 | Update documentation of understanding of the Treasury cycle - First Alert  |
| 10/30/2001 | Wassmann, Alice   | 0.9 | Update documentation of understanding of the Financial Accounting cycle - First Alert  |
| 10/30/2001 | Wassmann, Alice   | 1.5 | Assess and document engagement risk.   |
| 10/30/2001 | Wassmann, Alice   | 1.5 | Document the understanding of the client's business - Health o Meter   |
| 10/30/2001 | Wassmann, Alice   | 2.1 | Document the understanding of the client's business - First Alert  |
| 10/30/2001 | Wong, David       | 0.4 | Follow up with C Davis   |
| 10/30/2001 | Wong, David       | 0.8 | Updated testing based on documents from W Kinman   |
| 10/30/2001 | Wong, David       | 0.8 | Updated testing based on responses from G. Ziegler   |
| 10/30/2001 | Zimka, Ami        | 3.0 | Reviewing 1540 and manual workpapers   |
| 10/31/2001 | Anderson, Eric    | 1.0 | Modify management letter templates.  |
| 10/31/2001 | Dobrow, Sheau-chi | 1.4 | Prepared selections on litigation testing.   |
| 10/31/2001 | Dobrow, Sheau-chi | 3.7 | Obtained support documents from R. Jackson and updated litigation workpaper.   |
| 10/31/2001 | Dobrow, Sheau-chi | 3.9 | Prepared rollforward of litigation reserve.  |
| 10/31/2001 | Venezia, Joe      | 1.0 | Participated in the ERS exit call for control testing.   |
| 10/31/2001 | Venezia, Joe      | 2.4 | Detail tested activity in debt rollforward. Obtained support from M. Newbery.  |
| 10/31/2001 | Venezia, Joe      | 2.5 | Prepared and reconciled consolidated debt rollforward for interim testing.   |
| 10/31/2001 | Venezia, Joe      | 3.1 | Obtained and reviewed the Neosho inventory counts and inventory memo from J Messerly(D&T).   |
| 10/31/2001 | Wong, David       | 0.3 | Updated testing based on responses from C Davis  |

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|------------|-------------------|-----|--|
| 10/31/2001 | Wong, David       | 0.7 | Update conference call with A. Zimka, E. Anderson, J. Venezia, S. Dobrow   |
| 10/31/2001 | Zimka, Ami        | 1.0 | Status conference call with S Taylor, E Anderson, D Wong, S Dobrow, J Venezia (all D&T).   |
| 10/31/2001 | Zimka, Ami        | 1.2 | Reviewing expenditure cycle work   |
| 11/1/2001  | Dobrow, Sheau-chi | 1.7 | Prepared selections on environmental cases testing.  |
| 11/1/2001  | Dobrow, Sheau-chi | 3.6 | Prepared rollforward of environmental reserve.   |
| 11/1/2001  | Dobrow, Sheau-chi | 3.7 | Obtained support documents from R. Jackson and updated environmental reserve workpaper.  |
| 11/1/2001  | Thibault, Steve   | 2.0 | Discussion of European accounting matters and issues with S. Milon (D&T Europe)  |
| 11/1/2001  | Venezia, Joe      | 1.4 | Discussed the foreign lines of credit with R. Schur.   |
| 11/1/2001  | Venezia, Joe      | 2.0 | Researched in FolioViews for the recording, disclosure and identification of reorganization costs.   |
| 11/1/2001  | Venezia, Joe      | 2.5 | Obtained and reconciled to the GL the rollforward of the debt through September 2001 from M. Newbery. Reviewed the schedule for reasonableness.                |
| 11/1/2001  | Venezia, Joe      | 3.1 | Tested the actual reorganization cost payments by making selections for detail testing. Obtained the selection information from C. Pecoraro.                   |
| 11/1/2001  | Wong, David       | 0.4 | Follow up with ECNs from Acuna and Matamoros   |
| 11/1/2001  | Wong, David       | 0.6 | Worked on finalizing testing documentation   |
| 11/2/2001  | Dobrow, Sheau-chi | 1.1 | Discussed with S. Millon (D&T) on the status of audit planning in Europe.  |
| 11/2/2001  | Dobrow, Sheau-chi | 3.9 | Updated the status of receipt of international referral instructions based on e-mail received.   |
| 11/2/2001  | Dobrow, Sheau-chi | 4.0 | Prepared workpapers on international referral instructions and correspondence.   |
| 11/2/2001  | Thibault, Steve   | 1.0 | Discussion of European accounting matters and issues with S. Milon (D&T Europe)  |
| 11/2/2001  | Venezia, Joe      | 0.7 | Discussed the new letter of intent for the sale of the Neosho facility with C. Chalfant.   |
| 11/2/2001  | Venezia, Joe      | 1.5 | Obtained the detail of selling, general and administrative expenses through September 2001 from J. McCullough. Agreed amounts to the JD Edwards general ledger |
| 11/2/2001  | Venezia, Joe      | 1.7 | Reviewed the selling, general and administrative expenses detail through September 2001 and made selections for testing.                                       |
| 11/2/2001  | Venezia, Joe      | 1.8 | Obtained support and documented in workpapers writeoffs of balance sheet charges associated with the old facility agreement included in reorganization costs.  |
| 11/2/2001  | Venezia, Joe      | 3.3 | Tested the draws on the debt facility through September 2001 by making selections for detail testing. Obtained the selection information from M. Newbery.      |
| 11/5/2001  | Davison, Aaron    | 0.2 | Met with C. D'Agostin, Information Technology, regarding set up of accounts receivable detail aging reports - First Alert                                      |
| 11/5/2001  | Davison, Aaron    | 0.5 | Met with K. Pasholk, Senior Accountant to discuss cash confirmations - First Alert   |

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|-----------|-------------------|-----|---|
| 11/5/2001 | Davison, Aaron    | 0.6 | Met with P. Labak, Staff Accountant, regarding inventory timing - First Alert and Health  |
| 11/5/2001 | Davison, Aaron    | 3.2 | Examined trial balance for First Alert  |
| 11/5/2001 | Davison, Aaron    | 3.5 | Met with B. Strasma, Assistant Controller, regarding Health division reserves   |
| 11/5/2001 | Thibault, Steve   | 8.0 | Meetings with J Frederick and M Malone at the Bristol, England facility   |
| 11/5/2001 | Venezia, Joe      | 1.3 | Reviewed the product liability prior year workpapers.   |
| 11/5/2001 | Venezia, Joe      | 1.6 | Discussed with D. Jackson the effects of the Mexico ceasing to have a hyperinflationary economy. Reviewed applicable accounting literature following the discussion                                   |
| 11/5/2001 | Venezia, Joe      | 1.8 | Obtained the support for the selling, general and administrative expense testing selections from R. Jackson and S. Sheehy and documented in workpapers.   |
| 11/5/2001 | Venezia, Joe      | 4.3 | Obtained the loss run reports for Sunbeam, First Alert, and Coleman used in evaluating the product liability reserve from L. Ring. Reviewed the reports and made selections of case files for testing |
| 11/5/2001 | Wassmann, Alice   | 0.7 | Update documentation of understanding of the payroll cycle - First Alert  |
| 11/5/2001 | Wassmann, Alice   | 0.7 | Update documentation of understanding of the accounting process overview - First Alert  |
| 11/5/2001 | Wassmann, Alice   | 0.8 | Discussion with N. Quigley, Senior Accounts Payable Clerk, regarding the expenditure cycle - First Alert  |
| 11/5/2001 | Wassmann, Alice   | 0.8 | Update documentation of understanding of the expenditure cycle - First Alert  |
| 11/5/2001 | Wassmann, Alice   | 0.8 | Document insights gained during accounting cycles review - First Alert  |
| 11/5/2001 | Wassmann, Alice   | 0.9 | Discussion with J. Rhoads, Human Resources Manager, regarding the payroll cycle - First Alert   |
| 11/5/2001 | Wassmann, Alice   | 0.9 | Update documentation of understanding of the inventory cycle - First Alert  |
| 11/5/2001 | Wassmann, Alice   | 1.0 | Discussion with P. Labak, Staff Accountant, regarding the inventory cycle - First Alert   |
| 11/5/2001 | Wassmann, Alice   | 1.1 | Discussion with M. Howard, Credit/Collections Supervisor, regarding the revenue cycle - First Alert   |
| 11/5/2001 | Wassmann, Alice   | 1.3 | Update documentation of understanding of the revenue cycle - First Alert  |
| 11/5/2001 | Wong, David       | 0.5 | Finalized and signed off on work papers   |
| 11/5/2001 | Wong, David       | 2.5 | Finalized testing documentation for field testing   |
| 11/5/2001 | Zimka, Ami        | 0.2 | Discussing question regarding a findings risk with E. Anderson (D&T) and D. Wong (D&T)  |
| 11/5/2001 | Zimka, Ami        | 0.5 | Phone call with J. Becker to follow up on open items  |
| 11/6/2001 | Anderson, Eric    | 1.0 | Following up on open issues   |
| 11/6/2001 | Davison, Aaron    | 1.1 | Met with K. Pasholk, Senior Accountant to discuss cash confirmations - First Alert  |
| 11/6/2001 | Davison, Aaron    | 3.4 | Examined accounts receivable detail and prepared confirmations - First Alert  |
| 11/6/2001 | Davison, Aaron    | 3.5 | Examined reserve balances for the Health division   |
| 11/6/2001 | Terronez, Johanna | 0.1 | Setting-up meetings with C D'Agostin, D Buchler, and M Mantzke  |

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|-----------|-------------------|-----|---|
| 11/6/2001 | Terronez, Johanna | 0.3 | Preparing for meetings with M Mantzke   |
| 11/6/2001 | Terronez, Johanna | 0.8 | Discussing database support with M Smith  |
| 11/6/2001 | Terronez, Johanna | 0.8 | Corroborating database support with C D'Agostin and updating understanding for computer processing environment documentation.               |
| 11/6/2001 | Terronez, Johanna | 1.0 | Updating documentation with information from meeting with J Champion  |
| 11/6/2001 | Terronez, Johanna | 1.1 | Kicking-off meeting with J Champion(First Alert) to discuss updating applicable areas for understanding of computer processing environment. |
| 11/6/2001 | Terronez, Johanna | 1.1 | Documenting testing documentation for database support from information provided by C D'Agostin and updating CPE documentation.             |
| 11/6/2001 | Terronez, Johanna | 1.3 | Documenting testing documentation for database support from information provided by M Smith.  |
| 11/6/2001 | Terronez, Johanna | 1.5 | Planning, organizing, and preparing workpapers  |
| 11/6/2001 | Thibault, Steve   | 8.0 | Meetings with J Frederick and M Malone at the Frankfurt, Germany facility   |
| 11/6/2001 | Venezia, Joe      | 1.8 | Obtained the remaining support for the legal and environmental reserve payments selections from C. Pecoraro and documented in workpapers.   |
| 11/6/2001 | Venezia, Joe      | 2.1 | Obtained the support for the cooperative reserve testing selections from C. Conto and documented in workpapers.                             |
| 11/6/2001 | Venezia, Joe      | 2.2 | Obtained the support for the volume rebates testing selections from C. Conto and documented in workpapers.                                  |
| 11/6/2001 | Venezia, Joe      | 2.9 | Obtained the support for the warranty reserve testing selections from C. Conto and documented in workpapers.                                |
| 11/6/2001 | Wassmann, Alice   | 0.5 | Document service organization understanding - First Alert   |
| 11/6/2001 | Wassmann, Alice   | 1.4 | Created audit plans for income statement accounts - First Alert   |
| 11/6/2001 | Wassmann, Alice   | 1.5 | Document audit responsibilities (supervision & review) - First Alert  |
| 11/6/2001 | Wassmann, Alice   | 1.7 | Created audit plans for liability accounts - First Alert  |
| 11/6/2001 | Wassmann, Alice   | 1.7 | Created audit plan memorandum - First Alert   |
| 11/6/2001 | Wassmann, Alice   | 1.9 | Created audit plans for asset accounts - First Alert  |
| 11/6/2001 | Wong, David       | 0.5 | Followed up with J Gavin, K Huff, and J Boston regarding findings/comments  |
| 11/6/2001 | Wong, David       | 2.5 | Drafted potential findings and management letter comments   |
| 11/6/2001 | Zimka, Ami        | 1.4 | Reviewed general computer controls and business cycle audit   |
| 11/6/2001 | Zimka, Ami        | 2.0 | Reviewing Inventory Cycle work  |
| 11/7/2001 | Anderson, Eric    | 1.0 | Documenting open issues related to JDE next numbers and new user forms  |
| 11/7/2001 | Davison, Aaron    | 2.2 | Met with K. Pasholk regarding accounts receivable confirmations and balances - First Alert  |
| 11/7/2001 | Davison, Aaron    | 2.2 | Met with B. Strasma, Assistant Controller regarding Health division reserves  |
| 11/7/2001 | Davison, Aaron    | 3.6 | Reviewed Health division reserve balances   |



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|-----------|-------------------|-----|---|
| 11/7/2001 | Garretson, Eric   | 2.2 | Review of audit procedures for current year with E. Padilla(D&T)  |
| 11/7/2001 | Garretson, Eric   | 2.2 | Review of audit procedures for current year with E. Padilla (D&T) and J. Provost(D&T)   |
| 11/7/2001 | Padilla, Erik     | 2.0 | Planning Meeting documentation  |
| 11/7/2001 | Padilla, Erik     | 2.2 | Planning Meeting with E. Garretson  |
| 11/7/2001 | Padilla, Erik     | 2.2 | Planning Meeting with E. Garretson and J. Provost   |
| 11/7/2001 | Provost, Jeff     | 2.2 | Meeting with E. Garretson(D&T) & E. Padilla(D&T) reviewing prior year workpapers and planning this year's audit                                 |
| 11/7/2001 | Terronez, Johanna | 0.2 | Observation of the data center with D Buchler   |
| 11/7/2001 | Terronez, Johanna | 0.3 | Discussing hardware support with J Champion   |
| 11/7/2001 | Terronez, Johanna | 0.7 | Discussing hardware support with M Mantzke.   |
| 11/7/2001 | Terronez, Johanna | 0.8 | Meeting with C D'Agostin to discuss systems software support for the OS/400   |
| 11/7/2001 | Terronez, Johanna | 0.8 | Documenting testing documentation for systems software support from information provided by C D'Agostin.  |
| 11/7/2001 | Terronez, Johanna | 1.2 | Discussing systems software support for LAN and updating understanding for computer processing environment for applicable areas with M Mantzke. |
| 11/7/2001 | Terronez, Johanna | 1.2 | Documenting upgrade for LAN environment   |
| 11/7/2001 | Terronez, Johanna | 1.3 | Discussing upgrade of systems software support for LAN environment with D Buchler   |
| 11/7/2001 | Terronez, Johanna | 1.5 | Documenting testing documentation for systems software support from information provided by M Mantzke and updating CPE documentation.           |
| 11/7/2001 | Thibault, Steve   | 8.0 | Meetings with J Frederick and M Malone at the Lyon, France facility   |
| 11/7/2001 | Venezia, Joe      | 0.9 | Discussed the product liability selections with B. Carabetta and forwarded to L. Ring.  |
| 11/7/2001 | Venezia, Joe      | 1.1 | Received supporting documentation from B. Carabetta. Completed substantive interim testing of the reorganization costs.                         |
| 11/7/2001 | Venezia, Joe      | 1.1 | Received supporting documentation from T. Robinson. Completed substantive interim testing of volume rebates reserve.                            |
| 11/7/2001 | Venezia, Joe      | 1.2 | Obtained the support for the other allowance reserve testing selections from C. Conto and documented in workpapers.                             |
| 11/7/2001 | Venezia, Joe      | 1.2 | Received supporting documentation from D. Robinson. Completed substantive interim testing of property additions.                                |
| 11/7/2001 | Wassmann, Alice   | 0.3 | Set up investments testing worksheet for fiscal year 2001 testing - First Alert   |
| 11/7/2001 | Wassmann, Alice   | 0.6 | Set up cash testing worksheet for fiscal year 2001 testing - First Alert  |
| 11/7/2001 | Wassmann, Alice   | 0.6 | Set up property testing worksheet for fiscal year 2001 testing - First Alert  |
| 11/7/2001 | Wassmann, Alice   | 0.8 | Set up prepaid expenses testing worksheet for fiscal year 2001 testing - First Alert  |
| 11/7/2001 | Wassmann, Alice   | 1.1 | Obtain and document currency translations, US Dollar - Mexican Peso, from Dow Jones - First Alert & Health                                      |

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|-----------|-------------------|-----|---|
| 11/7/2001 | Wassmann, Alice   | 1.3 | Set up accounts receivable testing worksheet for fiscal year 2001 testing - First Alert   |
| 11/7/2001 | Wassmann, Alice   | 1.8 | Set up inventory testing worksheet for fiscal year 2001 testing - First Alert   |
| 11/7/2001 | Wassmann, Alice   | 3.8 | Create engagement member budgets - First Alert & Health   |
| 11/7/2001 | Wong, David       | 1.0 | Cleared review notes for work papers  |
| 11/7/2001 | Wong, David       | 1.0 | Followed up with J Boston and J Becker regarding GCC findings/comments  |
| 11/7/2001 | Zimka, Ami        | 0.4 | Discussing findings with K. Dunaway (D&T) and J. Terronez (D&T)   |
| 11/7/2001 | Zimka, Ami        | 1.0 | Reviewing Inventory Cycle work  |
| 11/8/2001 | Cullen, Peggy     | 0.9 | Review First Alert and Health division financial information for the year to date   |
| 11/8/2001 | Cullen, Peggy     | 1.2 | Meet with M. Karolich, Vice President - Finance to discuss audit planning   |
| 11/8/2001 | Cullen, Peggy     | 1.8 | Meet with K. Dunaway (D&T) and A. Wassmann (D&T) to discuss audit planning  |
| 11/8/2001 | Cullen, Peggy     | 2.1 | Review planning for First Alert and Health division   |
| 11/8/2001 | Davison, Aaron    | 0.8 | Performed preliminary analytical procedures - First Alert   |
| 11/8/2001 | Davison, Aaron    | 3.6 | Examined accounts receivable detail and prepared confirmations - First Alert  |
| 11/8/2001 | Davison, Aaron    | 3.6 | Met with Susan Pagnusat, Controller, regarding account balances - First Alert   |
| 11/8/2001 | Dunaway, Kerry    | 1.0 | Discuss with ERS the control issue noted in the source and object code for client's computer system   |
| 11/8/2001 | Dunaway, Kerry    | 1.5 | Update with client on audit status and timing.<br>Attendees (Client): M. Karolich, Vice President - Finance. G. Wisler. President. S. Pagnusat. Controller  |
| 11/8/2001 | Dunaway, Kerry    | 2.5 | Review and discuss the 1400 section of the planning documents and discuss with A. Wassmann (D&T).   |
| 11/8/2001 | Keglovits, Dennis | 0.2 | Make sample selections, formulate followup questions  |
| 11/8/2001 | Keglovits, Dennis | 0.3 | Meeting with T Rognish (Coleman) to discuss followup questions related to application security  |
| 11/8/2001 | Keglovits, Dennis | 0.6 | Review prior work, develop interview questions for meetings with systems personnel  |
| 11/8/2001 | Keglovits, Dennis | 0.8 | Meeting with L Walker (Coleman) to discuss production library programming - who has access, responsibilities for maintaining. Also, verify that various programs, (e.g., end of day, pricing, invoice, etc ) are maintained in production library |
| 11/8/2001 | Keglovits, Dennis | 1.1 | Review documentation (security listings, program logic/code, production library listing) supplied by programming  |
| 11/8/2001 | Keglovits, Dennis | 1.2 | Provide M Rogers (Coleman) with the selected sample for testing application processing, walk through specific needs for testing   |
| 11/8/2001 | Keglovits, Dennis | 1.7 | Meeting with M Rogers and L Walker (Coleman) to walk through the end of day processing programs - pricing, discounting, etc.  |
| 11/8/2001 | Taylor, Scott     | 1.0 | Supervision and Review of ERS procedures  |

|           |                   |     |   |
|-----------|-------------------|-----|---|
| 11/8/2001 | Terronez, Johanna | 0.1 | Scheduling follow-up meeting with D Buchler.  |
| 11/8/2001 | Terronez, Johanna | 0.2 | Documenting CPE from discussion with L Casiano  |
| 11/8/2001 | Terronez, Johanna | 0.3 | Discussing applicable areas for CPE with L Casiano  |
| 11/8/2001 | Terronez, Johanna | 0.8 | Documenting testing material with supporting documentation provided by C D'Agostin.                           |
| 11/8/2001 | Terronez, Johanna | 1.0 | Documenting testing documentation for hardware support from information provided by M Mantzke and J Champion. |
| 11/8/2001 | Terronez, Johanna | 1.0 | Reviewing testing documentation for upgrade of LAN with D Buchler.  |
| 11/8/2001 | Terronez, Johanna | 1.1 | Reviewing supporting documentation for database support with C D'Agostin                                      |
| 11/8/2001 | Terronez, Johanna | 1.1 | Reviewing supporting documentation for hardware purchase with M Mantzke                                       |
| 11/8/2001 | Terronez, Johanna | 1.2 | Documenting upgrade for LAN environment with supported test materials.  |
| 11/8/2001 | Terronez, Johanna | 1.2 | Documenting testing material with supporting documentation provided by M Mantzke.                             |
| 11/8/2001 | Thibault, Steve   | 8.0 | Meetings with J Frederick and M Malone at the Lyon, France facility   |
| 11/8/2001 | Wassmann, Alice   | 0.2 | Review accounts receivable test selections worksheet - First Alert  |
| 11/8/2001 | Wassmann, Alice   | 0.2 | Set up equity testing worksheet for fiscal year 2001 testing - First Alert                                    |
| 11/8/2001 | Wassmann, Alice   | 0.3 | Set up accounts payable testing worksheet for fiscal year 2001 testing - First Alert                          |
| 11/8/2001 | Wassmann, Alice   | 0.4 | Set up intercompany balances testing worksheet for fiscal year 2001 testing - First Alert                     |
| 11/8/2001 | Wassmann, Alice   | 0.6 | Set up other liabilities testing worksheet for fiscal year 2001 testing - First Alert                         |
| 11/8/2001 | Wassmann, Alice   | 0.7 | Set up intangible assets testing worksheet for fiscal year 2001 testing - First Alert                         |
| 11/8/2001 | Wassmann, Alice   | 0.8 | Set up other income and expenses testing worksheet for fiscal year 2001 testing - First Alert                 |
| 11/8/2001 | Wassmann, Alice   | 0.9 | Set up sales testing worksheet for fiscal year 2001 testing - First Alert                                     |
| 11/8/2001 | Wassmann, Alice   | 0.9 | Discuss audit issues with P. Cullen (D&T) - First Alert & Health  |
| 11/8/2001 | Wassmann, Alice   | 1.1 | Determine reliability of computer controls - First Alert  |
| 11/8/2001 | Wassmann, Alice   | 1.1 | Set up accrued expenses testing worksheet for fiscal year 2001 testing - First Alert                          |
| 11/8/2001 | Wassmann, Alice   | 1.1 | Discuss planning issues with K. Dunaway (D&T) - First Alert & Health  |
| 11/8/2001 | Wassmann, Alice   | 1.3 | Set up cost of sales testing worksheet for fiscal year 2001 testing - First Alert                             |
| 11/8/2001 | Zimka, Ami        | 3.2 | Preparing/reviewing management comments document focusing on the risks  |
| 11/9/2001 | Davison, Aaron    | 0.5 | Met with E. Cantu regarding Mexican cash confirmations - First Alert  |
| 11/9/2001 | Davison, Aaron    | 1.1 | Examined fixed asset reserves - First Alert   |
| 11/9/2001 | Davison, Aaron    | 2.6 | Met with S. Pagnusat, Controller regarding audit status of cash and receivables - First Alert                 |
| 11/9/2001 | Davison, Aaron    | 3.8 | Performed preliminary analytical procedures - Health  |

|            |                   |     |   |
|------------|-------------------|-----|---|
| 11/9/2001  | Keglovits, Dennis | 0.4 | Prepare documentation (narratives, flowcharts)  |
| 11/9/2001  | Keglovits, Dennis | 0.8 | Meet with L Walker (Coleman) and Michael Rogers (Coleman) to wrap-up, provide feedback regarding testing  |
| 11/9/2001  | Keglovits, Dennis | 1.2 | Meet with L Walker (Coleman) to discuss order entry system edits, validations, reconciliation controls  |
| 11/9/2001  | Keglovits, Dennis | 1.5 | Review documentation provided by M Rogers (Coleman) from requested list.  |
| 11/9/2001  | Keglovits, Dennis | 2.2 | Prepare documentation (testing/results, findings, recommendations)  |
| 11/9/2001  | Speciale, Kara    | 1.0 | Review of BCP documentation and preparation of supporting comment.  |
| 11/9/2001  | Terronez, Johanna | 0.2 | Reviewing supporting documentation for LAN upgrade as provided by D Buchler.  |
| 11/9/2001  | Terronez, Johanna | 0.3 | Documenting CPE from discussion with D Buchler.   |
| 11/9/2001  | Terronez, Johanna | 0.3 | Discussing follow-ups and reviewing supporting documentation for database support with C D'Agostin.   |
| 11/9/2001  | Terronez, Johanna | 0.4 | Discussing with management findings and additional controls to be tested.   |
| 11/9/2001  | Terronez, Johanna | 0.5 | Documenting database support with supported test materials and follow-up discussion with C D'Agostin.   |
| 11/9/2001  | Terronez, Johanna | 0.5 | Discussing follow-ups for hardware support and corroborating upgrade for LAN with M Mantzke.  |
| 11/9/2001  | Terronez, Johanna | 0.8 | Documenting upgrade for LAN environment with supported test materials and follow-up discussion with D Buchler.  |
| 11/9/2001  | Terronez, Johanna | 1.0 | Discussing applicable areas for CPE and follow-ups for upgrade of LAN with D Buchler.   |
| 11/9/2001  | Venezia, Joe      | 1.0 | Reviewed the October 2001 First Alert briefing from M. Karolich. Discussed with B. Carabetta concerning First Alert year end inventories. Communicated this information via email to K Dunaway and P Cullen |
| 11/9/2001  | Wassmann, Alice   | 0.9 | Test warranty reserve methodology - First Alert   |
| 11/9/2001  | Wassmann, Alice   | 1.2 | Test sales returns reserve methodology - First Alert  |
| 11/9/2001  | Wassmann, Alice   | 1.3 | Discuss interim testing progress with S. Pagnusat, Controller - First Alert   |
| 11/9/2001  | Wassmann, Alice   | 1.6 | Test allowance for doubtful accounts methodology - First Alert  |
| 11/9/2001  | Wassmann, Alice   | 3.1 | Test and document testing of the intangible assets balance - First Alert  |
| 11/12/2001 | Davison, Aaron    | 0.5 | Talked to E. Cantu, Controller of Mexico, regarding Mexico cash accounts - First Alert  |
| 11/12/2001 | Davison, Aaron    | 0.8 | Met with S. Pagnusat, Controller, regarding inventory timing - First Alert  |
| 11/12/2001 | Davison, Aaron    | 1.2 | Met with C. D'Agostin, Technology Associate, M. Hasnani (D&T) regarding inventory reports - First Alert   |
| 11/12/2001 | Davison, Aaron    | 1.2 | Met with M. Hasnani (D&T) to discuss audit responsibilities   |
| 11/12/2001 | Davison, Aaron    | 2.0 | Met with P. Voorhees, Accounting Manager, about Health division reserves  |

|            |                   |     |   |
|------------|-------------------|-----|---|
| 11/12/2001 | Davison, Aaron    | 2.3 | Met with P. Voorhees, Accounting Manager, about Health division trial balances  |
| 11/12/2001 | Hasnani, Mazhar   | 1.2 | Met with A. Davison (D&T) to discuss audit responsibilities   |
| 11/12/2001 | Hasnani, Mazhar   | 1.7 | Created audit programs for cash, accounts receivable and prepaid expenses to ensure proper testing - First Alert                    |
| 11/12/2001 | Hasnani, Mazhar   | 1.8 | Worked with the K. Pasholk, Senior Accountant, to create cash confirmations for all bank accounts - First Alert                     |
| 11/12/2001 | Hasnani, Mazhar   | 2.9 | Reviewed operating reports for fiscal year 2001 to gain an understanding of current year trends, results and products - First Alert |
| 11/12/2001 | Keglovits, Dennis | 1.1 | Workpaper review  |
| 11/13/2001 | Davison, Aaron    | 1.6 | Met with J. McComb, Accounting Supervisor, regarding prepaid inventory - First Alert  |
| 11/13/2001 | Davison, Aaron    | 2.5 | Met with J. McComb, Accounting Supervisor, regarding cash reconciliations - First Alert   |
| 11/13/2001 | Davison, Aaron    | 3.9 | Performed inventory cost analysis - First Alert   |
| 11/13/2001 | Hasnani, Mazhar   | 0.6 | Prepared accounts receivable data for ACL selections  |
| 11/13/2001 | Hasnani, Mazhar   | 0.9 | Prepared cash confirmations for mailing and mailed and filed the cash confirmations - First Alert & Health                          |
| 11/13/2001 | Hasnani, Mazhar   | 1.3 | Met with J. McComb, General Ledger Accounting Supervisor, to discuss open items regarding the prepaid expenses                      |
| 11/13/2001 | Hasnani, Mazhar   | 3.5 | Reviewed and tested prepaid expense balances and account detail - First Alert   |
| 11/13/2001 | Sorrentino, Dean  | 2.0 | Began assigning project codes to time diaries for October billing   |
| 11/13/2001 | Sorrentino, Dean  | 3.0 | Reviewed time diaries for October billing   |
| 11/13/2001 | Terronez, Johanna | 0.2 | Finalizing workpapers with additional notes from closing meeting with J Champion.   |
| 11/13/2001 | Terronez, Johanna | 0.3 | Documenting follow-ups from discussion with J Champion.   |
| 11/13/2001 | Terronez, Johanna | 0.4 | Documenting information from follow-up for hardware support and corroboration for upgrade of LAN with M Mantzke.                    |
| 11/13/2001 | Terronez, Johanna | 0.4 | Discussing follow-ups for database support with J Champion.   |
| 11/13/2001 | Terronez, Johanna | 0.5 | Discussing findings with audit team to determine risk.  |
| 11/13/2001 | Terronez, Johanna | 1.0 | Reviewing workpapers for completeness and accuracy  |
| 11/13/2001 | Terronez, Johanna | 1.2 | Closing meeting with J Champion to discuss findings and drafting of management comments.  |
| 11/13/2001 | Wassmann, Alice   | 0.2 | Discuss First Alert and Health division audit responsibilities with D. Sorrentino (D&T)   |
| 11/13/2001 | Wassmann, Alice   | 0.5 | Provide updates to engagement team regarding responsibilities - First Alert and Health  |
| 11/13/2001 | Wassmann, Alice   | 0.7 | Coordinate inventory scheduling for First Alert and Health  |
| 11/13/2001 | Wassmann, Alice   | 0.9 | Discuss audit status with S. Pagnusat, Controller - First Alert   |
| 11/13/2001 | Wassmann, Alice   | 3.2 | Test co-op reserve methodology - First Alert  |

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|------------|------------------|-----|--|
| 11/14/2001 | Davison, Aaron   | 0.8 | Met with S. Pagnusat, Controller, regarding balance sheet balances - First Alert   |
| 11/14/2001 | Davison, Aaron   | 1.3 | Created inventory item request list for upcoming physical inventory - First Alert  |
| 11/14/2001 | Davison, Aaron   | 2.5 | Met with C. D'Agostin, Technology Associate regarding inventory reports - First Alert  |
| 11/14/2001 | Davison, Aaron   | 3.4 | Met with P. Labak, Staff Accountant, regarding inventory price testing - First Alert   |
| 11/14/2001 | Hasnani, Mazhar  | 0.8 | Documented accounts receivable selections made by the selection software - First Alert                                       |
| 11/14/2001 | Hasnani, Mazhar  | 0.9 | Documented inventory selections made by the selection software - First Alert   |
| 11/14/2001 | Hasnani, Mazhar  | 1.2 | Met with C. D'Agostin, Technology Associate, A. Davison (D&T) regarding inventory reports - First Alert                      |
| 11/14/2001 | Hasnani, Mazhar  | 1.6 | Documented results of testing of prepaids and discussions with J. McComb, General Ledger Accounting Supervisor - First Alert |
| 11/14/2001 | Hasnani, Mazhar  | 2.2 | Review client prepared cash reconciliations with A. Wassmann (D&T) - First Alert   |
| 11/14/2001 | Sorrentino, Dean | 3.0 | Reconciled time and expense to D&T SA runs for October billing   |
| 11/14/2001 | Sorrentino, Dean | 4.0 | Reviewed time and expense diaries for October billing  |
| 11/15/2001 | Davison, Aaron   | 2.0 | Completed preliminary analytical review - First Alert  |
| 11/15/2001 | Dunaway, Kerry   | 0.5 | Discussion with D. Sorrentino (D&T) about client request memos.  |
| 11/15/2001 | Provost, Jeff    | 1.0 | Coordination of ERS procedures for current year's audit  |
| 11/15/2001 | Sorrentino, Dean | 1.0 | Continued preparing time and expenses package for bankruptcy court   |
| 11/15/2001 | Sorrentino, Dean | 4.0 | Prepared time and expense package for October billing  |
| 11/15/2001 | Sorrentino, Dean | 4.0 | Assigned project codes to time diaries for October billing   |
| 11/15/2001 | Wassmann, Alice  | 0.6 | Test bonus reserve methodology - First Alert   |
| 11/15/2001 | Wassmann, Alice  | 0.8 | Test deductions reserve methodology - First Alert  |
| 11/15/2001 | Wassmann, Alice  | 1.7 | Review Health division reserve analysis workpapers   |
| 11/15/2001 | Wassmann, Alice  | 2.3 | Recalculate patents amortization due to write down of patents at the beginning of the fiscal year - First Alert              |
| 11/15/2001 | Zimka, Ami       | 0.2 | Correspondence with staff regarding clearing of review notes.  |
| 11/15/2001 | Zimka, Ami       | 0.5 | Discussing status of ERS work with J. Terronez (D&T)   |
| 11/16/2001 | Anderson, Eric   | 0.5 | Reviewed management letter comments  |
| 11/16/2001 | Sorrentino, Dean | 2.0 | Assigned project codes to time diaries for October billing   |
| 11/16/2001 | Taylor, Scott    | 2.0 | Supervision and Review of ERS procedures   |
| 11/16/2001 | Wassmann, Alice  | 1.1 | Review preliminary analytical workpapers - First Alert   |
| 11/16/2001 | Wassmann, Alice  | 1.2 | Discuss interim audit work performed with S. Pagnusat, Controller - First Alert  |
| 11/16/2001 | Wassmann, Alice  | 1.3 | Review cash workpapers - First Alert   |
| 11/16/2001 | Wassmann, Alice  | 2.2 | Review prepaid expense workpapers - First Alert  |
| 11/16/2001 | Wassmann, Alice  | 2.2 | Review client prepared cash reconciliations - First Alert  |

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| 11/16/2001 | Zimka, Ami        | 1.0 | Reviewing First Alert Planning documents   |
| 11/16/2001 | Zimka, Ami        | 1.5 | Discussing and reviewing E. Anderson's (D&T) control workpapers  |
| 11/19/2001 | Padilla, Erik     | 0.5 | Conference call with M. Potter Finance Director of Coleman for requirement of documentation  |
| 11/19/2001 | Sorrentino, Dean  | 1.0 | Correspondence with Weil regarding 2nd fee application   |
| 11/19/2001 | Sorrentino, Dean  | 4.0 | Reconciled time and expense to D&T SA runs for October billing   |
| 11/19/2001 | Sorrentino, Dean  | 4.0 | Began gathering time for 2nd fee application for the courts  |
| 11/19/2001 | Speciale, Kara    | 0.6 | Review of Operations documentation   |
| 11/19/2001 | Speciale, Kara    | 0.9 | Documentation of operations control objectives and testing performed.  |
| 11/19/2001 | Speciale, Kara    | 1.1 | Documentation and incorporation of Security testing performed by B. Leibach into the master workpapers                                       |
| 11/19/2001 | Speciale, Kara    | 1.4 | Documentation of operations control objectives and testing performed.  |
| 11/19/2001 | Speciale, Kara    | 1.6 | Collaboration with B. Leibach (D&T) on the outline of insights and comments to be issued   |
| 11/19/2001 | Taylor, Scott     | 1.0 | Supervision and Review of ERS procedures   |
| 11/19/2001 | Terronez, Johanna | 2.0 | Clearing review notes and documenting accordingly, by making phone calls to D Buchler, M Mantzke, and C D'Agostin.                           |
| 11/19/2001 | Thibault, Steve   | 2.0 | Review of bankruptcy court billing documentation   |
| 11/20/2001 | Sorrentino, Dean  | 0.5 | Reviewed time and expense October billing with J. Frederick  |
| 11/20/2001 | Sorrentino, Dean  | 3.5 | Prepared time and expense package for October billing  |
| 11/20/2001 | Speciale, Kara    | 0.6 | Review and update of workpaper references in Security testing documentation.   |
| 11/20/2001 | Speciale, Kara    | 1.3 | Identification and documentation of insights that are Potential Management Letter Comments.  |
| 11/20/2001 | Speciale, Kara    | 1.4 | Preparation and documentation of insights identified for all areas of General Computer Controls Testing.                                     |
| 11/20/2001 | Speciale, Kara    | 1.7 | Review of Security testing and workpapers provided by B. Leibach (D&T) to ensure all insights and comments were included in the master list. |
| 11/20/2001 | Speciale, Kara    | 1.9 | Documentation of operations control objectives and testing performed.  |
| 11/20/2001 | Wassmann, Alice   | 0.1 | Discuss Health division audit responsibilities of the Chicago team with D. Sorrentino (D&T) due to division transfer to Florida              |
| 11/20/2001 | Wassmann, Alice   | 1.3 | Discuss interim audit work performed with M. Karolich, Vice President - Finance - First Alert & Health                                       |
| 11/21/2001 | Sorrentino, Dean  | 0.5 | Discussed product liability procedures with S. Thibault (D&T)  |
| 11/21/2001 | Sorrentino, Dean  | 4.0 | Reconciled expense monthly diaries for 2nd fee application for the courts  |
| 11/21/2001 | Sorrentino, Dean  | 4.5 | Reconciled time monthly diaries for 2nd fee application for the courts   |
| 11/21/2001 | Speciale, Kara    | 1.1 | Documentation and formalization of insights.   |

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|------------|--------------------|-----|---|
|            | Speciale, Kara     |     | Documentation and formalizations of management letter comments.   |
| 11/21/2001 |                    | 1.3 |   |
| 11/21/2001 | Thibault, Steve    | 1.0 | Preparation of audit plan presentation for audit committee  |
| 11/21/2001 | Thibault, Steve    | 1.0 | Review bankruptcy court billing documentation   |
| 11/21/2001 | Thibault, Steve    | 1.0 | Audit planning - fiscal 2001  |
| 11/25/2001 | Taylor, Scott      | 4.0 | Supervision and Review of ERS procedures  |
| 11/26/2001 | Michaelis, Natalie | 0.6 | Planning meeting with E Padilla and M Potter  |
| 11/26/2001 | Michaelis, Natalie | 0.7 | Update and complete the internal control fixed asset cycle workpapers   |
| 11/26/2001 | Michaelis, Natalie | 0.8 | Update and complete the internal control payroll cycle workpapers   |
| 11/26/2001 | Michaelis, Natalie | 2.3 | Update and complete the internal control business cycle workpapers  |
| 11/26/2001 | Michaelis, Natalie | 3.6 | Documented and updated understanding of the financial accounting process)   |
| 11/26/2001 | Padilla, Erik      | 0.4 | Meeting with N. Michaelis and M. Potter Finance Director of Coleman   |
| 11/26/2001 | Padilla, Erik      | 1.1 | Meeting with M. Potter Finance Director of Coleman  |
| 11/26/2001 | Padilla, Erik      | 6.0 | Completion of Planning documentation  |
| 11/26/2001 | Sorrentino, Dean   | 1.0 | Discussion and correspondence with D&T Coleman team and L. Ring regarding testing procedures related to product liability testing |
| 11/26/2001 | Sorrentino, Dean   | 4.0 | Began preparing presentation to the audit committee   |
| 11/26/2001 | Sorrentino, Dean   | 4.0 | Prepared and reconciled appendices for 2nd fee application  |
| 11/26/2001 | Venezia, Joe       | 1.0 | Reviewed prior year audit committee presentation.   |
| 11/26/2001 | Venezia, Joe       | 2.2 | Updated the new pronouncements for the audit committee presentation.  |
| 11/26/2001 | Venezia, Joe       | 2.3 | Prepared the executive summary for the audit committee presentation.  |
| 11/26/2001 | Venezia, Joe       | 4.5 | Prepared the global audit approach for the audit committee presentation.  |
| 11/26/2001 | Wassmann, Alice    | 0.8 | Coordinate inventory with S. Pagnusat, Controller.  |
| 11/26/2001 | Zimka, Ami         | 1.0 | Reviewing First Alert ERS workpapers  |
| 11/27/2001 | Anderson, Eric     | 1.5 | Finalized management letter comments and cleared review notes   |
| 11/27/2001 | Michaelis, Natalie | 0.4 | Review the description of expenditure control testing   |
| 11/27/2001 | Michaelis, Natalie | 0.7 | Update and complete the internal control treasury cycle workpapers  |
| 11/27/2001 | Michaelis, Natalie | 0.9 | Meeting with M Ball, Accounts Payable Manager for discussion on expenditure control testing.                                      |
| 11/27/2001 | Michaelis, Natalie | 1.2 | Meeting with K Stone, Purchasing Agent Manager for discussion on Expenditure Control Testing.                                     |
| 11/27/2001 | Michaelis, Natalie | 2.2 | Preparation of expenditure control testing  |
| 11/27/2001 | Michaelis, Natalie | 2.6 | Performed the expenditure control testing   |
| 11/27/2001 | Padilla, Erik      | 2.0 | Reviewing integration of inventories per location   |
| 11/27/2001 | Padilla, Erik      | 3.0 | Preparation of analytical review  |
| 11/27/2001 | Padilla, Erik      | 3.0 | Preparation of trial balance  |
| 11/27/2001 | Sorrentino, Dean   | 2.0 | Continued to update and prepare 2nd fee application   |
| 11/27/2001 | Sorrentino, Dean   | 3.0 | Continued preparing presentation to the audit committee   |
| 11/27/2001 | Sorrentino, Dean   | 4.0 | Reviewed and updated 2nd fee application  |



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| 11/27/2001 | Venezia, Joe       | 2.0 | Updated the global client service team schedule for the audit committee presentation.                 |
| 11/27/2001 | Venezia, Joe       | 2.2 | Prepared the appendix to the audit committee presentation.  |
| 11/27/2001 | Venezia, Joe       | 2.4 | Prepared the audit timing schedule for the audit committee presentation.                              |
| 11/27/2001 | Venezia, Joe       | 2.4 | Reviewed the bankruptcy court submission.   |
| 11/27/2001 | Zimka, Ami         | 2.5 | Reviewing First Alert ERS workpapers  |
| 11/28/2001 | Garretson, Eric    | 1.9 | Reviewing interim workpapers of powermate   |
| 11/28/2001 | Legido, Jennifer   | 3.8 | Prepared audit committee presentation   |
| 11/28/2001 | Michaelis, Natalie | 0.4 | Performed substantive cash testing  |
| 11/28/2001 | Michaelis, Natalie | 0.9 | Meeting with M Ball, Accounts Payable Manager for discussion on expenditure control testing.          |
| 11/28/2001 | Michaelis, Natalie | 1.6 | Update and complete cash control testing.   |
| 11/28/2001 | Michaelis, Natalie | 2.4 | Documentation and discussion with K Stone, Purchasing Agent Manager regarding controls                |
| 11/28/2001 | Michaelis, Natalie | 2.7 | Documentation and discussion with M Ball regarding control testing                                    |
| 11/28/2001 | Padilla, Erik      | 0.5 | Coordination of audit of physical inventory with S.Voth coleman controller                            |
| 11/28/2001 | Padilla, Erik      | 1.0 | Reviewing revenue controls workpapers   |
| 11/28/2001 | Padilla, Erik      | 1.0 | Set up of inventory workpapers  |
| 11/28/2001 | Padilla, Erik      | 3.0 | Analysis of inventory databases   |
| 11/28/2001 | Padilla, Erik      | 3.0 | Carryforward of inventory cost of sales statement   |
| 11/28/2001 | Sorrentino, Dean   | 2.0 | Cleared S. Thibault(D&T) comments related to 2nd fee application                                      |
| 11/28/2001 | Sorrentino, Dean   | 3.0 | Reviewed and updated executive summary, audit scope, and audit timing of audit committee presentation |
| 11/28/2001 | Sorrentino, Dean   | 4.0 | Reviewed and updated 2nd fee application  |
| 11/28/2001 | Thibault, Steve    | 1.0 | Audit supervision   |
| 11/28/2001 | Thibault, Steve    | 1.0 | European balance sheet review   |
| 11/28/2001 | Thibault, Steve    | 2.0 | Review of bankruptcy court billing documentation  |
| 11/28/2001 | Zimka, Ami         | 1.0 | Clearing Review notes from S. Taylor (D&T)  |
| 11/29/2001 | Kauffman, Brandon  | 1.0 | Reviewed inventory observation package and prepared for observation of Powermate facility             |
| 11/29/2001 | Kauffman, Brandon  | 1.0 | Documented test counts and completed inventory observation audit program                              |
| 11/29/2001 | Kauffman, Brandon  | 4.0 | Performed test counts and observation procedures  |
| 11/29/2001 | Keglovits, Dennis  | 3.2 | Workpaper review, signoff, forward to audit team  |
| 11/29/2001 | Legido, Jennifer   | 4.5 | Prepared audit committee presentation   |
| 11/29/2001 | Michaelis, Natalie | 0.8 | Meeting with R Scharnhorst, Inventory Manager regarding inventory control testing                     |
| 11/29/2001 | Michaelis, Natalie | 0.8 | Complete inventory control cycle audit program  |
| 11/29/2001 | Michaelis, Natalie | 0.8 | Performed substantive cash testing  |
| 11/29/2001 | Michaelis, Natalie | 1.3 | Performed substantive cash testing  |
| 11/29/2001 | Michaelis, Natalie | 1.7 | Review and update manufacturing system narrative  |
| 11/29/2001 | Michaelis, Natalie | 2.6 | Update and document meeting with R Scharnhorst related to business cycle controls                     |
| 11/29/2001 | Padilla, Erik      | 1.0 | Set up of inventory workpapers  |
| 11/29/2001 | Padilla, Erik      | 1.5 | Documented samples of inventory items for physical observation  |
| 11/29/2001 | Padilla, Erik      | 2.0 | Completion of planning documentation  |

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| 11/29/2001 | Padilla, Erik       | 3.0 | Reviewing business cycles documentation (payroll & fixed assets)   |
| 11/29/2001 | Sorrentino, Dean    | 1.5 | Correspondence with First Alert D&T audit team regarding product liability actual testing procedures   |
| 11/29/2001 | Sorrentino, Dean    | 1.5 | Cleared S. Thibault(D&T) comments related to audit committee presentation  |
| 11/29/2001 | Sorrentino, Dean    | 4.0 | Reviewed audit committee presentation  |
| 11/29/2001 | Thibault, Steve     | 3.0 | Preparation of audit plan presentation materials   |
| 11/29/2001 | Zimka, Ami          | 2.5 | Clearing Review notes from S. Taylor (D&T) and sending workpapers to S. Dobrow (D&T)   |
| 11/30/2001 | Kang, Evan          | 9.0 | Perform First Alert, Aurora Illinois physical inventory audit in presence of N. Quigley, senior accounts payable clerk. and warehouse personnel. |
| 11/30/2001 | Michaelis, Natalie  | 2.1 | Performed coleman product liability testing by reviewing claim files and invoice files in the legal department.                                  |
| 11/30/2001 | Michaelis, Natalie  | 2.3 | Performed first alert product liability testing by reviewing claim files and invoice files in the legal department.                              |
| 11/30/2001 | Michaelis, Natalie  | 3.6 | Performed sunbeam product liability testing by reviewing claim files and invoice files in the legal department.                                  |
| 11/30/2001 | Padilla, Erik       | 2.0 | Sample of accounts receivable invoices for confirmation  |
| 11/30/2001 | Padilla, Erik       | 3.0 | Set up of fixed assets workpapers  |
| 11/30/2001 | Padilla, Erik       | 3.5 | Accounts receivable analysis   |
| 11/30/2001 | Sorrentino, Dean    | 3.0 | Updated scheduling and budget analysis for audit committee presentation  |
| 11/30/2001 | Sorrentino, Dean    | 6.0 | Reviewed audit committee presentation updates and changes  |
| 11/30/2001 | Spanheimer, Krissie | 0.5 | Reviewed inventory observation package and prepared for observation of Omaha Powermate facility  |
| 11/30/2001 | Spanheimer, Krissie | 1.5 | Documented test counts and completed inventory observation audit program   |
| 11/30/2001 | Spanheimer, Krissie | 2.0 | Plant tour and observation of count teams performing procedures  |
| 11/30/2001 | Spanheimer, Krissie | 4.0 | Performed test counts and observation procedures   |
| 11/30/2001 | Speciale, Kara      | 0.4 | Review of responses to email provided by B. Leibach to clarify comments and prepare to finalize  |
| 11/30/2001 | Speciale, Kara      | 0.6 | Final review of workpapers for submission for review.  |
| 11/30/2001 | Speciale, Kara      | 1.1 | Update and finalization of insights and potential management letter comments.  |
| 11/30/2001 | Thibault, Steve     | 2.0 | Preparation of audit plan presentation materials   |
| 12/3/2001  | Flynn, Carrie       | 6.0 | Inventory observation – Coleman New Braunfels, TX  |
| 12/3/2001  | Legido, Jennifer    | 5.9 | Prepared audit committee presentation  |
| 12/3/2001  | Michaelis, Natalie  | 0.6 | Performed additional product liability testing.  |
| 12/3/2001  | Michaelis, Natalie  | 3.6 | Work on the product liability testing. Review case files and invoice files.  |
| 12/3/2001  | Michaelis, Natalie  | 3.8 | Work on the expenditure control cycle  |
| 12/3/2001  | Padilla, Erik       | 8.0 | Perform physical inventory Wichita plant   |
| 12/3/2001  | Reichenberger, Jana | 8.0 | Performed inventory observation  |
| 12/3/2001  | Sorrentino, Dean    | 4.0 | Reviewed filing of 150 day submission to the courts and prepare hard copies for mailing  |

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| 12/3/2001 | Sorrentino, Dean    | 6.0  | Prepare and update presentation to the audit committee  |
| 12/3/2001 | Thibault, Steve     | 4.0  | Preparation of audit committee presentation materials   |
| 12/4/2001 | Flynn, Carrie       | 3.0  | Document inventory observation  |
| 12/4/2001 | Kang, Evan          | 1.2  | Documented physical inventory   |
| 12/4/2001 | Kang, Evan          | 1.3  | Discussed inventory results and documents with P. Labak, staff accountant.  |
| 12/4/2001 | Legido, Jennifer    | 3.0  | Prepared audit committee presentation   |
| 12/4/2001 | Michaelis, Natalie  | 1.6  | Performed cash testing  |
| 12/4/2001 | Michaelis, Natalie  | 3.2  | Performed testing of expenditure control cycle  |
| 12/4/2001 | Michaelis, Natalie  | 3.2  | Performed inventory control testing   |
| 12/4/2001 | Padilla, Erik       | 8.0  | Perform physical inventory Wichita plant  |
| 12/4/2001 | Reichenberger, Jana | 8.0  | Performed inventory observation   |
| 12/4/2001 | Sorrentino, Dean    | 5.0  | Prepare and update presentation to the audit committee  |
| 12/4/2001 | Thibault, Steve     | 1.0  | Preparation of audit committee presentation materials   |
| 12/4/2001 | Thibault, Steve     | 2.0  | Reading of October bank reporting package   |
| 12/4/2001 | Thibault, Steve     | 2.0  | Meetings with M Malone and R Totte at the Mexico City, Mexico facility  |
| 12/5/2001 | Legido, Jennifer    | 2.5  | Prepared audit committee presentation   |
| 12/5/2001 | Michaelis, Natalie  | 0.5  | Meeting with J Tegarden, accounts payable clerk, for expenditure control cycle.   |
| 12/5/2001 | Michaelis, Natalie  | 1.4  | Meeting with B VanDeventer for inventory control testing.   |
| 12/5/2001 | Michaelis, Natalie  | 2.9  | Performed product liability testing   |
| 12/5/2001 | Michaelis, Natalie  | 3.2  | Document expenditure control testing.   |
| 12/5/2001 | Padilla, Erik       | 1.0  | Completion of planning documentation  |
| 12/5/2001 | Padilla, Erik       | 1.5  | Reviewing revenue controls testing  |
| 12/5/2001 | Padilla, Erik       | 3.0  | Perform physical inventory Wichita plant  |
| 12/5/2001 | Padilla, Erik       | 3.5  | Testing of fixed assets   |
| 12/5/2001 | Provost, Jeff       | 0.8  | Discussing client's expectations regarding our audit, as well as discussions regarding the timing, staffing, and scope. Discussions were held with B Phillips CFO - R Underwood and CFO |
| 12/5/2001 | Provost, Jeff       | 1.4  | Discussing current year operations and our audit approach with M. Potter (Director of Finance).   |
| 12/5/2001 | Provost, Jeff       | 5.8  | Review of all planning documentation related to the audit of Coleman.   |
| 12/5/2001 | Thibault, Steve     | 10.0 | Meetings with M Malone and R Totte at the Mexico City, Mexico facility  |
| 12/6/2001 | Legido, Jennifer    | 2.0  | Prepared audit committee presentation   |
| 12/6/2001 | Michaelis, Natalie  | 0.8  | Discussion with M Huxman regarding inventory internal controls.   |
| 12/6/2001 | Michaelis, Natalie  | 1.4  | Review and documentation of inventory documents.  |
| 12/6/2001 | Michaelis, Natalie  | 2.2  | Review documentation of A/P system.   |
| 12/6/2001 | Michaelis, Natalie  | 3.6  | Work on cash substantive testing and cash audit program   |
| 12/6/2001 | Padilla, Erik       | 2.0  | Reviewing revenue controls testing  |
| 12/6/2001 | Padilla, Erik       | 3.0  | Reviewing control testing computer assurance Area   |
| 12/6/2001 | Padilla, Erik       | 3.5  | Reviewing expenditure controls testing  |
| 12/6/2001 | Provost, Jeff       | 2.7  | Review of interim audit work prepared by the engagement team. Such workpapers primarily related to inventories.   |

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| 12/6/2001  | Provost, Jeff      | 3.3 | Review of internal control documentation including description of client accounting processes and related controls in place.  |
| 12/6/2001  | Sorrentino, Dean   | 4.0 | Prepare and update presentation to the audit committee  |
| 12/6/2001  | Taylor, Scott      | 1.0 | Supervision and Review of ERS procedures  |
| 12/6/2001  | Thibault, Steve    | 3.0 | Audit Supervision   |
| 12/6/2001  | Zimka, Ami         | 2.0 | Reviewing First Alert ERS workpapers  |
| 12/7/2001  | Michaelis, Natalie | 0.3 | Meeting with L Ring concerning the management comment written concerning production liability.                                |
| 12/7/2001  | Michaelis, Natalie | 0.6 | Complete the documentation on the inventory control cycle testing.  |
| 12/7/2001  | Michaelis, Natalie | 0.6 | Complete the documentation on the expenditure control cycle testing.  |
| 12/7/2001  | Michaelis, Natalie | 0.8 | Meeting with G Keller in regards to the check processing for expenditure control cycle.                                       |
| 12/7/2001  | Michaelis, Natalie | 1.4 | Discussion and review documentation with C Gann in regards to the inventory quality control area of the control cycle.        |
| 12/7/2001  | Michaelis, Natalie | 1.7 | Review product liability case files   |
| 12/7/2001  | Michaelis, Natalie | 2.6 | Review documentation received from R Scharnhorst and document in the inventory control cycle.                                 |
| 12/7/2001  | Padilla, Erik      | 2.0 | Meeting with M Potter, Director of Finance, to discuss analytical review questions  |
| 12/7/2001  | Padilla, Erik      | 2.0 | Preparation of list of information for final audit  |
| 12/7/2001  | Padilla, Erik      | 2.5 | Reviewing of claims testing   |
| 12/7/2001  | Sorrentino, Dean   | 8.0 | Prepare and update presentation to the audit committee  |
| 12/7/2001  | Taylor, Scott      | 1.0 | Supervision and Review of ERS procedures  |
| 12/7/2001  | Thibault, Steve    | 2.0 | Audit Supervision   |
| 12/7/2001  | Venezia, Joe       | 2.1 | Performed review of the October 2001 inventory balances.  |
| 12/7/2001  | Venezia, Joe       | 2.2 | Reviewed the audit committee presentation.  |
| 12/7/2001  | Venezia, Joe       | 2.3 | Forwarded all inventory observation information to D&T personnel performing counts and discussed procedures with individuals. |
| 12/7/2001  | Venezia, Joe       | 2.4 | Discussed inventory observation locations with B. Carabetta and K. Huff.  |
| 12/10/2001 | Legido, Jennifer   | 4.0 | Prepared audit committee presentation   |
| 12/10/2001 | Sorrentino, Dean   | 0.3 | Meeting with B Carabetta and M Malone regarding physical inventory observations   |
| 12/10/2001 | Sorrentino, Dean   | 0.5 | Correspondence with R Ferrer regarding Coleman international  |
| 12/10/2001 | Sorrentino, Dean   | 0.5 | Correspondence with D&T Mexico regarding inventory observation  |
| 12/10/2001 | Sorrentino, Dean   | 0.5 | Correspondence with M Fernandez regarding inventory observation for Sunbeam Miami   |
| 12/10/2001 | Sorrentino, Dean   | 1.0 | Schedule audit of 401k and pension plans  |
| 12/10/2001 | Sorrentino, Dean   | 1.2 | Prepare audit request list for Sunbeam Miami  |
| 12/10/2001 | Sorrentino, Dean   | 1.5 | Review changes of audit committee presentation  |
| 12/11/2001 | Flynn, Carrie      | 1.0 | Obtained shipping and receiving documents for inventory observation   |
| 12/11/2001 | Legido, Jennifer   | 1.8 | Prepared audit committee presentation   |

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| 12/11/2001 | Sorrentino, Dean  | 1.5 | Correspondence and performance of interim procedures with W Kinman regarding inventory price testing                          |
| 12/11/2001 | Sorrentino, Dean  | 2.5 | Prepare and update presentation to the audit committee  |
| 12/11/2001 | Sorrentino, Dean  | 3.0 | Began obtaining time and expense runs for D&T staff for November time and expense submission                                  |
| 12/11/2001 | Thibault, Steve   | 3.0 | Audit Supervision   |
| 12/12/2001 | Keglovits, Dennis | 2.7 | Wrap-up application processing workpapers   |
| 12/12/2001 | Keglovits, Dennis | 4.2 | Review workpapers for general computer controls, signoff, and forward to audit team   |
| 12/12/2001 | Sorrentino, Dean  | 3.0 | Calculated and documented audit planning materiality  |
| 12/12/2001 | Thibault, Steve   | 4.0 | Audit Supervision   |
| 12/12/2001 | Zimka, Ami        | 2.0 | Reviewing First Alert ERS workpapers  |
| 12/12/2001 | Zimka, Ami        | 2.5 | Creating powerpoint slide of risks associated with our concerns document.   |
| 12/13/2001 | Sorrentino, Dean  | 0.2 | Follow-up with B Strasma regarding First Alert inventory observation scheduling   |
| 12/13/2001 | Sorrentino, Dean  | 0.5 | Discussion with K Huff regarding Acuna physical inventory observation   |
| 12/13/2001 | Sorrentino, Dean  | 2.5 | Obtained interim inventory schedule by facility and reconciled raw, work in process, and finished goods to the general ledger |
| 12/13/2001 | Sorrentino, Dean  | 2.8 | Perform inventory price testing procedures  |
| 12/13/2001 | Taylor, Scott     | 1.0 | Supervision and Review of ERS procedures  |
| 12/13/2001 | Thibault, Steve   | 8.0 | Meeting with J Frederick and M Malone at the Neosho, Missouri facility  |
| 12/14/2001 | Sorrentino, Dean  | 0.4 | Review audit committee presentation with S Thibault and N Spiegel   |
| 12/14/2001 | Sorrentino, Dean  | 3.6 | Prepare time and expense submission for November for bankruptcy court   |
| 12/14/2001 | Sorrentino, Dean  | 4.0 | Prepare and participate in FAS 144 webcast presentation   |
| 12/14/2001 | Thibault, Steve   | 3.0 | Board meeting and preparation   |
| 12/14/2001 | Thibault, Steve   | 4.0 | Audit Supervision   |
| 12/17/2001 | Sorrentino, Dean  | 2.0 | Correspondence with M Fernandez and M Malone regarding Sunbeam Miami inventory observation and year end fieldwork             |
| 12/17/2001 | Sorrentino, Dean  | 2.5 | Prepare time and expense submission for November for bankruptcy court   |
| 12/17/2001 | Sorrentino, Dean  | 3.0 | Perform inventory price testing procedures  |
| 12/17/2001 | Thibault, Steve   | 3.0 | Consultations regarding SFAS 144  |
| 12/17/2001 | Zimka, Ami        | 0.3 | Discussing management comments with Scott Taylor  |
| 12/18/2001 | Bangs, Brandi     | 1.5 | Prepared for Waynesboro physical inventory observation  |
| 12/18/2001 | Bangs, Brandi     | 2.5 | Documented procedures performed at Waynesboro physical inventory observation  |
| 12/18/2001 | Bangs, Brandi     | 4.0 | Performed physical inventory observation procedures at Waynesboro facility  |
| 12/18/2001 | Sorrentino, Dean  | 1.5 | Correspondence with B Strasma regarding inventory observation for professional scales   |
| 12/18/2001 | Sorrentino, Dean  | 2.0 | Began reconciling time and expense diaries to D&T SA runs   |

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| 12/18/2001 | Sorrentino, Dean | 3.0 | Prepare time and expense submission for November for bankruptcy court  |
| 12/18/2001 | Thibault, Steve  | 1.0 | Consultations regarding restructuring charges  |
| 12/19/2001 | Sorrentino, Dean | 0.5 | Reviewed balance sheet review summary memo for Neosho prepared by M Malone.  |
| 12/19/2001 | Sorrentino, Dean | 1.5 | Prepared time diary submission for November  |
| 12/19/2001 | Sorrentino, Dean | 3.5 | Prepared expense diary submission for November   |
| 12/19/2001 | Sorrentino, Dean | 4.0 | Assisted S Thibault (D&T) in consultations regarding restructuring charges   |
| 12/19/2001 | Thibault, Steve  | 3.0 | Consultations regarding restructuring charges  |
| 12/20/2001 | Sorrentino, Dean | 0.5 | Reviewed time and expense November submission with J Frederick   |
| 12/20/2001 | Sorrentino, Dean | 1.5 | Meeting and coordination with H Gosling regarding setup and testing procedures related to gross accounts receivable testing    |
| 12/20/2001 | Sorrentino, Dean | 1.5 | Prepared gross accounts receivable testing workpaper   |
| 12/20/2001 | Sorrentino, Dean | 1.5 | Prepared package for November time and expense diary submission.   |
| 12/20/2001 | Sorrentino, Dean | 2.5 | Meeting and coordination with P Wholford regarding setup and testing procedures related to gross accounts receivable testing   |
| 12/21/2001 | Sorrentino, Dean | 2.0 | Correspondence with Domestic D&T audit teams regarding physical inventory observation scheduling                               |
| 12/21/2001 | Sorrentino, Dean | 2.4 | Reviewed D&T staff's audit work in process folders   |
| 12/21/2001 | Sorrentino, Dean | 3.6 | Updated audit planning workpapers  |
| 12/26/2001 | Sorrentino, Dean | 0.8 | Meeting with B Carabetta regarding audit timing and client prepared audit schedules  |
| 12/26/2001 | Sorrentino, Dean | 2.2 | Reviewed audit planning workpapers   |
| 12/26/2001 | Sorrentino, Dean | 2.5 | Performed inventory price testing  |
| 12/26/2001 | Sorrentino, Dean | 2.5 | Prepared audit request list for final fieldwork  |
| 12/27/2001 | Sorrentino, Dean | 1.1 | Correspondence with B Strasma regarding inventory observation for professional scales  |
| 12/27/2001 | Sorrentino, Dean | 1.2 | Reviewed and planned for audit testing of product liability  |
| 12/27/2001 | Sorrentino, Dean | 1.4 | Coordination with J McCullough the timing and format of the trial balance  |
| 12/27/2001 | Sorrentino, Dean | 1.6 | Correspondence with M Fernandez related to audit procedures to be performed at Sunbeam Miami                                   |
| 12/27/2001 | Sorrentino, Dean | 2.7 | Reviewed interim audit testing of property plant and equipment   |
| 12/28/2001 | Sorrentino, Dean | 1.1 | Reviewed audit request schedule with B Carabetta and M Newbery   |
| 12/28/2001 | Sorrentino, Dean | 1.3 | Reviewed audit correspondence received from B Carabetta and M Malone   |
| 12/28/2001 | Sorrentino, Dean | 1.5 | Reviewed inventory by location schedule obtained from W Kinman related to price testing  |
| 12/28/2001 | Sorrentino, Dean | 1.9 | Reviewed and planned for audit testing of product liability. Correspondence with B Carabetta                                   |
| 12/28/2001 | Sorrentino, Dean | 2.2 | Prepared audit workpapers for gross receivable internet confirmation testing   |
| 12/31/2001 | Wassmann, Alice  | 0.4 | Agreed physical inventory documents received from P. Labak, staff accountant, to actual physical inventory audit count numbers |

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| 12/31/2001 | Wassmann, Alice   | 0.4 | Agreed physical inventory documents received from P. Labak, staff accountant, to actual physical inventory audit count numbers  |
| 1/2/2002   | Sorrentino, Dean  | 1.3 | Read and updated gross receivable testing procedures memo   |
| 1/2/2002   | Sorrentino, Dean  | 1.6 | Meeting with P Johnson to discuss and confirm via online website certain customer gross receivables.  |
| 1/2/2002   | Sorrentino, Dean  | 2.1 | Performed gross accounts receivable tests for certain customers by confirming receivables via customer internet website   |
| 1/2/2002   | Sorrentino, Dean  | 4.0 | Meeting with H Gosling to discuss and confirm via online website certain customer gross receivables.  |
| 1/3/2002   | Sarda, David      | 0.5 | Discussing physical observation inventory audit procedures with audit engagement senior.  |
| 1/3/2002   | Sarda, David      | 0.5 | Discussing inventory procedures with M Fernandez, Controller, and C Perdomo, Supply Chain Manager at Sunbeam Miami  |
| 1/3/2002   | Sarda, David      | 0.5 | Touring Sunbeam Miami facility with M Fernandez, Controller, and C Perdomo, Supply Chain Manager, and corroborated with warehouse personnel as to the implementation of inventory procedures                            |
| 1/3/2002   | Sarda, David      | 2.5 | Obtaining count sheets, selecting items for test counts, and performing the test counts   |
| 1/3/2002   | Sorrentino, Dean  | 0.4 | Obtained and prepared billing summary information for R Jackson   |
| 1/3/2002   | Sorrentino, Dean  | 0.5 | Correspondence with Weil Gotshal and Manges regarding court reporting information and 150 day submission  |
| 1/3/2002   | Sorrentino, Dean  | 0.5 | Coordinate inventory observation for Sunbeam Miami location   |
| 1/3/2002   | Sorrentino, Dean  | 3.6 | Performed gross accounts receivable tests for certain customers by confirming receivables via customer phone automated system   |
| 1/3/2002   | Sorrentino, Dean  | 4.0 | Continued performing gross accounts receivable tests for certain customers by confirming receivables via customer internet website  |
| 1/3/2002   | Thibault, Steve   | 4.0 | Research, consultations and conference call regarding accounting for Lyon, France casualty loss   |
| 1/4/2002   | Chatagnier, David | 2.5 | Prepare for physical inventory observation at Hattiesburg   |
| 1/4/2002   | Chatagnier, David | 3.5 | Continue count procedures and document in workpapers  |
| 1/4/2002   | Chatagnier, David | 4.0 | Perform physical observation procedures   |
| 1/4/2002   | Sarda, David      | 0.5 | Discussing physical security of warehouse/inventory with P Hatfield, Fritz Warehouse General Manager. Touring facility to observe and verify that security measures as discussed with P Hatfield were in place          |
| 1/4/2002   | Sarda, David      | 0.5 | Obtaining necessary cutoff documents  |
| 1/4/2002   | Sarda, David      | 1.0 | Inquiry with M Fernandez, Controller and C Perdomo, supply chain manager 1) slow moving inventory, scrap inventory and slow moving inventory; 2) segregation of duties; 3) inventory held at other locations; 4) cutoff |

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| 1/4/2002  | Sarda, David      | 2.0 | Documenting physical counts performed                  |
| 1/4/2002  | Sorrentino, Dean  | 0.8 | Updated planning for Sunbeam Miami audit               |
| 1/4/2002  | Sorrentino, Dean  | 2.0 | workpapers for fieldwork scheduled to begin 1/7/02     |
| 1/4/2002  | Sorrentino, Dean  | 2.6 | Prepared audit "prepared by client" request list for   |
| 1/4/2002  | Sorrentino, Dean  | 3.6 | corporate audit final fieldwork                        |
| 1/4/2002  | Sorrentino, Dean  | 3.6 | Documented gross accounts receivable testing           |
| 1/4/2002  | Sorrentino, Dean  | 3.6 | Followed-up on certain internet and automated phone    |
| 1/7/2002  | Dobrow, Sheau-chi | 0.4 | system accounts receivable confirmations               |
| 1/7/2002  | Dobrow, Sheau-chi | 0.4 | Discussed with R. Wilks on the accounts receivable     |
| 1/7/2002  | Dobrow, Sheau-chi | 2.1 | trial balance download and reconciliation.             |
| 1/7/2002  | Dobrow, Sheau-chi | 2.1 | Obtained supporting documents for gross accounts       |
| 1/7/2002  | Dobrow, Sheau-chi | 3.6 | receivable testing.                                    |
| 1/7/2002  | Dobrow, Sheau-chi | 3.6 | Prepared gross accounts receivable audit planning      |
| 1/7/2002  | Dobrow, Sheau-chi | 3.9 | memo.  |
| 1/7/2002  | Dobrow, Sheau-chi | 3.9 | Followed up on status of various open items during the |
| 1/7/2002  | Thibault, Steve   | 1.5 | interim audit testing.                                 |
| 1/7/2002  | Thibault, Steve   | 1.5 | Review of insurance policies relating to Lyon, France  |
| 1/7/2002  | Thibault, Steve   | 1.5 | coverage   |
| 1/7/2002  | Thibault, Steve   | 1.5 | Telephone conference with S Millon regarding           |
| 1/8/2002  | Dobrow, Sheau-chi | 0.6 | accounting for Lyon, France plant fire                 |
| 1/8/2002  | Dobrow, Sheau-chi | 0.6 | Followed up on status of interim management letter     |
| 1/8/2002  | Dobrow, Sheau-chi | 0.8 | comments with A. Zimka (D&T).                          |
| 1/8/2002  | Dobrow, Sheau-chi | 0.8 | Agreed accounts receivable balances per both Sunbeam   |
| 1/8/2002  | Dobrow, Sheau-chi | 1.1 | and Health O Meter trial balances to JD Edwards        |
| 1/8/2002  | Dobrow, Sheau-chi | 1.1 | svstem.  |
| 1/8/2002  | Dobrow, Sheau-chi | 1.1 | Obtained internal control testing workpapers from A.   |
| 1/8/2002  | Dobrow, Sheau-chi | 3.6 | Zimka (D&T) and archived into audit file.              |
| 1/8/2002  | Dobrow, Sheau-chi | 3.6 | Updated audit procedures memo on accounts receivable   |
| 1/8/2002  | Dobrow, Sheau-chi | 3.9 | testing.   |
| 1/8/2002  | Dobrow, Sheau-chi | 3.9 | Updated prepared by client list by including timing    |
| 1/8/2002  | Thibault, Steve   | 1.5 | and contact client personnel and discussed it with B.  |
| 1/8/2002  | Thibault, Steve   | 1.5 | Carabetta and M. Newberrv.                             |
| 1/8/2002  | Thibault, Steve   | 1.5 | Telephone conference with J Frederick, M Malone, K     |
| 1/8/2002  | Thibault, Steve   | 1.5 | Sinclair, R Rosenzweig and S Million regarding         |
| 1/8/2002  | Thibault, Steve   | 1.5 | accounting for Lvon France plant fire                  |
| 1/8/2002  | Thibault, Steve   | 1.5 | Review bankruptcy court billing documentation and      |
| 1/9/2002  | Thibault, Steve   | 3.0 | reconciliation   |
| 1/9/2002  | Zimka, Ami        | 0.5 | Reading of Internal Audit reports issued in December   |
| 1/9/2002  | Zimka, Ami        | 1.0 | Reviewing ERS potential management letter comments     |
| 1/9/2002  | Zimka, Ami        | 1.0 | Preparing potential management letter comments and     |
| 1/10/2002 | Thibault, Steve   | 1.0 | findings document for review by the client             |
| 1/10/2002 | Thibault, Steve   | 1.0 | Audit supervision                                      |
| 1/10/2002 | Thibault, Steve   | 2.0 | Review of draft actuarial data for product liability   |
| 1/10/2002 | Thibault, Steve   | 3.0 | reserves   |
| 1/10/2002 | Thibault, Steve   | 3.0 | Board meeting and preparation                          |
| 1/11/2002 | Dobrow, Sheau-chi | 2.1 | Organized files and prepared for the relocation to new |
| 1/11/2002 | Dobrow, Sheau-chi | 2.9 | audit conference room.                                 |
| 1/11/2002 | Dobrow, Sheau-chi | 2.9 | Relocated to the new audit conference room and filed   |
| 1/11/2002 | Thibault, Steve   | 1.0 | audit workpapers.                                      |
| 1/11/2002 | Thibault, Steve   | 1.0 | Review of draft actuarial data for product liability   |
| 1/11/2002 | Thibault, Steve   | 1.0 | reserves, including discussions with M Burgess (D&T    |
| 1/11/2002 | Thibault, Steve   | 1.0 | Actuarv)   |
| 1/11/2002 | Thibault, Steve   | 1.0 | Audit supervision                                      |



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|-----------|-------------------|-----|--|
| 1/14/2002 | Bergman, Alan     | 0.2 | Documented findings per discussions with R Fajardo, Accounting Manager regarding bank reconciliations                        |
| 1/14/2002 | Bergman, Alan     | 0.4 | Correspondence with S. Dobrow regarding procedures for audit and materiality   |
| 1/14/2002 | Bergman, Alan     | 0.4 | Began testing of Cash, via bank reconciliation testing   |
| 1/14/2002 | Bergman, Alan     | 0.4 | Discussed bank reconciliations with R Fajardo, Accounting Manager  |
| 1/14/2002 | Bergman, Alan     | 0.7 | Began updating accounts receivable workpapers for current year amounts   |
| 1/14/2002 | Bergman, Alan     | 2.7 | Began analytic procedure analysis for income statement accounts  |
| 1/14/2002 | Bergman, Alan     | 2.8 | Meeting with M Fernandez, Controller, to discuss audit plan, support schedules and PBC items which were obtained             |
| 1/14/2002 | Bergman, Alan     | 3.4 | Began analytic procedure analysis for balance sheet accounts   |
| 1/14/2002 | Dobrow, Sheau-chi | 3.1 | Applied two-strata sampling method to obtain selections on accounts receivable balances for Walmart, Kmart and Target.       |
| 1/14/2002 | Dobrow, Sheau-chi | 3.2 | Prepared agenda regarding timing of various audit area and staff assignments and discussed with D. Sorrentino (D&T).         |
| 1/14/2002 | Dobrow, Sheau-chi | 3.7 | Applied haphazard sampling method to obtain selections on accounts receivable balances for the remaining selected customers. |
| 1/14/2002 | McMurtrey, Todd   | 1.1 | Discussed required inventory files with B. Guy.  |
| 1/14/2002 | McMurtrey, Todd   | 1.9 | Cleared review notes from interim testing on planning with R. Norris.  |
| 1/14/2002 | Padilla, Erik     | 1.2 | Meeting with M Potter - Finance Director to review the requested information list  |
| 1/14/2002 | Padilla, Erik     | 2.6 | Update of trial balance leadsheets   |
| 1/14/2002 | Padilla, Erik     | 2.8 | Analysis of accounts fluctuations from 10.31.01 to 12.31.01  |
| 1/14/2002 | Padilla, Erik     | 4.4 | Update of trial balance as of 12.31.01   |
| 1/14/2002 | Provost, Jeff     | 1.5 | Review of internal control workpapers including general computing controls   |
| 1/14/2002 | Ruder, Craig      | 5.2 | Performed and tested inventory tag control for neosho  |
| 1/14/2002 | Ruder, Craig      | 5.8 | Reviewed and tested inventory adjustments for coleman  |
| 1/14/2002 | Sorrentino, Dean  | 1.0 | Review audit status with S Thibault  |
| 1/14/2002 | Sorrentino, Dean  | 1.0 | Updated S Dobrow audit status related to gross accounts receivable testing   |
| 1/14/2002 | Sorrentino, Dean  | 1.0 | Updated planning workpapers  |
| 1/14/2002 | Sorrentino, Dean  | 1.0 | Correspondence with ERS regarding audit workpapers and potential management letter comments                                  |
| 1/14/2002 | Sorrentino, Dean  | 2.0 | Began reviewing product liability case file testing performed by D&T Coleman audit team                                      |
| 1/14/2002 | Thibault, Steve   | 1.0 | Consultations regarding foreign currency translation consequences of Argentinean devaluation                                 |
| 1/14/2002 | Thibault, Steve   | 2.0 | Audit supervision  |
| 1/14/2002 | Welch, Rick       | 0.1 | Conversation with L. Lindner on accounts receivable items  |

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|-----------|------------------|-----|--|
| 1/14/2002 | Welch, Rick      | 0.5 | Accrued expenses and reserves point clearing and conversation with A. Hicks.   |
| 1/14/2002 | Welch, Rick      | 0.8 | Memo on intercompany receivables including conversation with L Lindner.  |
| 1/14/2002 | Welch, Rick      | 2.1 | Conversation with R. Norris and P. Severson and memo write up on allowance for bad debt.   |
| 1/14/2002 | Welch, Rick      | 3.5 | Memo on warranty and sales returns including conversation with R. Norris and P. Severson.  |
| 1/14/2002 | Zimka, Ami       | 0.3 | Follow up call with S Dobrow (D&T) and D Sorrentino (D&T) and later with J. Becker (Sunbeam) regarding management letter comments                                  |
| 1/15/2002 | Bergman, Alan    | 0.2 | Updated workpapers for prepaid expenses testing of the current year  |
| 1/15/2002 | Bergman, Alan    | 0.4 | Updated workpapers for inventory testing of the current year   |
| 1/15/2002 | Bergman, Alan    | 0.4 | Made selections of fixed assets additions and presented selections to Maria Fernandez, Controller  |
| 1/15/2002 | Bergman, Alan    | 0.4 | Discussed depreciation schedules and balances with M Fernadez, Controller  |
| 1/15/2002 | Bergman, Alan    | 0.5 | Discussions with R Fajardo, Accounting Manager regarding depreciation and fixed assets   |
| 1/15/2002 | Bergman, Alan    | 0.6 | Began testing of accounts receivable balance and allowance for doubtful accounts   |
| 1/15/2002 | Bergman, Alan    | 0.7 | Updated workpapers for fixed asset testing of the current year   |
| 1/15/2002 | Bergman, Alan    | 1.1 | Discussed accounts receivable selections with M Sahagian, Director of traffic/Purchasing, and obtained copies of invoices, shipping documents and proof of navment |
| 1/15/2002 | Bergman, Alan    | 1.3 | Began updating accounts payable workpapers for current year amounts and testing  |
| 1/15/2002 | Bergman, Alan    | 1.4 | Began testing of fixed assets via rollforward procedures   |
| 1/15/2002 | Bergman, Alan    | 1.7 | Continued testing of fixed assets including depreciation testing   |
| 1/15/2002 | Bergman, Alan    | 2.3 | Documented accounts receivable selections and related accounts.  |
| 1/15/2002 | Dunaway, Kerry   | 0.5 | Prepare audit timing schedule and leave voicemail for M. Karolich, Vice President - Finance, detailing the audit timing.   |
| 1/15/2002 | Garretson, Eric  | 1.2 | Reviewing planning workpapers of coleman   |
| 1/15/2002 | McMurtrey, Todd  | 0.7 | Reviewed trail balance.  |
| 1/15/2002 | McMurtrey, Todd  | 1.3 | Discussed with B. Schroeder necessary files needed for property testing.   |
| 1/15/2002 | Padilla, Erik    | 3.6 | Review of physical inventory adjustment workpapers   |
| 1/15/2002 | Padilla, Erik    | 7.4 | Reviewing final inventory compilations databases   |
| 1/15/2002 | Ruder, Craig     | 4.2 | Performed and reviewed inventory tag control for coleman   |
| 1/15/2002 | Ruder, Craig     | 6.8 | Performed inventory cut-off testing for coleman  |
| 1/15/2002 | Sorrentino, Dean | 0.3 | Performed preliminary review of inventory observation manual workpapers for completeness   |
| 1/15/2002 | Sorrentino, Dean | 0.7 | Meeting with R Ferrer related to Argentina currency devaluation  |

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|-----------|-------------------|-----|--|
| 1/15/2002 | Sorrentino, Dean  | 1.0 | Correspondence with Coleman, Powermate, and First Alert teams regarding audit timing and interim fieldwork   |
| 1/15/2002 | Sorrentino, Dean  | 1.2 | Updated planning workpapers  |
| 1/15/2002 | Sorrentino, Dean  | 1.2 | Prepare for audit status meeting with J Ameen (D&T)  |
| 1/15/2002 | Sorrentino, Dean  | 1.6 | Prepared engagement letter for 2001 audit  |
| 1/15/2002 | Sorrentino, Dean  | 4.0 | Researched and discussed with D Jackson accounting implications related to translation adjustments for Argentina   |
| 1/15/2002 | Thibault, Steve   | 1.0 | Bankruptcy court billing documentation   |
| 1/15/2002 | Thibault, Steve   | 2.0 | Audit supervision  |
| 1/15/2002 | Thibault, Steve   | 5.0 | Consultations regarding foreign currency translation consequences of Argentinean devaluation   |
| 1/15/2002 | Welch, Rick       | 0.4 | Review of sales returns procedures with R. Norris.   |
| 1/15/2002 | Welch, Rick       | 1.2 | Memo on significant retailers including conversation with A. Stiff.  |
| 1/15/2002 | Welch, Rick       | 1.4 | Accounts receivable point clearing and review of procedures. Includes conversation with L. Lindner.  |
| 1/15/2002 | Welch, Rick       | 2.6 | Accrued expenses and reserves audit model program  |
| 1/15/2002 | Welch, Rick       | 3.1 | Accounts receivable year-end testing including conversations with A. Stiff, L. Lindner, R. Norris and D. Spangler.   |
| 1/15/2002 | Welch, Rick       | 3.8 | Accrueds roll-forward and rebate testing including conversation with A. Stiff.   |
| 1/16/2002 | Bergman, Alan     | 0.2 | Obtained copies of supporting documentation for cut-off procedures relating to accounts receivable   |
| 1/16/2002 | Bergman, Alan     | 0.3 | Phone discussion with J. Venezia regarding testing performed and status of engagement  |
| 1/16/2002 | Bergman, Alan     | 0.4 | Obtained copies of supporting documentation for sales levels for specific customers relating to volume rebates   |
| 1/16/2002 | Bergman, Alan     | 0.8 | Continued updating accounts payable workpapers for current year amounts and testing  |
| 1/16/2002 | Bergman, Alan     | 1.2 | Discussed segregation of duties with R Fajardo, Accounting Manager   |
| 1/16/2002 | Bergman, Alan     | 1.3 | Tested and documented accounts receivable cut-off selections and related accounts.   |
| 1/16/2002 | Bergman, Alan     | 1.3 | Testing of volume rebates via examination of sales contracts and sales detail for specific customers   |
| 1/16/2002 | Bergman, Alan     | 2.4 | Began updating revenues workpapers for current year testing and agreed amounts to general ledger   |
| 1/16/2002 | Bergman, Alan     | 3.1 | Began updating expenses workpapers for current year testing and agreed amounts to general ledger   |
| 1/16/2002 | Dobrow, Sheau-chi | 3.1 | Continued to perform testing by agreeing selected invoices (accounts receivable) to downloaded accounts payable information from various Sunbeam vendor websites |
| 1/16/2002 | Dobrow, Sheau-chi | 3.2 | Prepared meeting agenda and discussed with J. Ameen (D&T), D. Sorrentino (D&T) and Joe Venezia (D&T) regarding audit progress.                                   |

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|-----------|-------------------|-----|---|
| 1/16/2002 | Dobrow, Sheau-chi | 3.7 | Started to perform testing by agreeing selected invoices (accounts receivable) to downloaded accounts payable information from various Sunbeam vendor websites. |
| 1/16/2002 | Dunaway, Kerry    | 1.0 | Phone conversation with M. Karolich, Vice President - Finance, and B. Strasma, Controller, to discuss the Bridgeview inventory for Health.                      |
| 1/16/2002 | Dunaway, Kerry    | 1.0 | Discuss the timing of the audit and the Bridgeview inventory for Health with D. Sorrentino (D&T).   |
| 1/16/2002 | Dunaway, Kerry    | 2.0 | Prepare workpapers for the inventory and coordinate scheduling to have someone perform the inventory.   |
| 1/16/2002 | Inoue, Ken        | 2.4 | Documented physical inventory results   |
| 1/16/2002 | Inoue, Ken        | 8.6 | Perform Health division, Bridgeview Illinois physical inventory audit.  |
| 1/16/2002 | McMurtrey, Todd   | 0.6 | Tested property transfers with B. Schroeder.  |
| 1/16/2002 | McMurtrey, Todd   | 2.4 | Reviewed inventory observation workpapers.  |
| 1/16/2002 | McMurtrey, Todd   | 2.8 | Created property rollforward from interim to year end with B. Schroeder.  |
| 1/16/2002 | McMurtrey, Todd   | 3.2 | Cleared review notes on interim property testing with B. Schroeder.   |
| 1/16/2002 | Padilla, Erik     | 2.3 | Reviewing inventory cut off testing   |
| 1/16/2002 | Padilla, Erik     | 8.7 | Analysis in ACL of inventory compilations   |
| 1/16/2002 | Ruder, Craig      | 5.2 | Performed inventory adjustments for neosho  |
| 1/16/2002 | Ruder, Craig      | 5.8 | Performed inventory compilation testing for coleman and reconciled to general ledger  |
| 1/16/2002 | Sorrentino, Dean  | 0.4 | Reviewed audit schedule for final with J Ameen(D&T)   |
| 1/16/2002 | Sorrentino, Dean  | 0.6 | Correspondence with B Strasma regarding professional scales physical inventory  |
| 1/16/2002 | Sorrentino, Dean  | 1.0 | Began assigning project codes to daily time diaries   |
| 1/16/2002 | Sorrentino, Dean  | 1.0 | Updated and made S Thibault's (D&T) changes to engagement letter  |
| 1/16/2002 | Sorrentino, Dean  | 3.0 | Review and discuss audit plan with J Ameen(D&T)   |
| 1/16/2002 | Sorrentino, Dean  | 4.0 | Began reviewing time diaries for December submission  |
| 1/16/2002 | Thibault, Steve   | 2.0 | Audit supervision   |
| 1/16/2002 | Venezia, Joe      | 2.0 | Reviewed the audit planning memorandum.   |
| 1/16/2002 | Venezia, Joe      | 2.1 | Performed review of the October 2001 inventory balances.  |
| 1/16/2002 | Venezia, Joe      | 2.2 | Reviewed the audit committee presentation.  |
| 1/16/2002 | Venezia, Joe      | 2.3 | Forwarded all inventory observation information to D&T personnel performing counts and discussed procedures with individuals.                                   |
| 1/16/2002 | Venezia, Joe      | 2.4 | Discussed inventory observation locations with B. Carabetta and K. Huff.  |
| 1/16/2002 | Welch, Rick       | 0.7 | Long-term debt schedule of capital leases including conversation with P. Jenkins.   |
| 1/16/2002 | Welch, Rick       | 1.6 | Completed intangibles audit model program   |
| 1/16/2002 | Welch, Rick       | 2.0 | Intangible testing on leadsheet and rollforward including conversation with L. Lindner and R. Norris.   |
| 1/16/2002 | Welch, Rick       | 2.0 | Conversation of bad debt with L. Lindner and detail testing per conversation and review.  |
| 1/16/2002 | Welch, Rick       | 2.8 | Performed accrued expense detail testing with A. Stiff  |

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|-----------|-------------------|-----|--|
| 1/16/2002 | Welch, Rick       | 3.4 | Long-term debt roll-forward and testing including conversation with L. Lindner and R. Norris.  |
| 1/17/2002 | Bergman, Alan     | 0.2 | Reviewed selections with M Sahagian, Director of Traffic/Purchasing and discussed items  |
| 1/17/2002 | Bergman, Alan     | 0.2 | Obtained supporting documents from M Sahagian, Director of Traffic/Purchasing and Bill Reynolds, Accounting relating to cost of sales selections   |
| 1/17/2002 | Bergman, Alan     | 0.2 | Documented severance accrual based on information obtained from H Lucas, Director of Human Resources   |
| 1/17/2002 | Bergman, Alan     | 0.2 | Updated workpaper for testing of equity for the current year   |
| 1/17/2002 | Bergman, Alan     | 0.5 | Performed testing of equity via analytic testing for Sunbeam Miami   |
| 1/17/2002 | Bergman, Alan     | 0.6 | Discussed severance accrual and amount with H Lucas, Director of Human Resources, examined selected terminated employee files for reasonableness of accrual, and obtained a schedule of terminated employees and amount of severance |
| 1/17/2002 | Bergman, Alan     | 0.8 | Made selections of cost of sales items via JDE system with the assistance of B Coolidge, Accounting  |
| 1/17/2002 | Bergman, Alan     | 1.3 | Discussed with M Fernandez, Controller, procedures and testing of Revenues, including explanations for variances.  |
| 1/17/2002 | Bergman, Alan     | 1.6 | Continued testing and documentation of testing related to accounts payable and accrued expenses  |
| 1/17/2002 | Bergman, Alan     | 2.6 | Began updating cost of sales workpapers for current year testing and agreed amounts to general ledger  |
| 1/17/2002 | Bergman, Alan     | 2.8 | Performed testing of revenues via analytic testing   |
| 1/17/2002 | Dobrow, Sheau-chi | 2.9 | Started to document testing results of accounts receivable.  |
| 1/17/2002 | Dobrow, Sheau-chi | 3.4 | Started to perform testing by agreeing selected invoices (accounts receivable) to information from various Sunbeam vendor phone svstem.  |
| 1/17/2002 | Dobrow, Sheau-chi | 3.7 | Continued to perform testing by agreeing selected invoices (accounts receivable) to information from various Sunbeam vendor phone svstem.  |
| 1/17/2002 | Dunaway, Kerry    | 1.0 | Review results of the counts with K. Inoue, (D&T)  |
| 1/17/2002 | Garretson, Eric   | 0.8 | Reviewing planning workpapers of coleman   |
| 1/17/2002 | McMurtrey, Todd   | 1.0 | Discussed inventory reserve with P. Severson.  |
| 1/17/2002 | McMurtrey, Todd   | 1.6 | Discussed understanding of report detailing inventory usage with B. Guy.   |
| 1/17/2002 | McMurtrey, Todd   | 2.6 | Cleared review notes on interim inventory testing with B. Guy.   |
| 1/17/2002 | McMurtrey, Todd   | 2.6 | Tested depreciation expense with B. Schroeder.   |
| 1/17/2002 | McMurtrey, Todd   | 3.2 | Tested inventory cut-off with B. Guy and B. Schroeder.   |
| 1/17/2002 | Padilla, Erik     | 2.6 | Review and formatting of accounts receivable database  |
| 1/17/2002 | Padilla, Erik     | 8.4 | Analysis and reviewing in ACL of the accounts receivable aging report  |
| 1/17/2002 | Ruder, Craig      | 1.2 | Performed inventory cut-off testing for coleman  |
| 1/17/2002 | Ruder, Craig      | 1.7 | Reviewed and tested inventory adjustments for coleman  |

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| 1/17/2002 | Ruder, Craig      | 4.1 | Performed inventory compilation testing for neosho and reconciled to general ledger                                      |
| 1/17/2002 | Sorrentino, Dean  | 0.4 | Correspondence with L Ring related to product liability  |
| 1/17/2002 | Sorrentino, Dean  | 0.5 | Reviewed interim audit workpapers for expenses   |
| 1/17/2002 | Sorrentino, Dean  | 1.0 | Prepared time submission for December to the courts  |
| 1/17/2002 | Sorrentino, Dean  | 1.0 | Prepared audit status memo   |
| 1/17/2002 | Sorrentino, Dean  | 1.2 | Reviewed audit "prepared by client" request list with M Newbery  |
| 1/17/2002 | Sorrentino, Dean  | 2.5 | Prepared expense submission for the month of December  |
| 1/17/2002 | Sorrentino, Dean  | 4.0 | Assigned project codes to time diaries   |
| 1/17/2002 | Taylor, Scott     | 1.0 | Supervision, review and communication of ERS comments  |
| 1/17/2002 | Thibault, Steve   | 2.0 | Audit supervision  |
| 1/17/2002 | Welch, Rick       | 1.1 | Conversation with P. Severson and testing of accrued vacation.   |
| 1/17/2002 | Welch, Rick       | 1.3 | Testing of accrued balances with A. Stiff.   |
| 1/17/2002 | Welch, Rick       | 1.5 | Completed long term debt audit model program   |
| 1/17/2002 | Welch, Rick       | 2.0 | Intangible amortization and non-current leadsheet including conversations with L. Lindner.                               |
| 1/17/2002 | Welch, Rick       | 2.7 | Discussed grouping of new accounts with P. Jenkins recorded on trial balance   |
| 1/17/2002 | Welch, Rick       | 3.4 | Accounts receivable cut-off testing including conversation with L. Lindner, D. Spangler, and T. Lindner.                 |
| 1/18/2002 | Bergman, Alan     | 0.3 | Discussed with M Fernandez, Controller, client service comment regarding segregation of duties                           |
| 1/18/2002 | Bergman, Alan     | 0.3 | Prepared for closing interview with M Fernandez, Controller, regarding status of finding and use of estimates            |
| 1/18/2002 | Bergman, Alan     | 0.4 | Discussed inventory system and compilation with C. Perdomo, Supply Chain Manager   |
| 1/18/2002 | Bergman, Alan     | 0.4 | Discussed promotions and advertising accrual with L Oster, Marketing Manager   |
| 1/18/2002 | Bergman, Alan     | 0.7 | Continued discussions regarding segregation of duties with R Fajardo, Accounting Manager and Maria Fernandez. Controller |
| 1/18/2002 | Bergman, Alan     | 0.7 | Closing meeting with Maria Fernandez, to discuss findings  |
| 1/18/2002 | Bergman, Alan     | 0.8 | Documented procedures relating to segregation of duties with the assistance of R Fajardo                                 |
| 1/18/2002 | Bergman, Alan     | 1.2 | Reviewed and reconciled client manual accrual workpapers to general ledger   |
| 1/18/2002 | Bergman, Alan     | 1.7 | Agreed inventory observation documentation to inventory compilation reports  |
| 1/18/2002 | Bergman, Alan     | 2.1 | Documented client service comment regarding segregation of duties  |
| 1/18/2002 | Bergman, Alan     | 2.4 | Testing and documented cost of sales selections with support obtained  |
| 1/18/2002 | Dobrow, Sheau-chi | 0.3 | Discussed with B. Carabetta regarding the status of accounts receivable reserve.   |

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| 1/18/2002 | Dobrow, Sheau-chi | 0.8 | Obtained information regarding cash accounts from R. Schur.  |
| 1/18/2002 | Dobrow, Sheau-chi | 0.9 | Obtained prior year workpaper information regarding Coleman goodwill impairment testing per request of D. Jackson. |
| 1/18/2002 | Dobrow, Sheau-chi | 0.9 | Prepared cash confirmation.  |
| 1/18/2002 | Dobrow, Sheau-chi | 3.2 | Prepared open items list for accounts receivable testing and communicated it to D. Bennett.                        |
| 1/18/2002 | Dobrow, Sheau-chi | 3.9 | Continued to document testing results of accounts receivable.  |
| 1/18/2002 | Dunaway, Kerry    | 1.0 | Review workpapers for the Bridgeview inventory.  |
| 1/18/2002 | McMurtrey, Todd   | 1.4 | Discussed K-Mart reserves with R. Norris, L. Lindner, and P. Severson.   |
| 1/18/2002 | McMurtrey, Todd   | 2.6 | Discussed restructuring reserve with R. Norris.  |
| 1/18/2002 | McMurtrey, Todd   | 3.3 | Reviewed sales and cost of sales information from L. Lindner   |
| 1/18/2002 | McMurtrey, Todd   | 3.7 | Reconciled inventory compilation to general ledger and agreed test counts with B. Guy.                             |
| 1/18/2002 | Padilla, Erik     | 1.0 | Meeting with Marlyn Potter - Finance Director to discuss pending information                                       |
| 1/18/2002 | Padilla, Erik     | 4.4 | Final inventory compilation price testing raw materials  |
| 1/18/2002 | Padilla, Erik     | 5.6 | Final inventory compilation price testing of finished goods  |
| 1/18/2002 | Ruder, Craig      | 0.6 | Performed accounts payable reconciliation testing  |
| 1/18/2002 | Ruder, Craig      | 4.4 | Performed accounts payable subsequent disbursement testing   |
| 1/18/2002 | Ruder, Craig      | 5.0 | Performed analytical accounts receivable testing   |
| 1/18/2002 | Sorrentino, Dean  | 0.2 | Correspondence with M Burgess (D&T) related to Coleman product liability loss run reports                          |
| 1/18/2002 | Sorrentino, Dean  | 0.3 | Meeting with B Carabetta regarding product liability   |
| 1/18/2002 | Sorrentino, Dean  | 0.8 | Prepared time and expense reporting package for mailing  |
| 1/18/2002 | Sorrentino, Dean  | 1.1 | Updated audit planning memo  |
| 1/18/2002 | Sorrentino, Dean  | 1.6 | Correspondence with L Ring related to product liability and actuary report reconciliation to the loss run reports  |
| 1/18/2002 | Sorrentino, Dean  | 1.6 | Correspondence and discussions with A Bergman(D&T) related to Sunbeam Miami  |
| 1/18/2002 | Sorrentino, Dean  | 2.4 | Reviewed Sunbeam and First Alert "draft" actuary report  |
| 1/18/2002 | Thibault, Steve   | 2.0 | Audit supervision  |
| 1/18/2002 | Welch, Rick       | 0.9 | Intangible conversation with L. Lindner regarding write-off of intangibles.  |
| 1/18/2002 | Welch, Rick       | 1.0 | Completed accounts receivable audit model program  |
| 1/18/2002 | Welch, Rick       | 1.0 | Accrueds wrap-up and final conversation with A. Stiff  |
| 1/18/2002 | Welch, Rick       | 1.1 | Intercompany procedures conversation with L. Lindner and detail testing of intercompany sales.                     |
| 1/18/2002 | Welch, Rick       | 4.0 | Accounts receivable testing including conversations with L. Lindner and R. Norris.                                 |
| 1/19/2002 | Welch, Rick       | 0.3 | Performed intangible fluctuation analysis.   |
| 1/19/2002 | Welch, Rick       | 0.7 | Accounts receivable detail testing and fluctuation analysis  |

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| 1/20/2002 | Welch, Rick         | 0.4 | Accounts receivable aging documentation from L. Lindner.  |
| 1/20/2002 | Welch, Rick         | 2.2 | Accounts receivable testing and bad debt testing wrap-up with L. Lindner.   |
| 1/21/2002 | Dobrow, Sheau-chi   | 1.8 | Discussed with S. Thibault (D&T) and D. Sorrentino (D&T) regarding audit progress and testing procedures on specifically identified areas.      |
| 1/21/2002 | Dobrow, Sheau-chi   | 2.1 | Reviewed methodology of Coleman and Powermate various judgmental reserve prepared by client and compared to Sunbeam.                            |
| 1/21/2002 | Dobrow, Sheau-chi   | 2.2 | Started to prepare testing workpapers on uncollectible accounts receivable testing.   |
| 1/21/2002 | Dobrow, Sheau-chi   | 3.9 | Obtained supporting schedules for accounts receivable reserve and started to prepare testing workpapers.  |
| 1/21/2002 | Kennington, Michael | 0.8 | Updated confirmation control.   |
| 1/21/2002 | Kennington, Michael | 1.2 | Worked on cash confirmations with L. Lindner.   |
| 1/21/2002 | Kennington, Michael | 1.9 | Held planning meeting with T. McMurtrey (D&T).  |
| 1/21/2002 | Kennington, Michael | 2.3 | Update planning documentation with R. Norris.   |
| 1/21/2002 | Kennington, Michael | 2.7 | Performed testing on cash.  |
| 1/21/2002 | Kennington, Michael | 2.9 | Performed testing on outstanding checks in cash with L. Lindner.  |
| 1/21/2002 | McMurtrey, Todd     | 1.4 | Perform testing of operating expenses.  |
| 1/21/2002 | McMurtrey, Todd     | 1.9 | Held planning meeting with M. Kennington (D&T).   |
| 1/21/2002 | McMurtrey, Todd     | 2.1 | Performed property testing with B. Schroeder.   |
| 1/21/2002 | McMurtrey, Todd     | 2.8 | Worked on inventory obsolescence testing.   |
| 1/21/2002 | McMurtrey, Todd     | 2.8 | Performed sales/cost of sales testing.  |
| 1/21/2002 | Michaelis, Natalie  | 1.4 | Preparing cash confirmations and contacting banks to get correct addresses  |
| 1/21/2002 | Michaelis, Natalie  | 2.1 | Documenting bank reconciliations in the workpapers and testing the bank reconciliations and agreeing to the general ledger and bank statements. |
| 1/21/2002 | Padilla, Erik       | 3.0 | Perform review of Wichita inventory rollforward and reconcile back to general ledger  |
| 1/21/2002 | Padilla, Erik       | 4.0 | Testing of Wichita inventory rollforward  |
| 1/21/2002 | Padilla, Erik       | 4.0 | Continue testing of Wichita inventory rollforward   |
| 1/21/2002 | Ruder, Craig        | 1.2 | Performed accounts payable large vendors analysis   |
| 1/21/2002 | Ruder, Craig        | 2.1 | Performed accounts payable trade account balance testing of reconciling items   |
| 1/21/2002 | Ruder, Craig        | 2.4 | Performed accounts payable cut-off testing for coleman  |
| 1/21/2002 | Ruder, Craig        | 3.1 | Performed analytical accounts payable testing   |
| 1/21/2002 | Ruder, Craig        | 3.4 | Performed account payable testing of selections from trade account  |
| 1/21/2002 | Sorrentino, Dean    | 0.6 | Correspondence with M Burgess (D&T Actuary) regarding Coleman product liability   |
| 1/21/2002 | Sorrentino, Dean    | 1.0 | Reviewed confirmations to be sent for final fieldwork   |
| 1/21/2002 | Sorrentino, Dean    | 2.0 | Reviewed internal prepared memo for Coleman product liability for 2000 and 2001 received from L Ring  |
| 1/21/2002 | Sorrentino, Dean    | 2.6 | Reviewed Sunbeam Miami planning, assets, and equity workpapers  |



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| 1/21/2002 | Sorrentino, Dean    | 2.8 | Prepared and reviewed with S Dobrow (D&T) area by area schedule for staff professionals  |
| 1/22/2002 | Kennington, Michael | 0.8 | Completed rollforward for property   |
| 1/22/2002 | Kennington, Michael | 0.9 | Worked with T. McMurtrey (D&T) on receivable open items  |
| 1/22/2002 | Kennington, Michael | 1.0 | Reviewing memo on agreements with significant retailers  |
| 1/22/2002 | Kennington, Michael | 2.1 | Clearing review notes for receivables interim worksheet with L. Lindner  |
| 1/22/2002 | Kennington, Michael | 2.2 | Performed testing on cash reconciliation with L. Lindner.  |
| 1/22/2002 | Kennington, Michael | 2.4 | Updating receivables information from interim testwork.  |
| 1/22/2002 | Kennington, Michael | 3.1 | Performed additional accounts receivable testing.  |
| 1/22/2002 | McMurtrey, Todd     | 0.9 | Discussed accounts receivable with M. Kennington (D&T).  |
| 1/22/2002 | McMurtrey, Todd     | 1.0 | Reviewed receivables.  |
| 1/22/2002 | McMurtrey, Todd     | 1.3 | Reviewed cash.   |
| 1/22/2002 | McMurtrey, Todd     | 1.3 | Reviewed other assets.   |
| 1/22/2002 | McMurtrey, Todd     | 1.5 | Performed accruals testing.  |
| 1/22/2002 | McMurtrey, Todd     | 1.8 | Performed property testing.  |
| 1/22/2002 | McMurtrey, Todd     | 3.2 | Worked with B. Guy on inventory price testing.   |
| 1/22/2002 | Michaelis, Natalie  | 0.3 | Gave D. Dingis property selections and discussion of information needed to test property.  |
| 1/22/2002 | Michaelis, Natalie  | 0.6 | Tying copies of received bank confirmations to cash leadsheet and documenting the balances.  |
| 1/22/2002 | Michaelis, Natalie  | 0.8 | Preparing second requests for account receivable confirmations   |
| 1/22/2002 | Michaelis, Natalie  | 0.9 | Agreeing intercompany receivable information to the general ledger and documenting the elimination of the intercompany receivables.            |
| 1/22/2002 | Michaelis, Natalie  | 0.9 | Calculated detail of property disposals and agreed detail to the rollforward and made disposal selection.                                      |
| 1/22/2002 | Michaelis, Natalie  | 1.1 | Calculated detail of property additions and tied to rollforward and made selection.  |
| 1/22/2002 | Michaelis, Natalie  | 1.2 | Preparing information for receivable confirmations that were not confirmed in order to test subsequent receipts and discussion with M. Huxman. |
| 1/22/2002 | Michaelis, Natalie  | 1.2 | Preparing property addition testing worksheet and agreeing to rollforward.   |
| 1/22/2002 | Michaelis, Natalie  | 1.4 | Preparing property disposal testing worksheet and agreeing to rollforward  |
| 1/22/2002 | Michaelis, Natalie  | 2.6 | Gather property rollforward information from D. Dingis and preparing and calculating the rollforward.  |
| 1/22/2002 | Padilla, Erik       | 3.7 | Perform review of Neosho inventory rollforward and reconcile back to general ledger  |
| 1/22/2002 | Padilla, Erik       | 7.3 | Continue testing of Wichita inventory rollforward  |
| 1/22/2002 | Ruder, Craig        | 1.4 | Performed expenses - commissions testing   |
| 1/22/2002 | Ruder, Craig        | 2.6 | Performed expenses- salary testing   |
| 1/22/2002 | Ruder, Craig        | 3.6 | Performed expenses - other expenses testing  |
| 1/22/2002 | Ruder, Craig        | 4.2 | Reviewed expenses - account grouping and reconciled to general ledger  |
| 1/22/2002 | Thibault, Steve     | 3.0 | Audit supervision  |

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| 1/23/2002 | Anderson, Eric      | 0.5 | Prepared for conference call with Sunbeam personnel regarding ERS findings   |
| 1/23/2002 | Anderson, Eric      | 1.0 | Conference call with Sunbeam employees regarding ERS audit findings  |
| 1/23/2002 | Dobrow, Sheau-chi   | 2.3 | Prepared accounts receivable analysis and compared to uncollectible accounts receivable reserve amount.                        |
| 1/23/2002 | Dobrow, Sheau-chi   | 3.8 | Started to prepare testing on known deduction reserve for accounts receivable.   |
| 1/23/2002 | Dobrow, Sheau-chi   | 3.9 | Continued to prepare testing on known deduction reserve (chargeback and shortage) for accounts receivable.                     |
| 1/23/2002 | Garretson, Eric     | 0.9 | Performed plant tour for physical inventory  |
| 1/23/2002 | Garretson, Eric     | 1.2 | Reviewed planning documentation  |
| 1/23/2002 | Garretson, Eric     | 1.4 | Reviewing internal controls  |
| 1/23/2002 | Kennington, Michael | 0.9 | Worked on cash confirms.   |
| 1/23/2002 | Kennington, Michael | 1.0 | Completed operating expenses model audit program   |
| 1/23/2002 | Kennington, Michael | 1.3 | Reviewed and prepared the memo listing the accounts to be tested in Ft. Lauderdale   |
| 1/23/2002 | Kennington, Michael | 2.4 | Tested accounts receivable reconciling items with L. Lindner.  |
| 1/23/2002 | Kennington, Michael | 2.7 | Performed accounts receivable testing with L. Lindner.   |
| 1/23/2002 | Kennington, Michael | 3.6 | Performed salaries testing with R. Norris and C. Muhlbach.   |
| 1/23/2002 | McMurtrey, Todd     | 0.7 | Reviewed long-term debt  |
| 1/23/2002 | McMurtrey, Todd     | 2.2 | Reviewed receivables.  |
| 1/23/2002 | McMurtrey, Todd     | 2.5 | Reviewed salary expenses.  |
| 1/23/2002 | McMurtrey, Todd     | 2.7 | Worked with B. Guy and M. Havemeyer on inventory price testing.  |
| 1/23/2002 | McMurtrey, Todd     | 2.9 | Reviewed operating expenses.   |
| 1/23/2002 | Michaelis, Natalie  | 0.2 | Discussion of subsequent disbursement selection not included on the open payable file or on the reconciliation with M. Potter. |
| 1/23/2002 | Michaelis, Natalie  | 0.3 | Preparing accounts payable cut-off testing worksheet.  |
| 1/23/2002 | Michaelis, Natalie  | 0.3 | Discussion with K.Stone of information needed for supporting information.  |
| 1/23/2002 | Michaelis, Natalie  | 0.4 | Review and documenting accounts payable reconciliation from the open payable listing to the general ledger.                    |
| 1/23/2002 | Michaelis, Natalie  | 1.2 | Documenting the results of the data interrogation file and preparing list of purchase orders for K. Stone to investigate.      |
| 1/23/2002 | Michaelis, Natalie  | 2.4 | Clearing review notes on expenditure controls.   |
| 1/23/2002 | Michaelis, Natalie  | 2.8 | Testing of expense selections.   |
| 1/23/2002 | Michaelis, Natalie  | 3.4 | Performed interrogation on data file of purchase orders using ACL for control testing.   |
| 1/23/2002 | Padilla, Erik       | 2.7 | Reviewing of inventory observations performed  |
| 1/23/2002 | Padilla, Erik       | 8.3 | Testing of Neosho inventory rollforward  |
| 1/23/2002 | Sorrentino, Dean    | 2.5 | Discuss with S Thibault audit status and audit plan/risks related to international subsidiaries                                |
| 1/23/2002 | Sorrentino, Dean    | 2.5 | Review Sunbeam Miami accounts payable and other liabilities workpapers   |

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| 1/23/2002 | Sorrentino, Dean    | 4.0 | Review and discuss audit plan and domestic/international risks with J Ameen(D&T) and S Thibault(D&T)                                      |
| 1/23/2002 | Taylor, Scott       | 2.0 | Supervision, review and communication of ERS comments   |
| 1/23/2002 | Thibault, Steve     | 6.0 | Audit supervision, including audit issues meeting with J Ameen, D Sorrentino, and S Dobrow  |
| 1/23/2002 | Zimka, Ami          | 2.0 | Correspondence and discussion of management comments with J. Becker (Sunbeam), E Anderson (D&T). S Taylor (D&T). and C Shoemake (Sunbeam) |
| 1/24/2002 | Garretson, Eric     | 0.3 | Discussion with R. Norris to discuss restructuring reserve  |
| 1/24/2002 | Garretson, Eric     | 0.4 | Performed research on restructuring reserves and reorganization   |
| 1/24/2002 | Garretson, Eric     | 1.8 | Reviewed planning documentation   |
| 1/24/2002 | Garretson, Eric     | 1.8 | Discussion with J. Provost (DT) on client's business, and audit strategies  |
| 1/24/2002 | Garretson, Eric     | 2.2 | Meeting with T. McMurtrey(DT) to discuss audit procedures   |
| 1/24/2002 | Garretson, Eric     | 4.1 | Performed review of substantive workpapers  |
| 1/24/2002 | Kennington, Michael | 0.6 | Worked with T. McMurtrey (D&T) on operating expense questions.  |
| 1/24/2002 | Kennington, Michael | 1.6 | Clearing review notes for cash testing.   |
| 1/24/2002 | Kennington, Michael | 1.8 | Updated planning documents with P. Severson.  |
| 1/24/2002 | Kennington, Michael | 1.9 | Performing accounts payable testing with L. Lindner.  |
| 1/24/2002 | Kennington, Michael | 3.5 | Performed operating expense testing with L. Lindner.  |
| 1/24/2002 | McMurtrey, Todd     | 0.6 | Cleared review notes on operating expenses with M. Kennington (D&T).  |
| 1/24/2002 | McMurtrey, Todd     | 0.7 | Reviewed other income.  |
| 1/24/2002 | McMurtrey, Todd     | 1.6 | Worked with P. Jenkins on getting prior year comparables  |
| 1/24/2002 | McMurtrey, Todd     | 2.2 | Meeting with E. Garretson (D&T) to discuss audit procedures.  |
| 1/24/2002 | McMurtrey, Todd     | 2.3 | Worked on sales/cost of sales testing.  |
| 1/24/2002 | McMurtrey, Todd     | 3.6 | Performed testing on inventory reserve with P. Severson.  |
| 1/24/2002 | Michaelis, Natalie  | 1.4 | Clearing review notes on inventory controls.  |
| 1/24/2002 | Michaelis, Natalie  | 2.3 | Preparing high level analyticals on expenses.   |
| 1/24/2002 | Michaelis, Natalie  | 3.6 | Testing of property disposal selections.  |
| 1/24/2002 | Michaelis, Natalie  | 3.7 | Making additional expense selections and testing the additional selections.   |
| 1/24/2002 | Padilla, Erik       | 1.7 | Review and formatting of sales orders database for testing  |
| 1/24/2002 | Padilla, Erik       | 9.3 | Performed testing of sales and direct margin  |
| 1/24/2002 | Provost, Jeff       | 1.2 | Review of substantive workpapers cash   |
| 1/24/2002 | Provost, Jeff       | 1.8 | Meeting with E. Garretson (D&T) regarding audit planning, client business issues  |
| 1/24/2002 | Provost, Jeff       | 2.0 | Review of internal control workpapers including general computing controls  |
| 1/24/2002 | Provost, Jeff       | 2.0 | Review of substantive workpapers fixed assets   |
| 1/24/2002 | Sorrentino, Dean    | 0.3 | Correspondence with J Frederick regarding December time and expense submission  |

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| 1/24/2002 | Sorrentino, Dean    | 0.4 | Correspondence with B Carabetta related to tax timing and budgets  |
| 1/24/2002 | Sorrentino, Dean    | 0.6 | Correspondence with K Huff and B Carabetta regarding inventory cutoff  |
| 1/24/2002 | Sorrentino, Dean    | 0.8 | Prepare cash confirmations and correspondence with R Schur and B Carabetta   |
| 1/24/2002 | Sorrentino, Dean    | 1.9 | Review Sunbeam Miami income statement workpapers   |
| 1/24/2002 | Thibault, Steve     | 1.0 | Consultations regarding foreign currency translation consequences of Argentinean devaluation   |
| 1/24/2002 | Thibault, Steve     | 2.0 | Audit supervision  |
| 1/24/2002 | Thibault, Steve     | 2.0 | Asset impairment issues/research on implications of SFAS 142   |
| 1/24/2002 | Wassmann, Alice     | 0.8 | Discuss upcoming First Alert audit procedures and schedule with M. Karolich, Vice President - Finance.   |
| 1/24/2002 | Wassmann, Alice     | 1.7 | Reconcile physical inventory documents to the general ledger for the First Alert - Juarez, Mexico facility.  |
| 1/24/2002 | Zimka, Ami          | 0.5 | Preparing and corresponding potential management comments to J. Becker (Sunbeam) and discussing comments with her.                                 |
| 1/25/2002 | Dobrow, Sheau-chi   | 1.8 | Continued to prepare testing on future deduction reserve for accounts receivable by analyzing history of deduction as a percentage of gross sales. |
| 1/25/2002 | Dobrow, Sheau-chi   | 3.2 | Started to prepare testing on future deduction reserve for accounts receivable.  |
| 1/25/2002 | Garretson, Eric     | 0.3 | Discussion with J. Provost (DT), T. McMurtrey (DT) subsequent to client meeting  |
| 1/25/2002 | Garretson, Eric     | 0.6 | Preparation for client meeting   |
| 1/25/2002 | Garretson, Eric     | 1.4 | Client meeting with J. Provost (DT), T. McMurtrey (DT), R. Norris, P. Severson   |
| 1/25/2002 | Garretson, Eric     | 1.8 | Meeting with T. McMurtrey(DT) to discuss audit procedures  |
| 1/25/2002 | Garretson, Eric     | 2.9 | Performed review of substantive workpapers   |
| 1/25/2002 | Kennington, Michael | 0.8 | Updated cash testing for bank confirm.   |
| 1/25/2002 | Kennington, Michael | 2.0 | Clearing up review notes for operating expenses  |
| 1/25/2002 | Kennington, Michael | 2.9 | Clearing review notes on accounts receivable and accounts payable testing.   |
| 1/25/2002 | Kennington, Michael | 3.7 | Performed accounts payable testing with L. Lindner   |
| 1/25/2002 | McMurtrey, Todd     | 0.3 | D&T wrapup meeting with E. Garretson (D&T).  |
| 1/25/2002 | McMurtrey, Todd     | 0.5 | Worked on inventory obsolescence testing.  |
| 1/25/2002 | McMurtrey, Todd     | 1.4 | Meeting with P. Severson, R. Norris, L. Lindner, J. Provost (D&T), E. Garretson (D&T) to discuss audit issues.                                     |
| 1/25/2002 | McMurtrey, Todd     | 1.7 | Cleared review notes on accruals.  |
| 1/25/2002 | McMurtrey, Todd     | 1.8 | Meeting to discuss progress of audit with J Provost (D&T) and E. Garretson (D&T).  |
| 1/25/2002 | McMurtrey, Todd     | 2.4 | Cleared review notes on property.  |
| 1/25/2002 | McMurtrey, Todd     | 2.9 | Worked on lower of cost or market inventory testing.   |
| 1/25/2002 | Michaelis, Natalie  | 1.2 | Clearing of internal control review notes.   |
| 1/25/2002 | Michaelis, Natalie  | 1.5 | Performed cash testing.  |
| 1/25/2002 | Michaelis, Natalie  | 2.8 | Testing of property addition selections.   |
| 1/25/2002 | Michaelis, Natalie  | 3.3 | Accounts payable cutoff testing.   |
| 1/25/2002 | Michaelis, Natalie  | 3.7 | Accounts payable subsequent disbursement testing.  |

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| 1/25/2002 | Padilla, Erik      | 2.4 | Performed ACL analysis of sales orders  |
| 1/25/2002 | Padilla, Erik      | 8.6 | Performed testing of cost of goods sold and variances   |
| 1/25/2002 | Provost, Jeff      | 1.7 | Meeting with client controller with E. Garretson (D&T) and T. McMurtrey (D&T)   |
| 1/25/2002 | Provost, Jeff      | 2.0 | Review of substantive workpapers inventory  |
| 1/25/2002 | Provost, Jeff      | 2.2 | Review of substantive workpapers receivables  |
| 1/25/2002 | Sorrentino, Dean   | 1.3 | Amended time and expense submission for December submission based on discussion with J Frederick                          |
| 1/25/2002 | Sorrentino, Dean   | 1.5 | Review Sunbeam internal audit reports   |
| 1/25/2002 | Sorrentino, Dean   | 3.5 | Correspondence with Coleman COR, Powermate, First Alert, and ERS groups regarding status and management letter comments   |
| 1/28/2002 | Ameen, Jane        | 1.0 | Preparation of documents regarding specific risks   |
| 1/28/2002 | Ameen, Jane        | 3.0 | Supervision of product liability  |
| 1/28/2002 | Ameen, Jane        | 3.5 | Supervision of Planning for specific risks  |
| 1/28/2002 | Davison, Aaron     | 1.3 | Meeting with P. Labak, cost accountant, to discuss inventory audit plan and schedules.                                    |
| 1/28/2002 | Davison, Aaron     | 1.6 | Meeting with M. Howard, account receivable manager, to discuss the preparation of receivable confirmations.               |
| 1/28/2002 | Davison, Aaron     | 2.1 | Meeting with S. Pagnusat, Controller, concerning receivables status.  |
| 1/28/2002 | Davison, Aaron     | 2.4 | Reviewed allowance for doubtful accounts for adequacy and developed audit plan.   |
| 1/28/2002 | Davison, Aaron     | 3.6 | Reviewed and reconciled the trail balance.  |
| 1/28/2002 | McMurtrey, Todd    | 2.3 | Performed inventory variance testing with P. Severson.  |
| 1/28/2002 | McMurtrey, Todd    | 2.4 | Performed inventory testing.  |
| 1/28/2002 | McMurtrey, Todd    | 2.6 | Worked on inventory obsolescence testing.   |
| 1/28/2002 | McMurtrey, Todd    | 2.7 | Worked on accrued testing with R. Norris.   |
| 1/28/2002 | Michaelis, Natalie | 1.0 | Meeting with L. Feldkamp discussing the other company's under total coleman outdoor recreation financial statements .     |
| 1/28/2002 | Michaelis, Natalie | 1.7 | Meeting with J. Provost (D&T) and E. Padilla (D&T) discussing coleman audit status.                                       |
| 1/28/2002 | Michaelis, Natalie | 3.9 | Documenting the other 5 companies under total coleman outdoor recreation.   |
| 1/28/2002 | Michaelis, Natalie | 4.4 | Preparing the high level analytic for camp coleman and documenting the changes in account balances.                       |
| 1/28/2002 | Padilla, Erik      | 0.2 | Audit update meeting with M Potter - Finance Director   |
| 1/28/2002 | Padilla, Erik      | 1.2 | Audit status meeting with J. Provost - D&T, N Michaelis D&T and E. Padilla - D&T  |
| 1/28/2002 | Padilla, Erik      | 2.2 | Reviewing testing of accounts receivable  |
| 1/28/2002 | Padilla, Erik      | 3.6 | Reviewing testing of fixed assets   |
| 1/28/2002 | Padilla, Erik      | 3.8 | Final documentation after reviewing of control testing  |
| 1/28/2002 | Provost, Jeff      | 0.7 | Meeting with M Potter regarding status of audit   |
| 1/28/2002 | Provost, Jeff      | 1.2 | Audit status meeting with N. Michaelis, E. Padilla, J. Provost  |
| 1/28/2002 | Provost, Jeff      | 2.2 | Review of updated year-end financial statements and trial balances with various follow-up with client and engagement team |
| 1/28/2002 | Provost, Jeff      | 4.1 | Review of inventory workpapers  |

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| 1/28/2002 | Sorrentino, Dean | 1.0 | Prepare for meeting with S Thibault (D&T) regarding FAS 141, 142, and 144 accounting implications   |
| 1/28/2002 | Sorrentino, Dean | 1.1 | Reviewed and discussed with J Ameen (D&T) impairment accounting treatment memo for goodwill and assembled workforce   |
| 1/28/2002 | Sorrentino, Dean | 1.3 | Meeting with B Carabetta regarding product liability case reserve adjustments   |
| 1/28/2002 | Sorrentino, Dean | 2.0 | Review with J Ameen goodwill, trademarks, and patents rollforward thru interim fieldwork  |
| 1/28/2002 | Sorrentino, Dean | 2.0 | Reviewed impairment analysis in FAS 141, 142, and 144 and determined applicability to Sunbeam corporation   |
| 1/28/2002 | Sorrentino, Dean | 2.5 | Prepared impairment accounting treatment memo for trademarks and patents  |
| 1/28/2002 | Thibault, Steve  | 4.0 | Audit supervision   |
| 1/28/2002 | Wassmann, Alice  | 0.6 | Discussion with K. Pasholk, Senior Accountant, regarding the status of year-end cash account reconciliations  |
| 1/28/2002 | Wassmann, Alice  | 0.7 | Discussion with S. Pagnusat, Controller, regarding the accounting for the assembled workforce intangible asset  |
| 1/28/2002 | Wassmann, Alice  | 0.8 | Discussion with B. Strasma, Assistant Controller, regarding the status of the transfer of the Health division to the Florida location and the sale of the professional scales division  |
| 1/28/2002 | Wassmann, Alice  | 1.1 | Discussion with M. Karolich, Vice President - Finance, regarding fiscal year 2001 financial results.  |
| 1/28/2002 | Wassmann, Alice  | 1.3 | Discussion with S. Pagnusat, Controller, regarding the documentation requested for the year-end audit   |
| 1/28/2002 | Wassmann, Alice  | 1.8 | Discussion with J. McComb, General Ledger Accounting Supervisor, regarding the status of the fixed assets inventory performed by an outside party and the status of recording an adjustment to fixed assets relating to the inventory |
| 1/28/2002 | Wassmann, Alice  | 1.8 | Review and document impact on the audit the results of the Aurora facility physical inventory   |
| 1/28/2002 | Wassmann, Alice  | 1.9 | Review of the 2001 financial results  |
| 1/29/2002 | Ameen, Jane      | 0.1 | Discussion with J. Frederick regarding litigation   |
| 1/29/2002 | Ameen, Jane      | 1.1 | General planning of 2001 audit  |
| 1/29/2002 | Ameen, Jane      | 2.3 | Review of literature regarding new pronouncements for planning purposes   |
| 1/29/2002 | Ameen, Jane      | 4.0 | Discussion and review of specific identified risks for planning   |
| 1/29/2002 | Burgess, Mark    | 1.0 | Review company's calculation of product liability reserves.   |
| 1/29/2002 | Davison, Aaron   | 1.1 | Meeting with P. Labak, cost accountant, to discuss inventory audit plan and schedules.  |
| 1/29/2002 | Davison, Aaron   | 1.5 | Meeting with C. DeAugustine, technology support, regarding the preparation and format of the accounts receivable aging report.  |
| 1/29/2002 | Davison, Aaron   | 2.1 | Performed and completed inventory cutoff testing.   |

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| 1/29/2002 | Davison, Aaron     | 2.5 | Meeting with K. Pasholk, Senior Accountant, to discuss the general electric factoring agreement and develop an audit plan. |
| 1/29/2002 | Davison, Aaron     | 3.8 | Reconciliation of the accounts receivable aging to the general ledger and testing of the balances.                         |
| 1/29/2002 | Garretson, Eric    | 1.6 | Reviewing substantive testing workpapers   |
| 1/29/2002 | Garretson, Eric    | 2.2 | Discussion with E. Padilla (DT) on accrual testing   |
| 1/29/2002 | McMurtrey, Todd    | 1.3 | Discussed with P. Severson sales/cost of sales testing.  |
| 1/29/2002 | McMurtrey, Todd    | 1.6 | Tested inventory variances with M. Havemeyer.  |
| 1/29/2002 | McMurtrey, Todd    | 1.8 | Tested accounts payable.   |
| 1/29/2002 | McMurtrey, Todd    | 1.9 | Performed inventory testing.   |
| 1/29/2002 | McMurtrey, Todd    | 2.4 | Tested reserves with A. Stiff.   |
| 1/29/2002 | Michaelis, Natalie | 4.9 | Documenting additional information for inventory control review notes.   |
| 1/29/2002 | Michaelis, Natalie | 6.1 | Documenting additional information for expenditure control review notes.   |
| 1/29/2002 | Padilla, Erik      | 2.2 | Discussion with E. Garretson on accrual testing  |
| 1/29/2002 | Padilla, Erik      | 2.3 | Testing of sales return reserve rollforward  |
| 1/29/2002 | Padilla, Erik      | 3.2 | Testing of co op reserve rollforward   |
| 1/29/2002 | Padilla, Erik      | 3.3 | Testing of warranty reserve rollforward  |
| 1/29/2002 | Sorrentino, Dean   | 0.6 | Review litigation support and rollforward in prior year audit files  |
| 1/29/2002 | Sorrentino, Dean   | 1.1 | Reviewed internal audit reports  |
| 1/29/2002 | Sorrentino, Dean   | 1.1 | Read correspondence from L Ring regarding client adjustments to case reserves  |
| 1/29/2002 | Sorrentino, Dean   | 1.2 | Correspondence with M Burgess (D&T) regarding product liability actuary report   |
| 1/29/2002 | Sorrentino, Dean   | 1.5 | Reviewed and discussed with S Thibault (D&T) FAS 141, 142, and 144   |
| 1/29/2002 | Sorrentino, Dean   | 2.0 | Reviewed audit plan and timing with J Venezia (D&T)  |
| 1/29/2002 | Sorrentino, Dean   | 2.2 | Correspondence with Coleman COR audit team regarding judgmental reserve rollforwards and audit status                      |
| 1/29/2002 | Thibault, Steve    | 3.0 | Consultations regarding product liability/litigation settlement accruals   |
| 1/29/2002 | Thibault, Steve    | 5.0 | Audit supervision  |
| 1/29/2002 | Venezia, Joe       | 1.0 | Discussed the inventory excess and obsolescence reserve with W. Kinman.  |
| 1/29/2002 | Venezia, Joe       | 1.3 | Discussed the inventory capitalized variance with W. Kinman.   |
| 1/29/2002 | Venezia, Joe       | 2.1 | Reviewed and discussed the SFAS 141 and SFAS 142 memo  |
| 1/29/2002 | Venezia, Joe       | 2.2 | Reviewed audit plan by area with D. Sorrentino (D&T).  |
| 1/29/2002 | Venezia, Joe       | 2.4 | Began to tie out the Acuna test counts to the 12/31/01 inventory compilation.  |
| 1/29/2002 | Wassmann, Alice    | 0.1 | Set up equity testing worksheet for fiscal year 2001 testing   |
| 1/29/2002 | Wassmann, Alice    | 0.2 | Set up intangible assets testing worksheet for fiscal year 2001 testing  |
| 1/29/2002 | Wassmann, Alice    | 0.3 | Set up prepaid expenses testing worksheet for fiscal year 2001 testing   |

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| 1/29/2002 | Wassmann, Alice   | 0.3 | Set up property testing worksheet for fiscal year 2001 testing                                  |
| 1/29/2002 | Wassmann, Alice   | 0.4 | Set up accounts payable testing worksheet for fiscal year 2001 testing                          |
| 1/29/2002 | Wassmann, Alice   | 0.4 | Set up other liabilities testing worksheet for fiscal year 2001 testing                         |
| 1/29/2002 | Wassmann, Alice   | 0.5 | Obtain and document currency translations, US Dollar - Mexican Peso, from Dow Jones             |
| 1/29/2002 | Wassmann, Alice   | 0.5 | Set up cash testing worksheet for fiscal year 2001 testing                                      |
| 1/29/2002 | Wassmann, Alice   | 0.6 | Set up inventory testing worksheet for fiscal year 2001 testing                                 |
| 1/29/2002 | Wassmann, Alice   | 0.9 | Set up sales testing worksheet for fiscal year 2001 testing                                     |
| 1/29/2002 | Wassmann, Alice   | 1.2 | Set up accounts receivable testing worksheet for fiscal year 2001 testing                       |
| 1/29/2002 | Wassmann, Alice   | 1.3 | Set up accrued expenses testing worksheet for fiscal year 2001 testing                          |
| 1/29/2002 | Wassmann, Alice   | 2.3 | Update documentation of understanding of the accounting process overview                        |
| 1/30/2002 | Ameen, Jane       | 0.1 | Discussion with M. Malone regarding consolidation procedures-Argentina                          |
| 1/30/2002 | Ameen, Jane       | 0.1 | Review of literature regarding consolidation procedures-Argentina                               |
| 1/30/2002 | Ameen, Jane       | 0.1 | Discussion with M. Malone and J. Frederick regarding litigation                                 |
| 1/30/2002 | Ameen, Jane       | 3.2 | Supervision of Planning litigation  |
| 1/30/2002 | Ameen, Jane       | 4.0 | Review of documents for planning of litigation  |
| 1/30/2002 | Davison, Aaron    | 1.1 | Reviewed revenue recognition policy to determine if it was appropriate.                         |
| 1/30/2002 | Davison, Aaron    | 1.2 | Meeting with M. Howard, account receivable manager, to develop an audit plan for sales returns. |
| 1/30/2002 | Davison, Aaron    | 1.3 | Reviewed the cases involved in the litigation reserve for adequate support.                     |
| 1/30/2002 | Davison, Aaron    | 2.3 | Reviewed and completed the Aurora Illinois location physical workpapers.                        |
| 1/30/2002 | Davison, Aaron    | 2.3 | Reviewed CO-OP reserve policy and developed an audit plan.                                      |
| 1/30/2002 | Davison, Aaron    | 2.8 | Reviewed obsolete inventory reserve policy and developed an audit plan.                         |
| 1/30/2002 | Dobrow, Sheau-chi | 1.7 | Continued to prepare testing on unapplied cash reserve for accounts receivable.                 |
| 1/30/2002 | Dobrow, Sheau-chi | 2.4 | Started to prepare testing on unapplied cash reserve for accounts receivable.                   |
| 1/30/2002 | Dobrow, Sheau-chi | 2.8 | Started to prepare testing on unapplied credit memo reserve for accounts receivable.            |
| 1/30/2002 | Dobrow, Sheau-chi | 3.1 | Continued to prepare testing on unapplied credit memo reserve for accounts receivable.          |
| 1/30/2002 | Garretson, Eric   | 6.1 | Reviewing substantive testing workpapers  |
| 1/30/2002 | McMurtrey, Todd   | 1.0 | Discussed accounts payable testing with L. Lindner.   |
| 1/30/2002 | McMurtrey, Todd   | 1.3 | Discussed impact of major customers on sales testing with P. Severson.                          |
| 1/30/2002 | McMurtrey, Todd   | 1.6 | Tested inventory cut-off with B. Schroeder.   |



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| 1/30/2002 | McMurtrey, Todd    | 1.9 | Discussed reserves with L. Ring and R. Norris.   |
| 1/30/2002 | McMurtrey, Todd    | 2.4 | Cleared review notes on accrued expenses.  |
| 1/30/2002 | McMurtrey, Todd    | 2.8 | Tested sales returns and warranty reserves with R. Norris.   |
| 1/30/2002 | Michaelis, Natalie | 5.4 | Testing of additional controls for inventory control testing   |
| 1/30/2002 | Michaelis, Natalie | 5.6 | Testing of additional controls for expenditure control testing   |
| 1/30/2002 | Padilla, Erik      | 1.6 | Reviewing testing of cash  |
| 1/30/2002 | Padilla, Erik      | 2.3 | Testing burden variances in cost of sales  |
| 1/30/2002 | Padilla, Erik      | 3.5 | Testing labor and overhead variances in cost of sales  |
| 1/30/2002 | Padilla, Erik      | 3.6 | Testing price variances in cost of sales   |
| 1/30/2002 | Sorrentino, Dean   | 0.5 | Review and discuss litigation memo prepared by J Ameen (D&T)   |
| 1/30/2002 | Sorrentino, Dean   | 1.0 | Read and performed preliminary review of final actuary report prepared by Walter Hanner and Associates   |
| 1/30/2002 | Sorrentino, Dean   | 1.4 | Continued reviewing and reconciling product liability case file testing workpapers for First Alert prepared by D&T Coleman team  |
| 1/30/2002 | Sorrentino, Dean   | 1.5 | Continued reviewing and reconciling product liability case file testing workpapers for Sunbeam prepared by D&T Coleman team  |
| 1/30/2002 | Sorrentino, Dean   | 2.4 | Reconciled and documented client adjustments to product liability case reserves versus loss run reports for Sunbeam  |
| 1/30/2002 | Sorrentino, Dean   | 2.5 | Reviewed legal correspondence related to product liability case  |
| 1/30/2002 | Thibault, Steve    | 2.0 | Audit supervision  |
| 1/30/2002 | Wassmann, Alice    | 0.5 | Set up other income and expenses testing worksheet for fiscal year 2001 testing  |
| 1/30/2002 | Wassmann, Alice    | 0.7 | Set up intercompany balances testing worksheet for fiscal year 2001 testing  |
| 1/30/2002 | Wassmann, Alice    | 1.1 | Set up cost of sales testing worksheet for fiscal year 2001 testing  |
| 1/30/2002 | Wassmann, Alice    | 1.3 | Discuss new client employee structure due to lay-offs of key client personnel (Controller and Director of Financial Planning) with M. Karolich, Vice President - Finance |
| 1/30/2002 | Wassmann, Alice    | 1.6 | Revise audit plan developed at interim due to the sale and transfer of the Health division   |
| 1/30/2002 | Wassmann, Alice    | 3.8 | Review and reconcile fixed asset accounts and related depreciation   |
| 1/31/2002 | Ameen, Jane        | 0.1 | Discussion with C Hagedorn(D&T) regarding scheduling   |
| 1/31/2002 | Ameen, Jane        | 0.3 | Supervision of planning for litigation   |
| 1/31/2002 | Ameen, Jane        | 0.8 | Review of scheduling for 2001 audit procedures   |
| 1/31/2002 | Ameen, Jane        | 2.3 | Review of reorganization costs as of interim date  |
| 1/31/2002 | Ameen, Jane        | 4.0 | Review of planning documents   |
| 1/31/2002 | Davison, Aaron     | 3.5 | Reviewed miscellaneous reserves and accrued expenses to determine an audit plan.   |
| 1/31/2002 | Davison, Aaron     | 3.7 | Reconciled reserve detail to the client prepared trial balance.  |

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| 1/31/2002 | Davison, Aaron     | 3.8 | Prepared memo regarding reserve and accrued expenses support needed from S. Pagnusat, controller.                    |
| 1/31/2002 | Dobrow, Sheau-chi  | 0.9 | Discussed with C. Conto regarding methodology on reserves for Walmart pricing dispute.                               |
| 1/31/2002 | Dobrow, Sheau-chi  | 1.3 | Discussed with C. Conto regarding methodology on reserves for chargeback and shortages.                              |
| 1/31/2002 | Dobrow, Sheau-chi  | 1.7 | Discussed with D. Ernst regarding uncollectible accounts receivable reserve and status of receivables from Kmart.    |
| 1/31/2002 | Dobrow, Sheau-chi  | 1.9 | Obtained an understanding of litigation case (accounting treatment on advertising).                                  |
| 1/31/2002 | Dobrow, Sheau-chi  | 1.9 | Obtained an understanding of FAS 141 and 142 and the impact on Sunbeam's goodwill.                                   |
| 1/31/2002 | Dobrow, Sheau-chi  | 2.3 | Updated gross accounts receivable testing based upon further supporting documents received on Walmart.               |
| 1/31/2002 | McMurtrey, Todd    | 1.5 | Discussed obsolescence and lower of cost or market of inventory with P. Severson.                                    |
| 1/31/2002 | McMurtrey, Todd    | 1.8 | Discussed inventory usage questions with B. Guy.   |
| 1/31/2002 | McMurtrey, Todd    | 1.9 | Tested property transfers with B. Schroeder.   |
| 1/31/2002 | McMurtrey, Todd    | 2.3 | Discussed reserves with L. Feldkamp and R. Norris.   |
| 1/31/2002 | McMurtrey, Todd    | 2.5 | Cleared review notes on planning.  |
| 1/31/2002 | Michaelis, Natalie | 1.4 | Clearing review notes on inventory controls.   |
| 1/31/2002 | Michaelis, Natalie | 2.7 | Prepaid expense testing.   |
| 1/31/2002 | Michaelis, Natalie | 3.3 | Performed cash testing.  |
| 1/31/2002 | Michaelis, Natalie | 3.6 | Performed receivables testing  |
| 1/31/2002 | Padilla, Erik      | 1.9 | Reviewing operating expenses   |
| 1/31/2002 | Padilla, Erik      | 2.5 | Testing variances in prices for finished goods   |
| 1/31/2002 | Padilla, Erik      | 2.9 | Testing variances in prices for raw materials  |
| 1/31/2002 | Padilla, Erik      | 3.7 | Testing of other accrued expenses  |
| 1/31/2002 | Sorrentino, Dean   | 0.4 | Correspondence with ERS group regarding potential management letter comments   |
| 1/31/2002 | Sorrentino, Dean   | 0.4 | Correspondence with M Burgess (D&T) firm actuary related to case file findings                                       |
| 1/31/2002 | Sorrentino, Dean   | 0.8 | Reviewed audit scheduling for final fieldwork  |
| 1/31/2002 | Sorrentino, Dean   | 4.4 | Continued reviewing, reconciling, and documenting client adjustments to loss run reports for Sunbeam and First Alert |
| 1/31/2002 | Thibault, Steve    | 2.0 | Consultations regarding foreign currency translation consequences of Argentinean devaluation                         |
| 1/31/2002 | Thibault, Steve    | 5.0 | Audit supervision  |
| 1/31/2002 | Wassmann, Alice    | 0.7 | Discuss impact of Kmart bankruptcy on First Alert with S. Pagnusat, Controller                                       |
| 1/31/2002 | Wassmann, Alice    | 1.2 | Provide updates to engagement team regarding responsibilities  |
| 1/31/2002 | Wassmann, Alice    | 1.6 | Discuss the cash receipts controls with M. Howard, Credit/Collections Supervisor, and document identified risks      |
| 1/31/2002 | Wassmann, Alice    | 2.0 | Review workpapers prepared by the D&T ERS group.   |
| 1/31/2002 | Wassmann, Alice    | 2.1 | Review specific Kmart reserves   |
| 1/31/2002 | Wassmann, Alice    | 3.4 | Test and document testing of the intangible assets balances  |

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| 2/1/2002 | Burgess, Mark      | 2.0 | Review Coleman loss run reports  |
| 2/1/2002 | Davison, Aaron     | 1.0 | Selected additional support for the severance reserve  |
| 2/1/2002 | Davison, Aaron     | 1.0 | Selected additional support for accrued freight expense.   |
| 2/1/2002 | Davison, Aaron     | 1.1 | Discussed sales return reserve methodology with S. Pagnusat, controller and developed an audit plan.                         |
| 2/1/2002 | Davison, Aaron     | 1.5 | Discussed inventory requests status with C. Ruiz, manager of the Juarez Mexico manufacturing facility.                       |
| 2/1/2002 | Davison, Aaron     | 1.6 | Meeting with K. Pasholk, Accountant, regarding the General Electric factoring agreement and modified the audit plan.         |
| 2/1/2002 | Davison, Aaron     | 2.3 | Prepared receivables confirmation second requests.   |
| 2/1/2002 | Davison, Aaron     | 2.5 | Tested the sales return reserve.   |
| 2/1/2002 | Dobrow, Sheau-chi  | 1.4 | Read Sunbeam's internal auditors' comments regarding Mexico reviews.   |
| 2/1/2002 | Dobrow, Sheau-chi  | 2.1 | Forwarded internal auditors' comments to D&T Europe and Mexico offices and prepared memo inquiring for follow up procedures. |
| 2/1/2002 | Dobrow, Sheau-chi  | 2.6 | Read Sunbeam's internal auditors' comments regarding Europe reviews.   |
| 2/1/2002 | Dobrow, Sheau-chi  | 3.9 | Prepared correspondence with international D&T participating offices on status of audits.                                    |
| 2/1/2002 | Garretson, Eric    | 1.0 | Reviewing substantive audit workpapers   |
| 2/1/2002 | McMurtrey, Todd    | 0.8 | Discussed with P. Severson sales and cost of sales information needed for major customers.                                   |
| 2/1/2002 | McMurtrey, Todd    | 0.9 | Discussed restructuring reserves with R. Norris.   |
| 2/1/2002 | McMurtrey, Todd    | 1.0 | Tested income taxes.   |
| 2/1/2002 | McMurtrey, Todd    | 1.2 | Discussed preliminary findings with P. Severson.   |
| 2/1/2002 | McMurtrey, Todd    | 1.8 | Tested sales and cost of sales for major customers.  |
| 2/1/2002 | McMurtrey, Todd    | 2.4 | Performed equity testing with P. Severson.   |
| 2/1/2002 | McMurtrey, Todd    | 2.9 | Reviewed accruals.   |
| 2/1/2002 | Michaelis, Natalie | 0.6 | Accounts payable cut off testing   |
| 2/1/2002 | Michaelis, Natalie | 2.2 | Receivables rollforward testing  |
| 2/1/2002 | Michaelis, Natalie | 2.4 | Accounts payable subsequent disbursement testing.  |
| 2/1/2002 | Michaelis, Natalie | 2.5 | Cash testing.  |
| 2/1/2002 | Michaelis, Natalie | 3.3 | Prepaid expense testing.   |
| 2/1/2002 | Padilla,Erik       | 1.4 | Discussion of cost of sales fluctuations with S Voth Controller  |
| 2/1/2002 | Padilla,Erik       | 2.0 | Documentation of cost of sales fluctuations  |
| 2/1/2002 | Padilla,Erik       | 2.1 | Reviewing testing of accounts payable  |
| 2/1/2002 | Padilla,Erik       | 2.2 | Discussion with M. Potter to explain the accounts receivable rollforward   |
| 2/1/2002 | Padilla,Erik       | 3.3 | Analysis of fluctuation of cost of sales accounts  |
| 2/1/2002 | Sorrentino, Dean   | 0.3 | Correspondence with Coleman audit teams regarding audit status   |
| 2/1/2002 | Sorrentino, Dean   | 0.4 | Correspondence with internal audit group regarding follow-up of issued reports   |
| 2/1/2002 | Sorrentino, Dean   | 0.6 | Meeting with B Carabetta regarding audit status and planning   |
| 2/1/2002 | Sorrentino, Dean   | 1.0 | Correspondence with D&T management and staff regarding audit planning  |
| 2/1/2002 | Sorrentino, Dean   | 3.0 | Prepare and reconcile time for the courts for January billing  |

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|----------|-----------------|-----|---|
| 2/1/2002 | Wassmann, Alice | 1.2 | Discuss the expenditure control cycle with N. Quigley, Senior Accounts Payable Clerk, to determine if controls and responsibilities changed since interim testing |
| 2/1/2002 | Wassmann, Alice | 1.4 | Review sales return workpapers  |
| 2/1/2002 | Wassmann, Alice | 1.7 | Corroborate lay-offs and severance packages with J. Rhoads, Human Resources Manager.  |
| 2/1/2002 | Wassmann, Alice | 2.2 | Discuss status of requested client documentation that has not been received with S. Pagnusat, Controller  |
| 2/1/2002 | Wassmann, Alice | 3.5 | Research news publications regarding First Alert product recalls.   |
| 2/3/2002 | Ameen, Jane     | 0.8 | Review of scheduling for planning purposes  |
| 2/3/2002 | Ameen, Jane     | 3.2 | Supervision and review of intangible assets   |
| 2/3/2002 | Ameen, Jane     | 4.0 | Review of securitization agreement  |
| 2/4/2002 | Ameen, Jane     | 0.2 | Supervision of expenses including exit costs  |
| 2/4/2002 | Ameen, Jane     | 0.5 | Supervision and review of intangible assets   |
| 2/4/2002 | Ameen, Jane     | 0.7 | Review of scheduling for planning purposes  |
| 2/4/2002 | Ameen, Jane     | 2.4 | Review of selected planning documents   |
| 2/4/2002 | Ameen, Jane     | 3.7 | Continue review of securitization agreement   |
| 2/4/2002 | Davison, Aaron  | 1.3 | Meeting with S. Pagnusat, Controller, concerning sales return and receivables deduction reserves.   |
| 2/4/2002 | Davison, Aaron  | 2.6 | Contacted accounts receivable customers concerning outstanding confirmations.   |
| 2/4/2002 | Davison, Aaron  | 3.4 | Performed sales return reserve analysis.  |
| 2/4/2002 | Davison, Aaron  | 3.7 | Completed sales cutoff testing.   |
| 2/4/2002 | Dunaway, Kerry  | 0.5 | Discuss audit status with B. Strasma, Assistant Controller, and M. Karolich, VP-Finance   |
| 2/4/2002 | Dunaway, Kerry  | 0.5 | Walk through audit completion timeline with A. Wassmann (D&T).  |
| 2/4/2002 | Dunaway, Kerry  | 0.5 | Reviewed the inventory workpapers prepared by K. Inoue (D&T) for the Bridgeview inventory   |
| 2/4/2002 | Dunaway, Kerry  | 1.0 | Review the participating office instructions to ensure all requirements are being met.  |
| 2/4/2002 | Dunaway, Kerry  | 1.0 | Reviewed audit planning documents.  |
| 2/4/2002 | Dunaway, Kerry  | 1.5 | Review the ERS workpapers: general computer controls, server upgrade project, and understanding the computer processing environment.                              |
| 2/4/2002 | Garretson, Eric | 1.5 | Reviewing substantive audit workpapers  |
| 2/4/2002 | Hasnani, Mazhar | 0.9 | Discuss fixed asset testing procedures with A. Wassman (D&T).   |
| 2/4/2002 | Hasnani, Mazhar | 1.4 | Updated cash confirm leadsheet for received confirmations   |
| 2/4/2002 | Hasnani, Mazhar | 2.4 | Complete interim testing for prepaid expenses with documentation received from client after interim field work.   |
| 2/4/2002 | Hasnani, Mazhar | 2.8 | Perform analytical procedures for prepaid expense balance from interim to final.  |
| 2/4/2002 | Hasnani, Mazhar | 3.5 | Test the accounts payable balance.  |
| 2/4/2002 | Henderson,Sally | 1.0 | Review of audit committee presentation  |
| 2/4/2002 | Henderson,Sally | 2.0 | Review of prior year financial statements   |
| 2/4/2002 | Henderson,Sally | 2.0 | Review of prior year working papers - Sales   |
| 2/4/2002 | Henderson,Sally | 2.0 | Correspondence with M Newberry and J McCullough regarding hyperion mapping and sales testing  |

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|----------|--------------------|-----|---|
| 2/4/2002 | Henderson,Sally    | 4.0 | Reconciling inventory count information to inventory listing  |
| 2/4/2002 | Michaelis, Natalie | 1.3 | Account payable subsequent disbursement testing   |
| 2/4/2002 | Michaelis, Natalie | 2.4 | Account payable open invoice testing.   |
| 2/4/2002 | Michaelis, Natalie | 2.7 | Account payable reconciliation testing  |
| 2/4/2002 | Michaelis, Natalie | 4.6 | Other and operating expense detail testing.   |
| 2/4/2002 | Padilla,Erik       | 1.2 | Documentation of ACL results  |
| 2/4/2002 | Padilla,Erik       | 2.3 | Reviewing testing of operating expenses   |
| 2/4/2002 | Padilla,Erik       | 3.6 | Formatting database of units sold during 2001 by product  |
| 2/4/2002 | Padilla,Erik       | 3.9 | Analysis in ACL of unit sold during 2001 database   |
| 2/4/2002 | Sorrentino, Dean   | 1.0 | Review and discuss audit planning with new engagement team members  |
| 2/4/2002 | Sorrentino, Dean   | 2.0 | Review product liability actuary report and analysis  |
| 2/4/2002 | Sorrentino, Dean   | 2.5 | Prepare and reconcile time for the courts for January billing   |
| 2/4/2002 | Venezia, Joe       | 1.3 | Obtained the inventory test counts and memos for the inventory counts at Acuna, Waynesboro, Hattiesburg and Miami.            |
| 2/4/2002 | Venezia, Joe       | 2.4 | Agreed the Acuna test counts to the 12/31/01 inventory compilation.   |
| 2/4/2002 | Venezia, Joe       | 2.4 | Agreed the Waynesboro test counts to the 12/31/01 inventory compilation.  |
| 2/4/2002 | Venezia, Joe       | 2.4 | Agreed the Hattiesburg test counts to the 12/31/01 inventory compilation.   |
| 2/4/2002 | Venezia, Joe       | 2.5 | Agreed the Miami test counts to the 12/31/01 inventory compilation.   |
| 2/4/2002 | Wassmann, Alice    | 0.5 | Discuss audit progress with K. Dunaway (D&T)  |
| 2/4/2002 | Wassmann, Alice    | 0.7 | Test the general and administrative expense balance   |
| 2/4/2002 | Wassmann, Alice    | 0.8 | Test the research and development expense balance   |
| 2/4/2002 | Wassmann, Alice    | 0.8 | Test the amortization expense balance   |
| 2/4/2002 | Wassmann, Alice    | 0.9 | Discuss fixed asset testing with M. Hasnani (D&T)   |
| 2/4/2002 | Wassmann, Alice    | 1.1 | Inquire about audit responsibilities regarding First Alert and Health with D&T Florida  |
| 2/4/2002 | Wassmann, Alice    | 1.2 | Test the selling and administrative expense balance   |
| 2/4/2002 | Wassmann, Alice    | 1.3 | Review accounts payable documents received with N. Quigley, Senior Accounts Payable Clerk.                                    |
| 2/4/2002 | Wassmann, Alice    | 1.3 | Reconcile cash confirmations with client documents  |
| 2/4/2002 | Wassmann, Alice    | 1.4 | Review testing set-up of cash, accounts payable, and fixed assets   |
| 2/4/2002 | Wassmann, Alice    | 1.8 | Review full absorption reserve workpaper  |
| 2/5/2002 | Ameen, Jane        | 1.3 | Supervision of trial balance  |
| 2/5/2002 | Ameen, Jane        | 3.3 | Supervision of international portion of audit procedures  |
| 2/5/2002 | Ameen, Jane        | 3.3 | Review of preliminary financial statements  |
| 2/5/2002 | Davison, Aaron     | 1.3 | Planned analysis of the warranty return reserve.  |
| 2/5/2002 | Davison, Aaron     | 1.5 | Meeting with S. Pagnusat, Controller, and K. Pasholk, Senior Accountant, concerning the General Electric factoring agreement. |
| 2/5/2002 | Davison, Aaron     | 1.7 | Planned analysis of the General Electric factoring agreement.   |
| 2/5/2002 | Davison, Aaron     | 2.7 | Completed the sales return reserve analysis.  |
| 2/5/2002 | Davison, Aaron     | 3.8 | Performed the deduction reserve analysis.   |

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| 2/5/2002 | Garretson, Eric    | 0.6  | Reviewing substantive audit workpapers  |
| 2/5/2002 | Garretson, Eric    | 2.6  | Reviewing substantive audit workpapers  |
| 2/5/2002 | Hasnani, Mazhar    | 2.4  | Met with N. Quigley, senior accounts payable clerk, to request backup information for accounts payable selections. Gave a list of items needed from Juarez manufacturing facility |
| 2/5/2002 | Hasnani, Mazhar    | 3.0  | Test the cash balance.  |
| 2/5/2002 | Hasnani, Mazhar    | 3.5  | Test the fixed assets roll forward prepared by the client.  |
| 2/5/2002 | Hasnani, Mazhar    | 3.6  | Search for unrecorded liabilities testing.  |
| 2/5/2002 | Henderson,Sally    | 1.0  | Preparation of international binder   |
| 2/5/2002 | Henderson,Sally    | 1.0  | Review of referral instructions   |
| 2/5/2002 | Henderson,Sally    | 3.0  | Performed cut-off testing for inventory   |
| 2/5/2002 | Henderson,Sally    | 3.0  | Further procedures on cut-off inventory   |
| 2/5/2002 | Henderson,Sally    | 3.0  | Review of international consolidation   |
| 2/5/2002 | Michaelis, Natalie | 1.9  | Clearing operating expenses review notes.   |
| 2/5/2002 | Michaelis, Natalie | 2.7  | Clearing accounts payable review notes.   |
| 2/5/2002 | Michaelis, Natalie | 2.9  | Clearing property review notes  |
| 2/5/2002 | Michaelis, Natalie | 3.5  | Accounts receivable cut off testing   |
| 2/5/2002 | Padilla,Erik       | 3.3  | Testing of capitalization of variances of raw materials   |
| 2/5/2002 | Padilla,Erik       | 3.8  | Testing of capitalization of variances of price in finished goods   |
| 2/5/2002 | Padilla,Erik       | 3.9  | Testing of capitalization of variances of labor and overhead in finished goods  |
| 2/5/2002 | Sorrentino, Dean   | 0.3  | Correspondence with company's actuary regarding report  |
| 2/5/2002 | Sorrentino, Dean   | 1.0  | Correspondence with M Newbery and B Carabetta regarding audit timing and PBC list   |
| 2/5/2002 | Sorrentino, Dean   | 1.1  | Prepare and research for accounting treatment of Argentina devaluation  |
| 2/5/2002 | Sorrentino, Dean   | 1.3  | Correspondence with M Burgess, D&T actuary, regarding loss run reports  |
| 2/5/2002 | Sorrentino, Dean   | 1.5  | Continue reconciling time and expenses to SA runs   |
| 2/5/2002 | Sorrentino, Dean   | 3.0  | Began reconciling trial balance download  |
| 2/5/2002 | Thibault, Steve    | 10.0 | Meetings with J Frederick, B Jenkins, C Younce, D Jackson and M Malone at the Powermate facility in Kearney, Nebraska   |
| 2/5/2002 | Venezia, Joe       | 1.2  | Obtained the trial balance and reviewed for reasonableness.   |
| 2/5/2002 | Venezia, Joe       | 2.0  | Discussed the December 2001 trial balance with J. McCollough.   |
| 2/5/2002 | Venezia, Joe       | 2.0  | Discussed trial balance differences with J. McCollough and B. Carabetta.  |
| 2/5/2002 | Venezia, Joe       | 2.5  | Agreed trial balance amounts into Hyperion reporting package noting numerous differences.   |
| 2/5/2002 | Venezia, Joe       | 3.3  | Obtained the preliminary trial balance from J. McCollough, sorted and imported into the audit file.   |
| 2/5/2002 | Wassmann, Alice    | 0.3  | Test the income tax payable balance   |
| 2/5/2002 | Wassmann, Alice    | 0.3  | Review deduction reserve testing  |
| 2/5/2002 | Wassmann, Alice    | 0.4  | Discuss documentation support for miscellaneous income and expense balances with S. Pagnusat, Controller  |
| 2/5/2002 | Wassmann, Alice    | 0.4  | Test the equity balance   |

|          |                    |     |   |
|----------|--------------------|-----|---|
| 2/5/2002 | Wassmann, Alice    | 0.5 | Test interest income and expense  |
| 2/5/2002 | Wassmann, Alice    | 0.7 | Test the payroll expense balance  |
| 2/5/2002 | Wassmann, Alice    | 0.8 | Test the other income balance   |
| 2/5/2002 | Wassmann, Alice    | 0.9 | Test the other expense balance  |
| 2/5/2002 | Wassmann, Alice    | 1.0 | Test the professional services expense balance  |
| 2/5/2002 | Wassmann, Alice    | 2.1 | Test the bad debt expense balance   |
| 2/5/2002 | Wassmann, Alice    | 3.2 | Test the cost of goods sold balance   |
| 2/6/2002 | Ameen, Jane        | 0.1 | Meeting with D. Rochford and D. Sorrentino (D&T) regarding trial balance                                  |
| 2/6/2002 | Ameen, Jane        | 0.1 | Meeting with D. Rochford and D. Sorrentino (D&T) regarding trial balance                                  |
| 2/6/2002 | Ameen, Jane        | 1.1 | Meeting with D. Rochford, B. Carrabetta, Joel Mc Collough and D. Sorrentino (D&T) regarding trial balance |
| 2/6/2002 | Ameen, Jane        | 3.0 | Continue review of preliminary financial statements   |
| 2/6/2002 | Ameen, Jane        | 3.3 | Supervision of trial balance  |
| 2/6/2002 | Burgess, Mark      | 1.0 | Talked with T. Wojtulewicz to go over issues and available data to get her started updating the analysis. |
| 2/6/2002 | Davison, Aaron     | 3.4 | Completed the deduction return reserve analysis.  |
| 2/6/2002 | Davison, Aaron     | 3.7 | Completed the warranty return reserve analysis.   |
| 2/6/2002 | Davison, Aaron     | 3.9 | Performed analysis of General Electric factoring agreement.   |
| 2/6/2002 | Garretson, Eric    | 1.1 | Reviewing substantive audit workpapers  |
| 2/6/2002 | Hasnani, Mazhar    | 1.0 | Discuss accounts payable, fixed asset, and cash testing with A. Wassmann (D&T)                            |
| 2/6/2002 | Hasnani, Mazhar    | 1.5 | Updated interim and year-end bank reconciliation workpapers.  |
| 2/6/2002 | Hasnani, Mazhar    | 2.0 | Made selections of open invoices outstanding at year end.   |
| 2/6/2002 | Hasnani, Mazhar    | 2.0 | Test the cash balance.  |
| 2/6/2002 | Hasnani, Mazhar    | 2.6 | Gained understanding of book adjustment transactions relating to fixed assets                             |
| 2/6/2002 | Hasnani, Mazhar    | 3.0 | Perform inventory testing.  |
| 2/6/2002 | Henderson,Sally    | 1.8 | Discussions with Rob Schur - debt   |
| 2/6/2002 | Henderson,Sally    | 3.0 | Distribution of debt confirmations  |
| 2/6/2002 | Henderson,Sally    | 3.0 | Testing of debt payments  |
| 2/6/2002 | Henderson,Sally    | 3.2 | Preparation of debt confirmations   |
| 2/6/2002 | Michaelis, Natalie | 0.7 | Testing interest income   |
| 2/6/2002 | Michaelis, Natalie | 0.9 | Testing interest expense  |
| 2/6/2002 | Michaelis, Natalie | 4.6 | Clearing operating expenses review notes.   |
| 2/6/2002 | Michaelis, Natalie | 4.8 | Clearing internal control testing review notes.   |
| 2/6/2002 | Padilla,Erik       | 1.8 | Meeting with J. Provost D&T update in various issues including discussion of valuation reserves.          |
| 2/6/2002 | Padilla,Erik       | 2.6 | Documentation of observations made by J. Provost D&T in valuation reserves                                |
| 2/6/2002 | Padilla,Erik       | 3.2 | Testing and documentation of excess and obsolesce reserve   |
| 2/6/2002 | Padilla,Erik       | 3.4 | Testing of capitalization of variances of burden in finished goods  |
| 2/6/2002 | Provost, Jeff      | 0.8 | Meeting with B Daniels regarding foreign exchange issues  |
| 2/6/2002 | Provost, Jeff      | 1.8 | Meeting with E. Padilla D&T update in various issues including discussion of valuation reserves           |

|          |                    |     |   |
|----------|--------------------|-----|---|
| 2/6/2002 | Provost, Jeff      | 5.4 | Review of inventory substantive workpapers  |
| 2/6/2002 | Sorrentino, Dean   | 0.2 | Review audit staffing   |
| 2/6/2002 | Sorrentino, Dean   | 0.5 | Review product liability review notes   |
| 2/6/2002 | Sorrentino, Dean   | 0.6 | Correspondence with company's actuary regarding report  |
| 2/6/2002 | Sorrentino, Dean   | 1.0 | Meeting with B Carabetta and J McCullough regarding trial balance   |
| 2/6/2002 | Sorrentino, Dean   | 2.5 | Continue reconciling time and expenses to SA runs   |
| 2/6/2002 | Venezia, Joe       | 3.0 | Obtained and reviewed the other assets rollforward.   |
| 2/6/2002 | Venezia, Joe       | 4.0 | Cleared manager review notes from other asset testing performed at interim.   |
| 2/6/2002 | Venezia, Joe       | 4.0 | Made inventory selections for testing. Obtained support from M. Newbery.  |
| 2/6/2002 | Wassmann, Alice    | 0.4 | Review deduction reserve testing  |
| 2/6/2002 | Wassmann, Alice    | 0.4 | Review sales return testing   |
| 2/6/2002 | Wassmann, Alice    | 0.6 | Review the 2002 budget  |
| 2/6/2002 | Wassmann, Alice    | 0.8 | Test the equity balance   |
| 2/6/2002 | Wassmann, Alice    | 0.8 | Review the intercompany sales balance   |
| 2/6/2002 | Wassmann, Alice    | 0.9 | Review the intercompany cost of goods sold balance  |
| 2/6/2002 | Wassmann, Alice    | 1.0 | Test the cost of goods sold balance   |
| 2/6/2002 | Wassmann, Alice    | 1.0 | Discuss accounts payable, fixed asset, and cash testing with M. Hasnani (D&T)   |
| 2/6/2002 | Wassmann, Alice    | 1.5 | Test the sales balance  |
| 2/6/2002 | Wassmann, Alice    | 3.9 | Review sales cutoff testing and the related generally accepted accounting principles  |
| 2/6/2002 | Wojtulewicz, Tanya | 2.5 | Inputted data values such as the paid, reported, ultimates, and loss development factors where appropriate.   |
| 2/6/2002 | Wojtulewicz, Tanya | 4.0 | Set up computer file and paper file for Sunbeam, Signature Brands and First Alert. Read the actuarial report. Read our memo from last year. Began updating the analysis |
| 2/7/2002 | Davison, Aaron     | 2.2 | Completed review of litigation reserve methodology and litigation reserve testing.  |
| 2/7/2002 | Davison, Aaron     | 2.2 | Completed review of product liability reserve methodology and product liability reserve testing.  |
| 2/7/2002 | Davison, Aaron     | 3.2 | Performed analysis of General Electric factoring agreement.   |
| 2/7/2002 | Davison, Aaron     | 3.4 | Completed allowance for doubtful accounts analysis.   |
| 2/7/2002 | Garretson, Eric    | 1.9 | Reviewing substantive audit workpapers  |
| 2/7/2002 | Hasnani, Mazhar    | 1.2 | Review fixed assets additions and disposals and make selections for testing   |
| 2/7/2002 | Hasnani, Mazhar    | 2.0 | Test prepaid selections documentation received from the client  |
| 2/7/2002 | Hasnani, Mazhar    | 2.5 | Review contracts obtained from client to ensure all relevant contracts have been obtained.  |
| 2/7/2002 | Hasnani, Mazhar    | 2.7 | Perform depreciation testing.   |
| 2/7/2002 | Henderson,Sally    | 0.5 | Completion of control summary   |
| 2/7/2002 | Henderson,Sally    | 1.1 | Further procedures on interest payable  |
| 2/7/2002 | Henderson,Sally    | 2.0 | Confirmation of foreign lines of credit - Japan   |
| 2/7/2002 | Henderson,Sally    | 3.6 | Testing of interest payable   |
| 2/7/2002 | Henderson,Sally    | 3.8 | Testing of audit fee accrual  |



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|----------|--------------------|-----|--|
| 2/7/2002 | Michaelis, Natalie | 0.4 | Meeting with E. Padilla (D&T) and M. Potter discussing audit status.   |
| 2/7/2002 | Michaelis, Natalie | 1.1 | Clearing accounts receivable review notes.   |
| 2/7/2002 | Michaelis, Natalie | 2.3 | Prepaid expense testing.   |
| 2/7/2002 | Michaelis, Natalie | 3.5 | Clearing cash review notes.  |
| 2/7/2002 | Michaelis, Natalie | 3.7 | Clearing operating expenses review notes.  |
| 2/7/2002 | Padilla,Erik       | 0.4 | Meeting with M. Potter - Finance Director to give and update of the audit  |
| 2/7/2002 | Padilla,Erik       | 2.2 | Testing of inventory in transit  |
| 2/7/2002 | Padilla,Erik       | 2.3 | Testing of supply inventory  |
| 2/7/2002 | Padilla,Erik       | 2.4 | Testing of actual expense of sales return reserve  |
| 2/7/2002 | Padilla,Erik       | 3.7 | Testing of actual expense of warranty reserve  |
| 2/7/2002 | Sorrentino, Dean   | 0.4 | Correspondence with B Carabetta regarding audit requests   |
| 2/7/2002 | Sorrentino, Dean   | 0.5 | Review and prepare workpapers for sales and cost of sales testing with staff   |
| 2/7/2002 | Sorrentino, Dean   | 1.0 | Correspondence with J Ameen regarding restructuring schedules  |
| 2/7/2002 | Sorrentino, Dean   | 1.2 | Discuss trial balance hyperion consolidation with J McCullough   |
| 2/7/2002 | Sorrentino, Dean   | 1.2 | Discussion with D Rochford regarding trial balance   |
| 2/7/2002 | Sorrentino, Dean   | 1.5 | Review with J Ameen GE capital agreement   |
| 2/7/2002 | Sorrentino, Dean   | 2.2 | Review preliminary hyperion by legal structure   |
| 2/7/2002 | Thibault, Steve    | 1.0 | Research and review of public filings relating to the impact on vendors of the Kmart bankruptcy filing   |
| 2/7/2002 | Thibault, Steve    | 1.0 | Audit supervision  |
| 2/7/2002 | Venezia, Joe       | 1.8 | Cleared review notes from reorganization testing.  |
| 2/7/2002 | Venezia, Joe       | 2.5 | Made selections from reorganization cost payments for testing. Obtained support from R. Jackson.   |
| 2/7/2002 | Venezia, Joe       | 2.9 | Obtained the reorganization cost schedule from M. Newbery. Rolled forward the balance and agreed amount to the general ledger.                                 |
| 2/7/2002 | Venezia, Joe       | 3.8 | Made selections for price testing for sunbeam domestic inventory. Obtained support for these amounts from R. Jackson.  |
| 2/7/2002 | Wassmann, Alice    | 0.9 | Discuss status of requested client documentation that has not been received with S. Pagnusat, Controller   |
| 2/7/2002 | Wassmann, Alice    | 1.3 | Test the sales discounts balance   |
| 2/7/2002 | Wassmann, Alice    | 1.4 | Review warranty reserve testing  |
| 2/7/2002 | Wassmann, Alice    | 2.5 | Review sales history to analyze downward trend   |
| 2/7/2002 | Wassmann, Alice    | 2.7 | Review allowance for bad debt testing  |
| 2/7/2002 | Wojtulewicz, Tanya | 1.0 | Analyzed changes in loss run data  |
| 2/7/2002 | Wojtulewicz, Tanya | 2.0 | Continued where I left off with the updating. Entered new data into the analysis. This included the held reserves, loss development factors, reported and paid |
| 2/7/2002 | Wojtulewicz, Tanya | 2.5 | Updated actuary's estimates and reviewed for mathematical accuracy   |
| 2/8/2002 | Davison, Aaron     | 1.3 | Reviewed final inventory compilations for completeness.  |
| 2/8/2002 | Davison, Aaron     | 1.8 | Meeting with S. Pagnusat, Controller, concerning the excess inventory reserve.   |

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|----------|--------------------|-----|---|
| 2/8/2002 | Davison, Aaron     | 2.0 | Performed analysis of Juarez location physical inventory results.   |
| 2/8/2002 | Davison, Aaron     | 2.0 | Meeting with C. DeAugustine, technology support, concerning accounts payable sub ledger.  |
| 2/8/2002 | Davison, Aaron     | 3.9 | Performed analysis of General Electric factoring agreement.   |
| 2/8/2002 | Hasnani, Mazhar    | 0.6 | Discuss prepaid selections with S. Pagnusat, Controller.  |
| 2/8/2002 | Hasnani, Mazhar    | 3.0 | Perform inventory testing.  |
| 2/8/2002 | Hasnani, Mazhar    | 3.5 | Additions, disposals and depreciation expense testing.  |
| 2/8/2002 | Hasnani, Mazhar    | 3.9 | Test accounts payable debit notes.  |
| 2/8/2002 | Henderson,Sally    | 0.3 | Testing of audit fee accrual  |
| 2/8/2002 | Henderson,Sally    | 2.0 | Review of international consolidation   |
| 2/8/2002 | Henderson,Sally    | 2.0 | Follow-up on debt confirmations   |
| 2/8/2002 | Henderson,Sally    | 3.0 | Completion of debt model audit program  |
| 2/8/2002 | Henderson,Sally    | 3.7 | Testing of capital lease balances   |
| 2/8/2002 | Michaelis, Natalie | 0.9 | Clearing accounts payable review notes.   |
| 2/8/2002 | Michaelis, Natalie | 1.7 | Clearing high level analytics review notes.   |
| 2/8/2002 | Michaelis, Natalie | 2.4 | Clearing operating expenses review notes.   |
| 2/8/2002 | Michaelis, Natalie | 2.9 | Clearing property review notes  |
| 2/8/2002 | Michaelis, Natalie | 3.1 | Clearing accounts receivable review notes.  |
| 2/8/2002 | Padilla,Erik       | 2.2 | Documentation of sales bonus accrual  |
| 2/8/2002 | Padilla,Erik       | 2.4 | Reviewing analytical review of Camp Coleman   |
| 2/8/2002 | Padilla,Erik       | 3.1 | Testing of other liabilities  |
| 2/8/2002 | Padilla,Erik       | 3.3 | Testing of actual expense of co op reserve  |
| 2/8/2002 | Sorrentino, Dean   | 0.6 | Discussion with D Jackson regarding Acuna and Matamorous  |
| 2/8/2002 | Sorrentino, Dean   | 1.0 | Discuss trial balance mapping with upper management   |
| 2/8/2002 | Sorrentino, Dean   | 2.0 | Correspondence and follow-up analysis regarding trial balance questions   |
| 2/8/2002 | Sorrentino, Dean   | 4.0 | Began coding all time diaries entries into proper buckets   |
| 2/8/2002 | Thibault, Steve    | 1.0 | Bankruptcy court billing review   |
| 2/8/2002 | Thibault, Steve    | 1.0 | Audit supervision   |
| 2/8/2002 | Venezia, Joe       | 1.0 | Discussed Latin America inventory price testing with R. Satterfield.  |
| 2/8/2002 | Venezia, Joe       | 1.4 | Discussed inventory price testing with W. Kinman.   |
| 2/8/2002 | Venezia, Joe       | 2.3 | Performed inventory price testing for Latin America.  |
| 2/8/2002 | Venezia, Joe       | 3.0 | Obtained the updated December 2001 trial balance for health o meter from J. McCollough. Sorted the file and input into the audit svstem trial balance format.   |
| 2/8/2002 | Venezia, Joe       | 3.3 | Obtained the updated December 2001 trial balance for sunbeam domestic from J. McCollough. Sorted the file and input into the audit system trial balance format. |
| 2/8/2002 | Wassmann, Alice    | 0.5 | Discuss audit status with M. Karolich, Vice President - Finance   |
| 2/8/2002 | Wassmann, Alice    | 1.2 | Discuss client documentation with S. Pagnusat, Controller   |
| 2/8/2002 | Wassmann, Alice    | 1.7 | Review revenue recognition procedures of the client and review related workpaper  |

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| 2/8/2002  | Wassmann, Alice    | 2.6 | Review contracts (leases, union, operating) to determine if terms are still applicable                     |
| 2/8/2002  | Wassmann, Alice    | 3.3 | Test fluctuations from prior year in miscellaneous income and expense accounts                             |
| 2/8/2002  | Wojtulewicz, Tanya | 1.5 | Entered the new data loss run data and began to push through the analysis.                                 |
| 2/8/2002  | Wojtulewicz, Tanya | 2.0 | Completed work on the analyses for Sunbeam, First Alert and Signature brands.                              |
| 2/8/2002  | Wojtulewicz, Tanya | 2.0 | Read the Coleman report for this year and last year.   |
| 2/8/2002  | Wojtulewicz, Tanya | 2.0 | Updated the analysis by changing dates, hard coding last year's information.                               |
| 2/11/2002 | Ameen, Jane        | 0.2 | Meeting with M. Malone regarding trial balance   |
| 2/11/2002 | Ameen, Jane        | 0.4 | Discussion with J. Frederick regarding audit timing and procedures   |
| 2/11/2002 | Ameen, Jane        | 2.5 | Review of overall audit planning, timing, and status with D. Sorrentino                                    |
| 2/11/2002 | Ameen, Jane        | 3.4 | Supervision of trial balance   |
| 2/11/2002 | Burgess, Mark      | 0.6 | Reviewed notes prepared by T. Wojtulewicz regarding her analysis.  |
| 2/11/2002 | Burgess, Mark      | 2.4 | Reviewed W. Haner's analysis of First Alert.   |
| 2/11/2002 | Davison, Aaron     | 3.3 | Performed price testing for inventory.   |
| 2/11/2002 | Davison, Aaron     | 3.8 | Performed analysis of General Electric factoring agreement.  |
| 2/11/2002 | Davison, Aaron     | 3.9 | Completed final inventory reconciliation.  |
| 2/11/2002 | Dunaway, Kerry     | 0.5 | Review the intercompany sales workpaper  |
| 2/11/2002 | Dunaway, Kerry     | 0.5 | Review the intercompany cost of sales testing  |
| 2/11/2002 | Dunaway, Kerry     | 1.0 | Review sales testing and the related model audit program   |
| 2/11/2002 | Dunaway, Kerry     | 1.0 | Review the cost of sales testing and the related model audit program                                       |
| 2/11/2002 | Garretson, Eric    | 2.8 | Reviewing substantive audit workpapers   |
| 2/11/2002 | Hasnani, Mazhar    | 0.9 | Discuss accounts payable testing with A. Wassmann (D&T)  |
| 2/11/2002 | Hasnani, Mazhar    | 1.4 | Met with K. Pasholk to discuss reconciling cash items.   |
| 2/11/2002 | Hasnani, Mazhar    | 1.5 | Perform repair and maintenance expense testing   |
| 2/11/2002 | Hasnani, Mazhar    | 2.1 | Perform year-end detail testing for prepaid expenses   |
| 2/11/2002 | Hasnani, Mazhar    | 2.3 | Reviewed supporting cash documentation   |
| 2/11/2002 | Hasnani, Mazhar    | 3.3 | Perform inventory price testing  |
| 2/11/2002 | Henderson,Sally    | 1.0 | Audit approach to pre-petition debt  |
| 2/11/2002 | Henderson,Sally    | 2.6 | Further testing of other long term liabilities   |
| 2/11/2002 | Henderson,Sally    | 3.6 | Testing of other long term liabilities   |
| 2/11/2002 | Henderson,Sally    | 3.8 | Interest expense testing   |
| 2/11/2002 | Michaelis, Natalie | 1.3 | Testing of accounts payable subsequent disbursement and open invoice file                                  |
| 2/11/2002 | Michaelis, Natalie | 1.7 | Testing of interest expense  |
| 2/11/2002 | Milligan, Robin    | 1.0 | Documented the client prepared materials related to cash balances that would be needed to perform testing. |
| 2/11/2002 | Milligan, Robin    | 1.1 | Logged confirmations into confirmation control worksheet for cash areas.                                   |
| 2/11/2002 | Milligan, Robin    | 1.5 | Meeting with D. Sorrentino (D&T) to go over audit plan by area.  |

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|-----------|------------------|-----|--|
| 2/11/2002 | Milligan, Robin  | 1.5 | Set up workpapers for testing of cash.   |
| 2/11/2002 | Milligan, Robin  | 1.5 | Begin Profit Sharing Accrual testing, set up workpapers and research accounts on the JDE system.   |
| 2/11/2002 | Milligan, Robin  | 2.0 | Meeting with J. McCullough to discuss requested documents prepared by client related to cash testing.  |
| 2/11/2002 | Milligan, Robin  | 2.4 | Reconciled cash subsidiary ledger to the general ledger.   |
| 2/11/2002 | Padilla,Erik     | 2.5 | Selection of items for testing of severance reserve  |
| 2/11/2002 | Padilla,Erik     | 2.7 | Testing of Co Op reserve rollforward, selection of items to review   |
| 2/11/2002 | Richter, Frank   | 0.8 | Discussed disposal selections with D. Robinson.  |
| 2/11/2002 | Richter, Frank   | 2.0 | Made selections for property disposals from client prepared detail listing.  |
| 2/11/2002 | Richter, Frank   | 2.1 | Performed and documented testing of property additions for Sunbeam Domestic.   |
| 2/11/2002 | Richter, Frank   | 2.9 | Tested special, general, and administrative expenses for Sunbeam Domestic.   |
| 2/11/2002 | Richter, Frank   | 3.2 | Tested property rollforward for Sunbeam Domestic.  |
| 2/11/2002 | Sorrentino, Dean | 0.5 | Correspondence with B Wong (D&T) regarding accrued   |
| 2/11/2002 | Sorrentino, Dean | 0.6 | Correspondence with Z Visosevic (D&T) regarding prepaids and other assets  |
| 2/11/2002 | Sorrentino, Dean | 0.8 | Correspondence with R Milligan regarding cash testing  |
| 2/11/2002 | Sorrentino, Dean | 1.0 | Prepare F Richter for testing of property and other income/expense   |
| 2/11/2002 | Sorrentino, Dean | 1.5 | Correspondence with new audit staff regarding audit plan and bankruptcy time reporting   |
| 2/11/2002 | Sorrentino, Dean | 1.5 | Review audit planning correspondence with M Malone, J Frederick, J Ameen   |
| 2/11/2002 | Sorrentino, Dean | 2.1 | Update trial balance for manual companies  |
| 2/11/2002 | Sorrentino, Dean | 3.0 | Reconciled trial balance download into hyperion  |
| 2/11/2002 | Venezia, Joe     | 1.2 | Reviewed topside entries prepared by D. Jackson. Entered entries into D&T trial balance.   |
| 2/11/2002 | Venezia, Joe     | 1.5 | Reviewed the health o meter and sunbeam domestic trial balances entered into D&T trial balance for completeness and accuracy.  |
| 2/11/2002 | Venezia, Joe     | 1.8 | Obtained and reviewed a Hyperion trial balance by entity from J. McCollough.   |
| 2/11/2002 | Venezia, Joe     | 1.8 | Obtained and reviewed a legal entity trial balance by entity from J. McCollough. Agreed balances per the legal entity trial balance to the Hyperion trial balance.             |
| 2/11/2002 | Venezia, Joe     | 1.8 | Reviewed the prior year assembled workforce discussion workpaper. Updated accordingly per discussion with M. Newberv and C. Pecoraro.  |
| 2/11/2002 | Venezia, Joe     | 2.9 | Discussed differences between trial balance per data download and the Hyperion schedule with J. McCollough. Obtained more manual companies to enter into the D&T trial balance |
| 2/11/2002 | Visosevic,Zorica | 1.0 | Met with D Sorrentino (D&T) to discuss audit plan by account area.   |

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|-----------|--------------------|-----|---|
| 2/11/2002 | Visosevic,Zorica   | 1.0 | Reviewed prior year balances, account descriptions and trends related to prepaid account.   |
| 2/11/2002 | Visosevic,Zorica   | 1.0 | Referenced prepaid account balances per client prepared schedules to general ledger and testing workpapers.                       |
| 2/11/2002 | Visosevic,Zorica   | 1.2 | Made selections and obtained supporting documentation for testing of prepaid items  |
| 2/11/2002 | Visosevic,Zorica   | 1.4 | Reviewed account detail for prepaid account balances and analyzed significant variances.  |
| 2/11/2002 | Visosevic,Zorica   | 1.6 | Documented testing of prepaid items.  |
| 2/11/2002 | Visosevic,Zorica   | 1.8 | Setup workpapers for testing of prepaid items.  |
| 2/11/2002 | Wassmann, Alice    | 0.9 | Discuss accounts payable testing with M. Hasnani (D&T)  |
| 2/11/2002 | Wassmann, Alice    | 1.2 | Discussion with S. Pagnusat, Controller, regarding documentation requests   |
| 2/11/2002 | Wassmann, Alice    | 2.3 | Complete equity testing   |
| 2/11/2002 | Wassmann, Alice    | 2.6 | Test selections received from client relating to general and administrative expense accounts                                      |
| 2/11/2002 | Wassmann, Alice    | 3.4 | Test accrued expenses   |
| 2/11/2002 | Wojtulewicz, Tanya | 0.8 | Checked the footnotes, page numbers and print ranges.   |
| 2/11/2002 | Wong, Boeman       | 0.5 | Review time and expense reporting policies and procedures produced by the bankruptcy court.                                       |
| 2/11/2002 | Wong, Boeman       | 1.4 | Obtained, reviewed, and documented commission payment vouchers and supporting documents from R Jackson and general ledger system. |
| 2/11/2002 | Wong, Boeman       | 1.5 | Assist in the preparation of the trial balance.   |
| 2/11/2002 | Wong, Boeman       | 1.5 | Reviewed the audit areas to be performed and planned discussions with the responsible client contact person.                      |
| 2/11/2002 | Wong, Boeman       | 1.7 | Documented the commission rollforward schedule in workpapers and performed testing and sampling of payments.                      |
| 2/11/2002 | Wong, Boeman       | 1.9 | Reviewed prior year's annual report and obtained an understanding of the client.  |
| 2/11/2002 | Wong, Boeman       | 2.5 | Reconciled rollforward schedule for accrued commissions obtained from W Reynolds.   |
| 2/12/2002 | Ameen, Jane        | 0.1 | Correspondance with S. Millon (D&T) regarding audit sign off  |
| 2/12/2002 | Ameen, Jane        | 0.2 | Discussion with M. Malone regarding audit status  |
| 2/12/2002 | Ameen, Jane        | 0.4 | Discussion with M. Malone regarding expenses  |
| 2/12/2002 | Ameen, Jane        | 2.4 | Discussion with senior engagement members regarding audit timing and status   |
| 2/12/2002 | Ameen, Jane        | 2.8 | Review of certain litigation cases  |
| 2/12/2002 | Ameen, Jane        | 3.1 | Discussion with senior engagement team members regarding intangible assets, expenses, and planning                                |
| 2/12/2002 | Burgess, Mark      | 0.9 | Reviewed W. Haner's analysis of First Alert compared with last year's analysis.   |
| 2/12/2002 | Burgess, Mark      | 2.1 | Reviewed W. Haner's analysis of Sunbeam.  |
| 2/12/2002 | Davison, Aaron     | 0.9 | Planned analysis of the CO-OP and volume rebate reserve.  |
| 2/12/2002 | Davison, Aaron     | 1.8 | Planned analysis of the accrued bonus expense.  |
| 2/12/2002 | Davison, Aaron     | 2.3 | Completed analysis of consignment inventory.  |

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| 2/12/2002 | Davison, Aaron     | 2.3 | Meeting with S. Pagnusat, Controller, concerning the excess inventory reserve.       |
| 2/12/2002 | Davison, Aaron     | 3.7 | Performed analysis of accrued payroll and accrued benefits.                          |
| 2/12/2002 | Garretson, Eric    | 1.6 | Reviewing substantive audit workpapers   |
| 2/12/2002 | Hasnani, Mazhar    | 3.1 | Test accumulated depreciation balance  |
| 2/12/2002 | Hasnani, Mazhar    | 3.5 | Test cash - outstanding checks   |
| 2/12/2002 | Hasnani, Mazhar    | 3.9 | Test accounts payable subsequent disbursements                                       |
| 2/12/2002 | Henderson,Sally    | 3.5 | Testing of investor reporting accrual  |
| 2/12/2002 | Henderson,Sally    | 3.7 | Testing of other long term liabilities   |
| 2/12/2002 | Henderson,Sally    | 3.8 | Testing of freight accrual   |
| 2/12/2002 | McMurtrey, Todd    | 1.7 | Added additional documentation to inventory testing.                                 |
| 2/12/2002 | Michaelis, Natalie | 1.4 | Clearing review notes over operating expenses  |
| 2/12/2002 | Michaelis, Natalie | 1.6 | Clearing review notes over interest expense.   |
| 2/12/2002 | Milligan, Robin    | 1.3 | Meeting with S. Sheehy to discuss medical benefit accrual.                           |
| 2/12/2002 | Milligan, Robin    | 1.4 | Meeting with R. Snaden to discuss vacation and profit sharing policies.              |
| 2/12/2002 | Milligan, Robin    | 1.5 | Meeting with M.Newbery to discuss vacation and profit sharing accrual schedules.     |
| 2/12/2002 | Milligan, Robin    | 1.7 | Perform analysis of prior year vacation accrual compared with current year.          |
| 2/12/2002 | Milligan, Robin    | 2.5 | Set up audit workpapers for the testing of vacation and profit sharing accruals.     |
| 2/12/2002 | Milligan, Robin    | 2.6 | Meeting with D. Jackson to discuss vacation detail worksheet .                       |
| 2/12/2002 | Richter, Frank     | 0.5 | Discussed special, general, and administrative expense selection with C. Younce.     |
| 2/12/2002 | Richter, Frank     | 1.0 | Discussed variances noted in depreciation expense testing with D. Robinson.          |
| 2/12/2002 | Richter, Frank     | 1.3 | Tested special, general, and administrative expenses for Health-O-Meter.             |
| 2/12/2002 | Richter, Frank     | 1.6 | Performed and documented testing of property additions for Health-O-Meter.           |
| 2/12/2002 | Richter, Frank     | 1.7 | Performed analytical test of depreciation expense for Health-O-Meter.                |
| 2/12/2002 | Richter, Frank     | 1.8 | Continued testing of property disposals.   |
| 2/12/2002 | Richter, Frank     | 3.1 | Performed analytical test of depreciation expense for Sunbeam Domestic.              |
| 2/12/2002 | Sorrentino, Dean   | 1.0 | Provided audit supervision related to testing of miscellaneous receivables           |
| 2/12/2002 | Sorrentino, Dean   | 2.4 | Prepare and discuss audit status/open items with S thibault and J Ameen              |
| 2/12/2002 | Sorrentino, Dean   | 3.7 | Prepare and reconcile trial balance  |
| 2/12/2002 | Sorrentino, Dean   | 4.0 | Reconcile time and expense to SA runs and assign project codes                       |
| 2/12/2002 | Thibault, Steve    | 2.0 | Audit supervision  |
| 2/12/2002 | Thibault, Steve    | 3.0 | Discussions and documentation review relating to accounting for Claybrook settlement |
| 2/12/2002 | Thibault, Steve    | 3.0 | Asset impairment issues/research on implications of SFAS 142                         |
| 2/12/2002 | Venezia, Joe       | 1.2 | Reviewed the preliminary timberland exit costs schedule and prepared a request list. |

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| 2/12/2002 | Venezia, Joe       | 2.0 | Cleared more review notes from reorganization testing following discussion with M. Newbery.   |
| 2/12/2002 | Venezia, Joe       | 2.0 | Cleared more review notes from intangible asset testing following discussion with M. Newbery.   |
| 2/12/2002 | Venezia, Joe       | 2.5 | Discussed remaining trial balance differences with J. McCollough.   |
| 2/12/2002 | Venezia, Joe       | 3.3 | Agreed D&T trial balance to Hyperion trial balance.   |
| 2/12/2002 | Visosevic,Zorica   | 1.3 | Agreed D&T trial balance to legal entity trial balance.   |
| 2/12/2002 | Visosevic,Zorica   | 1.6 | Made selections for testing of warranty reserve balances.   |
| 2/12/2002 | Visosevic,Zorica   | 2.5 | Set up workpapers for testing of warranty reserves.   |
| 2/12/2002 | Visosevic,Zorica   | 2.6 | Updated audit programs for balance sheet accounts according to current audit plan by account.   |
| 2/12/2002 | Visosevic,Zorica   | 2.6 | Obtained and reviewed account balance detail for warranty reserve testing.  |
| 2/12/2002 | Visosevic,Zorica   | 3.0 | Updated audit programs for income statement accounts according to current audit plan by account.  |
| 2/12/2002 | Wassmann, Alice    | 1.5 | Discuss personnel trends with J. Rhoads, Human Resources Manager  |
| 2/12/2002 | Wassmann, Alice    | 1.8 | Review product shipment totals for agreement with total sales   |
| 2/12/2002 | Wassmann, Alice    | 2.3 | Review components of cost of goods sold for appropriateness of inclusion  |
| 2/12/2002 | Wassmann, Alice    | 2.8 | Review new collective bargaining agreement  |
| 2/12/2002 | Wojtulewicz, Tanya | 3.5 | Completed the analysis. Set up an analytical review for Signature, Sunbeam and First Alert.   |
| 2/12/2002 | Wong, Boeman       | 1.1 | Obtained rollforward schedule of restructured real estate and discussed with J McCullough basis for accrual.                              |
| 2/12/2002 | Wong, Boeman       | 1.6 | Reviewed with D Jackson the worker's compensation rollforward schedule and loss triangle analysis from D Jackson.                         |
| 2/12/2002 | Wong, Boeman       | 2.1 | Examined detail of other accrued liabilities obtained from D Jackson.   |
| 2/12/2002 | Wong, Boeman       | 2.3 | Documented discussion with D Jackson on the basis of accrual and supporting calculations and invoices.                                    |
| 2/12/2002 | Wong, Boeman       | 3.9 | Reviewed lease and sublease agreements obtained from R Faucher in legal department.   |
| 2/13/2002 | Ameen, Jane        | 1.2 | Review of international consolidation procedures  |
| 2/13/2002 | Ameen, Jane        | 2.5 | Supervision and review of product liability   |
| 2/13/2002 | Ameen, Jane        | 2.8 | Supervision and review of expenses related to timberland  |
| 2/13/2002 | Burgess, Mark      | 2.0 | Reviewed W. Haner's analysis of Signature Brands.   |
| 2/13/2002 | Cullen, Peggy      | 1.0 | Meeting with A. Wassmann (D&T) and K. Dunaway (D&T) to discuss audit status.  |
| 2/13/2002 | Cullen, Peggy      | 2.0 | Meeting with A. Wassmann (D&T), K. Dunaway (D&T), G. Wisler, President and M. Karolich, Vice President - Finance. to discuss audit status |
| 2/13/2002 | Cullen, Peggy      | 2.0 | Review of accounts receivable workpapers  |
| 2/13/2002 | Cullen, Peggy      | 2.0 | Review of accrual workpapers  |
| 2/13/2002 | Cullen, Peggy      | 3.0 | Review of planning workpapers   |
| 2/13/2002 | Davison, Aaron     | 1.6 | Meeting with M. Karolich, Vice President - Finance, concerning the accrued bonus expense.   |

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| 2/13/2002 | Davison, Aaron  | 2.2 | Performed analysis of accrued royalty expense.   |
| 2/13/2002 | Davison, Aaron  | 3.3 | Performed analysis of the CO-OP and volume rebate reserve.   |
| 2/13/2002 | Davison, Aaron  | 3.9 | Performed analysis of the accrued bonus expense.   |
| 2/13/2002 | Dunaway, Kerry  | 0.5 | Review prepaid testing workpapers and the related model audit program  |
| 2/13/2002 | Dunaway, Kerry  | 0.9 | Meeting with A. Wassmann (D&T) to discuss items identified during the audit  |
| 2/13/2002 | Dunaway, Kerry  | 1.0 | Meeting with P. Cullen (D&T) and A. Wassmann (D&T) to discuss audit status   |
| 2/13/2002 | Dunaway, Kerry  | 1.0 | Review the bad debt reserve analysis   |
| 2/13/2002 | Dunaway, Kerry  | 1.0 | Review price testing and the standard costing memo for inventory testing   |
| 2/13/2002 | Dunaway, Kerry  | 1.6 | Review the excess and obsolete inventory reserve   |
| 2/13/2002 | Dunaway, Kerry  | 2.0 | Meeting with A. Wassmann (D&T), P. Cullen (D&T), G. Wisler, President and M. Karolich, Vice President - Finance. to discuss audit status |
| 2/13/2002 | Hasnani, Mazhar | 1.1 | Discuss open invoices with N. Quigley, Senior Accounts Payable Clerk   |
| 2/13/2002 | Hasnani, Mazhar | 2.3 | Discuss fixed asset accounting with J McComb, General Ledger Accounting Supervisor   |
| 2/13/2002 | Hasnani, Mazhar | 2.7 | Test Peso company payables   |
| 2/13/2002 | Hasnani, Mazhar | 3.0 | Test prepaid inventory balance   |
| 2/13/2002 | Hasnani, Mazhar | 3.8 | Test open invoices   |
| 2/13/2002 | Henderson,Sally | 1.0 | Memo - meeting on pre-petition debt  |
| 2/13/2002 | Henderson,Sally | 1.0 | Preparation and distribution Bank of America confirmation  |
| 2/13/2002 | Henderson,Sally | 1.0 | Other long term liabilities - Escrow deposit confirmation  |
| 2/13/2002 | Henderson,Sally | 1.2 | Interest expense testing   |
| 2/13/2002 | Henderson,Sally | 3.2 | Follow-up on international deliverables  |
| 2/13/2002 | Henderson,Sally | 3.6 | Testing of accounts payable classified as pre-petition debt  |
| 2/13/2002 | McMurtrey, Todd | 2.1 | Worked on sales / cost of sales testing.   |
| 2/13/2002 | Milligan, Robin | 1.0 | Meeting with D. Guiliano regarding medical benefit accrual.  |
| 2/13/2002 | Milligan, Robin | 1.2 | Reconciliation of vacation accrual sub ledger to general ledger.   |
| 2/13/2002 | Milligan, Robin | 1.2 | Communication with R. Dipietro regarding medical benefits accrual.   |
| 2/13/2002 | Milligan, Robin | 1.2 | Communication with T. Jarvis regarding medical benefit accrual.  |
| 2/13/2002 | Milligan, Robin | 1.4 | Meeting with D. Jackson to discuss vacation accrual calculation and variances.   |
| 2/13/2002 | Milligan, Robin | 2.0 | Performed follow up procedures on outstanding cash confirmations.  |
| 2/13/2002 | Milligan, Robin | 3.0 | Develop audit plan and set up workpapers for testing of medical benefits accrual.  |
| 2/13/2002 | Padilla,Erik    | 2.0 | Testing of severance reserve, testing of documentation   |
| 2/13/2002 | Richter, Frank  | 0.5 | Discussed other expense selection with J. McCullough.  |
| 2/13/2002 | Richter, Frank  | 1.9 | Discussed step-up depreciation with D. Robinson.   |



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| 2/13/2002 | Richter, Frank    | 2.3 | Performed testing of completeness for capital leases.   |
| 2/13/2002 | Richter, Frank    | 2.6 | Continued testing of depreciation expense for Sunbeam Domestic.   |
| 2/13/2002 | Richter, Frank    | 3.7 | Continued testing of special, general, and administrative expenses for Sunbeam Domestic.  |
| 2/13/2002 | Sorrentino, Dean  | 0.5 | Meet with D Jackson regarding Coleman Step-up depreciation schedules  |
| 2/13/2002 | Sorrentino, Dean  | 1.2 | Assigned project codes to time diaries for January submission   |
| 2/13/2002 | Sorrentino, Dean  | 2.0 | Provided audit supervision related to testing of judgemental reserves   |
| 2/13/2002 | Sorrentino, Dean  | 3.1 | Test client schedule for Coleman step-up depreciation   |
| 2/13/2002 | Sorrentino, Dean  | 3.8 | Reconcile trial balance to hyperion   |
| 2/13/2002 | Venezia, Joe      | 1.9 | Obtained and reviewed the capitalized variance schedule from W. Kinman.   |
| 2/13/2002 | Venezia, Joe      | 2.9 | Performed testing of the inventory shrink reserve balance.  |
| 2/13/2002 | Venezia, Joe      | 3.0 | Agreed D&T health o meter trial balance to Hyperion trial balance.  |
| 2/13/2002 | Venezia, Joe      | 3.2 | Created health o meter leadsheets for D&T testing. Agreed amounts into the Hyperion trial balance.                                      |
| 2/13/2002 | Visosevic, Zorica | 0.5 | Met with J. McCullough to discuss and review amortization of prepaid insurance.   |
| 2/13/2002 | Visosevic, Zorica | 1.0 | Referenced warranty reserve account balances per client prepared schedules to general ledger and testing workpapers.                    |
| 2/13/2002 | Visosevic, Zorica | 1.1 | Documented testing of prepaid insurance.  |
| 2/13/2002 | Visosevic, Zorica | 1.8 | Reviewed prior year balances, account descriptions and trends related to warranty reserve.  |
| 2/13/2002 | Visosevic, Zorica | 1.8 | Reviewed client prepared schedule and calculation of warranty reserves.   |
| 2/13/2002 | Visosevic, Zorica | 2.3 | Prepared rollforward for warranty reserve testing.  |
| 2/13/2002 | Visosevic, Zorica | 2.5 | Obtained pertinent warranty provision account balances data through computer inquiry from clients system.                               |
| 2/13/2002 | Wassmann, Alice   | 0.5 | Review consignment sales procedures   |
| 2/13/2002 | Wassmann, Alice   | 0.6 | Discussion with S. Pagnusat, Controller, regarding documentation requests   |
| 2/13/2002 | Wassmann, Alice   | 0.9 | Meeting with K. Dunaway (D&T) to discuss issues identified during the audit   |
| 2/13/2002 | Wassmann, Alice   | 1.0 | Meeting with P. Cullen (D&T) and K. Dunaway (D&T) to discuss audit status   |
| 2/13/2002 | Wassmann, Alice   | 1.2 | Review GE factoring agreement calculations  |
| 2/13/2002 | Wassmann, Alice   | 1.8 | Discuss miscellaneous income and expense account changes with K. Pasholk, Senior Accountant.  |
| 2/13/2002 | Wassmann, Alice   | 2.0 | Meeting with P. Cullen (D&T), K. Dunaway (D&T), G. Wisler, President and M. Karolich, Vice President - Finance. to discuss audit status |
| 2/13/2002 | Wong, Boeman      | 0.1 | Obtained Mississippi Power accrued liability schedule from K Huff.  |
| 2/13/2002 | Wong, Boeman      | 1.1 | Tested the Mississippi Power schedule.  |
| 2/13/2002 | Wong, Boeman      | 1.1 | Discussed with S Pichardo-Alegria the accrued royalties paid.   |

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| 2/13/2002 | Wong, Boeman      | 1.4 | Documented discussion with D Jackson on the basis of accrual and supporting calculations and invoices.                      |
| 2/13/2002 | Wong, Boeman      | 3.6 | Evaluated the accruals for sales tax, use tax, and import duty taxes with C Boehly and P Boyle.                             |
| 2/13/2002 | Wong, Boeman      | 3.7 | Obtained lease agreements for corporate offices and tested the accrued expenses.  |
| 2/14/2002 | Ameen, Jane       | 0.5 | Review of correspondance with company regarding testing of litigation accrual   |
| 2/14/2002 | Ameen, Jane       | 0.6 | Meeting with D. Sorrentino (D&T), J. Frederick, and S. Isko regarding legal confirmations                                   |
| 2/14/2002 | Ameen, Jane       | 1.1 | Supervision and review of expenses  |
| 2/14/2002 | Ameen, Jane       | 2.0 | Supervision and planning of legal accrual   |
| 2/14/2002 | Ameen, Jane       | 3.3 | Supervision and review of accrued liabilities   |
| 2/14/2002 | Davison, Aaron    | 1.6 | Meeting with M. Karolich, Vice President - Finance concerning the lease impairment reserve.                                 |
| 2/14/2002 | Davison, Aaron    | 2.6 | Meeting with K. Pasholk, Senior Accountant concerning the excess inventory reserve.   |
| 2/14/2002 | Davison, Aaron    | 3.1 | Performed analysis of the CO-OP and volume rebate reserve.  |
| 2/14/2002 | Davison, Aaron    | 3.7 | Performed rollforward of inventory from physical balances to final balances.  |
| 2/14/2002 | Dobrow, Sheau-chi | 3.1 | Provided supervision on the preparation of the volume rebates reserve rollforward procedures and actual deductions testing. |
| 2/14/2002 | Dobrow, Sheau-chi | 3.4 | Provided supervision on the preparation of the sales returns reserve rollforward procedures and actual deductions testing.  |
| 2/14/2002 | Dobrow, Sheau-chi | 3.5 | Provided supervision on the preparation of the coop reserve rollforward procedures and actual deductions testing.           |
| 2/14/2002 | Hasnani, Mazhar   | 0.7 | Test insurance prepaid expense balance  |
| 2/14/2002 | Hasnani, Mazhar   | 0.8 | Discuss remaining open items relating to cash, fixed asset, and prepaid testing with S. Pagnusat, Controller                |
| 2/14/2002 | Hasnani, Mazhar   | 0.9 | Test rent prepaid expense balance   |
| 2/14/2002 | Hasnani, Mazhar   | 1.0 | Contact Mexican banks regarding confirmation of accounts  |
| 2/14/2002 | Hasnani, Mazhar   | 2.1 | Reconcile client's fixed asset rollforward to the general ledger  |
| 2/14/2002 | Hasnani, Mazhar   | 2.4 | Test miscellaneous prepaid expense balances   |
| 2/14/2002 | Hasnani, Mazhar   | 3.1 | Test additive items   |
| 2/14/2002 | Henderson,Sally   | 0.6 | Testing of investor reporting accrual   |
| 2/14/2002 | Henderson,Sally   | 1.0 | Follow-up on debt confirmations   |
| 2/14/2002 | Henderson,Sally   | 3.0 | Reconciliation of debt confirmations to general ledger  |
| 2/14/2002 | Henderson,Sally   | 3.0 | Testing of unamortized interest calculation   |
| 2/14/2002 | Henderson,Sally   | 3.4 | Testing of capital lease balances   |
| 2/14/2002 | McMurtrey, Todd   | 1.2 | Added additional documentation to reserves.   |
| 2/14/2002 | Milligan, Robin   | 0.5 | Communication with J. Gavin regarding vacation accrual.   |
| 2/14/2002 | Milligan, Robin   | 0.6 | Communication with B. Strasma regarding HOM Coop accrual.   |
| 2/14/2002 | Milligan, Robin   | 0.7 | Communication with M. Newbery regarding profit sharing accrual.   |

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| 2/14/2002 | Milligan, Robin  | 0.8 | Meeting with D. Guilano regarding medical benefits accrual.   |
| 2/14/2002 | Milligan, Robin  | 2.0 | Continue medical benefits testing, reconciliation of client prepared schedules to G/L amount..  |
| 2/14/2002 | Milligan, Robin  | 2.0 | Meeting with S. Dobrow (D&T) to discuss Coop reserves.  |
| 2/14/2002 | Milligan, Robin  | 2.0 | Preparation of Coop accrual workpapers.   |
| 2/14/2002 | Milligan, Robin  | 2.4 | Begin Coop accrual testing for health-o-meter .   |
| 2/14/2002 | Padilla,Erik     | 1.0 | Testing of severance reserve, testing of documentation  |
| 2/14/2002 | Richter, Frank   | 0.5 | Made selections for other income testing.   |
| 2/14/2002 | Richter, Frank   | 1.8 | Continued testing of special, general, and administrative expenses for Sunbeam Domestic.  |
| 2/14/2002 | Richter, Frank   | 2.4 | Performed testing of other income accounts.   |
| 2/14/2002 | Richter, Frank   | 3.1 | Reviewed steps for testing of volume rebates.   |
| 2/14/2002 | Richter, Frank   | 3.2 | Performed overstatement testing for other expenses.   |
| 2/14/2002 | Sorrentino, Dean | 0.6 | Prepare for meeting with S Isko and J Frederick regarding attorney confirmations  |
| 2/14/2002 | Sorrentino, Dean | 0.8 | Review and discuss powermate accruals with D&T managers   |
| 2/14/2002 | Sorrentino, Dean | 0.9 | Continue testing of coleman step-up   |
| 2/14/2002 | Sorrentino, Dean | 1.8 | Correspondence with M Burgess, D&T actuary, regarding actuary report and review of report   |
| 2/14/2002 | Sorrentino, Dean | 2.0 | Update and review legal confirmations   |
| 2/14/2002 | Sorrentino, Dean | 4.0 | Provided audit supervision related to testing of miscellaneous accruals   |
| 2/14/2002 | Thibault, Steve  | 2.0 | Audit supervision   |
| 2/14/2002 | Venezia, Joe     | 1.8 | Agreed amounts per the capitalized variance schedule to the general ledger and the D&T trial balance.   |
| 2/14/2002 | Venezia, Joe     | 2.5 | Reviewed and distributed the accounting compliance checklist schedule with/to B. Carabetta.   |
| 2/14/2002 | Venezia, Joe     | 2.9 | Performed testing on the capitalized variance schedule. Recalculated all amounts per the schedule reviewed the assertions made within the schedule for reasonableness |
| 2/14/2002 | Venezia, Joe     | 3.8 | Obtained and reviewed the health o meter physical inventory count workpapers obtained from D&T Kansas City.   |
| 2/14/2002 | Visosevic,Zorica | 0.5 | Correspondence with C.Conto regarding the list of selections for testing of sales returns.  |
| 2/14/2002 | Visosevic,Zorica | 1.0 | Referenced sales return account balances per client prepared schedules to general ledger and testing workpapers.  |
| 2/14/2002 | Visosevic,Zorica | 2.0 | Set up workpapers for testing of sales returns.   |
| 2/14/2002 | Visosevic,Zorica | 2.1 | Obtained pertinent sales return account balances data through computer inquiry from clients system.   |
| 2/14/2002 | Visosevic,Zorica | 2.4 | Prepared sales returns rollforward and referenced balances to general ledger.   |
| 2/14/2002 | Visosevic,Zorica | 3.0 | Updated warranty reserve rollforward for adjusted provision balances.   |
| 2/14/2002 | Wassmann, Alice  | 0.9 | Discuss miscellaneous income and expense account changes with K. Pasholk, Senior Accountant.  |

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| 2/14/2002 | Wassmann, Alice  | 1.2 | Discuss Mexican payroll expenses with S. Pagnusat, Controller   |
| 2/14/2002 | Wassmann, Alice  | 1.3 | Review accounts receivable testing  |
| 2/14/2002 | Wassmann, Alice  | 1.6 | Document changes in miscellaneous income and expense accounts   |
| 2/14/2002 | Wassmann, Alice  | 1.6 | Test the payroll expense balance  |
| 2/14/2002 | Wassmann, Alice  | 2.1 | Document relationship of First Alert with RRR Company, a Sunbeam subsidiary, regarding the GE factoring agreement |
| 2/14/2002 | Wong, Boeman     | 0.5 | Updated and documented testing in the other accrued leadsheet.  |
| 2/14/2002 | Wong, Boeman     | 1.2 | Tested the accrued termination costs for termination of the Computer Sciences Corporation contract.               |
| 2/14/2002 | Wong, Boeman     | 1.3 | Obtained copies of wire transfers and canceled checks from R Jackson in support for payment of property taxes.    |
| 2/14/2002 | Wong, Boeman     | 1.7 | Discussed with P Boyle the accrual for property taxes.  |
| 2/14/2002 | Wong, Boeman     | 2.6 | Performed analytical testing on accrued legal fees and traced payments to invoices and canceled checks.           |
| 2/14/2002 | Wong, Boeman     | 3.7 | Tested the proper accrual of property taxes.  |
| 2/15/2002 | Ameen, Jane      | 0.1 | Discussion with M. Malone regarding consolidation   |
| 2/15/2002 | Ameen, Jane      | 0.4 | Discussion with B. Totte regarding the timing of tax procedures   |
| 2/15/2002 | Ameen, Jane      | 0.5 | Discussion with K. Spiers regarding warranty policy   |
| 2/15/2002 | Ameen, Jane      | 1.5 | Supervision and review of sales and cost of sales   |
| 2/15/2002 | Burgess, Mark    | 2.0 | Reviewed analysis of Coleman prepared by T. Wojtulewicz   |
| 2/15/2002 | Davison, Aaron   | 1.4 | Meeting with S. Pagnusat, Controller, concerning selections for the at vendors inventory.                         |
| 2/15/2002 | Davison, Aaron   | 2.0 | Discuss GE factoring agreement with A. Wassmann (D&T) and K. Dunaway (D&T)  |
| 2/15/2002 | Davison, Aaron   | 2.3 | Performed analysis of the CO-OP and volume rebate reserve.  |
| 2/15/2002 | Davison, Aaron   | 2.5 | Finalized and completed documentation for the deduction reserve.  |
| 2/15/2002 | Davison, Aaron   | 2.8 | Completed analysis of accrued bonus expense.  |
| 2/15/2002 | Dunaway, Kerry   | 0.5 | Review intangibles and other assets testing and the related model audit program                                   |
| 2/15/2002 | Dunaway, Kerry   | 1.5 | Review the deductions reserve analysis and testing  |
| 2/15/2002 | Dunaway, Kerry   | 2.0 | Discuss GE factoring agreement with A. Davison (D&T) and A. Wassmann (D&T)  |
| 2/15/2002 | Hasnani, Mazhar  | 0.8 | Discuss fixed asset testing with M. Hasnani (D&T) and J. McComb, General Ledger Accounting Supervisor             |
| 2/15/2002 | Hasnani, Mazhar  | 2.2 | Test accounts payable subsequent disbursements  |
| 2/15/2002 | Hasnani, Mazhar  | 2.8 | Met with P. Labak, staff accountant and discussed subsequent subtractive cash item testing                        |
| 2/15/2002 | Hasnani, Mazhar  | 3.0 | Tie perpetual inventory listing to the general ledger   |
| 2/15/2002 | Henderson, Sally | 1.0 | Completion of international control summary   |
| 2/15/2002 | Henderson, Sally | 3.2 | Licensing revenue testing   |
| 2/15/2002 | Henderson, Sally | 3.3 | Follow-up on international deliverables   |
| 2/15/2002 | Henderson, Sally | 3.5 | Interest income analytical review   |

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| 2/15/2002 | Milligan, Robin  | 1.2 | Communication with J. Gavin regarding vacation accrual.  |
| 2/15/2002 | Milligan, Robin  | 2.0 | Performed reconciliation of hourly vacation accrual schedule to subsidiary ledger.   |
| 2/15/2002 | Milligan, Robin  | 2.1 | Continue cash testing, performed reconciliations for all cash accounts and documented reconciling amounts in workpapers.   |
| 2/15/2002 | Milligan, Robin  | 2.2 | Continue coop accrual testing, performed analysis of rollforward for all coop accrual accounts..   |
| 2/15/2002 | Milligan, Robin  | 3.5 | Footed and Cross footed Bank receivables schedule from M. Newbery.   |
| 2/15/2002 | Padilla,Erik     | 1.2 | Documentation of followup questions in accrued workpapers  |
| 2/15/2002 | Richter, Frank   | 1.5 | Completed testing of property additions for Health-O-Meter.  |
| 2/15/2002 | Richter, Frank   | 2.3 | Completed testing of property additions for Sunbeam Domestic.  |
| 2/15/2002 | Richter, Frank   | 3.3 | Prepared rollforward of volume rebate accounts.  |
| 2/15/2002 | Richter, Frank   | 3.9 | Footed and cross footed bank deliverable schedule received from M. Newberry.   |
| 2/15/2002 | Sorrentino, Dean | 0.5 | Review tax services group time submission  |
| 2/15/2002 | Sorrentino, Dean | 0.5 | Review staffs work on bank deliverable   |
| 2/15/2002 | Sorrentino, Dean | 0.5 | Discuss with K Spiers companies returned goods process   |
| 2/15/2002 | Sorrentino, Dean | 0.6 | Correspondence with First Alert team regarding assembled workforce   |
| 2/15/2002 | Sorrentino, Dean | 1.0 | Discuss audit plan for testing miscellaneous accruals with staff   |
| 2/15/2002 | Sorrentino, Dean | 1.8 | Prepare for meeting with J Frederick regarding audit status  |
| 2/15/2002 | Sorrentino, Dean | 4.0 | Prepare billing package for January time and expense submission to the courts  |
| 2/15/2002 | Venezia, Joe     | 1.4 | Agreed inventory balances per the capitalized variance schedule to the inventory rollforward and JD Edwards system.  |
| 2/15/2002 | Venezia, Joe     | 2.1 | Obtained and reviewed the health o meter reserve schedules from B Strasma. Discussed a request list need for inventory items. Prepared a request list and forwarded to B Strasma |
| 2/15/2002 | Venezia, Joe     | 2.2 | Obtained the inventory in transit detail from J. Gavin. Made selections for testing and distributed the listing to M. Gavin.   |
| 2/15/2002 | Venezia, Joe     | 2.3 | Obtained and reviewed the inventory shrink schedule from M. Newbery and B. Strasma   |
| 2/15/2002 | Venezia, Joe     | 3.0 | Agreed the leadsheet inventory balances to the inventory compilation detail obtained from W. Kinman.   |
| 2/15/2002 | Visosevic,Zorica | 0.5 | Discussed with D.Sorrentino (D&T) environmental litigation testing.  |
| 2/15/2002 | Visosevic,Zorica | 1.1 | Updated lead sheets.   |
| 2/15/2002 | Visosevic,Zorica | 1.5 | Setup workpapers and completed rollforward schedule for environmental litigation testing.  |

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|-----------|--------------------|-----|---|
| 2/15/2002 | Visosevic,Zorica   | 1.8 | Reviewed client prepared schedule and calculation of warranty reserves.   |
| 2/15/2002 | Visosevic,Zorica   | 2.6 | Re-referenced testing workpapers according to changes made to lead sheets.  |
| 2/15/2002 | Visosevic,Zorica   | 3.5 | Footed and cross footed bank deliverable schedules received from M. Newberry.   |
| 2/15/2002 | Wassmann, Alice    | 0.5 | Test intangible assets  |
| 2/15/2002 | Wassmann, Alice    | 0.6 | Discuss financing expenses with S. Pagnusat, Controller   |
| 2/15/2002 | Wassmann, Alice    | 0.8 | Discuss fixed asset testing with M. Hasnani (D&T) and J. McComb, General Ledger Accounting Supervisor                                 |
| 2/15/2002 | Wassmann, Alice    | 1.0 | Review cash testing   |
| 2/15/2002 | Wassmann, Alice    | 1.3 | Test interest income and expense  |
| 2/15/2002 | Wassmann, Alice    | 1.3 | Test financing costs  |
| 2/15/2002 | Wassmann, Alice    | 1.4 | Test licensing revenue  |
| 2/15/2002 | Wassmann, Alice    | 1.7 | Discuss payroll selection with J. Rhoads, Manager - Human Resources   |
| 2/15/2002 | Wassmann, Alice    | 1.9 | Test Mexican minimum income tax   |
| 2/15/2002 | Wassmann, Alice    | 2.0 | Discuss GE factoring agreement with A. Davison (D&T) and K. Dunaway (D&T)   |
| 2/15/2002 | Wojtulewicz, Tanya | 1.0 | Checked the policy period for first alert and our comparison of paid/reported exhibit.  |
| 2/15/2002 | Wong, Boeman       | 0.2 | Discussed with L Morgenstern relating any new licensing fees received in advance.   |
| 2/15/2002 | Wong, Boeman       | 0.3 | Discussed with J McCullough the accrued legal fees that had been reclassified to pre-petition and requested detail of the accrual.    |
| 2/15/2002 | Wong, Boeman       | 1.2 | Obtained royalty agreements for selected advance payments outstanding from C Pecoraro and compared amount recorded in general ledger. |
| 2/15/2002 | Wong, Boeman       | 1.3 | Performed analytical testing on accrued legal fees and traced payments to invoices and canceled checks.                               |
| 2/15/2002 | Wong, Boeman       | 1.7 | Obtained general detail of accrued benefit costs for relocation and reconciled the corporate costs to the general ledger.             |
| 2/15/2002 | Wong, Boeman       | 3.1 | Obtained license fees received in advance schedule from M Newbery and reconciled schedule to general ledger.                          |
| 2/15/2002 | Wong, Boeman       | 3.2 | Discussed with S Sheehy the methodology for accrued relocation costs and documented understanding in workpapers.                      |
| 2/16/2002 | Dobrow, Sheau-chi  | 1.8 | Inquired into entries that were made to transfer the remaining provision on other allowance to coop reserve.                          |
| 2/16/2002 | Dobrow, Sheau-chi  | 3.2 | Provided supervision on the preparation of the other allowance reserve rollforward procedure and actual deductions testing.           |
| 2/16/2002 | Milligan, Robin    | 4.0 | Continue coop reserve testing, reconciled cleared deductions per rollforward to account balances in JDE.                              |
| 2/16/2002 | Richter, Frank     | 0.8 | Made selections for volume rebate testing from J.D. Edwards.  |

|           |                   |     |   |
|-----------|-------------------|-----|---|
| 2/16/2002 | Richter, Frank    | 1.2 | Performed testing on volume rebate accounts.  |
| 2/16/2002 | Richter, Frank    | 2.0 | Continued testing of volume rebate allowances.  |
| 2/16/2002 | Sorrentino, Dean  | 4.0 | Prepare time and expense for January  |
| 2/16/2002 | Venezia, Joe      | 2.0 | Obtained and reviewed the adjustments to the preliminary trial balance received from M. Malone.   |
| 2/16/2002 | Venezia, Joe      | 2.0 | Entered in all adjustments to the D&T trial balance and updated leadsheets  |
| 2/16/2002 | Visosevic, Zorica | 0.5 | Correspondence with M.A.Potter regarding the environmental litigation testing selections.   |
| 2/16/2002 | Visosevic, Zorica | 1.0 | Correspondence with B.Strasma regarding the warranty provision adjustments and rollforward..  |
| 2/16/2002 | Visosevic, Zorica | 1.0 | Prepared list of open items and request list for supporting documentation needed for sales and warranty return testing.                                       |
| 2/16/2002 | Visosevic, Zorica | 1.5 | Prepared supporting documentation for meeting with client regarding the warranty and sales return allowances.   |
| 2/16/2002 | Wong, Boeman      | 1.2 | Obtained and reviewed the lease agreement for the Baraboo, Wisconsin location to determine whether accrual for expenses was reasonable.                       |
| 2/16/2002 | Wong, Boeman      | 3.2 | Tested the proper recognition of deferred licensing fees.   |
| 2/17/2002 | Burgess, Mark     | 2.0 | Updated industry loss development factors used in independent testing of Coleman and Sunbeam.   |
| 2/17/2002 | Cullen, Peggy     | 1.5 | Review of accrual workpapers  |
| 2/18/2002 | Ameen, Jane       | 0.2 | Meeting with M. Malone regarding liabilities subject to compromise  |
| 2/18/2002 | Ameen, Jane       | 1.0 | Supervision of property and other assets  |
| 2/18/2002 | Ameen, Jane       | 1.8 | Supervision of consolidation  |
| 2/18/2002 | Ameen, Jane       | 4.0 | Supervision and review of audit status  |
| 2/18/2002 | Burgess, Mark     | 0.6 | Made revisions in selected ultimate claim costs for First Alert.  |
| 2/18/2002 | Burgess, Mark     | 0.7 | Verified data used in independent testing.  |
| 2/18/2002 | Burgess, Mark     | 2.2 | Prepared summary exhibit detailing changes from last year's analysis for all companies.   |
| 2/18/2002 | Dobrow, Sheau-chi | 2.4 | Provided supervision on the obtaining various reporting package such as audit clearance memo, sign off report, summary memo and summary of passed adjustments |
| 2/18/2002 | Dobrow, Sheau-chi | 2.6 | Follow up status of reporting packages from international D&T participating offices.  |
| 2/18/2002 | Dobrow, Sheau-chi | 2.8 | Continued to provide supervision on the preparation of the sales return reserve and actual deductions testing.  |
| 2/18/2002 | Dobrow, Sheau-chi | 3.2 | Continued to provide supervision on the preparation of the coop reserve and actual deductions testing.  |
| 2/18/2002 | Dunaway, Kerry    | 0.5 | Review the inventory cut-off testing  |
| 2/18/2002 | Dunaway, Kerry    | 0.5 | Review inventory consignment testing  |
| 2/18/2002 | Dunaway, Kerry    | 1.5 | Review the workpapers prepared for the physical inventory   |
| 2/18/2002 | Garretson, Eric   | 0.6 | Reviewing substantive audit workpapers  |
| 2/18/2002 | Hasnani, Mazhar   | 1.5 | Met with P. Labak, Staff Accountant, to discuss Mexican cash accounts detail.   |

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| 2/18/2002 | Hasnani, Mazhar  | 3.0 | Repair and maintenance expense testing   |
| 2/18/2002 | Hasnani, Mazhar  | 3.3 | Overhead and labor cost testing.   |
| 2/18/2002 | Hasnani, Mazhar  | 3.7 | Meeting with K. Pasholk, Senior Accountant, to discuss matters relating to prepaid inventory relating to the Juarez plant. |
| 2/18/2002 | Henderson,Sally  | 1.2 | Follow-up on debt confirmations  |
| 2/18/2002 | Henderson,Sally  | 1.7 | Testing of Belkin Note lease   |
| 2/18/2002 | Henderson,Sally  | 2.2 | Filing international correspondence  |
| 2/18/2002 | Henderson,Sally  | 2.8 | Testing of waterfall expenses - cash discounts   |
| 2/18/2002 | Henderson,Sally  | 3.1 | Debt additions testing   |
| 2/18/2002 | Milligan, Robin  | 1.2 | Continue medical benefits accrual testing, performed reconciliation of claims schedules to general ledger accounts.        |
| 2/18/2002 | Milligan, Robin  | 1.8 | Continue profit sharing accrual testing, performed analysis of profit sharing balances as related to prior years..         |
| 2/18/2002 | Milligan, Robin  | 2.1 | Continue vacation accrual testing, performed procedures required to make detailed selections for testing of accrual.       |
| 2/18/2002 | Milligan, Robin  | 2.2 | Continue cash testing, isolated all negative cash and performed a reconciliation to the G/L.                               |
| 2/18/2002 | Milligan, Robin  | 3.7 | Continue coop accrual testing, made selections related to deductions cleared in current and prior years.                   |
| 2/18/2002 | Padilla,Erik     | 3.7 | Preparation of reporting package   |
| 2/18/2002 | Richter, Frank   | 0.5 | Discussed the nature of the other allowance accounts.  |
| 2/18/2002 | Richter, Frank   | 1.4 | Made selections for other allowance testing.   |
| 2/18/2002 | Richter, Frank   | 2.4 | Prepared rollforward for other allowance accounts.   |
| 2/18/2002 | Richter, Frank   | 3.3 | Prepared schedule for step-up depreciation recalculation.  |
| 2/18/2002 | Richter, Frank   | 3.4 | Prepared reserve analysis for volume rebates.  |
| 2/18/2002 | Sorrentino, Dean | 1.0 | Update budget to actual time summary for J Frederick   |
| 2/18/2002 | Sorrentino, Dean | 1.2 | Provided audit supervision related to product liability  |
| 2/18/2002 | Sorrentino, Dean | 1.3 | Complete testing and documentation of coleman step-up  |
| 2/18/2002 | Sorrentino, Dean | 2.0 | Audit supervision  |
| 2/18/2002 | Sorrentino, Dean | 2.2 | Meet and discuss open items with S Thibault  |
| 2/18/2002 | Sorrentino, Dean | 3.5 | Continue reconciling time and expense to SA runs   |
| 2/18/2002 | Thibault, Steve  | 1.0 | First Alert expanded scope   |
| 2/18/2002 | Thibault, Steve  | 1.0 | Audit supervision  |
| 2/18/2002 | Thibault, Steve  | 1.0 | Bankruptcy court billing review  |
| 2/18/2002 | Thibault, Steve  | 2.0 | Meeting regarding audit status with J Ameen and D Sorrentino   |
| 2/18/2002 | Venezia, Joe     | 1.3 | D&T obtained and discussed the excess and obsolescence reserve detail schedules from M. Newberv.                           |
| 2/18/2002 | Venezia, Joe     | 1.4 | Forwarded excess and obsolescence and other reserve requests for health o meter to B. Strasma.                             |
| 2/18/2002 | Venezia, Joe     | 1.5 | Reviewed the excess and obsolescence schedules and D&T workpapers with Z. Visosevic (D&T).                                 |



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|-----------|------------------|-----|---|
| 2/18/2002 | Venezia, Joe     | 1.6 | Reviewed the excess and obsolescence schedules. Made selections for testing and forwarded to W. Kinman.   |
| 2/18/2002 | Venezia, Joe     | 2.5 | Reviewed the excess and obsolescence discussion memos from prior year workpapers and distributed to W. Kinman and P. Wright for update.               |
| 2/18/2002 | Venezia, Joe     | 2.7 | Agreed balances per the D&T leadsheets to the trial balance to test the completeness of the leadsheets.   |
| 2/18/2002 | Visosevic,Zorica | 0.5 | Reviewed prior year sales return testing approach.  |
| 2/18/2002 | Visosevic,Zorica | 1.2 | Reviewed client prepared excess and obsolete inventory calculation and agreed balances to general ledger.   |
| 2/18/2002 | Visosevic,Zorica | 1.5 | Discussed with J.Venezia (D&T) audit approach for testing of inventory reserves.  |
| 2/18/2002 | Visosevic,Zorica | 1.6 | Made selections for understatement testing of excess and obsolete inventory.  |
| 2/18/2002 | Visosevic,Zorica | 1.6 | Set up workpapers for testing of excess and obsolete inventory.   |
| 2/18/2002 | Visosevic,Zorica | 1.8 | Made selections for overstatement testing of excess and obsolete inventory.   |
| 2/18/2002 | Visosevic,Zorica | 2.8 | Reviewed client prepared analysis of excess and obsolete inventory.   |
| 2/18/2002 | Wassmann, Alice  | 0.1 | Complete real estate tax reserve testing  |
| 2/18/2002 | Wassmann, Alice  | 0.2 | Complete underwriters liability testing   |
| 2/18/2002 | Wassmann, Alice  | 0.3 | Complete miscellaneous reserve testing  |
| 2/18/2002 | Wassmann, Alice  | 0.4 | Summarize proposed audit adjustments  |
| 2/18/2002 | Wassmann, Alice  | 0.9 | Review accounts receivable testing  |
| 2/18/2002 | Wassmann, Alice  | 1.0 | Review miscellaneous accrual testing  |
| 2/18/2002 | Wassmann, Alice  | 1.0 | Complete bonus reserve testing  |
| 2/18/2002 | Wassmann, Alice  | 1.1 | Summarize open audit issues at the request of the client (S. Pagnusat, Controller)  |
| 2/18/2002 | Wassmann, Alice  | 1.3 | Review co-op reserve testing  |
| 2/18/2002 | Wassmann, Alice  | 1.5 | Perform inventory price testing   |
| 2/18/2002 | Wassmann, Alice  | 1.6 | Review inventory testing  |
| 2/18/2002 | Wassmann, Alice  | 1.7 | Complete payroll expense testing  |
| 2/18/2002 | Wong, Boeman     | 1.2 | Reviewed Sunbeam's motion to reject the lease and sublease at the Delray Beach location to determine proper accounting treatment.                     |
| 2/18/2002 | Wong, Boeman     | 2.8 | Tested and documented the proper treatment for surrender of leases for the Schaumburg, Illinois locations.  |
| 2/18/2002 | Wong, Boeman     | 3.2 | Read and evaluated the lease and sublease agreements for the Nashville, Tennessee location to determine if accrual for lease costs was understated.   |
| 2/18/2002 | Wong, Boeman     | 3.8 | Evaluated and documented the client's treatment of the accrued costs associated with the rejection of the Delray Beach location's lease and sublease. |
| 2/19/2002 | Ameen, Jane      | 0.5 | Meeting with S. Dobrow (D&T) and Doug Ernst regarding receivable reserve  |
| 2/19/2002 | Ameen, Jane      | 0.8 | Correspondance with international participating locations   |
| 2/19/2002 | Ameen, Jane      | 0.9 | Meeting with S. Pichardo regarding various accrued liabilities  |

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|-----------|-------------------|-----|--|
| 2/19/2002 | Ameen, Jane       | 2.1 | Supervision and planning of accrued liabilities  |
| 2/19/2002 | Ameen, Jane       | 3.7 | General planning and supervision of certain accrued liabilities  |
| 2/19/2002 | Dobrow, Sheau-chi | 2.0 | Reviewed reporting package from D&T Japan office and prepared open items list.   |
| 2/19/2002 | Dobrow, Sheau-chi | 2.1 | Provided supervision on the preparation of coop reserve analytical review.   |
| 2/19/2002 | Dobrow, Sheau-chi | 3.2 | Provided supervision on the preparation of sales return reserve analytical review.   |
| 2/19/2002 | Dobrow, Sheau-chi | 3.7 | Provided supervision on the preparation of volume rebates reserve analytical review.   |
| 2/19/2002 | Dunaway, Kerry    | 0.3 | Review the long-term debt workpapers   |
| 2/19/2002 | Dunaway, Kerry    | 0.3 | Review the income taxes payable workpaper  |
| 2/19/2002 | Dunaway, Kerry    | 0.5 | Review the model audit program for operating expense testing and payroll testing   |
| 2/19/2002 | Dunaway, Kerry    | 0.8 | Review selling and marketing expense testing   |
| 2/19/2002 | Dunaway, Kerry    | 0.8 | Review research and development expense testing  |
| 2/19/2002 | Dunaway, Kerry    | 1.0 | Review general and administrative expense testing  |
| 2/19/2002 | Dunaway, Kerry    | 1.0 | Review the warranty reserve testing  |
| 2/19/2002 | Dunaway, Kerry    | 1.3 | Review other income and expense testing  |
| 2/19/2002 | Dunaway, Kerry    | 1.5 | Review cash testing and the related model audit program  |
| 2/19/2002 | Dunaway, Kerry    | 1.5 | Review the sales returns and allowances testing  |
| 2/19/2002 | Hasnani, Mazhar   | 3.1 | Depreciation expense testing   |
| 2/19/2002 | Hasnani, Mazhar   | 3.5 | Documented cash accounts analysis.   |
| 2/19/2002 | Hasnani, Mazhar   | 3.9 | Researched and documented First Alert's top ten accounts receivables customers financial stability   |
| 2/19/2002 | Henderson,Sally   | 3.5 | Testing of sales   |
| 2/19/2002 | Henderson,Sally   | 3.6 | Further testing of sales   |
| 2/19/2002 | Henderson,Sally   | 3.9 | Testing of cost of sales   |
| 2/19/2002 | McMurtrey, Todd   | 2.0 | Worked on sales / cost of sales testing.   |
| 2/19/2002 | Milligan, Robin   | 1.0 | Continue vacation accrual testing, recalculated vacation accrual for hourly employees based on client prepared schedule and tested for reasonableness. |
| 2/19/2002 | Milligan, Robin   | 1.0 | Continue cash testing, performed follow up procedures on additional cash confirmations.  |
| 2/19/2002 | Milligan, Robin   | 1.5 | Meeting with S. Pichardo regarding coop and markdown reserves.   |
| 2/19/2002 | Milligan, Robin   | 1.5 | Meeting with C. Conto, regarding Coop reserves.  |
| 2/19/2002 | Milligan, Robin   | 2.0 | Continue coop accrual testing, documented audit evidence supporting accrual calculation.   |
| 2/19/2002 | Milligan, Robin   | 2.0 | Continue cash testing, investigated account reconciliation discrepancies.  |
| 2/19/2002 | Milligan, Robin   | 2.0 | Continue coop accrual testing, performed an analysis of new post audit coop accrual account.   |
| 2/19/2002 | Richter, Frank    | 0.5 | Discussed other expense selection with L. Stork.   |
| 2/19/2002 | Richter, Frank    | 1.2 | Discussed the nature of volume rebate accounts with S. Pichardo.   |
| 2/19/2002 | Richter, Frank    | 1.9 | Continued testing of other allowance accounts.   |
| 2/19/2002 | Richter, Frank    | 1.9 | Completed testing and documentation of other allowance accounts.   |
| 2/19/2002 | Richter, Frank    | 2.1 | Referenced volume rebate rollforward to respective lead sheets.  |

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|-----------|-------------------|-----|---|
| 2/19/2002 | Richter, Frank    | 3.4 | Continued analysis and testing of Sunbeam Domestic step-up depreciation.  |
| 2/19/2002 | Sorrentino, Dean  | 0.3 | Prepare 5% calculation for bankruptcy time reporting  |
| 2/19/2002 | Sorrentino, Dean  | 0.4 | Supervise F Richter relating to product liability   |
| 2/19/2002 | Sorrentino, Dean  | 0.5 | Meet with M Malone and D Rochford regarding consolidation   |
| 2/19/2002 | Sorrentino, Dean  | 1.0 | General audit supervision   |
| 2/19/2002 | Sorrentino, Dean  | 1.0 | Review Latin America audit workpapers   |
| 2/19/2002 | Sorrentino, Dean  | 1.0 | Review coop analysis  |
| 2/19/2002 | Sorrentino, Dean  | 1.1 | Begin review of prepaid assets  |
| 2/19/2002 | Sorrentino, Dean  | 1.5 | Review consolidating schedule obtained from J McCullough  |
| 2/19/2002 | Sorrentino, Dean  | 3.6 | Update expense diaries for January submission   |
| 2/19/2002 | Venezia, Joe      | 0.9 | Discussed the timberland exit costs for coleman domestic with S. Morris.  |
| 2/19/2002 | Venezia, Joe      | 0.9 | Discussed open excess and obsolescence items with W. Kinman.  |
| 2/19/2002 | Venezia, Joe      | 1.2 | Reviewed the timberland exit cost analysis.   |
| 2/19/2002 | Venezia, Joe      | 1.2 | Discussed the timberland exit costs for Europe with B. Carabetta.   |
| 2/19/2002 | Venezia, Joe      | 1.3 | Reviewed the timberland exit costs for Europe.  |
| 2/19/2002 | Venezia, Joe      | 2.7 | Discussed the powermate exit costs with B. Carabetta. Agreed the balances per the client schedule to the schedule provided by E. Garretson (D&T).       |
| 2/19/2002 | Venezia, Joe      | 2.8 | Obtained support for exit costs for timberland from S. Morris and B. Carabetta. Documented accordingly.   |
| 2/19/2002 | Visosevic, Zorica | 0.5 | Correspondence with M.A.Potter, L.Feldkamp and C.Gustafson regarding environmental litigation payments detail and selections.                           |
| 2/19/2002 | Visosevic, Zorica | 0.5 | Reviewed sales return variances.  |
| 2/19/2002 | Visosevic, Zorica | 0.5 | Met with S.Pichardo to discuss sales return calculation and analysis.   |
| 2/19/2002 | Visosevic, Zorica | 1.6 | Obtained monthly sales report per division from J.McCullough, traced and agreed numbers to general ledger and incorporated in testing of sales returns. |
| 2/19/2002 | Visosevic, Zorica | 1.6 | Obtained supporting documentation and documented testing of environmental litigation payments.  |
| 2/19/2002 | Visosevic, Zorica | 1.8 | Reviewed miscellaneous account receivable account detail.   |
| 2/19/2002 | Visosevic, Zorica | 2.0 | Reviewed prior year workpapers for testing of accounts receivable.  |
| 2/19/2002 | Visosevic, Zorica | 2.5 | Documented testing of sales returns based on the discussion with S.Pichardo and supporting documentation obtained from J.Tribble.                       |
| 2/19/2002 | Wassmann, Alice   | 0.5 | Document excess and obsolete proposed audit adjustment  |
| 2/19/2002 | Wassmann, Alice   | 0.6 | Complete consumer rebate reserve testing  |
| 2/19/2002 | Wassmann, Alice   | 0.6 | Discuss leasehold impairment reserve and restricted cash balance with M. Karolich, Vice President - Finance   |
| 2/19/2002 | Wassmann, Alice   | 0.7 | Review prepaid expense testing  |
| 2/19/2002 | Wassmann, Alice   | 0.8 | Review accounts payable testing   |

|           |                   |     |   |
|-----------|-------------------|-----|---|
| 2/19/2002 | Wassmann, Alice   | 1.1 | Discuss royalty and consumer rebate reserves with S. Pagnusat, Controller   |
| 2/19/2002 | Wassmann, Alice   | 1.6 | Review excess and obsolete inventory reserve selections on client's system with K. Pasholk, Senior Accountant.  |
| 2/19/2002 | Wassmann, Alice   | 2.6 | Complete at vendor inventory testing  |
| 2/19/2002 | Wassmann, Alice   | 3.3 | Complete excess and obsolete inventory testing  |
| 2/19/2002 | Wong, Boeman      | 2.1 | Obtained detail of accrued bankruptcy costs and reconciled amount to the general ledger.  |
| 2/19/2002 | Wong, Boeman      | 2.2 | Discussed and reviewed the accrual for household and Health O Meter relocation costs with S Pichardo-Alegria.   |
| 2/19/2002 | Wong, Boeman      | 2.8 | Discussed and reviewed the accrual for corporate relocation costs with S Sheehy.  |
| 2/19/2002 | Wong, Boeman      | 3.9 | Reviewed and documented the testing of selected attorney invoices, appraisal invoices, and canceled checks related to bankruptcy costs.                 |
| 2/20/2002 | Ameen, Jane       | 2.0 | Supervision and review of receivables and other assets  |
| 2/20/2002 | Burgess, Mark     | 1.0 | Made revisions in selected ultimate claim costs for Coleman.  |
| 2/20/2002 | Burgess, Mark     | 1.0 | Made revisions in selected ultimate claim costs for Sunbeam.  |
| 2/20/2002 | Burgess, Mark     | 1.0 | Made revisions in selected ultimate claim costs for Signature Brands.   |
| 2/20/2002 | Cullen, Peggy     | 0.1 | Review of investment workpapers   |
| 2/20/2002 | Cullen, Peggy     | 0.2 | Review of long term debt workpapers   |
| 2/20/2002 | Cullen, Peggy     | 0.2 | Review of intercompany workpapers   |
| 2/20/2002 | Cullen, Peggy     | 0.5 | Review of intangible assets workpapers  |
| 2/20/2002 | Cullen, Peggy     | 1.0 | Review of income statement account workpapers   |
| 2/20/2002 | Cullen, Peggy     | 2.0 | Review of inventory workpapers  |
| 2/20/2002 | Cullen, Peggy     | 2.0 | Review of accounts receivable workpapers  |
| 2/20/2002 | Dobrow, Sheau-chi | 0.7 | Corresponded with C. Conto regarding fluctuations on various accounts receivable reserve items.   |
| 2/20/2002 | Dobrow, Sheau-chi | 0.9 | Corresponded with D. Ernst regarding methodology on Kmart accounts receivable reserve.  |
| 2/20/2002 | Dobrow, Sheau-chi | 1.6 | Corresponded with S. Pichardo regarding methodology and any significant fluctuations on coop, sales return, volume rebates and other allowance reserves |
| 2/20/2002 | Dobrow, Sheau-chi | 1.7 | Corresponded with D&T First Alert, Coleman Powermate and Coleman Cor & Outdoor teams regarding Kmart accounts receivable reserve.                       |
| 2/20/2002 | Dobrow, Sheau-chi | 2.9 | Researched on the status of Kmart's bankruptcy filings.   |
| 2/20/2002 | Dobrow, Sheau-chi | 3.2 | Documented client's methodology on Kmart accounts receivable reserve.   |
| 2/20/2002 | Dunaway, Kerry    | 0.2 | Review equity testing and the related model audit program for equity  |
| 2/20/2002 | Dunaway, Kerry    | 0.5 | Review the model audit program for accounts payable testing   |
| 2/20/2002 | Dunaway, Kerry    | 0.5 | Review concentration of credit risk analysis  |
| 2/20/2002 | Dunaway, Kerry    | 0.5 | Review the investments in subsidiaries testing  |

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|-----------|------------------|-----|--|
| 2/20/2002 | Dunaway, Kerry   | 1.2 | Review accounts payable testing  |
| 2/20/2002 | Dunaway, Kerry   | 1.2 | Review accounts receivable confirmation testing, cut-off testing and the related model audit program                 |
| 2/20/2002 | Dunaway, Kerry   | 1.3 | Review the accrued expenses testing and the related model audit program  |
| 2/20/2002 | Dunaway, Kerry   | 1.8 | Review of miscellaneous reserve accounts   |
| 2/20/2002 | Dunaway, Kerry   | 1.8 | Review coop reserve testing  |
| 2/20/2002 | Hasnani, Mazhar  | 2.7 | Peso company payables testing  |
| 2/20/2002 | Hasnani, Mazhar  | 3.0 | Year-end prepaid software balance testing.   |
| 2/20/2002 | Hasnani, Mazhar  | 3.4 | Test fixed asset and accumulated depreciation rollforward  |
| 2/20/2002 | Hasnani, Mazhar  | 3.8 | Meeting with Noreen Quigley, Senior Accounts Payable Clerk regarding open invoices                                   |
| 2/20/2002 | Henderson,Sally  | 0.9 | Testing of "subject to compromise" classification  |
| 2/20/2002 | Henderson,Sally  | 3.1 | Testing of severance accrual - Jack Flourney   |
| 2/20/2002 | Henderson,Sally  | 3.4 | Testing of freight out waterfall expenses  |
| 2/20/2002 | Henderson,Sally  | 3.6 | Further testing of severance accrual - Jack Flourney   |
| 2/20/2002 | Milligan, Robin  | 0.6 | Communication with G. Blankenship regarding profit sharing accrual.  |
| 2/20/2002 | Milligan, Robin  | 0.8 | Communication with R. Snaden regarding vacation and profit sharing accrual.  |
| 2/20/2002 | Milligan, Robin  | 1.4 | Meeting with J. Tribble regarding Coop accrual testing.  |
| 2/20/2002 | Milligan, Robin  | 1.7 | Communication with M. Fernandez regarding vacation accrual.  |
| 2/20/2002 | Milligan, Robin  | 2.0 | Continue coop accrual testing, documented procedures involved in coop issuance and clearing.                         |
| 2/20/2002 | Milligan, Robin  | 2.2 | Continue vacation accrual testing, performed investigation of accrual variance as related to prior year.             |
| 2/20/2002 | Milligan, Robin  | 2.3 | Continue testing of profit sharing accrual, performed selection procedures for individual detail testing of accrual. |
| 2/20/2002 | Provost, Jeff    | 3.0 | Partner review of workpapers, including the clearing of review points on all substantive sections.                   |
| 2/20/2002 | Richter, Frank   | 0.5 | Discussed items needed for product liability testing with L. Ring.   |
| 2/20/2002 | Richter, Frank   | 1.7 | Discussed method used for step-up depreciation with D. Robinson.   |
| 2/20/2002 | Richter, Frank   | 2.4 | Continued working on volume rebate reserve analysis.   |
| 2/20/2002 | Richter, Frank   | 2.6 | Documented results of volume rebate testing.   |
| 2/20/2002 | Richter, Frank   | 3.8 | Prepared and referenced product liability rollforward.   |
| 2/20/2002 | Sorrentino, Dean | 0.4 | Review Sunbeam step-up with F Richter  |
| 2/20/2002 | Sorrentino, Dean | 0.5 | Update warranty return memo based on discussion with K Spiers  |
| 2/20/2002 | Sorrentino, Dean | 0.5 | Review warranty rollforward  |
| 2/20/2002 | Sorrentino, Dean | 1.0 | Discuss product liability with M Burgess   |
| 2/20/2002 | Sorrentino, Dean | 1.6 | Review miscellaneous accruals  |
| 2/20/2002 | Sorrentino, Dean | 3.0 | Continue reconciling download into segment analysis  |
| 2/20/2002 | Sorrentino, Dean | 4.0 | Assist staff in reconciling trial balance into segment analysis  |
| 2/20/2002 | Thibault, Steve  | 2.0 | Audit supervision  |

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| 2/20/2002 | Thibault, Steve  | 3.0 | Reading December bank report and related discussion with audit team  |
| 2/20/2002 | Venezia, Joe     | 1.0 | Obtained the timberland building lease agreement. Read the agreement.  |
| 2/20/2002 | Venezia, Joe     | 1.2 | Received the shrink reserve schedule for health o meter from B. Strasma. Reviewed for reasonableness.                                    |
| 2/20/2002 | Venezia, Joe     | 1.2 | Reviewed the excess and obsolescence schedules for health o meter with Z. Visosevic (D&T).   |
| 2/20/2002 | Venezia, Joe     | 2.1 | Received the excess and obsolescence and other reserve detail schedules for health o meter from B. Strasma. Reviewed for reasonableness. |
| 2/20/2002 | Venezia, Joe     | 2.3 | Obtained the timberland license agreement from M. Malone. Read the license agreement.  |
| 2/20/2002 | Venezia, Joe     | 3.2 | Discussed price testing variances in relation to the capitalized variance with K. Huff. Documented accordingly.                          |
| 2/20/2002 | Visosevic,Zorica | 0.6 | Completed excess and obsolete inventory reserve analysis.  |
| 2/20/2002 | Visosevic,Zorica | 1.0 | Correspondence with L.McDonald regarding the significant variances in account receivable balances.                                       |
| 2/20/2002 | Visosevic,Zorica | 1.2 | Discussed Health O Meter excess and obsolete inventory with J. Venezia (D&T).  |
| 2/20/2002 | Visosevic,Zorica | 1.6 | Cleared review notes regarding the testing of sales returns.   |
| 2/20/2002 | Visosevic,Zorica | 1.8 | Reviewed and documented supporting documentation for significant variances in account receivable balances.                               |
| 2/20/2002 | Visosevic,Zorica | 2.0 | Set up work papers for testing of accounts receivable.   |
| 2/20/2002 | Visosevic,Zorica | 2.8 | Reviewed and documented recording in accordance with accounts receivable securitization program.   |
| 2/20/2002 | Wassmann, Alice  | 0.3 | Document audit report memo   |
| 2/20/2002 | Wassmann, Alice  | 0.5 | Document audit summary memo  |
| 2/20/2002 | Wassmann, Alice  | 0.6 | Discuss remaining open items with S. Pagnusat, Controller  |
| 2/20/2002 | Wassmann, Alice  | 0.8 | Review charitable contribution guidelines for restrictions regarding the 9/11 charitable contribution                                    |
| 2/20/2002 | Wassmann, Alice  | 0.9 | Document results of inventory price and variance testing   |
| 2/20/2002 | Wassmann, Alice  | 1.1 | Complete warranty reserve testing  |
| 2/20/2002 | Wassmann, Alice  | 1.2 | Complete accounts receivable testing   |
| 2/20/2002 | Wassmann, Alice  | 1.3 | Test consignment inventory cut-off   |
| 2/20/2002 | Wassmann, Alice  | 1.4 | Document restricted cash presentation  |
| 2/20/2002 | Wassmann, Alice  | 1.6 | Test lease payments  |
| 2/20/2002 | Wassmann, Alice  | 1.8 | Agree inventory price and variance selections to on-line documentation with P. Labak, Staff Accountant                                   |
| 2/20/2002 | Wassmann, Alice  | 1.8 | Review cost of goods sold testing due to less than expected decrease from prior year   |
| 2/20/2002 | Wong, Boeman     | 0.2 | Requested the detail of severance costs and relocation costs classified as transition costs from B Carrabetta.                           |
| 2/20/2002 | Wong, Boeman     | 1.2 | Meeting with K Huff to discuss the accrual for Mississippi Power.  |

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| 2/20/2002 | Wong, Boeman      | 2.5 | Documented relocation agreements, relocation cost estimates, and other supporting documents of corporate relocation costs provided by S Sheehv. |
| 2/20/2002 | Wong, Boeman      | 3.2 | Reviewed the transition costs and exit costs schedule received from B Carrabetta.   |
| 2/20/2002 | Wong, Boeman      | 3.9 | Obtained selections of relocation costs and reviewed calculations with S Sheehy.  |
| 2/21/2002 | Ameen, Jane       | 0.3 | Meeting with J. Frederick and M. Malone regarding accrued liabilities   |
| 2/21/2002 | Ameen, Jane       | 0.8 | Review of trial balance   |
| 2/21/2002 | Ameen, Jane       | 2.4 | Supervision and review of international consolidation   |
| 2/21/2002 | Ameen, Jane       | 3.0 | Supervision and review of miscellaneous accruals  |
| 2/21/2002 | Ameen, Jane       | 3.5 | Supervision and review of cooperative advertising and other accrued liabilities   |
| 2/21/2002 | Bergman, Alan     | 0.3 | Discussed open items with Latin America management  |
| 2/21/2002 | Bergman, Alan     | 0.8 | Phone conversation with M. Fernandez, regarding Latin America open items  |
| 2/21/2002 | Bergman, Alan     | 1.7 | Began to gather information needed in determining cut-off testing population and selections   |
| 2/21/2002 | Bergman, Alan     | 2.0 | Reviewed prior year workpapers relating to cut-off testing procedures   |
| 2/21/2002 | Bergman, Alan     | 2.7 | Began to clear review notes relating to Latin America financial statement audit accrued expenses  |
| 2/21/2002 | Bergman, Alan     | 3.5 | Began to clear review notes relating to Latin America financial statement audit accrued expenses  |
| 2/21/2002 | Burgess, Mark     | 0.4 | Updated sales figures used in independent testing.  |
| 2/21/2002 | Burgess, Mark     | 2.6 | Made updated selections for current policy year in light of updated sales figures.  |
| 2/21/2002 | Cullen, Peggy     | 1.0 | Review of prepaid workpapers  |
| 2/21/2002 | Cullen, Peggy     | 2.0 | Audit closing meeting with M. Karolich, Vice President Finance, G. Wisler, President and K. Dunaway. D&T  |
| 2/21/2002 | Cullen, Peggy     | 2.0 | Review of accounts receivable workpapers  |
| 2/21/2002 | Cullen, Peggy     | 2.0 | Review of accrual workpapers  |
| 2/21/2002 | Cullen, Peggy     | 3.0 | Review of inventory workpapers  |
| 2/21/2002 | Dobrow, Sheau-chi | 3.4 | Continued to provide supervision on the volume rebates reserve analytical review.   |
| 2/21/2002 | Dobrow, Sheau-chi | 3.7 | Continued to provide supervision on the sales return reserve analytical review.   |
| 2/21/2002 | Dobrow, Sheau-chi | 3.9 | Continued to provide supervision on the coop reserve analytical review.   |
| 2/21/2002 | Dunaway, Kerry    | 0.5 | Review client service observations noted during the audit   |
| 2/21/2002 | Dunaway, Kerry    | 0.5 | Go through audit status and open issues with M. Karolich, Vice President - Finance  |
| 2/21/2002 | Dunaway, Kerry    | 1.0 | Review manual workpapers for cash, inventory compilation, excess and obsolete reserve and bonus accrual   |
| 2/21/2002 | Dunaway, Kerry    | 1.3 | Review cleared review notes on accounts payable, cash, inventory and prepaid  |

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| 2/21/2002 | Dunaway, Kerry   | 1.5 | Review general computer controls testing, computer assurance client service comments and server upgrade project documentation |
| 2/21/2002 | Dunaway, Kerry   | 2.0 | Audit closing meeting with G. Wisler, President, M. Karolich, Vice President - Finance and P. Cullen (D&T)                    |
| 2/21/2002 | Dunaway, Kerry   | 2.2 | Prepare the audit closing meeting presentation  |
| 2/21/2002 | Hasnani, Mazhar  | 0.8 | Update fixed asset step-up narrative  |
| 2/21/2002 | Hasnani, Mazhar  | 3.1 | Test cash additive items  |
| 2/21/2002 | Hasnani, Mazhar  | 3.2 | Test depreciation expense differences using First Alert and Ernst & Young (step-up) methods                                   |
| 2/21/2002 | Hasnani, Mazhar  | 3.9 | Meeting with J. McComb, General Ledger Accounting Supervisor to discuss fixed asset step-up adjustments.                      |
| 2/21/2002 | Henderson,Sally  | 1.0 | Follow-up on debt confirmations   |
| 2/21/2002 | Henderson,Sally  | 1.0 | Reconciliation of debt confirmations to general ledger  |
| 2/21/2002 | Henderson,Sally  | 2.1 | Testing of sales  |
| 2/21/2002 | Henderson,Sally  | 3.2 | Testing of cost of sales  |
| 2/21/2002 | Henderson,Sally  | 3.7 | Testing of freight accrual  |
| 2/21/2002 | McMurtrey, Todd  | 0.5 | Talked with R. Norris and L. Lidner about sales returns reserve and warranty reserve.   |
| 2/21/2002 | McMurtrey, Todd  | 1.7 | Added additional documentation to reserve workpapers.   |
| 2/21/2002 | Milligan, Robin  | 0.5 | Communication with M. Fernandez, regarding vacation accrual.  |
| 2/21/2002 | Milligan, Robin  | 0.5 | Communication with F. Henderson (Union Planters Bank) regarding cash confirmations.   |
| 2/21/2002 | Milligan, Robin  | 0.6 | Communication with D. Giuliano regarding cash testing.  |
| 2/21/2002 | Milligan, Robin  | 0.7 | Communication with J.McCullough regarding profit sharing accrual.   |
| 2/21/2002 | Milligan, Robin  | 0.7 | Communication with J. Tribble regarding coop accrual.   |
| 2/21/2002 | Milligan, Robin  | 2.0 | Continue testing of profit sharing accrual, documented selections, and performed reconciliation to G/I.                       |
| 2/21/2002 | Milligan, Robin  | 2.9 | Continue Coop accrual testing, documented additional selections.  |
| 2/21/2002 | Milligan, Robin  | 3.1 | Continue cash testing, re-performed reconciliations of late confirmations, and investigated discrepancies.                    |
| 2/21/2002 | Provost, Jeff    | 1.0 | Partner review of workpapers, including the clearing of review points on all substantive sections.                            |
| 2/21/2002 | Richter, Frank   | 1.0 | Discussed information needed for accounts payable testing with J. Gavin.  |
| 2/21/2002 | Richter, Frank   | 1.8 | Cleared review notes relating to other allowance testing.   |
| 2/21/2002 | Richter, Frank   | 1.9 | Cleared review notes relating to volume rebate testing.   |
| 2/21/2002 | Richter, Frank   | 2.6 | Began testing of accounts payable.  |
| 2/21/2002 | Richter, Frank   | 3.7 | Began preparation of equity rollforward.  |
| 2/21/2002 | Sorrentino, Dean | 0.3 | Meeting with J Frederick regarding time and expenses  |
| 2/21/2002 | Sorrentino, Dean | 0.5 | Prepare budget and fee analysis for J Frederick   |
| 2/21/2002 | Sorrentino, Dean | 1.1 | Review miscellaneous accruals   |



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| 2/21/2002 | Sorrentino, Dean | 1.5 | Review cash workpapers   |
| 2/21/2002 | Sorrentino, Dean | 2.0 | Audit supervision  |
| 2/21/2002 | Sorrentino, Dean | 2.1 | Audit review and supervision for Latin America   |
| 2/21/2002 | Sorrentino, Dean | 2.5 | Review miscellaneous accruals  |
| 2/21/2002 | Thibault, Steve  | 1.0 | Audit supervision  |
| 2/21/2002 | Venezia, Joe     | 0.7 | Cataloged all trial balance adjustments in D&T workpapers.   |
| 2/21/2002 | Venezia, Joe     | 0.8 | Updated corresponding leadsheets for all trial balance adjustments.  |
| 2/21/2002 | Venezia, Joe     | 1.6 | Reviewed the treatment of exist costs by sunbeam timberland in accordance with accounting literature.  |
| 2/21/2002 | Venezia, Joe     | 1.8 | Obtained the updated excess and obsolescence reserve memo from M. Newbery. Reviewed based on the excess and obsolescence schedules received to date.                 |
| 2/21/2002 | Venezia, Joe     | 1.8 | Obtained severance agreements for testing of the timberland domestic exit cost reserve. Documented accordingly.  |
| 2/21/2002 | Venezia, Joe     | 2.0 | Obtained the hyperion schedule from J. McCollough. Agreed balances per the D&T trial balance to the hyperion schedule.   |
| 2/21/2002 | Venezia, Joe     | 2.2 | Obtained post trial balance adjustments from J. McCollough. Reviewed for reasonableness.   |
| 2/21/2002 | Visosevic,Zorica | 0.9 | Correspondence with C.Conto regarding the list of selections for testing of sales returns, warranty testing and reconciliations of other account receivable accounts |
| 2/21/2002 | Visosevic,Zorica | 1.6 | Met with W.Kinman to discuss excess and obsolete inventory selections and documentation.   |
| 2/21/2002 | Visosevic,Zorica | 1.9 | Documented selections for understatement testing of excess and obsolete inventory.   |
| 2/21/2002 | Visosevic,Zorica | 2.0 | Investigated and summarized differences between client prepared excess and obsolete inventory calculation and D&T analysis.  |
| 2/21/2002 | Visosevic,Zorica | 2.1 | Documented selections for overstatement testing of excess and obsolete inventory.  |
| 2/21/2002 | Visosevic,Zorica | 2.5 | Traced and agreed client prepared detail of excess and obsolete inventory calculation to summary sheet.  |
| 2/21/2002 | Wassmann, Alice  | 0.5 | Discuss eliminating fixed asset entries from Mexico with K. Pasholk, Senior Accountant   |
| 2/21/2002 | Wassmann, Alice  | 0.7 | Discuss Kmart bad debt reserve with M. Karolich, Vice President-Finance  |
| 2/21/2002 | Wassmann, Alice  | 0.8 | Discuss royalty reserve calculation with S. Pagnusat, Controller   |
| 2/21/2002 | Wassmann, Alice  | 0.9 | Document summary of misstatements  |
| 2/21/2002 | Wassmann, Alice  | 1.8 | Document Kmart-First Alert relationships   |
| 2/21/2002 | Wassmann, Alice  | 2.2 | Review fixed asset testing   |
| 2/21/2002 | Wassmann, Alice  | 2.6 | Test fixed asset step-up accounting  |
| 2/21/2002 | Wassmann, Alice  | 3.7 | Prepare audit summary memorandum   |
| 2/21/2002 | Wong, Boeman     | 1.1 | Discussed and recalculated the accrued termination costs for the client service comment agreement.   |

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| 2/21/2002 | Wong, Boeman      | 1.2 | Traced and documented supporting payments of accrued corporate relocation costs received from R Jackson.  |
| 2/21/2002 | Wong, Boeman      | 2.1 | Traced and documented relocation bonus payments to ADP payroll registers obtained from S Sheehy.  |
| 2/21/2002 | Wong, Boeman      | 2.7 | Documented relocation agreements, relocation cost estimates, and other supporting documents of Health O Meter and household relocation costs provided by S Pichardo-Aleoria |
| 2/21/2002 | Wong, Boeman      | 3.9 | Reviewed the client service comment termination agreement obtained from R Faucher.  |
| 2/22/2002 | Ameen, Jane       | 0.1 | Meeting with J. Frederick regarding miscellaneous accruals  |
| 2/22/2002 | Ameen, Jane       | 0.3 | Review of contract for service provider   |
| 2/22/2002 | Ameen, Jane       | 0.5 | Meeting with D&T staff and partner regarding certain expenses and accounts receivables  |
| 2/22/2002 | Ameen, Jane       | 1.4 | Supervision and review of miscellaneous accruals  |
| 2/22/2002 | Ameen, Jane       | 1.7 | Supervision of consolidation  |
| 2/22/2002 | Bergman, Alan     | 1.4 | Began testing of accounts payable cut-off, and documentation of selections  |
| 2/22/2002 | Bergman, Alan     | 2.4 | Continued testing of accounts receivables cut-off, and documentation of selections  |
| 2/22/2002 | Bergman, Alan     | 2.8 | Began testing of inventory cut-off, and documentation of selections   |
| 2/22/2002 | Bergman, Alan     | 3.4 | Began testing of accounts receivables cut-off, and documentation of selections  |
| 2/22/2002 | Burgess, Mark     | 1.0 | Began preparing updated memo summarizing results and conclusions.   |
| 2/22/2002 | Dobrow, Sheau-chi | 2.8 | Reviewed coop reserve workpaper and provided review comments.   |
| 2/22/2002 | Dobrow, Sheau-chi | 3.2 | Reviewed sales return reserve workpaper and provided review comments.   |
| 2/22/2002 | Dunaway, Kerry    | 1.0 | Review the audit summary memo and go over comments with A. Wassmann (D&T)   |
| 2/22/2002 | Hasnani, Mazhar   | 1.3 | Test reorganization costs   |
| 2/22/2002 | Hasnani, Mazhar   | 2.2 | Review separation of payables: pre-bankruptcy, post-bankruptcy  |
| 2/22/2002 | Hasnani, Mazhar   | 2.4 | Test asset acquisitions and dispositions  |
| 2/22/2002 | Hasnani, Mazhar   | 3.5 | Categorize general ledger accounts for financial statement review for reporting purposes  |
| 2/22/2002 | Henderson,Sally   | 1.5 | Avaya Finance Lease - IRR calculation   |
| 2/22/2002 | Henderson,Sally   | 1.9 | First Union National bank confirmation tie in   |
| 2/22/2002 | Henderson,Sally   | 2.1 | Inventory cut-off testing   |
| 2/22/2002 | Henderson,Sally   | 2.1 | Tie in Forrest County reconciliation  |
| 2/22/2002 | Henderson,Sally   | 3.4 | Further procedures on interest payable  |
| 2/22/2002 | Milligan, Robin   | 0.4 | Communication with P. Byrd regarding other payroll accruals.  |
| 2/22/2002 | Milligan, Robin   | 0.8 | Communication with J. Gavin regarding other payroll accruals.   |
| 2/22/2002 | Milligan, Robin   | 1.6 | Communication with S. Sheehy regarding other payroll accruals.  |
| 2/22/2002 | Milligan, Robin   | 2.1 | Continue coop accrual testing, documented final selections for current year amounts cleared.  |

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| 2/22/2002 | Milligan, Robin   | 2.6 | Continue testing of other payroll accruals, perform reconciliation of Sunbeam domestic payroll tax sub ledger to G/L.                  |
| 2/22/2002 | Milligan, Robin   | 3.5 | Begin testing of other payroll related accruals, develop audit plan and set up workpapers.   |
| 2/22/2002 | Richter, Frank    | 0.5 | Discussed fourth quarter product liability distributions with L. Ring.   |
| 2/22/2002 | Richter, Frank    | 0.5 | Discussed accounts payable disbursement information with R. Jackson.   |
| 2/22/2002 | Richter, Frank    | 2.0 | Performed accounts payable debit balance testing.  |
| 2/22/2002 | Richter, Frank    | 2.1 | Extracted accounts payable vendor invoices from J.D.E. system.   |
| 2/22/2002 | Richter, Frank    | 2.1 | Cleared other income and expense testing review notes.   |
| 2/22/2002 | Richter, Frank    | 3.8 | Performed subsequent disbursement testing for accounts payable accounts.   |
| 2/22/2002 | Sorrentino, Dean  | 0.5 | Review cash workpapers   |
| 2/22/2002 | Sorrentino, Dean  | 0.5 | Meeting with B Carabetta regarding audit status and planning   |
| 2/22/2002 | Sorrentino, Dean  | 0.5 | Meeting with J Frederick regarding time and expenses   |
| 2/22/2002 | Sorrentino, Dean  | 1.0 | Prepare open items and status memo   |
| 2/22/2002 | Sorrentino, Dean  | 1.0 | Review miscellaneous income/expense  |
| 2/22/2002 | Sorrentino, Dean  | 1.2 | Discuss audit plan with S Thibault   |
| 2/22/2002 | Sorrentino, Dean  | 3.5 | Audit supervision and review   |
| 2/22/2002 | Thibault, Steve   | 1.0 | Discussions and issues regarding receivables reserves  |
| 2/22/2002 | Thibault, Steve   | 1.0 | Discussions and issues regarding inventory reserves  |
| 2/22/2002 | Thibault, Steve   | 1.0 | Foreign currency translation consequences of Argentinean devaluation   |
| 2/22/2002 | Thibault, Steve   | 1.0 | Reading of Board of Directors meeting materials  |
| 2/22/2002 | Thibault, Steve   | 3.0 | Audit supervision  |
| 2/22/2002 | Venezia, Joe      | 1.0 | Discussed trial balance changes with J. McCollough.  |
| 2/22/2002 | Venezia, Joe      | 2.3 | Obtained the price testing selections for health o meter from P. Labak. Documented in the price testing workpapers.                    |
| 2/22/2002 | Venezia, Joe      | 2.3 | Reviewed the price testing selections in relation to capitalized variance testing. Began review and analysis of capitalized variances. |
| 2/22/2002 | Venezia, Joe      | 2.5 | Discussed follow up price testing questions for health o meter with P. Labak. Documented accordingly.                                  |
| 2/22/2002 | Venezia, Joe      | 2.9 | Continued to document the exit costs for timberland domestic from information received from S. Morris and B. Carabetta.                |
| 2/22/2002 | Visosevic, Zorica | 1.2 | Cleared notes and finalized testing of sales returns.  |
| 2/22/2002 | Visosevic, Zorica | 1.6 | Obtained miscellaneous receivable account detail and support documentation from L. Stork and documented testing.                       |
| 2/22/2002 | Visosevic, Zorica | 1.6 | Correspondence with C. Conto and S. Pichardo regarding the outstanding selections and requests.  |
| 2/22/2002 | Visosevic, Zorica | 1.6 | Documented selections for detail testing of warranty reserves.   |
| 2/22/2002 | Visosevic, Zorica | 1.6 | Documented selections for detail testing of sales return reserve.  |

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| 2/22/2002 | Visosevic,Zorica  | 1.6 | Updated sales and warranty reserves work papers according to reports obtained from J.McCollough.   |
| 2/22/2002 | Visosevic,Zorica  | 1.8 | Obtained and reviewed royalty agreement and documented testing of royalties receivable.  |
| 2/22/2002 | Wassmann, Alice   | 0.4 | Review inventory overhead and labor cost testing   |
| 2/22/2002 | Wassmann, Alice   | 0.5 | Discuss audit with M. Karolich, Vice President - Finance (last day of fieldwork)   |
| 2/22/2002 | Wassmann, Alice   | 0.6 | Discuss subsequent events with M. Karolich, Vice President - Finance   |
| 2/22/2002 | Wassmann, Alice   | 0.8 | Discuss audit with S. Pagnusat, Controller (last day of fieldwork)   |
| 2/22/2002 | Wassmann, Alice   | 1.0 | Review the audit summary memo and go over comments with K. Dunaway (D&T)   |
| 2/22/2002 | Wassmann, Alice   | 1.7 | Complete audit supervision and review questionnaire  |
| 2/22/2002 | Wassmann, Alice   | 2.6 | Complete audit summary memorandum  |
| 2/22/2002 | Wassmann, Alice   | 3.1 | Test Mexican tax balances upon receiving Mexican documentation   |
| 2/22/2002 | Wong, Boeman      | 0.6 | Submitted accrued severance selections to S Sheehy.  |
| 2/22/2002 | Wong, Boeman      | 0.6 | Updated leadsheet for adjusting entries posted.  |
| 2/22/2002 | Wong, Boeman      | 0.7 | Perform testing of accrued internal audit costs.   |
| 2/22/2002 | Wong, Boeman      | 1.4 | Prepared open items list for review by client.   |
| 2/22/2002 | Wong, Boeman      | 3.8 | Obtained and reviewed selected severance agreements received from S Sheehy and re-calculated severance accrual.  |
| 2/22/2002 | Wong, Boeman      | 3.9 | Obtained and reconciled severance rollforward schedules obtained from S Sheehy.  |
| 2/23/2002 | Bergman, Alan     | 0.8 | Documentation of updated returned goods process memorandum   |
| 2/23/2002 | Bergman, Alan     | 2.4 | Began reviewing prior year workpapers relating to investments in affiliates  |
| 2/23/2002 | Bergman, Alan     | 2.8 | Continued testing of accounts payable cut-off, and documentation of selections   |
| 2/23/2002 | Dobrow, Sheau-chi | 1.8 | Reviewed other allowance reserve workpaper and provided review comments.   |
| 2/23/2002 | Dobrow, Sheau-chi | 2.2 | Reviewed volume rebates reserve workpaper and provided review comments.  |
| 2/23/2002 | Milligan, Robin   | 4.0 | Begin testing of bonus accrual, performed reconciliation of subsidiary ledger to g/l.  |
| 2/23/2002 | Richter, Frank    | 2.0 | Documented results of accounts payable subsequent disbursement testing.  |
| 2/23/2002 | Sorrentino, Dean  | 0.5 | Discussion with J McCullough regarding miscellaneous income/expense  |
| 2/23/2002 | Sorrentino, Dean  | 1.5 | Review property plant and equipment workpapers   |
| 2/23/2002 | Sorrentino, Dean  | 1.5 | Review accrued expenses  |
| 2/23/2002 | Venezia, Joe      | 2.0 | Agreed exit costs for timberland Europe to schedules provided by S. Millon (D&T).  |
| 2/23/2002 | Venezia, Joe      | 2.0 | Reviewed the price testing selections in relation to capitalized variance testing. Continued the analysis and comparison of price testing in relation to capitalized variances |
| 2/23/2002 | Visosevic,Zorica  | 0.5 | Cleared notes and finalized testing of warranty reserve.   |

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|-----------|-------------------|-----|---|
| 2/23/2002 | Visosevic,Zorica  | 1.7 | Reconciliation of lockbox account and correspondence with S.Campell regarding the account.  |
| 2/23/2002 | Visosevic,Zorica  | 1.8 | Correspondence with P.Wright, C.Conto, S.Pichardo, S.Campbell regarding the list of outstanding audit requests.                               |
| 2/23/2002 | Wong, Boeman      | 1.3 | Reviewed and documented the severance payments made during the year.  |
| 2/23/2002 | Wong, Boeman      | 2.7 | Tested payments of severance costs.   |
| 2/24/2002 | Burgess, Mark     | 0.6 | Finished updating memo.   |
| 2/24/2002 | Burgess, Mark     | 1.4 | Made revisions to First Alert workpapers including footnotes and column headings.   |
| 2/25/2002 | Ameen, Jane       | 0.4 | Review of inventory   |
| 2/25/2002 | Ameen, Jane       | 0.6 | Supervision and review of audit status  |
| 2/25/2002 | Ameen, Jane       | 2.0 | Supervision and review of international audit status  |
| 2/25/2002 | Ameen, Jane       | 4.0 | Supervision and review of accrued liabilities   |
| 2/25/2002 | Bergman, Alan     | 0.8 | Updated warranty accrual memorandum for current year  |
| 2/25/2002 | Bergman, Alan     | 0.8 | Began reviewing inventory cut-off procedures and prior year workpapers  |
| 2/25/2002 | Bergman, Alan     | 1.7 | Continued telephone discussions with Maria Fernandez, Controller, regarding clearing of review notes.   |
| 2/25/2002 | Bergman, Alan     | 1.9 | Telephone discussions with Maria Fernandez, Controller, regarding clearing of review notes.   |
| 2/25/2002 | Bergman, Alan     | 2.4 | Began compiling and entering data for summary of reserve analysis   |
| 2/25/2002 | Bergman, Alan     | 3.4 | Documentation of Latin America Miami workpapers based upon discussions with and emails obtained from Maria Fernandez.                         |
| 2/25/2002 | Burgess, Mark     | 2.0 | Made revisions to Signature Brands workpapers including footnotes and column headings.  |
| 2/25/2002 | Cullen, Peggy     | 0.5 | Review of audit summary documents (summary memo, SOPA, closing meeting agenda)  |
| 2/25/2002 | Cullen, Peggy     | 1.5 | Review of accrual workpapers  |
| 2/25/2002 | Cullen, Peggy     | 2.0 | Review of inventory workpapers  |
| 2/25/2002 | Cullen, Peggy     | 2.5 | Review of coop reserve analysis   |
| 2/25/2002 | Dobrow, Sheau-chi | 3.3 | Obtained gross sales and net sales data for Sunbeam, Health O Meter and Outdoor Cooking during 2000 and 2001 for iudgmental reserve analysis. |
| 2/25/2002 | Dobrow, Sheau-chi | 3.8 | Provided supervision regarding specific reserve on Walmart potential rollback claims.   |
| 2/25/2002 | Dobrow, Sheau-chi | 3.9 | Updated accounts receivable reserve workpaper regarding uncollectible accounts.   |
| 2/25/2002 | Dunaway, Kerry    | 0.5 | Review cleared review notes for sales returns, warranty and bad debt testing  |
| 2/25/2002 | Dunaway, Kerry    | 1.0 | Discuss the summary of reserve rollforwards with A. Wassmann (D&T)  |
| 2/25/2002 | Dunaway, Kerry    | 1.5 | Review the audit summary memo for First Alert   |
| 2/25/2002 | Henderson,Sally   | 3.5 | Analytical review - Brazil  |
| 2/25/2002 | Henderson,Sally   | 3.7 | Testing of exchange rates used international consolidation  |

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|-----------|------------------|-----|---|
| 2/25/2002 | Henderson,Sally  | 3.8 | Follow-up on issues identified in European audit summary memorandum   |
| 2/25/2002 | Milligan, Robin  | 1.0 | Communication with P. Byrd regarding reconciliation of other payroll accruals.  |
| 2/25/2002 | Milligan, Robin  | 1.1 | Communication with S. Pichardo to update prior year memos relating to Coop reserve.   |
| 2/25/2002 | Milligan, Robin  | 1.5 | Continued coop accrual testing. Performed documentation of additional selections for cleared deductions.                                    |
| 2/25/2002 | Milligan, Robin  | 1.5 | Meeting with R. Dipietro regarding medical benefits accrual.  |
| 2/25/2002 | Milligan, Robin  | 1.5 | Continued reconciliation of bonus schedules to g/l.   |
| 2/25/2002 | Milligan, Robin  | 2.0 | Reconciliation of bonus accrual amount on G/L to subsidiary ledgers.  |
| 2/25/2002 | Milligan, Robin  | 2.4 | Performance of reconciliation of other payroll accruals to the JDE system.  |
| 2/25/2002 | Payne, Joy-Ann   | 0.8 | Perform technical review of the D&T workpapers for Sunbeam Products Liability   |
| 2/25/2002 | Richter, Frank   | 0.8 | Discussed product liability audit requests with L. Ring.  |
| 2/25/2002 | Richter, Frank   | 2.0 | Cleared volume rebates review notes.  |
| 2/25/2002 | Richter, Frank   | 2.1 | Continued testing of accounts payable debit balances.   |
| 2/25/2002 | Richter, Frank   | 2.9 | Performed testing on product liability fourth quarter disbursements.  |
| 2/25/2002 | Richter, Frank   | 3.2 | Continued preparation of step-up depreciation recalculation schedules.  |
| 2/25/2002 | Sorrentino, Dean | 0.5 | Review inventory observation workpapers   |
| 2/25/2002 | Sorrentino, Dean | 0.6 | Discuss with J Ameen open issues  |
| 2/25/2002 | Sorrentino, Dean | 0.8 | Meet with J Frederick to discuss audit status   |
| 2/25/2002 | Sorrentino, Dean | 1.5 | Review sales and cos  |
| 2/25/2002 | Sorrentino, Dean | 2.6 | Review Coleman COR and Powermate trial balances   |
| 2/25/2002 | Sorrentino, Dean | 3.0 | Audit supervision   |
| 2/25/2002 | Summers, Jamie   | 2.5 | Organized prior year provision files and reviewed prior year foot note.   |
| 2/25/2002 | Visosevic,Zorica | 0.8 | Correspondence with C.Conto and M.Lewis regarding the selections and nature of the amounts recorded in the Wal-Mart pending claims account. |
| 2/25/2002 | Visosevic,Zorica | 0.8 | Reviewed client prepared calculation of Wal-Mart rollback reserve.  |
| 2/25/2002 | Visosevic,Zorica | 1.2 | Discussed with S. Pichardo and documented in workpapers excess and obsolete inventory testing for Health @ Home and Clippers divisions.     |
| 2/25/2002 | Visosevic,Zorica | 1.4 | Setup workpapers for testing of Wal-Mart claim reserves.  |
| 2/25/2002 | Visosevic,Zorica | 2.0 | Reconciled and referenced testing of excess and obsolete inventory accounts to general ledger   |
| 2/25/2002 | Visosevic,Zorica | 2.2 | Reviewed processed Wal-Mart claim files.  |
| 2/25/2002 | Visosevic,Zorica | 2.6 | Obtained supporting documentation from S.Pichardo, S.Campbell and J.Gavin and tested General Electric accounts receivable contra account.   |
| 2/25/2002 | Wassmann, Alice  | 0.6 | Test the translation adjustment   |

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| 2/25/2002 | Wassmann, Alice   | 1.0 | Discuss the reserve rollforward sent to Sunbeam with K. Dunaway (D&T)  |
| 2/25/2002 | Wassmann, Alice   | 1.0 | Review cost of goods sold testing  |
| 2/25/2002 | Wassmann, Alice   | 1.1 | Review excess and obsolete inventory reserve   |
| 2/25/2002 | Wassmann, Alice   | 3.2 | Test royalty reserves  |
| 2/25/2002 | Wong, Boeman      | 1.0 | Obtained and documented testing of retention bonus selection received from S Sheehy.                                       |
| 2/25/2002 | Wong, Boeman      | 1.0 | Obtained workers' compensation schedule from D Jackson.  |
| 2/25/2002 | Wong, Boeman      | 1.1 | Reviewed and documented supporting documentation for the restructured lease expenses and revenues received from R Jackson. |
| 2/25/2002 | Wong, Boeman      | 2.1 | Detail tested the revenues and expenses associated with the accrual for restructured leases.                               |
| 2/25/2002 | Wong, Boeman      | 2.1 | Reconciled transition costs to the general ledger and rollforward schedules.   |
| 2/25/2002 | Wong, Boeman      | 3.7 | Selected and documented additional severance accrual selections related to Mexico received from K Brown.                   |
| 2/26/2002 | Ameen, Jane       | 3.7 | Supervision of certain expenses  |
| 2/26/2002 | Ameen, Jane       | 3.8 | Supervision and review of other participating office schedules   |
| 2/26/2002 | Bergman, Alan     | 0.3 | Spoke to Phil Labak, First Alert to request bills of lading related to inventory cut-off testing.                          |
| 2/26/2002 | Bergman, Alan     | 0.6 | Continued compiling and entering data for summary of reserve analysis  |
| 2/26/2002 | Bergman, Alan     | 0.8 | Documentation and updating of confirmation control for legal confirmations   |
| 2/26/2002 | Bergman, Alan     | 0.8 | Reviewed prior year workpapers regarding accrued media advertising   |
| 2/26/2002 | Bergman, Alan     | 1.2 | Began testing of inventory cut-off   |
| 2/26/2002 | Bergman, Alan     | 1.3 | Reviewed prior year workpapers regarding investment in affiliates  |
| 2/26/2002 | Bergman, Alan     | 1.4 | Continued compiling and entering data for summary of reserve analysis  |
| 2/26/2002 | Bergman, Alan     | 1.8 | Began testing of accrued media advertising   |
| 2/26/2002 | Bergman, Alan     | 2.8 | Continued to perform testing of accounts receivable cutoff testing.  |
| 2/26/2002 | Burgess, Mark     | 2.4 | Made revisions to Sunbeam workpapers including footnotes and column headings.  |
| 2/26/2002 | Burgess, Mark     | 2.6 | Made revisions to Coleman workpapers including footnotes and column headings.  |
| 2/26/2002 | Cullen, Peggy     | 0.5 | Review the questions and testing methodology from J. Ameen (D&T) with K. Dunaway (D&T) on the coop reserve                 |
| 2/26/2002 | Cullen, Peggy     | 1.5 | Review of accounts receivable workpapers   |
| 2/26/2002 | Dobrow, Sheau-chi | 3.2 | Started to review reporting package from D&T France office.  |
| 2/26/2002 | Dobrow, Sheau-chi | 3.8 | Continued to review reporting package from D&T France office and prepared open items list.                                 |
| 2/26/2002 | Dobrow, Sheau-chi | 4.0 | Reviewed reporting package from D&T Canada, Australia and Mexico offices and prepared open items list.                     |

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| 2/26/2002 | Dunaway, Kerry   | 0.5 | Review the questions and testing methodology from J. Ameen (D&T) with P. Cullen (D&T) on the coop reserve |
| 2/26/2002 | Dunaway, Kerry   | 1.0 | Discuss the testing methodology for the coop reserve with A. Wassmann (D&T)                               |
| 2/26/2002 | Garretson, Eric  | 1.8 | Clearing closed review notes and follow-up questions  |
| 2/26/2002 | Garretson, Eric  | 2.2 | Clearing closed review notes and follow-up questions  |
| 2/26/2002 | Henderson,Sally  | 3.5 | Further procedures performed for Japan reconciliation   |
| 2/26/2002 | Henderson,Sally  | 3.7 | Japan reconciliation  |
| 2/26/2002 | Henderson,Sally  | 3.8 | Tie in international audited information to hyperion reports  |
| 2/26/2002 | Krall, Kelly     | 0.3 | Organized provision workpapers  |
| 2/26/2002 | Milligan, Robin  | 1.6 | Communication with J. Brelsford regarding medical benefits accrual.                                       |
| 2/26/2002 | Milligan, Robin  | 1.8 | Performed further reconciliation of bonus accrual schedule to g/l.  |
| 2/26/2002 | Milligan, Robin  | 2.5 | Meeting with B.Carrabeta and R. Snaden regarding bonus accrual schedules.                                 |
| 2/26/2002 | Milligan, Robin  | 2.5 | Continued reconciliation of corporate bonus detail to g/l.  |
| 2/26/2002 | Milligan, Robin  | 2.6 | Selected individuals accounts for detail testing of household and corporate bonus.                        |
| 2/26/2002 | Payne, Joy-Ann   | 0.8 | Perform technical review of the D&T workpapers for First Alert  |
| 2/26/2002 | Payne, Joy-Ann   | 0.8 | Perform technical review of the D&T workpapers for Signature Brands                                       |
| 2/26/2002 | Payne, Joy-Ann   | 0.8 | Perform technical review of the D&T workpapers for The Coleman Company                                    |
| 2/26/2002 | Richter, Frank   | 0.5 | Discussed Hattiesburg step-up depreciation schedule with D. Robinson.                                     |
| 2/26/2002 | Richter, Frank   | 1.0 | Agreed step-up depreciation gross amounts into the property lead sheets.                                  |
| 2/26/2002 | Richter, Frank   | 1.3 | Documented results of product liability fourth quarter disbursements testing.                             |
| 2/26/2002 | Richter, Frank   | 1.6 | Discussed adjustment to consolidated property rollforward with D. Robinson.                               |
| 2/26/2002 | Richter, Frank   | 1.7 | Performed recalculation of step-up depreciation for Biddeford location.                                   |
| 2/26/2002 | Richter, Frank   | 1.8 | Documented Sunbeam insurance summary.   |
| 2/26/2002 | Richter, Frank   | 3.1 | Tested product liability fourth quarter rollforward.  |
| 2/26/2002 | Sorrentino, Dean | 0.3 | Discuss with K Breheny grill impairment schedule  |
| 2/26/2002 | Sorrentino, Dean | 1.5 | Audit supervision   |
| 2/26/2002 | Sorrentino, Dean | 2.0 | Review miscellaneous accruals   |
| 2/26/2002 | Sorrentino, Dean | 2.0 | Supervision and review of sales and cos   |
| 2/26/2002 | Sorrentino, Dean | 2.0 | Review inventory workpapers   |
| 2/26/2002 | Sorrentino, Dean | 4.0 | Prepare overall summary reserve analysis  |
| 2/26/2002 | Summers, Jamie   | 1.5 | Compiling tax provision workpapers and overview of provision.   |
| 2/26/2002 | Thibault, Steve  | 1.0 | Attendance at board meeting   |
| 2/26/2002 | Thibault, Steve  | 1.0 | Issues relating to restructuring reserves   |
| 2/26/2002 | Thibault, Steve  | 1.0 | Review of Europe audit findings   |
| 2/26/2002 | Thibault, Steve  | 2.0 | Audit supervision   |



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| 2/26/2002 | van Gelder, Jeffrey | 2.5 | Compiling tax provision workpapers and overview of provision.  |
| 2/26/2002 | Venezia, Joe        | 0.7 | Discussed inventory observation memos with K. Huff.  |
| 2/26/2002 | Venezia, Joe        | 1.1 | Discussed the exit costs for coleman Argentina with C. Younce.   |
| 2/26/2002 | Venezia, Joe        | 1.8 | Cleared inventory observation review notes.  |
| 2/26/2002 | Venezia, Joe        | 2.0 | Reviewed the Latin America Miami inventory prior year workpapers.  |
| 2/26/2002 | Venezia, Joe        | 2.4 | Obtained the excess and obsolescence schedule for Latin America Miami from M. Fernandez. Reviewed for reasonableness.                            |
| 2/26/2002 | Venezia, Joe        | 3.0 | Reviewed depreciation expense mapping with M. Newbery. Remapped accounts in trial balance to tie into the consolidated fixed asset rollforward.  |
| 2/26/2002 | Visosevic,Zorica    | 0.8 | Updated lead sheets.   |
| 2/26/2002 | Visosevic,Zorica    | 1.0 | Re-referenced testing workpapers according to the updated leadsheet amounts.   |
| 2/26/2002 | Visosevic,Zorica    | 1.6 | Discussed with S.Dobrow changes to calculation of sales return reserves.   |
| 2/26/2002 | Visosevic,Zorica    | 2.1 | Traced and reconciled perpetual inventory accounts to excess and obsolete inventory testing through computer inquires in clients general ledger. |
| 2/26/2002 | Visosevic,Zorica    | 2.5 | Reviewed open Wal-Mart claims.   |
| 2/26/2002 | Visosevic,Zorica    | 3.0 | Documented overstatement testing of Wal-Mart claims.   |
| 2/26/2002 | Wassmann, Alice     | 0.2 | Review changes in royalty contracts  |
| 2/26/2002 | Wassmann, Alice     | 1.0 | Discuss the testing methodology for the coop reserve with K. Dunaway (D&T)   |
| 2/26/2002 | Wong, Boeman        | 3.2 | Recalculated selected commissions paid and completed commission testing with W Reynolds.   |
| 2/26/2002 | Wong, Boeman        | 3.9 | Discussed the methodology used in creating the loss triangles for workers' compensation with D Jackson and L Ring.                               |
| 2/26/2002 | Wong, Boeman        | 3.9 | Reviewed and reconciled the workers' compensation schedules to the general ledger.   |
| 2/27/2002 | Ameen, Jane         | 0.5 | Supervision and review of intangibles and long lived assets  |
| 2/27/2002 | Ameen, Jane         | 1.3 | Supervision and review of litigation   |
| 2/27/2002 | Ameen, Jane         | 2.5 | Supervision and review of audit status   |
| 2/27/2002 | Ameen, Jane         | 3.2 | Supervision and review of international consolidation  |
| 2/27/2002 | Bergman, Alan       | 0.3 | Correspondence and communications with J. Tribble regarding sales personnel and testing procedures   |
| 2/27/2002 | Bergman, Alan       | 0.8 | Converted international income statements into US dollars from other currencies  |
| 2/27/2002 | Bergman, Alan       | 1.2 | Reviewed workpapers and testing procedures for debt subject to compromise testing  |
| 2/27/2002 | Bergman, Alan       | 1.2 | Continued testing of debt subject to compromise with respect to timing   |
| 2/27/2002 | Bergman, Alan       | 1.3 | Continued testing of accrued media advertising   |
| 2/27/2002 | Bergman, Alan       | 1.4 | Began testing procedures for debt subject to compromise  |
| 2/27/2002 | Bergman, Alan       | 2.2 | Began testing of investment in affiliates  |

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| 2/27/2002 | Bergman, Alan     | 2.6 | Continued testing of investment in affiliates  |
| 2/27/2002 | Burgess, Mark     | 0.1 | Attempted to reach W. Haner to discuss his report; left a message on his voicemail system.             |
| 2/27/2002 | Burgess, Mark     | 0.8 | Reviewed data inputted by T. Wojtulewicz.  |
| 2/27/2002 | Burgess, Mark     | 1.3 | Compared our ultimate loss selections to those in W. Haner's report                                    |
| 2/27/2002 | Burgess, Mark     | 2.8 | Prepared package of exhibits and notes to aid S. Pino in her peer review.                              |
| 2/27/2002 | Dobrow, Sheau-chi | 0.9 | Met with M. Lewis regarding Walmart rollback programs.   |
| 2/27/2002 | Dobrow, Sheau-chi | 2.9 | Updated First Alert's exclusive coop contract with Kmart.  |
| 2/27/2002 | Dobrow, Sheau-chi | 3.4 | Started to prepare summary of overall reserves on coop, sales returns and volume rebates.              |
| 2/27/2002 | Dobrow, Sheau-chi | 3.8 | Provided supervision regarding miscellaneous receivable testing.                                       |
| 2/27/2002 | Henderson,Sally   | 3.3 | Follow-up on issues identified in European audit summary memorandum                                    |
| 2/27/2002 | Henderson,Sally   | 3.8 | Tie in international audited information to hyperion reports   |
| 2/27/2002 | Henderson,Sally   | 3.9 | Translation of foreign entity balances   |
| 2/27/2002 | Milligan, Robin   | 1.6 | Performed reconciliation of household bonus accrual subsidiary detail to g/l.                          |
| 2/27/2002 | Milligan, Robin   | 1.8 | Meeting with S. Sheehy regarding other payroll accruals.   |
| 2/27/2002 | Milligan, Robin   | 1.8 | Reconciliation of other payroll accruals subsidiary ledger to ADP Statistical summary recaps.          |
| 2/27/2002 | Milligan, Robin   | 2.4 | Meeting with B. Carrabetta regarding corporate bonus accrual.  |
| 2/27/2002 | Milligan, Robin   | 3.4 | Examination of employee personnel files for verification of bonus testing details.                     |
| 2/27/2002 | Pino,Susan        | 2.0 | Peer review of memo and exhibits prepared by M. Burgess.   |
| 2/27/2002 | Richter, Frank    | 0.5 | Discussed volume rebates client service comment with J. Tribble.                                       |
| 2/27/2002 | Richter, Frank    | 1.9 | Discussed gross sales fluctuations from prior year to current year with S. Pichardo.                   |
| 2/27/2002 | Richter, Frank    | 2.3 | Discussed cost of sales fluctuations from prior year to current year with S. Pichardo.                 |
| 2/27/2002 | Richter, Frank    | 2.6 | Performed testing of gross sales fluctuations from prior year to current year.                         |
| 2/27/2002 | Richter, Frank    | 3.7 | Performed testing of cost of sales fluctuations from prior year to current year.                       |
| 2/27/2002 | Sorrentino, Dean  | 0.6 | Meeting with K Breheny regarding grill impairment  |
| 2/27/2002 | Sorrentino, Dean  | 3.0 | Prepare environmental rollforward analysis   |
| 2/27/2002 | Sorrentino, Dean  | 3.0 | Audit supervision  |
| 2/27/2002 | Sorrentino, Dean  | 3.9 | Review and prepare overall summary of reserves workpaper   |
| 2/27/2002 | Summers, Jamie    | 2.5 | Discussion with B. Totte (client) regarding current year provision and release of valuation allowance. |
| 2/27/2002 | Summers, Jamie    | 3.5 | Discussion with B. Totte (client) regarding current year provision and release of valuation allowance. |

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|-----------|---------------------|-----|--|
| 2/27/2002 | Summers, Jamie      | 3.5 | Compiling tax provision workpapers and overview of provision.  |
| 2/27/2002 | Thibault, Steve     | 2.0 | Audit supervision  |
| 2/27/2002 | Thibault, Steve     | 6.0 | Review of Europe audit findings  |
| 2/27/2002 | van Gelder, Jeffrey | 2.0 | Discussion with B. Totte and J. Summers regarding overall approach to provision calculation.   |
| 2/27/2002 | van Gelder, Jeffrey | 2.5 | Discussion with S. Thibault (D&T) regarding asset impairments.   |
| 2/27/2002 | van Gelder, Jeffrey | 3.5 | Conference with J. Ameen (D&T) and J. Summers regarding current liability booked and change in deferred accounts on a separate company level.                              |
| 2/27/2002 | Venezia, Joe        | 1.2 | Discussed schedule and ledger differences with W. Kinman. Reconciled all differences.  |
| 2/27/2002 | Venezia, Joe        | 1.2 | Began documenting the change in the environmental legal reserve.   |
| 2/27/2002 | Venezia, Joe        | 1.8 | Documented the international inventory excess and obsolescence testing following discussion with W. Kinman.  |
| 2/27/2002 | Venezia, Joe        | 2.0 | Obtained the international inventory excess and obsolescence schedule from T. Marshall and S. Spell. Reviewed for reasonableness.  |
| 2/27/2002 | Venezia, Joe        | 2.0 | Reviewed prior year environmental legal reserve workpapers.  |
| 2/27/2002 | Venezia, Joe        | 2.8 | Obtained the selections made for testing the excess and obsolescence testing from W. Kinman. Documented accordingly.   |
| 2/27/2002 | Visosevic,Zorica    | 0.5 | Met with S.Pichardo to discuss excess and obsolete inventory outstanding items.  |
| 2/27/2002 | Visosevic,Zorica    | 1.0 | Requested additional supporting documentation for excess and obsolete inventory calculation and testing from S.Pichardo. V.Portera. P.Wright and W.Kinman.                 |
| 2/27/2002 | Visosevic,Zorica    | 1.1 | Documented testing of excess and obsolete inventory for South America division.  |
| 2/27/2002 | Visosevic,Zorica    | 1.8 | Discussed with J.Venezia (D&) and reconciled 12/31/01 inventory per general ledger to excess and obsolete inventory calculation per division report obtained from W Kinman |
| 2/27/2002 | Visosevic,Zorica    | 1.8 | Updated and tested excess and obsolete inventory calculation for Bedding division.   |
| 2/27/2002 | Visosevic,Zorica    | 2.3 | Tested Wal-Mart pending claims for understatement.   |
| 2/27/2002 | Visosevic,Zorica    | 2.5 | Updated and tested excess and obsolete inventory calculation for Professional Clippers division.   |
| 2/27/2002 | Wassmann, Alice     | 0.2 | Discuss audited general ledger accounts with M. Karolich, Chief Financial Officer  |
| 2/27/2002 | Wassmann, Alice     | 0.8 | Discuss open items with B. Strasma, Controller (as of 2/25/02)   |
| 2/27/2002 | Wassmann, Alice     | 1.0 | Summarize reserve rollforward  |
| 2/27/2002 | Wong, Boeman        | 0.5 | Obtained selected workers' compensation payments from R Jackson.   |
| 2/27/2002 | Wong, Boeman        | 1.1 | Detail tested payments related to Mississippi Power accrual.   |
| 2/27/2002 | Wong, Boeman        | 1.2 | Discuss with D Jackson the rollup of claims payments for workers' compensation to the loss triangle.   |

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| 2/27/2002 | Wong, Boeman      | 1.5 | Discussed the Mississippi Power accrual with K Huff and M Vied.  |
| 2/27/2002 | Wong, Boeman      | 2.8 | Reconciled the payments per the loss triangle to payment details obtained from D Sales.  |
| 2/27/2002 | Wong, Boeman      | 3.9 | Discussed with D Sales the workers' compensation claims and billing process received from the third-party administrators.      |
| 2/28/2002 | Ameen, Jane       | 1.0 | General audit supervision and review   |
| 2/28/2002 | Ameen, Jane       | 2.7 | Supervision and review of expenses   |
| 2/28/2002 | Ameen, Jane       | 3.8 | Supervision and review of certain consolidated accrued liabilities   |
| 2/28/2002 | Bergman, Alan     | 0.3 | Telephone discussions with Maria Fernandez, Controller, regarding status of open items   |
| 2/28/2002 | Bergman, Alan     | 0.7 | Continued testing of debt subject to compromise with respect to timing   |
| 2/28/2002 | Bergman, Alan     | 0.8 | Documentation of workpapers based upon discussions with Maria Fernandez, Controller  |
| 2/28/2002 | Bergman, Alan     | 1.1 | Began updating confirmation control workpaper for the current year   |
| 2/28/2002 | Bergman, Alan     | 1.1 | Cleared review notes relating to accounts payable cut-off testing  |
| 2/28/2002 | Bergman, Alan     | 1.6 | Continued documentation of accounts payable cut-off testing  |
| 2/28/2002 | Bergman, Alan     | 2.3 | Continued testing of inventory cut-off for year-end  |
| 2/28/2002 | Bergman, Alan     | 3.1 | Obtained additional supporting documents for accounts receivable testing and documented workpapers                             |
| 2/28/2002 | Burgess, Mark     | 2.3 | Updated analysis based on J. Payne's technical review.   |
| 2/28/2002 | Burgess, Mark     | 2.7 | Updated ultimate loss selections based on notes during the technical review.   |
| 2/28/2002 | Cullen, Peggy     | 0.6 | Discuss co-op reserve with A. Wassmann (D&T)   |
| 2/28/2002 | Cullen, Peggy     | 1.4 | Review of accrual workpapers   |
| 2/28/2002 | Dobrow, Sheau-chi | 0.6 | Discussed with R. Ferrer regarding the methodology on international entities consolidation.                                    |
| 2/28/2002 | Dobrow, Sheau-chi | 1.3 | Corresponded with D&T France office regarding Europe consolidation process.  |
| 2/28/2002 | Dobrow, Sheau-chi | 1.4 | Corresponded with D&T Mexico offices regarding open items and passed adjustments.  |
| 2/28/2002 | Dobrow, Sheau-chi | 3.8 | Provided supervision regarding agreeing numbers audited by D&T international offices to what is reported to Sunbeam corporate. |
| 2/28/2002 | Dobrow, Sheau-chi | 3.9 | Reviewed reporting package from D&T Mexico Acuna, Matamoros and Hong Kong offices and prepared open items list.                |
| 2/28/2002 | Garretson, Eric   | 0.8 | Clearing closed review notes and follow-up questions   |
| 2/28/2002 | Henderson,Sally   | 2.4 | Tie in international audited information to hyperion reports   |
| 2/28/2002 | Henderson,Sally   | 2.5 | Analytical review - Argentina  |
| 2/28/2002 | Henderson,Sally   | 3.0 | Follow-up on outstanding deliverables - foreign auditors   |
| 2/28/2002 | Henderson,Sally   | 3.1 | Consolidation of international evaluation of misstatements   |

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| 2/28/2002 | McMurtrey, Todd  | 0.5 | Worked on sales returns calculation.   |
| 2/28/2002 | McMurtrey, Todd  | 1.5 | Discussed with S. Dobrow (D&T) sales returns accrual.  |
| 2/28/2002 | Milligan, Robin  | 1.0 | Communication with M. Knight regarding accrual for holiday payroll.  |
| 2/28/2002 | Milligan, Robin  | 2.2 | Performed analysis and investigation of late adjusting entries to bonus accrual rollforward.   |
| 2/28/2002 | Milligan, Robin  | 2.3 | Communication with D. Robinson regarding other payroll accruals.   |
| 2/28/2002 | Milligan, Robin  | 2.7 | Performed reconciliation of medical benefits accrual to supporting documentation and g/l.  |
| 2/28/2002 | Milligan, Robin  | 2.8 | Performed reconciliation of payroll withdrawal subsidiary ledger accounts to supporting documentation and g/l.                         |
| 2/28/2002 | Provost, Jeff    | 1.0 | Partner review of workpapers, including the clearing of review points on all substantive sections.                                     |
| 2/28/2002 | Provost, Jeff    | 3.0 | Partner review of workpapers, including the clearing of review points on all substantive sections.                                     |
| 2/28/2002 | Richter, Frank   | 0.5 | Discussed Mr. Coffee gross sales decrease from prior year to current year with E. Silva.   |
| 2/28/2002 | Richter, Frank   | 1.8 | Tested Health-O-Meter gross profit percentage fluctuation from prior year to current year.   |
| 2/28/2002 | Richter, Frank   | 2.4 | Agreed translated individual Europe financial statement to consolidated Europe financial statement.                                    |
| 2/28/2002 | Richter, Frank   | 3.1 | Reviewed environmental litigation cases for current year environmental litigation reserve.   |
| 2/28/2002 | Richter, Frank   | 3.2 | Translated individual Europe financial statements to dollars.  |
| 2/28/2002 | Sorrentino, Dean | 0.8 | Correspondence with domestic audit teams regarding warranty returns  |
| 2/28/2002 | Sorrentino, Dean | 1.0 | Audit supervision  |
| 2/28/2002 | Sorrentino, Dean | 1.6 | Correspondence with domestic audit teams regarding sales returns   |
| 2/28/2002 | Sorrentino, Dean | 1.6 | Correspondence with First Alert, COR, and Powermate regarding trial balance  |
| 2/28/2002 | Sorrentino, Dean | 2.2 | Review miscellaneous accrual workpapers  |
| 2/28/2002 | Sorrentino, Dean | 2.6 | Review property plant and equipment workpapers   |
| 2/28/2002 | Summers, Jamie   | 1.5 | Research and teleconference with B. Totte regarding NOL valuation.   |
| 2/28/2002 | Summers, Jamie   | 3.5 | Review of hyperion schedules.  |
| 2/28/2002 | Venezia, Joe     | 0.8 | Posted the entries to the D&T health o meter trial balance and cataloged accordingly   |
| 2/28/2002 | Venezia, Joe     | 1.0 | Posted the entries to the D&T sunbeam domestic trial balance and cataloged accordingly   |
| 2/28/2002 | Venezia, Joe     | 1.2 | Obtained more journal entries that were recorded subsequent to the preliminary trial balance from J. McCollough. Reviewed accordingly. |
| 2/28/2002 | Venezia, Joe     | 1.2 | Obtained supporting documentation for the Brazil exit costs from F. Gomez. Reviewed and documented accordingly.                        |

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| 2/28/2002 | Venezia, Joe     | 1.8 | Obtained the final excess and obsolescence rollforward from W. Kinman. Reviewed for reasonableness. Agreed amounts per the rollforward to the income statement activity accounts                  |
| 2/28/2002 | Venezia, Joe     | 1.9 | Updated the memo discussing price testing per discussion with W. Kinman and K. Huff.  |
| 2/28/2002 | Venezia, Joe     | 3.1 | Updated leadsheets with the journal entries received from J. McCollough. Obtained the updated hyperion from Mr. McCollough and agreed amounts per the D&T trial balance to the hyperion schedule. |
| 2/28/2002 | Visosevic,Zorica | 0.5 | Correspondence and discussion with P.Wright regarding the excess and obsolete inventory reserve calculation for Professional Clippers division  |
| 2/28/2002 | Visosevic,Zorica | 1.0 | Updated leadsheets and referenced changes to testing workpapers.  |
| 2/28/2002 | Visosevic,Zorica | 1.4 | Correspondence and discussion with K.Dunn regarding the 2001 potential Wal-Mart claims reserve.   |
| 2/28/2002 | Visosevic,Zorica | 1.5 | Discussed with M.Weed, and documented in workpapers, additional appliances excess and obsolete inventory reserve.   |
| 2/28/2002 | Visosevic,Zorica | 1.5 | Documented understatement testing of Wal-Mart claim reserves.   |
| 2/28/2002 | Visosevic,Zorica | 2.1 | Discussed with V.Portera, and documented in workpapers additional Health @ Home excess and obsolete inventory reserve.  |
| 2/28/2002 | Visosevic,Zorica | 3.0 | Obtained and reviewed 1998 and 1999 accounts receivable reserve calculation workpapers in conjunction with 2001 tax provision calculation.  |
| 2/28/2002 | Wassmann, Alice  | 0.6 | Discuss co-op reserve with P. Cullen (D&T)  |
| 2/28/2002 | Wassmann, Alice  | 0.7 | Discuss co-op and royalty reserves with B. Strasma (D&T)  |
| 2/28/2002 | Wassmann, Alice  | 0.8 | Review 2000 co-op spending  |
| 2/28/2002 | Wassmann, Alice  | 1.2 | Discuss co-op reserve with S. Dobrow (D&T)  |
| 2/28/2002 | Wong, Boeman     | 3.2 | Documented workers' compensation testing in workpapers.   |
| 2/28/2002 | Wong, Boeman     | 3.9 | Traced workers' compensation claims payment shortage to the loss run and loss triangle with D Jackson.  |
| 2/28/2002 | Wong, Boeman     | 3.9 | Traced workers' compensation quarterly claims payment to the loss run and loss triangle with B Upham.   |
| 3/1/2002  | Ameen, Jane      | 1.6 | Supervision and review of international consolidation   |
| 3/1/2002  | Ameen, Jane      | 2.4 | Supervision and review of certain accrued liabilities   |
| 3/1/2002  | Bergman, Alan    | 2.0 | Continued to sort through permanent files to determine which files are still relevant   |
| 3/1/2002  | Bergman, Alan    | 4.0 | Update permanent file workpapers  |
| 3/1/2002  | Bergman, Alan    | 4.0 | Continued to sort through permanent files to determine which files are still relevant   |
| 3/1/2002  | Burgess, Mark    | 0.9 | Met with S. Pino(D&T) to go over her peer review and answer her questions.  |
| 3/1/2002  | Burgess, Mark    | 2.1 | Updated changes to actuary workpapers and memo  |

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|----------|---------------------|-----|---|
| 3/1/2002 | Cullen, Peggy       | 2.0 | Review and discussion of summary of all reserves analysis   |
| 3/1/2002 | Dobrow, Sheau-chi   | 2.6 | Prepared summary of reserves regarding volume rebates.  |
| 3/1/2002 | Dobrow, Sheau-chi   | 2.6 | Prepared summary of reserves regarding sales return.  |
| 3/1/2002 | Dobrow, Sheau-chi   | 2.8 | Prepared summary of reserves regarding coop reserve.  |
| 3/1/2002 | Garretson, Eric     | 1.2 | Cleared review notes related to liabilities   |
| 3/1/2002 | Henderson, Sally    | 1.5 | Tie in balance sheet and income statement from Coleman Asia subsidiary auditors                           |
| 3/1/2002 | Henderson, Sally    | 2.8 | Audit of adjustments to Coleman Asia  |
| 3/1/2002 | Henderson, Sally    | 3.0 | Audit of adjustments to European entities   |
| 3/1/2002 | Henderson, Sally    | 3.7 | Tie in balance sheet and income statement from European subsidiary auditors                               |
| 3/1/2002 | McMurtrey, Todd     | 0.8 | Performed testing of warranty accrual calculation.  |
| 3/1/2002 | McMurtrey, Todd     | 1.2 | Discussion with S. Dobrow (D&T), D. Sorrentino (D&T), and E. Garretson (D&T) sales and warranty accruals. |
| 3/1/2002 | Milligan, Robin     | 1.2 | Documentation of payroll evidence accumulated on selected individuals from ADP payroll register.          |
| 3/1/2002 | Milligan, Robin     | 2.0 | Reconciliation of additional payroll accrual sub ledgers to the general ledger.                           |
| 3/1/2002 | Milligan, Robin     | 2.1 | Performance of analytic procedures on Health-O-Meter other payroll accruals.                              |
| 3/1/2002 | Milligan, Robin     | 2.2 | Documentation of payroll accrual investigative procedures.  |
| 3/1/2002 | Milligan, Robin     | 3.5 | Meeting with S. Sheehy regarding payroll accruals.  |
| 3/1/2002 | Provost, Jeff       | 0.3 | Partner review of workpapers, including the clearing of review points on all substantive sections.        |
| 3/1/2002 | Richter, Frank      | 1.5 | Discussed Health-O-Meter gross sales fluctuations with B. Strasma.  |
| 3/1/2002 | Richter, Frank      | 2.3 | Discussed cost of sales fluctuations with W. Kinman.  |
| 3/1/2002 | Richter, Frank      | 3.3 | Cleared review notes for other allowance reserves.  |
| 3/1/2002 | Richter, Frank      | 3.9 | Reviewed cost of sales lead sheets for material fluctuations  |
| 3/1/2002 | Sorrentino, Dean    | 1.0 | Discuss reserve rollforwards with audit team  |
| 3/1/2002 | Sorrentino, Dean    | 1.0 | Prepare international workpapers for review by S Thibault   |
| 3/1/2002 | Sorrentino, Dean    | 1.5 | Audit supervision   |
| 3/1/2002 | Sorrentino, Dean    | 1.8 | Discuss and correspondence with M Burgess regarding product liability                                     |
| 3/1/2002 | Sorrentino, Dean    | 4.0 | Prepare for meeting with R Gahagan for environmental reserves   |
| 3/1/2002 | Summers, Jamie      | 0.5 | Review of hyperion schedules.   |
| 3/1/2002 | Thibault, Steve     | 1.5 | Audit supervision   |
| 3/1/2002 | Thibault, Steve     | 1.5 | Review of audit work relating to co-op advertising reserves.  |
| 3/1/2002 | Thibault, Steve     | 1.5 | Review of Venezuela audit findings.   |
| 3/1/2002 | Thibault, Steve     | 1.5 | Review of Canada audit findings.  |
| 3/1/2002 | Thibault, Steve     | 2.0 | Review of Japan audit findings.   |
| 3/1/2002 | van Gelder, Jeffrey | 0.5 | Review of hyperion schedules.   |

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| 3/1/2002 | Venezia, Joe      | 1.0 | Discussed agreeing the capitalized variance amount per the client schedules to the income statement activity with K. Huff and W. Kinman.                               |
| 3/1/2002 | Venezia, Joe      | 1.6 | Obtained the remaining liquidation sale selection support from S. Spell. Documented accordingly.   |
| 3/1/2002 | Venezia, Joe      | 1.8 | Reviewed the prior year warranty reserve workpapers.   |
| 3/1/2002 | Venezia, Joe      | 1.9 | Reviewed the excess and obsolescence testing performed by Z. Visosevic (D&T).  |
| 3/1/2002 | Venezia, Joe      | 2.0 | Obtained and reviewed the current year warranty reserve triangle information from M. Newbery.  |
| 3/1/2002 | Venezia, Joe      | 2.7 | Obtained the Pelouze sale agreement from M. Newbery. Obtained the schedule detailing the impairment charge on sale at year end. Reviewed and discussed with M. Newbery |
| 3/1/2002 | Visosevic,Zorica  | 1.6 | Met with P. Walford to discuss and obtain supporting documentation for testing of accounts receivable rollforward for the 12/31/2001-1/22/2002 period.                 |
| 3/1/2002 | Visosevic,Zorica  | 1.8 | Documented testing of credit memos and other miscellaneous deductions.   |
| 3/1/2002 | Visosevic,Zorica  | 2.3 | Setup workpapers for testing of accounts receivable rollforward.   |
| 3/1/2002 | Visosevic,Zorica  | 2.6 | Obtained supporting documentation and documented testing of Kmart cash payments.   |
| 3/1/2002 | Visosevic,Zorica  | 2.7 | Prepared audit progress summary and open items listing for all testing areas for management review.  |
| 3/1/2002 | Wong, Boeman      | 0.7 | Tested the client adjustment to other accrued liability  |
| 3/1/2002 | Wong, Boeman      | 0.9 | Cleared review notes for miscellaneous accruals  |
| 3/1/2002 | Wong, Boeman      | 1.0 | Reviewed guaranty agreement and letter of credit and documented testing in workpapers.   |
| 3/1/2002 | Wong, Boeman      | 1.4 | Obtained copy of the Bank of America guaranty of loan and First Union letter of credit from M Newbery and R Schur.   |
| 3/1/2002 | Wong, Boeman      | 1.5 | Discussed with P Boyle the accrual for Illinois property taxes for Health O Meter.   |
| 3/1/2002 | Wong, Boeman      | 1.6 | Documented supporting tax bills obtained from P Boyle.   |
| 3/1/2002 | Wong, Boeman      | 3.9 | Performed testing of the rent accrual by reviewing lease agreements and obtaining support for monthly rent payments.   |
| 3/2/2002 | Bergman, Alan     | 4.0 | Continued to sort through permanent files to determine which files are still relevant  |
| 3/2/2002 | Dobrow, Sheau-chi | 1.9 | Filed and documented correspondence with various international D&T auditors.   |
| 3/2/2002 | Dobrow, Sheau-chi | 3.1 | Prepared correspondence with various D&T international auditors regarding open items list.   |
| 3/2/2002 | Henderson, Sally  | 1.0 | Continue audit of adjustments to European entities   |
| 3/2/2002 | Henderson, Sally  | 3.0 | Audit of adjustments to European entities  |
| 3/2/2002 | Milligan, Robin   | 4.0 | Performed further analysis of all Sunbeam domestic and Health-O-Meter payroll accruals.  |
| 3/2/2002 | Richter, Frank    | 0.8 | Discussed February accounts payable subsequent disbursement testing with J. Gavin.   |
| 3/2/2002 | Richter, Frank    | 1.2 | Revised cost of sales analytical test to include various other cost of sales accounts.   |



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| 3/2/2002 | Summers, Jamie    | 2.5 | Review of domestic coleman current DTA.  |
| 3/2/2002 | Summers, Jamie    | 2.5 | Analysis of Coleman current expense booked   |
| 3/2/2002 | Venezia, Joe      | 0.8 | Reviewed the Latin America inventory workpapers.   |
| 3/2/2002 | Venezia, Joe      | 1.4 | Reviewed the Helen of Troy agreement maintained in the permanent file for testing of the warranty reserve for retail clippers. |
| 3/2/2002 | Venezia, Joe      | 1.8 | Completed the inventory model audit program.   |
| 3/2/2002 | Visosevic,Zorica  | 1.0 | Correspondence with client regarding the outstanding supporting documentation and additional audit request.                    |
| 3/2/2002 | Visosevic,Zorica  | 2.0 | Cleared management review notes in connection with sales return and warranty reserve testing.                                  |
| 3/2/2002 | Visosevic,Zorica  | 2.0 | Cleared management review notes for excess and obsolete inventory testing.   |
| 3/2/2002 | Wagdy, Mohab      | 2.0 | Review of 2000 provision notes, compiled workplan for current year provision.  |
| 3/2/2002 | Wong, Boeman      | 1.9 | Reviewed guaranty agreement and letter of credit and documented testing in workpapers.   |
| 3/2/2002 | Wong, Boeman      | 2.1 | Reviewed the sales agreement and first amendment related to the Pelouze sale obtained from M Newbery.                          |
| 3/3/2002 | Provost, Jeff     | 2.0 | Review of workpapers and clearing of prior review points.  |
| 3/4/2002 | Ameen, Jane       | 0.5 | Meeting with M. Malone and D. Sorrentino (D&T) regarding fixed assets  |
| 3/4/2002 | Ameen, Jane       | 0.7 | Supervision and review of international consolidation  |
| 3/4/2002 | Ameen, Jane       | 3.3 | Supervision and review of fixed assets   |
| 3/4/2002 | Ameen, Jane       | 3.5 | Supervision and review of certain judgmental reserve balances  |
| 3/4/2002 | Bergman, Alan     | 0.4 | Obtained population for inventory in transit testing and made selections   |
| 3/4/2002 | Bergman, Alan     | 0.4 | Continued to inquire with sales representatives regarding types of sales and documented results of conversations               |
| 3/4/2002 | Bergman, Alan     | 0.7 | Reviewed prior year workpapers for inventory in transit testing and prior year's adjustment                                    |
| 3/4/2002 | Bergman, Alan     | 1.2 | Inquiry with sales managers and sales representatives regarding types of sales agreements                                      |
| 3/4/2002 | Bergman, Alan     | 1.3 | Continued to document sales cut-off testing  |
| 3/4/2002 | Dobrow, Sheau-chi | 3.3 | Updated summary of reserves rollforward for sales returns.   |
| 3/4/2002 | Dobrow, Sheau-chi | 3.8 | Updated summary of reserves rollforward for coop and volume rebates.   |
| 3/4/2002 | Dobrow, Sheau-chi | 3.9 | Prepared summary of reserves regarding coop and volume rebates for First Alert.  |
| 3/4/2002 | Henderson, Sally  | 2.1 | Tie in balance sheet and income statement from Coleman Argentina SA subsidiary auditors  |
| 3/4/2002 | Henderson, Sally  | 2.2 | Audit of adjustments to Coleman Argentina  |
| 3/4/2002 | Henderson, Sally  | 2.4 | Tie in balance sheet and income statement from Coleman Brands subsidiary auditors  |
| 3/4/2002 | Henderson, Sally  | 2.5 | Tie in balance sheet and income statement from Coleman Argentina subsidiary auditors   |
| 3/4/2002 | Henderson, Sally  | 2.8 | Audit of adjustments to Coleman Brands   |
| 3/4/2002 | McMurtrey, Todd   | 1.0 | Performed testing of miscellaneous accruals.   |

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| 3/4/2002 | Milligan, Robin  | 1.2 | Communication with R. Dipietro regarding medical benefits accrual.   |
| 3/4/2002 | Milligan, Robin  | 1.8 | Recalculation of medical benefits accrual based on available schedules.  |
| 3/4/2002 | Milligan, Robin  | 2.1 | Communication with J.Brelsford, regarding medical benefit accrual.   |
| 3/4/2002 | Milligan, Robin  | 2.2 | Communication with R. Dipietro, regarding the incurred but not recorded report for Cigna medical and dental.   |
| 3/4/2002 | Milligan, Robin  | 3.7 | Reconciliation of Caremark, Cigna and other claims schedules to the general ledger.                            |
| 3/4/2002 | Provost, Jeff    | 0.5 | Review of workpapers and clearing of prior review points.  |
| 3/4/2002 | Richter, Frank   | 0.5 | Wrote product liability reserve client service comment.  |
| 3/4/2002 | Richter, Frank   | 1.4 | Discussed accounts receivable write-off account with C. Conto.   |
| 3/4/2002 | Richter, Frank   | 2.4 | Worked on agreeing beginning Europe retained earnings balance to fiscal 2000 ending retained earnings balance. |
| 3/4/2002 | Richter, Frank   | 3.3 | Continued work on Europe consolidation.  |
| 3/4/2002 | Richter, Frank   | 3.4 | Tested miscellaneous reserve account related to consumer coupons.  |
| 3/4/2002 | Sorrentino, Dean | 0.4 | Review investments in affiliates   |
| 3/4/2002 | Sorrentino, Dean | 0.5 | Meeting with M Malone regarding audit status   |
| 3/4/2002 | Sorrentino, Dean | 1.0 | Discuss with J Ameen judgmental rollforward analysis   |
| 3/4/2002 | Sorrentino, Dean | 1.2 | Prepare summary excess and obsolete rollforward  |
| 3/4/2002 | Sorrentino, Dean | 1.5 | Review step-up analysis with F Richter(D&T) and J Ameen(D&T)   |
| 3/4/2002 | Sorrentino, Dean | 1.6 | Review client's warranty triangle analysis   |
| 3/4/2002 | Sorrentino, Dean | 2.2 | Review and update product liability rollforward  |
| 3/4/2002 | Sorrentino, Dean | 2.6 | Update warranty summary rollforward  |
| 3/4/2002 | Summers, Jamie   | 2.0 | Review of domestic coleman consolidated DTA.   |
| 3/4/2002 | Summers, Jamie   | 3.5 | Discussion with M. Wagdy (D&T) and analysis regarding components of tax contingency reserve.                   |
| 3/4/2002 | Summers, Jamie   | 3.5 | Analysis of minimum pension liability.   |
| 3/4/2002 | Thibault, Steve  | 1.0 | Review of audit work relating to advertising reserves.   |
| 3/4/2002 | Thibault, Steve  | 1.0 | First Alert expanded scope.  |
| 3/4/2002 | Thibault, Steve  | 1.0 | Review of Australia audit findings.  |
| 3/4/2002 | Thibault, Steve  | 1.5 | Review of audit work relating to sales return reserves.  |
| 3/4/2002 | Thibault, Steve  | 1.5 | Review of audit work relating to volume rebate reserves.   |
| 3/4/2002 | Thibault, Steve  | 2.0 | Audit supervision  |
| 3/4/2002 | Venezia, Joe     | 0.8 | Discussed the timberland exit costs with B. Carabetta.   |
| 3/4/2002 | Venezia, Joe     | 1.0 | Reviewed the excess and obsolescence bedding workpapers from Z. Visosevic (D&T).                               |
| 3/4/2002 | Venezia, Joe     | 1.2 | Reviewed the schedule of actual warranty returns obtained from M. Newbery.                                     |
| 3/4/2002 | Venezia, Joe     | 1.9 | Prepared excess and obsolescence rollforward for D&T management review.  |
| 3/4/2002 | Venezia, Joe     | 2.1 | Documented the D&T analysis of the warranty reserve.   |

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| 3/4/2002 | Wagdy, Mohab      | 1.5 | Compare Hyperion schedules to consolidating income summary.   |
| 3/4/2002 | Wagdy, Mohab      | 1.5 | Discussion with J. Summers (D&T) and analysis regarding components of tax contingency reserve.  |
| 3/4/2002 | Wagdy, Mohab      | 2.0 | Review of consolidated tail computation.  |
| 3/4/2002 | Wagdy, Mohab      | 2.5 | Analysis coleman purchase accounting adjustments.   |
| 3/4/2002 | Wagdy, Mohab      | 3.0 | Review of coleman powermate and coleman corporate separate company provisions.  |
| 3/4/2002 | Wassmann, Alice   | 0.1 | Discuss co-op reserve additional testing with S. Dobrow (D&T)   |
| 3/4/2002 | Wassmann, Alice   | 0.2 | Discuss co-op reserve additional testing with B. Strasma, Controller  |
| 3/4/2002 | Wong, Boeman      | 2.1 | Meeting with K Huff to discuss the accrual for Mississippi Power.   |
| 3/4/2002 | Wong, Boeman      | 2.4 | Discussed with D Jackson the accrued liability related to the outstanding tender offers for Coleman, First Alert, and Signature Brands.                         |
| 3/4/2002 | Wong, Boeman      | 2.6 | Obtained and reviewed the Pelouze sale agreement.   |
| 3/4/2002 | Wong, Boeman      | 3.9 | Discussed with M Newbery the impairment calculation related to the sale of Pelouze.   |
| 3/5/2002 | Ameen, Jane       | 0.2 | Discussion with J. Frederick regarding asset impairment   |
| 3/5/2002 | Ameen, Jane       | 0.4 | Meeting with K. Brehany regarding asset impairment  |
| 3/5/2002 | Ameen, Jane       | 1.5 | Conference call with S. Millon (D&T) regarding Europe summary memo  |
| 3/5/2002 | Ameen, Jane       | 2.4 | Supervision and review of Europe summary memo   |
| 3/5/2002 | Ameen, Jane       | 4.0 | Supervision and review of inventory   |
| 3/5/2002 | Cullen, Peggy     | 2.0 | Review of management letter comments  |
| 3/5/2002 | Dobrow, Sheau-chi | 1.2 | Corresponded with S. Million (D&T France) regarding entries related to JDE projects.  |
| 3/5/2002 | Dobrow, Sheau-chi | 2.9 | Prepared research on standard of financial statement number 140, accounting for transfers and servicing of financial assets and extinguishments of liabilities. |
| 3/5/2002 | Dobrow, Sheau-chi | 3.2 | Reviewed accounts receivable factoring contract between ADG and Factorem.   |
| 3/5/2002 | Dobrow, Sheau-chi | 3.7 | Reviewed summary of adjustments submitted by various international D&T auditors.  |
| 3/5/2002 | Dunaway, Kerry    | 0.5 | Review changes prepared by P. Cullen (D&T) and send management letter comments to M. Karolich, Chief Financial Officer.   |
| 3/5/2002 | Dunaway, Kerry    | 2.5 | Preparation of the management letter comments   |
| 3/5/2002 | Henderson, Sally  | 2.1 | Audit of adjustments to Coleman Argentina SA  |
| 3/5/2002 | Henderson, Sally  | 2.1 | Tie in balance sheet and income statement from Coleman Canada subsidiary auditors   |
| 3/5/2002 | Henderson, Sally  | 2.2 | Tie in balance sheet and income statement from Coleman Brazil subsidiary auditors   |
| 3/5/2002 | Henderson, Sally  | 2.3 | Audit of adjustments to Coleman Canada  |
| 3/5/2002 | Henderson, Sally  | 2.3 | Follow-up on questions regarding Matamoras audit summary memorandum   |
| 3/5/2002 | Milligan, Robin   | 2.0 | Reconciled the customer CPT reports to the co-op summary, and the co-op summary to the general ledger.  |
| 3/5/2002 | Milligan, Robin   | 2.3 | Follow up on authorization research with J. Tribble.  |

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| 3/5/2002 | Milligan, Robin  | 3.2 | Research and document co-op approval and monitoring procedures.  |
| 3/5/2002 | Milligan, Robin  | 3.5 | Meeting with J. Tribble regarding the projections for co-op accrual.   |
| 3/5/2002 | Richter, Frank   | 0.5 | Completed other income and expense model audit program.  |
| 3/5/2002 | Richter, Frank   | 1.2 | Continued testing of miscellaneous reserve accounts.   |
| 3/5/2002 | Richter, Frank   | 1.9 | Tested accounts receivable write-off account.  |
| 3/5/2002 | Richter, Frank   | 1.9 | Continued testing of cost of goods sold fluctuations.  |
| 3/5/2002 | Richter, Frank   | 2.1 | Continued testing of gross trade sales.  |
| 3/5/2002 | Richter, Frank   | 3.4 | Tested accounts payable subsequent disbursements for February.   |
| 3/5/2002 | Sorrentino, Dean | 0.6 | Review accounts payable cutoff   |
| 3/5/2002 | Sorrentino, Dean | 0.7 | Review bonus accrual workpapers  |
| 3/5/2002 | Sorrentino, Dean | 1.3 | Meeting with R Gahagan regarding environmental rollforwards  |
| 3/5/2002 | Sorrentino, Dean | 1.8 | Review of attorney confirmation related to environmental reserves  |
| 3/5/2002 | Sorrentino, Dean | 2.0 | Prepare and update warranty rollforward  |
| 3/5/2002 | Sorrentino, Dean | 2.2 | Review miscellaneous accruals  |
| 3/5/2002 | Sorrentino, Dean | 2.5 | Prepare and update product liability rollforward   |
| 3/5/2002 | Summers, Jamie   | 2.0 | Discussion with M. Wagdy(D&T) regarding schedule reflecting components of federal, state and foreign current and deferred income tax provision/benefit by separate company |
| 3/5/2002 | Summers, Jamie   | 3.5 | Purchase accounting adjustments for Puerto Rico.   |
| 3/5/2002 | Thibault, Steve  | 1.0 | Review Hong Kong audit findings.   |
| 3/5/2002 | Thibault, Steve  | 1.0 | Reading of January bank report.  |
| 3/5/2002 | Thibault, Steve  | 1.0 | Audit supervision  |
| 3/5/2002 | Thibault, Steve  | 3.0 | Review of Mexico audit findings.   |
| 3/5/2002 | Venezia, Joe     | 0.9 | Discussed the Brazil exit costs amounts with R. Baldi.   |
| 3/5/2002 | Venezia, Joe     | 1.0 | Discussed the environmental legal reserve with R. Cahagan.   |
| 3/5/2002 | Venezia, Joe     | 1.3 | Reviewed the current year environmental legal reserve rollforward received from M. Newbery.  |
| 3/5/2002 | Venezia, Joe     | 1.3 | Performed subsequent payment testing on reorganization expense payments subsequent to year end.  |
| 3/5/2002 | Venezia, Joe     | 1.5 | Reviewed the Pelouze exit costs schedule and discussed schedule with M. Newbery.   |
| 3/5/2002 | Venezia, Joe     | 2.1 | Reviewed all excess and obsolescence inventory workpapers. Reviewed the completed review notes of Z. Visosevic (D&T).  |
| 3/5/2002 | Venezia, Joe     | 2.9 | Received additional support for the Brazil exit costs from R. Baldi. Reviewed the items and documented accordingly.  |
| 3/5/2002 | Visosevic,Zorica | 1.2 | Correspondence with J.Gavin regarding the cutoff procedures and treatment of certain in transit cash items.  |
| 3/5/2002 | Visosevic,Zorica | 1.6 | Discussed with S.Campbell and J.Gavin and documented in testing workpapers clients procedures regarding the unapplied cash recording and timing of such recording          |

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| 3/5/2002 | Visosevic,Zorica  | 1.6 | Cleared review notes regarding the reserve testing.  |
| 3/5/2002 | Visosevic,Zorica  | 1.8 | Met with E.Walsh to discuss clients policies and procedures regarding the recording of cash amounts received in lox box, but not available for distribution as of 12/31/2001                     |
| 3/5/2002 | Visosevic,Zorica  | 2.0 | Met with V.Portera to discuss variances and calculation for excess and obsolete inventory calculation for Health @ Home. Documented discussion in testing workpapers                             |
| 3/5/2002 | Visosevic,Zorica  | 2.8 | Researched recent Security and Exchange Commission filings and reviewed disclosures regarding the customers in Ch.11 receivable treatment and utilized reserve percentages                       |
| 3/5/2002 | Wagdy, Mohab      | 1.5 | Prepare schedule with detailed explanation of items comprising change in net DTL per footnote.   |
| 3/5/2002 | Wagdy, Mohab      | 3.0 | Review of tail analysis and the scheduling of the deferred tax analysis. Including a comparison to the prior year.   |
| 3/5/2002 | Wagdy, Mohab      | 3.0 | Analysis with respect to items giving rise to increase in valuation allowance.   |
| 3/5/2002 | Wagdy, Mohab      | 3.5 | Preparation of schedule reflecting components of federal, state and foreign current and deferred income tax provision/benefit by separate company and subsequent discussion with J Summers (D&T) |
| 3/5/2002 | Wong, Boeman      | 3.2 | Discussed with S Dalberth the estimation of transaction costs in the Pelouze sale.   |
| 3/5/2002 | Wong, Boeman      | 3.9 | Discussed with L Stork the calculation of inventory sold in the Pelouze sale.  |
| 3/5/2002 | Wong, Boeman      | 3.9 | Discussed with B Strasma the calculation of impairment in the Pelouze sale.  |
| 3/6/2002 | Ameen, Jane       | 0.9 | Meeting with D. D Angelo regarding input files for asset impairment analysis   |
| 3/6/2002 | Ameen, Jane       | 3.3 | Supervision and review of liabilities  |
| 3/6/2002 | Ameen, Jane       | 3.8 | Supervision and review of asset impairment analysis  |
| 3/6/2002 | Dobrow, Sheau-chi | 0.5 | Discussed with C. Conto regarding management letter comments on accounts receivable reserves.  |
| 3/6/2002 | Dobrow, Sheau-chi | 1.3 | Reviewed management letter comments on coop process.   |
| 3/6/2002 | Dobrow, Sheau-chi | 1.5 | Reviewed management letter comments on volume rebates process.   |
| 3/6/2002 | Dobrow, Sheau-chi | 1.7 | Prepared management letter comments on accounts receivable reserves.   |
| 3/6/2002 | Dobrow, Sheau-chi | 2.1 | Prepared management representation letter draft for 2001 audit.  |
| 3/6/2002 | Dobrow, Sheau-chi | 3.9 | Continued to update summary of reserves and rollforward.   |
| 3/6/2002 | Henderson, Sally  | 1.1 | Tie in balance sheet and income statement from Coleman Japan subsidiary auditors   |
| 3/6/2002 | Henderson, Sally  | 1.7 | Follow-up on questions regarding European audit summary memorandum   |
| 3/6/2002 | Henderson, Sally  | 1.8 | Follow-up on questions regarding Coleman Japan audit summary memorandum  |
| 3/6/2002 | Henderson, Sally  | 1.9 | Audit of adjustments to Coleman Brazil   |

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| 3/6/2002 | Henderson, Sally | 2.2 | Tie in balance sheet and income statement from Coleman Mexico Servicios subsidiary auditors  |
| 3/6/2002 | Henderson, Sally | 3.3 | Audit of adjustments to Coleman Mexico Servicios   |
| 3/6/2002 | Milligan, Robin  | 1.4 | Communication with R. DiPietro regarding reports still needed from Cigna and Caremark.   |
| 3/6/2002 | Milligan, Robin  | 1.4 | Traced medical benefit claims paid to e-mail correspondence received from Cigna.   |
| 3/6/2002 | Milligan, Robin  | 2.3 | Continued the consolidation of European entities   |
| 3/6/2002 | Milligan, Robin  | 2.7 | Performed the consolidation of European entities   |
| 3/6/2002 | Milligan, Robin  | 3.2 | Continued analytical testing of medical benefits accrual based on reports received from Cigna.   |
| 3/6/2002 | Padilla,Erik     | 0.6 | Meeting with J. Provost to discuss open notes for the wrap up of the audit   |
| 3/6/2002 | Padilla,Erik     | 3.4 | Documentation of several areas after meeting with J. Provost   |
| 3/6/2002 | Provost, Jeff    | 0.6 | Meeting with E. Padilla to discuss open notes for wrap-up of audit.  |
| 3/6/2002 | Richter, Frank   | 0.5 | Discussed accounts payable selections with J. Gavin.   |
| 3/6/2002 | Richter, Frank   | 1.7 | Continued testing of accounts receivable write-off account.  |
| 3/6/2002 | Richter, Frank   | 2.4 | Continued work on gross profit analytical review.  |
| 3/6/2002 | Richter, Frank   | 2.6 | Cleared product liability review notes.  |
| 3/6/2002 | Richter, Frank   | 3.8 | Continued testing of accounts payable subsequent disbursements.  |
| 3/6/2002 | Sorrentino, Dean | 0.5 | Discuss impairment with J Ameen  |
| 3/6/2002 | Sorrentino, Dean | 0.7 | Correspondence with domestic audit teams regarding final signoff   |
| 3/6/2002 | Sorrentino, Dean | 1.0 | Review cost of sales analysis workpapers   |
| 3/6/2002 | Sorrentino, Dean | 1.0 | Prepare and review audit status memo   |
| 3/6/2002 | Sorrentino, Dean | 1.7 | Review and correspondence with Powermate and Coleman COR regarding trial balance consolidation   |
| 3/6/2002 | Sorrentino, Dean | 1.9 | Audit supervision  |
| 3/6/2002 | Sorrentino, Dean | 3.5 | Review gross sales analysis  |
| 3/6/2002 | Summers, Jamie   | 2.5 | Analysis of factors contributing to change in domestic deferred tax liability.   |
| 3/6/2002 | Venezia, Joe     | 1.1 | Discussed miscellaneous accruals with K. Huff. Documented accordingly.   |
| 3/6/2002 | Venezia, Joe     | 1.3 | Documented and tested the Coleman, Powermate, and First Alert client adjustments that were posted subsequent to client providing D&T with trial balances |
| 3/6/2002 | Venezia, Joe     | 1.8 | Discussed the Pelouze exit costs schedule with M. Newbery and B. Carabetta.  |
| 3/6/2002 | Venezia, Joe     | 2.0 | Reviewed the transition cost schedule testing.   |
| 3/6/2002 | Venezia, Joe     | 2.3 | Agreed the intercompany balances per the hyperion schedule to the trial balance download provided by J. McCullough.                                      |
| 3/6/2002 | Venezia, Joe     | 2.5 | Received more support for the Brazil exit costs from R. Baldi. Reviewed and discussed the items with C. Younce and documented accordingly.               |
| 3/6/2002 | Visosevic,Zorica | 0.5 | Discussed with P.Wright excess and obsolete reserve calculation for Bedding division.  |

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| 3/6/2002 | Visosevic,Zorica  | 0.5 | Updated excess and obsolete inventory testing workpapers according to discussion with P.Wright.   |
| 3/6/2002 | Visosevic,Zorica  | 1.0 | Met with S.Pichardo to discuss sales return calculation, accounts receivable reserve and excess and obsolete inventory reserve variances. |
| 3/6/2002 | Visosevic,Zorica  | 1.3 | Obtained additional supporting documentation and continued testing of excess and obsolete inventory for Bedding division.                 |
| 3/6/2002 | Visosevic,Zorica  | 1.6 | Met with S.Campbell to discuss and obtain supporting documentation for cash application procedures.                                       |
| 3/6/2002 | Visosevic,Zorica  | 1.6 | Discussed with K.Dunn and documented in workpapers clients policies regarding the rollback price program with customer                    |
| 3/6/2002 | Visosevic,Zorica  | 2.0 | Obtained supporting documentation and cleared review notes for accounts receivable reserve testing.                                       |
| 3/6/2002 | Visosevic,Zorica  | 2.5 | Tested and documented cash application and reconciliation procedures.   |
| 3/6/2002 | Wagdy, Mohab      | 3.0 | Detailed calculation of tax effected net balance at 12/31/01 of identifiable to reconcile to spread schedules.                            |
| 3/6/2002 | Wong, Boeman      | 3.2 | Reviewed Amendment No.1 of the Pelouze sale agreement.  |
| 3/6/2002 | Wong, Boeman      | 3.9 | Tested the accrued and expected legal, IT, and other expenses in the Pelouze sale.  |
| 3/6/2002 | Wong, Boeman      | 3.9 | Obtained supporting schedules of inventory sold and tested amounts included in the Pelouze sale.  |
| 3/7/2002 | Ameen, Jane       | 0.2 | Meeting with R. Richter regarding Canadian line of credit   |
| 3/7/2002 | Ameen, Jane       | 0.3 | Supervision and review of asset impairment analysis   |
| 3/7/2002 | Ameen, Jane       | 0.5 | Meeting with B. Daw and J. Venezia (D&T) regarding outdoor cooking  |
| 3/7/2002 | Ameen, Jane       | 2.3 | Supervision and review of Europe summary memo   |
| 3/7/2002 | Ameen, Jane       | 2.7 | Supervision and review of accounts receivables  |
| 3/7/2002 | Dobrow, Sheau-chi | 0.9 | Corresponded with A. Nakamura (D&T Japan) regarding inventory reserve entry.  |
| 3/7/2002 | Dobrow, Sheau-chi | 1.2 | Corresponded with A. Padinera (D&T Mexico) regarding custom and export tax entries.   |
| 3/7/2002 | Dobrow, Sheau-chi | 1.2 | Corresponded with N. Ramirez (D&T Mexico) regarding summary of misstatements.   |
| 3/7/2002 | Dobrow, Sheau-chi | 3.8 | Reviewed consolidated summary of misstatements for international entities and prepared questions.   |
| 3/7/2002 | Dobrow, Sheau-chi | 3.9 | Prepared memo regarding ADG's accounts receivable factoring contract with Factorem and appropriate accounting treatment.                  |
| 3/7/2002 | Henderson, Sally  | 1.7 | Audit of adjustments to Coleman Japan   |
| 3/7/2002 | Henderson, Sally  | 2.1 | Audit of adjustments to Oster Australia   |
| 3/7/2002 | Henderson, Sally  | 2.3 | Tie in balance sheet and income statement from Oster Australia subsidiary auditors  |
| 3/7/2002 | Henderson, Sally  | 2.5 | Audit of adjustments to Miami export  |
| 3/7/2002 | Henderson, Sally  | 3.4 | Tie in balance sheet and income statement from Miami export subsidiary auditors   |

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| 3/7/2002 | McMurtrey, Todd  | 1.0 | Discussed with P. Jenkins, and R. Norris reporting process of Powermate to Sunbeam.  |
| 3/7/2002 | Milligan, Robin  | 1.5 | Documentation of client service comment related to Co-op accrual.  |
| 3/7/2002 | Milligan, Robin  | 1.5 | Translated balance sheet amounts for European entities into dollars for consolidation purposes.                              |
| 3/7/2002 | Milligan, Robin  | 2.0 | Performed further analysis on coop accrual amounts. Traced individual store sales to JDE download received from S. Pichardo. |
| 3/7/2002 | Milligan, Robin  | 2.9 | Investigated differences between reported amounts and expected balance sheet amounts for European entities.                  |
| 3/7/2002 | Milligan, Robin  | 3.1 | Performed comparison of reported translated amounts to D&T recalculated amounts for all European entities.                   |
| 3/7/2002 | Richter, Frank   | 1.0 | Discussed prior year fixed asset write-offs with D. Robinson.  |
| 3/7/2002 | Richter, Frank   | 1.8 | Cleared review notes related to cost of goods sold testing.  |
| 3/7/2002 | Richter, Frank   | 1.9 | Cleared review notes related to gross trade sales testing.   |
| 3/7/2002 | Richter, Frank   | 2.6 | Continued testing of personal care gross trade sales.  |
| 3/7/2002 | Richter, Frank   | 3.7 | Continued testing of Europe consolidated financial statements.   |
| 3/7/2002 | Sorrentino, Dean | 1.0 | Review environmental analysis workpapers   |
| 3/7/2002 | Sorrentino, Dean | 1.3 | Review impairment analysis received from K Breheny   |
| 3/7/2002 | Sorrentino, Dean | 1.5 | Prepare excess and obsolete summary reserve schedule   |
| 3/7/2002 | Sorrentino, Dean | 1.8 | Discuss step up analysis with J McCullough   |
| 3/7/2002 | Sorrentino, Dean | 2.0 | Audit supervision  |
| 3/7/2002 | Sorrentino, Dean | 2.3 | Review cost of sales workpapers  |
| 3/7/2002 | Summers, Jamie   | 3.5 | Review of Japan and UK provisions.   |
| 3/7/2002 | Venezia, Joe     | 0.5 | Discussed the Neosho impairment analysis with B. Daw and J. Ameen (D&T).   |
| 3/7/2002 | Venezia, Joe     | 1.1 | Discussed the 2002, 2003, and 2004 forecasts for the Neosho impairment with C. Chalfant.                                     |
| 3/7/2002 | Venezia, Joe     | 1.2 | Discussed the Neosho forecast assumptions with B. Daw.   |
| 3/7/2002 | Venezia, Joe     | 1.2 | Obtained the health o meter inventory compilation and general ledger balances. Discussed with W. Kinman and P. Labak.        |
| 3/7/2002 | Venezia, Joe     | 1.3 | Discussed the Neosho impairment amounts with D. Diangelo. Documented accordingly.  |
| 3/7/2002 | Venezia, Joe     | 1.7 | Obtained the 2001 actual balances and agreed the amounts into the Neosho impairment analysis.                                |
| 3/7/2002 | Venezia, Joe     | 2.0 | Obtained the 2000 actual balances and agreed the amounts into the Neosho impairment analysis.                                |
| 3/7/2002 | Venezia, Joe     | 2.0 | Obtained the 1999 actual balances and agreed the amounts into the Neosho impairment analysis.                                |
| 3/7/2002 | Wassmann, Alice  | 0.2 | Review sales return reserve versus actual sales returns  |
| 3/7/2002 | Wong, Boeman     | 1.3 | Obtained severance agreement and ADP payroll information for additional accrued severance testing.                           |



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| 3/7/2002 | Wong, Boeman      | 1.9 | Traced proceeds from the Pelouze sale to the supporting documents and the pay down of Debtor in Possession balance. |
| 3/7/2002 | Wong, Boeman      | 3.9 | Agreed the terms of the Pelouze sale agreement to the calculation of accrued impairment.                            |
| 3/7/2002 | Wong, Boeman      | 3.9 | Tested intercompany balance accounts for elimination in consolidation.  |
| 3/8/2002 | Ameen, Jane       | 0.5 | Meeting with R Richter and S. Thibault regarding Canadian financing   |
| 3/8/2002 | Ameen, Jane       | 3.5 | Review of litigation  |
| 3/8/2002 | Dobrow, Sheau-chi | 0.5 | Prepared summary of reserve rollforward on accounts receivable.   |
| 3/8/2002 | Dobrow, Sheau-chi | 3.7 | Prepared summary of reserve regarding accounts receivable.  |
| 3/8/2002 | Dobrow, Sheau-chi | 3.8 | Updated summary of reserve related to coop and volume rebates on First Alert.                                       |
| 3/8/2002 | Henderson, Sally  | 2.2 | Tie in balance sheet and income statement from Coleman Hong Kong subsidiary auditors                                |
| 3/8/2002 | Henderson, Sally  | 2.5 | Audit of adjustments to Coleman Hong Kong   |
| 3/8/2002 | Henderson, Sally  | 3.0 | Tie in balance sheet and income statement from Lifestyles Japan subsidiary auditors                                 |
| 3/8/2002 | Henderson, Sally  | 3.3 | Audit of adjustments to Lifestyles Japan  |
| 3/8/2002 | Milligan, Robin   | 1.4 | Performed testing of European consolidated entities.  |
| 3/8/2002 | Milligan, Robin   | 1.6 | Continued auditing European client entities   |
| 3/8/2002 | Milligan, Robin   | 1.9 | Communication and discussion with G. Blankenship regarding the profit sharing accrual.                              |
| 3/8/2002 | Milligan, Robin   | 2.6 | Performed follow-up and inquiry of bonus accrual selections with S.Pichardo.  |
| 3/8/2002 | Milligan, Robin   | 3.5 | Performed reconciliation of retained earning to prior year workpapers for all European entities.                    |
| 3/8/2002 | Richter, Frank    | 0.5 | Discussed personal care gross sales with P. Wright.   |
| 3/8/2002 | Richter, Frank    | 0.5 | Discussed fluctuations in sales with P. Wright.   |
| 3/8/2002 | Richter, Frank    | 2.0 | Cleared gross profit percentage review notes.   |
| 3/8/2002 | Richter, Frank    | 2.1 | Discussed gross profit percentage fluctuations with S. Pichardo.  |
| 3/8/2002 | Richter, Frank    | 2.1 | Cleared gross trade sales review notes.   |
| 3/8/2002 | Richter, Frank    | 3.8 | Reviewed invoices and cancelled checks for accounts payable subsequent disbursement testing.                        |
| 3/8/2002 | Sorrentino, Dean  | 1.1 | Follow up discussion with J McCullough regarding step-up  |
| 3/8/2002 | Sorrentino, Dean  | 1.2 | Reviewed consolidated international adjustments   |
| 3/8/2002 | Sorrentino, Dean  | 2.2 | Cleared closed notes in miscellaneous accruals  |
| 3/8/2002 | Sorrentino, Dean  | 5.0 | Review miscellaneous accruals   |
| 3/8/2002 | Thibault, Steve   | 1.0 | Audit supervision   |
| 3/8/2002 | Thibault, Steve   | 1.0 | Proposed GE Capital Canada debt covenant matters.   |
| 3/8/2002 | Venezia, Joe      | 1.4 | Reviewed the miscellaneous accruals testing   |
| 3/8/2002 | Venezia, Joe      | 1.6 | Documented the Neosho impairment amounts and the determinations forecasts.  |
| 3/8/2002 | Wong, Boeman      | 3.2 | Traced beginning equity balances to prior year's audited workpapers for various international entities.             |
| 3/8/2002 | Wong, Boeman      | 3.9 | Tested consolidation of beginning equity from international divisions.  |
| 3/8/2002 | Wong, Boeman      | 3.9 | Performed additional testing on the severance accrual.  |

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| 3/9/2002  | Ameen, Jane       | 0.5 | Supervision of audit status  |
| 3/9/2002  | Dobrow, Sheau-chi | 1.1 | Finalized summary of reserve regarding rollforward on accounts receivable.   |
| 3/9/2002  | Dobrow, Sheau-chi | 2.9 | Updated summary of reserve regarding accounts receivable.  |
| 3/9/2002  | Sorrentino, Dean  | 0.7 | Prepared open items memo for client  |
| 3/9/2002  | Sorrentino, Dean  | 1.0 | Discussed audit status memo with S Thibault (D&T)  |
| 3/9/2002  | Sorrentino, Dean  | 4.0 | Reviewed miscellaneous accruals  |
| 3/9/2002  | Thibault, Steve   | 0.5 | Review of audit work relating to excess and obsolete inventory reserves.   |
| 3/9/2002  | Thibault, Steve   | 1.0 | Review of preliminary impairment analysis relating to grill assets.  |
| 3/9/2002  | Thibault, Steve   | 1.0 | Status meeting with audit team.  |
| 3/9/2002  | Thibault, Steve   | 1.5 | Review of audit work relating to product liability reserves.   |
| 3/9/2002  | Thibault, Steve   | 2.0 | Review of audit work relating to warranty reserves.  |
| 3/9/2002  | Wong, Boeman      | 1.5 | Cleared review notes related to accrued liabilities  |
| 3/11/2002 | Ameen, Jane       | 2.0 | Supervision and review of inventory  |
| 3/11/2002 | Ameen, Jane       | 2.5 | Supervision and review of litigation   |
| 3/11/2002 | Ameen, Jane       | 3.0 | Supervision and review of international consolidation  |
| 3/11/2002 | Bergman, Alan     | 1.4 | Continued to document sales cut-off testing  |
| 3/11/2002 | Bergman, Alan     | 1.8 | Continued to document sales cut-off testing  |
| 3/11/2002 | Bergman, Alan     | 2.2 | Cleared review notes for intercompany  |
| 3/11/2002 | Bergman, Alan     | 2.6 | Cleared review notes for accounts receivable testing workpapers  |
| 3/11/2002 | Bergman, Alan     | 3.0 | Continued to sort through permanent files to determine which files are still relevant                              |
| 3/11/2002 | Dobrow, Sheau-chi | 1.8 | Corresponded with S. Million (D&T France) regarding entries related to France Lyon fire.                           |
| 3/11/2002 | Dobrow, Sheau-chi | 2.2 | Revised audit summary memo for European entities based upon changes regarding JDE project and France Lyon fire.    |
| 3/11/2002 | Dobrow, Sheau-chi | 3.1 | Corresponded with J. Diaz (D&T Mexico) regarding questions on audit summary memo and revised memo accordingly.     |
| 3/11/2002 | Dobrow, Sheau-chi | 3.9 | Corresponded with A. Padinera (D&T Mexico) regarding questions on audit summary memo and revised memo accordingly. |
| 3/11/2002 | Dunaway, Kerry    | 1.0 | Review cleared notes on the audit summary memo.  |
| 3/11/2002 | Henderson, Sally  | 2.5 | Audit of adjustments to BRK Brands Australia   |
| 3/11/2002 | Henderson, Sally  | 2.7 | Tie in balance sheet and income statement from Sunbeam Mexicana subsidiary auditors                                |
| 3/11/2002 | Henderson, Sally  | 3.2 | Audit of Miami eliminations  |
| 3/11/2002 | Henderson, Sally  | 3.6 | Tie in balance sheet and income statement from BRK Brands Australia subsidiary auditors                            |
| 3/11/2002 | Milligan, Robin   | 2.0 | Clear review notes on bonus accrual workpapers.  |
| 3/11/2002 | Milligan, Robin   | 2.0 | Communication with R. Dipietro regarding medical benefit accrual.  |
| 3/11/2002 | Milligan, Robin   | 2.1 | Compile trial balances of all subsidiaries for further analysis and tie-in to hyper ion.                           |
| 3/11/2002 | Milligan, Robin   | 2.4 | Clear review notes on profit sharing accrual workpapers.   |
| 3/11/2002 | Milligan, Robin   | 2.5 | Clear review notes on vacation accrual workpapers.   |

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| 3/11/2002 | Richter, Frank   | 2.0 | Cleared accounts payable review notes.   |
| 3/11/2002 | Richter, Frank   | 2.0 | Made selections for accounts payable subsequent disbursement testing in March.   |
| 3/11/2002 | Richter, Frank   | 3.2 | Continued work on product liability rollforward and testing.   |
| 3/11/2002 | Richter, Frank   | 3.8 | Tested fixed asset step-up depreciation.   |
| 3/11/2002 | Sorrentino, Dean | 1.2 | Prepare trial balance downloads for consolidation  |
| 3/11/2002 | Sorrentino, Dean | 1.2 | Reviewed miscellaneous accruals  |
| 3/11/2002 | Sorrentino, Dean | 1.5 | Meeting with J McCullough regarding consolidation  |
| 3/11/2002 | Sorrentino, Dean | 1.5 | Prepare for status meeting with B Carabetta and M Malone   |
| 3/11/2002 | Sorrentino, Dean | 1.6 | Prepare summary of reserves  |
| 3/11/2002 | Sorrentino, Dean | 2.0 | Prepare and correspondence with J Frederick regarding audit status   |
| 3/11/2002 | Sorrentino, Dean | 2.0 | Correspondence with First Alert, Coleman COR, and Powermate regarding signoff  |
| 3/11/2002 | Summers, Jamie   | 1.5 | Review of Timberland current provision and document the large difference as compared to the prior year.  |
| 3/11/2002 | Summers, Jamie   | 2.5 | IRS refund analysis of product liability carryback.  |
| 3/11/2002 | Thibault, Steve  | 2.0 | Audit supervision  |
| 3/11/2002 | Venezia, Joe     | 0.8 | Prepared a draft form of the summary of misstatements.   |
| 3/11/2002 | Venezia, Joe     | 1.0 | Reviewed the Pelouze impairment analysis with J. Ameen (D&T) and B. Wong (D&T).  |
| 3/11/2002 | Venezia, Joe     | 1.0 | Discussed the tying in the JDE download to the hyperion download with J. McCullough.   |
| 3/11/2002 | Venezia, Joe     | 1.4 | Reviewed the write-up and supporting documentation for the exit costs for sunbeam timberland.  |
| 3/11/2002 | Venezia, Joe     | 1.8 | Updated the summary of reserves detailing out all judgmental reserves.   |
| 3/11/2002 | Venezia, Joe     | 2.3 | Discussed the fluctuations in the inventory excess and obsolescence reserve balance with S. Pichardo.  |
| 3/11/2002 | Venezia, Joe     | 2.7 | Documented the analysis.<br>Obtained the inventory reserve support for sunbeam timberland from S. Morris. Reviewed the support and documented accordingly. |
| 3/11/2002 | Visosevic,Zorica | 0.8 | Correspondence with R.Galaghan regarding the additional supporting documentation for environmental reserve testing.  |
| 3/11/2002 | Visosevic,Zorica | 1.2 | Reviewed active cases for current fiscal year.   |
| 3/11/2002 | Visosevic,Zorica | 2.0 | Reviewed pre-petition cases for current year activity.   |
| 3/11/2002 | Visosevic,Zorica | 2.2 | Reviewed prior year environmental reserve analysis workpapers.   |
| 3/11/2002 | Visosevic,Zorica | 2.2 | Compared and analyzed prior year rollforward schedule and current year trends regarding the environmental reserve.   |
| 3/11/2002 | Visosevic,Zorica | 2.6 | Summarized transaction flow and recording for lockbox and concentration account.   |
| 3/11/2002 | Wong, Boeman     | 1.1 | Cleared manager's review notes for accrued liability.  |
| 3/11/2002 | Wong, Boeman     | 1.2 | Discussed with P Boyle the accrued import duties recorded.   |
| 3/11/2002 | Wong, Boeman     | 2.2 | Cleared review notes related to Pelouze sale.  |

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| 3/11/2002 | Wong, Boeman      | 3.1 | Discussed with C Jackman the MCCI guaranty of loan and standby letter of credit.   |
| 3/11/2002 | Wong, Boeman      | 3.4 | Reconciled the international consolidation for all non-European divisions.   |
| 3/12/2002 | Ameen, Jane       | 1.0 | Meeting w S. Thibault(D&T), J. Frederick, M. Malone, D. Sorrentino(D&T), B. Carrabetta regarding audit status              |
| 3/12/2002 | Ameen, Jane       | 2.0 | Supervision and review of accrued liabilities  |
| 3/12/2002 | Ameen, Jane       | 2.3 | Review of litigation   |
| 3/12/2002 | Ameen, Jane       | 3.7 | Supervision of expenses  |
| 3/12/2002 | Bergman, Alan     | 1.2 | Additional documentation of subject to compromise debt selections  |
| 3/12/2002 | Bergman, Alan     | 1.5 | Documentation of audit procedures surrounding receivable testing   |
| 3/12/2002 | Bergman, Alan     | 2.6 | Obtained updated organization chart and began creating electronic version for workpapers                                   |
| 3/12/2002 | Bergman, Alan     | 2.7 | Documentation of additional selections for accounts payable cutoff testing   |
| 3/12/2002 | Bergman, Alan     | 3.0 | Continued to document sales cut-off testing  |
| 3/12/2002 | Dobrow, Sheau-chi | 1.2 | Reviewed approach to testing international entities consolidation.   |
| 3/12/2002 | Dobrow, Sheau-chi | 2.2 | Continued to review trial balances received from entities in Latin America and respective reconciliation to consolidation. |
| 3/12/2002 | Dobrow, Sheau-chi | 3.7 | Reviewed trial balances received from entities in Asia and respective reconciliation to consolidation.                     |
| 3/12/2002 | Dobrow, Sheau-chi | 3.9 | Started to review trial balances received from entities in Latin America and respective reconciliation to consolidation.   |
| 3/12/2002 | Henderson, Sally  | 1.1 | Tie in balance sheet and income statement from Oster de Venezuela subsidiary auditors                                      |
| 3/12/2002 | Henderson, Sally  | 2.0 | Audit of adjustments to Sunbeam Mexicana   |
| 3/12/2002 | Henderson, Sally  | 2.0 | Audit of adjustments to Oster de Venezuela   |
| 3/12/2002 | Henderson, Sally  | 3.2 | Audit of adjustments to Sunbeam Asia   |
| 3/12/2002 | Henderson, Sally  | 3.7 | Tie in balance sheet and income statement from Sunbeam Asia subsidiary auditors  |
| 3/12/2002 | Milligan, Robin   | 1.6 | Continue clearing review notes on vacation accrual.  |
| 3/12/2002 | Milligan, Robin   | 1.8 | Communication with P. Hartford at Union planters bank regarding cash confirmation.   |
| 3/12/2002 | Milligan, Robin   | 2.5 | Begin clearing co-op accrual review notes.   |
| 3/12/2002 | Milligan, Robin   | 2.5 | Continue clearing co-op accrual review notes.  |
| 3/12/2002 | Milligan, Robin   | 2.6 | Final documentation of cash confirmations , and final analytics performed in cash workpapers.                              |
| 3/12/2002 | Richter, Frank    | 1.6 | Discussed licensing revenue with C. Pecararo.  |
| 3/12/2002 | Richter, Frank    | 3.0 | Cleared product liability reserve review notes.  |
| 3/12/2002 | Richter, Frank    | 3.1 | Continued testing fixed asset step-up depreciation.  |
| 3/12/2002 | Richter, Frank    | 3.3 | Tested accounts payable open receivers reserve.  |
| 3/12/2002 | Sorrentino, Dean  | 0.5 | Review other assets  |
| 3/12/2002 | Sorrentino, Dean  | 1.0 | Meeting with B Carabetta, M Malone and J Frederick regarding audit status  |
| 3/12/2002 | Sorrentino, Dean  | 1.0 | Review inventory workpapers  |
| 3/12/2002 | Sorrentino, Dean  | 1.0 | Reviewed miscellaneous accrued   |

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| 3/12/2002 | Sorrentino, Dean    | 1.5 | Follow-up with open questions regarding product liability and step-up   |
| 3/12/2002 | Sorrentino, Dean    | 1.5 | Discuss product liability with J McCullough   |
| 3/12/2002 | Sorrentino, Dean    | 1.5 | Review accounts payable cutoff  |
| 3/12/2002 | Sorrentino, Dean    | 1.8 | Discuss step accounting with J McCullough   |
| 3/12/2002 | Sorrentino, Dean    | 2.0 | Continue preparing for meeting with B Carabetta, M Malone and J Frederick regarding audit status  |
| 3/12/2002 | Summers, Jamie      | 1.0 | IRS refund analysis of product liability carryback and discussion with J. van Gelder regarding the issue.   |
| 3/12/2002 | Summers, Jamie      | 3.0 | Reconciliation of foreign undistributed earnings and profits and discussion with J. van Gelder regarding the issue.   |
| 3/12/2002 | Thibault, Steve     | 1.0 | Matters related to business unit board meetings.  |
| 3/12/2002 | Thibault, Steve     | 2.0 | Status meeting with audit team and client.  |
| 3/12/2002 | Thibault, Steve     | 2.0 | Audit supervision   |
| 3/12/2002 | van Gelder, Jeffrey | 3.6 | Discussion with J. Summers regarding IRS refund analysis and foreign undistributed earnings and profits.  |
| 3/12/2002 | Venezia, Joe        | 0.8 | Discussed the debt covenant schedules and the amendments to the credit agreement with R. Schur.   |
| 3/12/2002 | Venezia, Joe        | 1.0 | Reviewed the ERS manual workpapers received from A. Zimka (D&T).  |
| 3/12/2002 | Venezia, Joe        | 1.4 | Reviewed the fourteen amendments to the credit agreement.   |
| 3/12/2002 | Venezia, Joe        | 1.8 | Obtained the debt covenant compliances schedules supporting information from M. Newbery. Reviewed and documented accordingly.   |
| 3/12/2002 | Venezia, Joe        | 1.8 | Updated the workpaper discussion of the debt covenants, including the GE Capital covenants.   |
| 3/12/2002 | Venezia, Joe        | 1.9 | Obtained the debt covenant compliances schedules for December 2001 and January 2002 from T. Jones.  |
| 3/12/2002 | Venezia, Joe        | 2.3 | Reviewed the debt covenant schedules. Reviewed the updated excess and obsolescence memo received from S. Pichardo. Discussed the updates and changes with Ms. Pichardo. Documented the updated and changes in the workpapers. |
| 3/12/2002 | Visosevic,Zorica    | 1.0 | Reviewed and summarized third party prepared Neosho department evaluation summary.  |
| 3/12/2002 | Visosevic,Zorica    | 2.1 | Reviewed and summarized Neosho facility appraisal.  |
| 3/12/2002 | Visosevic,Zorica    | 2.4 | Prepared list of open items and questions to be discussed with client.  |
| 3/12/2002 | Visosevic,Zorica    | 2.5 | Reviewed prior year Coleman environmental reserve testing.  |
| 3/12/2002 | Visosevic,Zorica    | 3.0 | Summarized and documented trends and variances in environmental reserve in the current year as compared to prior year.  |
| 3/12/2002 | Wassmann, Alice     | 0.5 | Follow-up and review of sales return reserve  |
| 3/12/2002 | Wong, Boeman        | 1.1 | Corresponded with B Totte concerning the write-down of trademark.   |
| 3/12/2002 | Wong, Boeman        | 2.1 | Reconciled the international consolidation for all non-European divisions.  |

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| 3/12/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for all non-European divisions.  |
| 3/12/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for all non-European divisions.  |
| 3/13/2002 | Ameen, Jane       | 0.2 | Supervision of fixed assets   |
| 3/13/2002 | Ameen, Jane       | 1.1 | Supervision and review of accrued expenses  |
| 3/13/2002 | Ameen, Jane       | 1.4 | Supervision and review of receivables   |
| 3/13/2002 | Ameen, Jane       | 2.3 | Supervision and review of inventory   |
| 3/13/2002 | Ameen, Jane       | 2.5 | Supervision of product liability  |
| 3/13/2002 | Bergman, Alan     | 0.7 | Prepared memo of open items   |
| 3/13/2002 | Bergman, Alan     | 0.7 | Prepared internal status memo   |
| 3/13/2002 | Bergman, Alan     | 0.8 | Followed-up with pension confirmation in obtaining manual and electronic copies                                   |
| 3/13/2002 | Bergman, Alan     | 1.8 | Continued creating electronic organization chart  |
| 3/13/2002 | Bergman, Alan     | 3.0 | Continued to sort through permanent files to determine which files are still relevant                             |
| 3/13/2002 | Bergman, Alan     | 4.0 | Continued to sort through permanent files to determine which files are still relevant                             |
| 3/13/2002 | Dobrow, Sheau-chi | 3.6 | Reviewed trial balances received from entities in Japan and respective reconciliation to consolidation.           |
| 3/13/2002 | Dobrow, Sheau-chi | 3.6 | Started to review trial balances received from entities in Europe and respective reconciliation to consolidation. |
| 3/13/2002 | Dobrow, Sheau-chi | 3.8 | Reviewed trial balances received from entities in Canada and respective reconciliation to consolidation.          |
| 3/13/2002 | Dunaway, Kerry    | 2.0 | Review cleared review cleared review notes on supervision and review questionnaire.                               |
| 3/13/2002 | Henderson, Sally  | 2.6 | Audit of adjustments to Sunbeam Japan   |
| 3/13/2002 | Henderson, Sally  | 3.1 | Tie in balance sheet and income statement from Sunbeam Asia subsidiary auditors                                   |
| 3/13/2002 | Henderson, Sally  | 3.1 | Tie in balance sheet and income statement from Sunbeam Japan subsidiary auditors                                  |
| 3/13/2002 | Henderson, Sally  | 3.2 | Audit of adjustments to Sunbeam Asia  |
| 3/13/2002 | Milligan, Robin   | 1.6 | Continue clearing bonus accrual review notes.   |
| 3/13/2002 | Milligan, Robin   | 1.8 | Performed analytical comparison of Coleman International balance sheet for current and prior year.                |
| 3/13/2002 | Milligan, Robin   | 1.8 | Research subsequent disbursements for sunbeam domestic on JDE system.   |
| 3/13/2002 | Milligan, Robin   | 2.4 | Grouping of Coleman International accounts into balance sheet.  |
| 3/13/2002 | Milligan, Robin   | 3.4 | Grouping of Coleman International accounts for consolidation.   |
| 3/13/2002 | Richter, Frank    | 0.7 | Discussed fluctuations in licensing revenue from prior year to current year with C. Pecararo.                     |
| 3/13/2002 | Richter, Frank    | 2.8 | Tested Timberland cost of sales.  |
| 3/13/2002 | Richter, Frank    | 3.7 | Tested Timberland gross sales fluctuations from prior year to current year.                                       |
| 3/13/2002 | Richter, Frank    | 3.8 | Tested licensing revenue for fluctuations from prior year to current year.  |
| 3/13/2002 | Sorrentino, Dean  | 1.0 | Review accounts payable   |
| 3/13/2002 | Sorrentino, Dean  | 1.5 | Discuss with B Carabetta and J McCullough product liability rollforward   |

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| 3/13/2002 | Sorrentino, Dean | 2.0 | Discuss with J McCullough and D Jackson step-up questions   |
| 3/13/2002 | Sorrentino, Dean | 2.0 | Perform testing of step-up depreciation   |
| 3/13/2002 | Sorrentino, Dean | 2.0 | Prepare rollforward of product liability  |
| 3/13/2002 | Sorrentino, Dean | 3.0 | Review litigation rollforward   |
| 3/13/2002 | Summers, Jamie   | 2.5 | Analysis of the tax effect of the proposed impairment.  |
| 3/13/2002 | Summers, Jamie   | 2.5 | Review of Spain's audit adjustments and the effect on the current year provision.   |
| 3/13/2002 | Summers, Jamie   | 3.0 | Reviewed Electronica BRk de Mexico SA de CV current provision   |
| 3/13/2002 | Thibault, Steve  | 1.0 | Review of audit work relating to environmental liability accruals.  |
| 3/13/2002 | Thibault, Steve  | 1.0 | Wallingford insurance report.   |
| 3/13/2002 | Thibault, Steve  | 1.0 | First Alert expanded scope, including scope discussions with G. Prowse.   |
| 3/13/2002 | Thibault, Steve  | 2.0 | Review of audit work relating to accounts receivable reserves.  |
| 3/13/2002 | Thibault, Steve  | 2.0 | Audit supervision   |
| 3/13/2002 | Thibault, Steve  | 2.0 | Review of audit work relating to legal liability accruals.  |
| 3/13/2002 | Venezia, Joe     | 0.5 | Discussed the Mississippi power accrual with M. Malone.   |
| 3/13/2002 | Venezia, Joe     | 1.0 | Reviewed the Pelouze impairment schedule with B. Wong (D&T).  |
| 3/13/2002 | Venezia, Joe     | 1.0 | Discussed the trial balance roll up into the consolidation schedule with J. McCullough.                                   |
| 3/13/2002 | Venezia, Joe     | 1.0 | Discussed the supporting schedules for the debt covenant schedules with M. Newbery.                                       |
| 3/13/2002 | Venezia, Joe     | 1.4 | Reviewed the Mississippi power schedules and correspondence.  |
| 3/13/2002 | Venezia, Joe     | 2.3 | Obtained the Dovebid and Cushman Wakefield appraisals for Neosho. Reviewed in relation to the Neosho impairment analysis. |
| 3/13/2002 | Venezia, Joe     | 2.8 | Obtained the 2002, 2003 and 2004 forecasts from D. Diangelo by global group. Reviewed forecasts and client assumptions.   |
| 3/13/2002 | Visosevic,Zorica | 1.7 | Correspondence with client and attorneys of the company regarding outstanding attorney confirmations.                     |
| 3/13/2002 | Visosevic,Zorica | 2.5 | Reviewed client prepared schedule of Sunbeam pre-petition and active cases and compared to attorney confirmations.        |
| 3/13/2002 | Visosevic,Zorica | 3.2 | Documented testing of reserves according to attorney response.  |
| 3/13/2002 | Visosevic,Zorica | 3.6 | Reviewed attorney confirmation letters regarding the Sunbeam environmental reserve testing.                               |
| 3/13/2002 | Wong, Boeman     | 3.2 | Reconciled the international consolidation for all non-European divisions.  |
| 3/13/2002 | Wong, Boeman     | 3.9 | Discussed with M Malone the Mississippi Power accrual.  |
| 3/13/2002 | Wong, Boeman     | 3.9 | Updated documentation for Pelouze sale testing.   |
| 3/14/2002 | Ameen, Jane      | 0.5 | Supervision of fixed assets   |

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| 3/14/2002 | Ameen, Jane      | 0.6 | Meeting with M. Malone regarding international portion of audit.   |
| 3/14/2002 | Ameen, Jane      | 0.7 | Meeting with A. La Fevre, M. Malone, J. Venezia (D&T), B. Carrabetta regarding accrued expenses                      |
| 3/14/2002 | Ameen, Jane      | 1.1 | Supervision and review of accrued expenses   |
| 3/14/2002 | Ameen, Jane      | 1.5 | Meeting with S. Isko, D. Sorrentino(D&T), M. Malone, J. Frederick regarding litigation                               |
| 3/14/2002 | Ameen, Jane      | 2.4 | Supervision of impairment testing  |
| 3/14/2002 | Ameen, Jane      | 3.2 | Supervision of Europe consolidation  |
| 3/14/2002 | Bergman, Alan    | 0.6 | Followed-up with D&T Tax department regarding status of adjusting entries and results of work performed              |
| 3/14/2002 | Bergman, Alan    | 1.4 | Documentation of audit procedures surrounding sales cut-off testing  |
| 3/14/2002 | Bergman, Alan    | 1.8 | Documentation of audit procedures surrounding accounts payable testing   |
| 3/14/2002 | Bergman, Alan    | 3.2 | Continued reading and documenting attorney responses regarding product liability cases                               |
| 3/14/2002 | Bergman, Alan    | 4.0 | Began reading and documenting attorney responses for product liability cases   |
| 3/14/2002 | Henderson, Sally | 0.6 | Analytical review of International head quarters   |
| 3/14/2002 | Henderson, Sally | 3.7 | Analytical review of Sunbeam Japan   |
| 3/14/2002 | Henderson, Sally | 3.8 | Analytical review of Coleman Hong Kong   |
| 3/14/2002 | Henderson, Sally | 3.9 | Analytical review of International head quarters   |
| 3/14/2002 | Milligan, Robin  | 1.7 | Document client service comments relating to cash testing.   |
| 3/14/2002 | Milligan, Robin  | 2.0 | Performed reconciliation of European income statement accounts to manual workpapers received from other D&T offices. |
| 3/14/2002 | Milligan, Robin  | 2.2 | Perform analytical comparison of Coleman International income statement for prior and current year.                  |
| 3/14/2002 | Milligan, Robin  | 2.3 | Update confirmation control summary.   |
| 3/14/2002 | Milligan, Robin  | 2.8 | Obtain invoices relating to subsequent disbursements through JDE system.   |
| 3/14/2002 | Richter, Frank   | 0.5 | Discussed Timberland cost of sales with S. Morris.   |
| 3/14/2002 | Richter, Frank   | 1.8 | Cleared gross profit testing review notes.   |
| 3/14/2002 | Richter, Frank   | 2.4 | Continued testing of Timberland cost of sales.   |
| 3/14/2002 | Richter, Frank   | 3.1 | Updated permanent file with new licensing agreements.  |
| 3/14/2002 | Richter, Frank   | 3.2 | Continued testing of Timberland gross sales fluctuations.  |
| 3/14/2002 | Sorrentino, Dean | 0.5 | Review other assets  |
| 3/14/2002 | Sorrentino, Dean | 0.8 | Review accounts receivable cut-off   |
| 3/14/2002 | Sorrentino, Dean | 0.9 | Review sales cut-off   |
| 3/14/2002 | Sorrentino, Dean | 1.0 | Update product liability rollforward   |
| 3/14/2002 | Sorrentino, Dean | 1.0 | Review inventory cut-off   |
| 3/14/2002 | Sorrentino, Dean | 1.5 | Meet with in-house counsel to review certain litigation cases  |
| 3/14/2002 | Sorrentino, Dean | 2.5 | Prepare for meeting with S. Isko, inhouse counsel  |
| 3/14/2002 | Sorrentino, Dean | 3.3 | Review miscellaneous accruals  |
| 3/14/2002 | Summers, Jamie   | 2.5 | Reviewed Sunbeam Mexicana's current provision  |
| 3/14/2002 | Summers, Jamie   | 2.5 | Reconciliation of valuation allowance summary.   |



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|-----------|---------------------|-----|---|
| 3/14/2002 | Summers, Jamie      | 3.0 | Finalizing referencing of provision binder.   |
| 3/14/2002 | Thibault, Steve     | 1.0 | First Alert expanded scope, including scope discussions with M. Mullins.  |
| 3/14/2002 | Thibault, Steve     | 2.0 | Wallingford insurance report, including discussions with J. Johnston and M. Baumgartner.  |
| 3/14/2002 | Thibault, Steve     | 2.0 | Audit supervision   |
| 3/14/2002 | van Gelder, Jeffrey | 2.4 | Reconciliation of ADG DTL.  |
| 3/14/2002 | Venezia, Joe        | 0.5 | Discussed the Mississippi power accrual with M. Malone, B. Carabetta, and A. Lefevre.   |
| 3/14/2002 | Venezia, Joe        | 1.2 | Completed the documentation of the Mississippi power accrual following the meetings with M. Malone, B. Carabetta, and A. Lefevre.                                   |
| 3/14/2002 | Venezia, Joe        | 1.5 | Discussed the Dovebid and Cushman Wakefield appraisals for Neosho with R. Schur. Reviewed reports and documented understanding.                                     |
| 3/14/2002 | Venezia, Joe        | 2.0 | Reviewed the documentation to date for the Mississippi power accrual performed by B. Wong (D&T). Discussed remaining items to obtain and document with B. Carabetta |
| 3/14/2002 | Venezia, Joe        | 2.4 | Reviewed the environmental reserve rollforward noting movements in the reserve during 2001. Prepared a request list for distribution to R. Cahagan.                 |
| 3/14/2002 | Venezia, Joe        | 3.4 | Obtained the management comments from the various domestic locations. Reviewed the comments and documented a bulleted list for summary and review.                  |
| 3/14/2002 | Visosevic,Zorica    | 2.1 | Reviewed client prepared schedule of Coleman active cases and compared to attorney confirmations.   |
| 3/14/2002 | Visosevic,Zorica    | 2.5 | Inquired into and documented in the testing workpapers clients policies and procedures regarding the receipt of the merchandise in Purvis service center.           |
| 3/14/2002 | Visosevic,Zorica    | 3.0 | Documented testing of reserves according to attorney response.  |
| 3/14/2002 | Visosevic,Zorica    | 3.4 | Reviewed attorney confirmation letters regarding the Coleman environmental reserve testing.   |
| 3/14/2002 | Wassmann, Alice     | 2.0 | Follow-up and review of sales return reserve  |
| 3/14/2002 | Wong, Boeman        | 1.2 | Revised testing of Mississippi Power accrual.   |
| 3/14/2002 | Wong, Boeman        | 2.0 | Updated documentation related to the Delray Beach rent accrued liability.   |
| 3/14/2002 | Wong, Boeman        | 3.9 | Reconciled the international consolidation for all non-European divisions.  |
| 3/14/2002 | Wong, Boeman        | 3.9 | Reconciled the international consolidation for all non-European divisions.  |
| 3/15/2002 | Ameen, Jane         | 0.3 | Correspondence with S. Millon regarding Europe  |
| 3/15/2002 | Ameen, Jane         | 0.3 | Supervision of Europe consolidation   |
| 3/15/2002 | Ameen, Jane         | 0.5 | Meeting with M. Malone, J. Frederick, C. Younce, and K. Sinclair regarding Europe consolidation   |
| 3/15/2002 | Ameen, Jane         | 0.5 | Meeting with C. Younce, B. Massey, S. Dobrow regarding Europe consolidation.  |
| 3/15/2002 | Ameen, Jane         | 1.9 | Supervision of intangible assets  |
| 3/15/2002 | Bergman, Alan       | 3.0 | Began searching through loss run reports for inclusion of cases identified by attorneys   |

|           |                     |     |   |
|-----------|---------------------|-----|---|
| 3/15/2002 | Bergman, Alan       | 4.0 | Continued reading and documenting attorney responses regarding product liability cases  |
| 3/15/2002 | Bergman, Alan       | 4.0 | Continued reading and documenting attorney responses regarding product liability cases  |
| 3/15/2002 | Dobrow, Sheau-chi   | 0.2 | Prepared questions regarding Europe entity consolidation.   |
| 3/15/2002 | Dobrow, Sheau-chi   | 3.8 | Continued to review trial balances received from entities in Europe and respective reconciliation to consolidation.                     |
| 3/15/2002 | Henderson, Sally    | 1.2 | Memo on analytical review   |
| 3/15/2002 | Henderson, Sally    | 2.1 | Further audit of MGL eliminating entries  |
| 3/15/2002 | Henderson, Sally    | 3.8 | Analytical review of Latin America Regional Office  |
| 3/15/2002 | Henderson, Sally    | 3.9 | Audit of MGL eliminating entries  |
| 3/15/2002 | Milligan, Robin     | 1.5 | Communication with S. Sheehy regarding payroll accrual.   |
| 3/15/2002 | Milligan, Robin     | 1.8 | Document client service comment relating to co-op accrual.  |
| 3/15/2002 | Milligan, Robin     | 2.1 | Performed reconciliation of European income statement accounts to manual workpapers received from other D&T offices.                    |
| 3/15/2002 | Milligan, Robin     | 2.6 | Analysis of year-end Cigna report relating to incurred but not recorded accrual.  |
| 3/15/2002 | Milligan, Robin     | 3.0 | Communication with R. DiPietro regarding medical benefits accrual.  |
| 3/15/2002 | Richter, Frank      | 1.5 | Cleared product liability testing review notes.   |
| 3/15/2002 | Richter, Frank      | 2.3 | Tested accounts receivable reserve  |
| 3/15/2002 | Richter, Frank      | 3.3 | Traced product liability cases from attorney confirmations to loss run reports.   |
| 3/15/2002 | Richter, Frank      | 3.9 | Reconciled European consolidated income statements and balance sheets to manual financial statements from international offices.        |
| 3/15/2002 | Sorrentino, Dean    | 0.6 | Review intercompany workpapers  |
| 3/15/2002 | Sorrentino, Dean    | 1.1 | Audit supervision   |
| 3/15/2002 | Sorrentino, Dean    | 1.5 | Prepare open items and update status for correspondence with S Thibault (D&T)   |
| 3/15/2002 | Sorrentino, Dean    | 3.8 | Review litigation attorney responses and document   |
| 3/15/2002 | Sorrentino, Dean    | 4.0 | Review substantive audit workpapers   |
| 3/15/2002 | Thibault, Steve     | 1.0 | First Alert expanded scope  |
| 3/15/2002 | Thibault, Steve     | 1.0 | European audit matters  |
| 3/15/2002 | Thibault, Steve     | 1.0 | Matters related to business unit board meetings.  |
| 3/15/2002 | Thibault, Steve     | 3.0 | Audit supervision   |
| 3/15/2002 | van Gelder, Jeffrey | 1.6 | Reconciliation of valuation allowance summary.  |
| 3/15/2002 | van Gelder, Jeffrey | 2.8 | Review of identifiable intangible tail schedules.   |
| 3/15/2002 | Venezia, Joe        | 1.4 | Obtained the management comments from the solutions group. Reviewed the comments and documented a bulleted list for summary and review. |
| 3/15/2002 | Venezia, Joe        | 2.1 | Reviewed and updated the new accounting pronouncements schedule for footnote disclosure. Discussed with M. Newberv.                     |
| 3/15/2002 | Venezia, Joe        | 3.1 | Obtained the Ernst & Young internal audit summary reports for 2001 and 2000. Reviewed the reports for analysis and understanding.       |

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| 3/15/2002 | Venezia, Joe        | 3.4 | Obtained the management comments from the enterprise risk services group. Reviewed the comments and documented a bulleted list for summary and review.               |
| 3/15/2002 | Visosevic,Zorica    | 1.6 | Reviewed attorney prepared budget analysis table for individual cases for fiscal year 2001.  |
| 3/15/2002 | Visosevic,Zorica    | 1.8 | Compiled supporting documentation for proposed adjustments to the environmental reserve.   |
| 3/15/2002 | Visosevic,Zorica    | 2.3 | Reviewed prior year workpapers and budget analysis table for fiscal year 2000 for cases active during 2001.  |
| 3/15/2002 | Visosevic,Zorica    | 2.6 | Inquired into and documented in the testing workpapers variances between actual payments made during fiscal year 2001 and projections per 2000 budget analysis table |
| 3/15/2002 | Visosevic,Zorica    | 2.7 | Reviewed additional attorney confirmations received.   |
| 3/15/2002 | Wong, Boeman        | 3.2 | Reconciled the international consolidation for Coleman Brazil.   |
| 3/15/2002 | Wong, Boeman        | 3.9 | Reconciled the international consolidation for Coleman Argentina.  |
| 3/15/2002 | Wong, Boeman        | 3.9 | Reconciled the international consolidation for Coleman Canada.   |
| 3/16/2002 | Dobrow, Sheau-chi   | 2.2 | Reviewed sales return reserve workpapers from First Alert, Coleman Cor and Powermate.  |
| 3/16/2002 | Dobrow, Sheau-chi   | 2.8 | Reviewed coop and volume rebates reserve workpapers from First Alert, Coleman Cor and Powermate.   |
| 3/16/2002 | Henderson, Sally    | 1.0 | Document audit approach for international consolidation  |
| 3/16/2002 | Henderson, Sally    | 2.0 | Audit of auto elimination entries  |
| 3/16/2002 | Sorrentino, Dean    | 4.0 | Review litigation attorney responses and document  |
| 3/16/2002 | Summers, Jamie      | 1.5 | Referencing provision binder.  |
| 3/16/2002 | Summers, Jamie      | 2.5 | Analysis of coleman purchase accounting adjustments.   |
| 3/16/2002 | Torres, Tony        | 1.5 | Prepare audit presentation slides for Jeff Provost.  |
| 3/16/2002 | van Gelder, Jeffrey | 0.8 | Review of domestic provision workpapers.   |
| 3/18/2002 | Ameen, Jane         | 0.2 | Correspondence with J. Provost(D&T) regarding Coleman  |
| 3/18/2002 | Ameen, Jane         | 1.0 | Meeting with M. Malone and C. Younce regarding international consolidation   |
| 3/18/2002 | Ameen, Jane         | 2.3 | Meeting with S. Millon(D&T), C. Younce, and S. Dobrow(D&T) regarding Europe consolidation  |
| 3/18/2002 | Ameen, Jane         | 4.0 | Supervision and review of management comments  |
| 3/18/2002 | Bergman, Alan       | 1.0 | Continued searching through loss run reports for inclusion of cases identified by attorneys  |
| 3/18/2002 | Bergman, Alan       | 2.0 | Continued searching through loss run reports for inclusion of cases identified by attorneys  |
| 3/18/2002 | Bergman, Alan       | 4.0 | Continued searching through loss run reports for inclusion of cases identified by attorneys  |
| 3/18/2002 | Bergman, Alan       | 4.0 | Continued reading and documenting attorney responses regarding product liability cases   |
| 3/18/2002 | Henderson, Sally    | 3.3 | Further audit of MGL eliminating entries   |
| 3/18/2002 | Henderson, Sally    | 3.8 | Documentation of answers to questions raised in Europe summary memorandum  |

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| 3/18/2002 | Henderson, Sally | 3.9 | Further audit of auto elimination entries  |
| 3/18/2002 | Milligan, Robin  | 2.0 | Performed reconciliation of medical benefits accrual.  |
| 3/18/2002 | Milligan, Robin  | 2.2 | Created customer service comments for co-op accrual testing.   |
| 3/18/2002 | Milligan, Robin  | 3.1 | Performed reconciliation of the service authorization runs to the individual time diaries for February.  |
| 3/18/2002 | Milligan, Robin  | 3.7 | Compiled the time diaries for all associates in Sunbeam worksheets for court.  |
| 3/18/2002 | Richter, Frank   | 0.5 | Completed cost of sales model audit program.   |
| 3/18/2002 | Richter, Frank   | 0.5 | Completed operating expense model audit program.   |
| 3/18/2002 | Richter, Frank   | 0.9 | Discussed Coleman licensing revenue fluctuations with C. Pecoraro.   |
| 3/18/2002 | Richter, Frank   | 2.4 | Updated permanent file with Coleman licensing agreements.  |
| 3/18/2002 | Richter, Frank   | 3.3 | Consolidated international intercompany entities for reconciliation with amounts tested.   |
| 3/18/2002 | Richter, Frank   | 3.4 | Tested Coleman licensing revenue for fluctuations from prior year to current year.   |
| 3/18/2002 | Sorrentino, Dean | 0.5 | Discuss time and expense reporting package with R Milligan(D&T)  |
| 3/18/2002 | Sorrentino, Dean | 1.0 | Review and update audit open items list  |
| 3/18/2002 | Sorrentino, Dean | 1.3 | General audit supervision  |
| 3/18/2002 | Sorrentino, Dean | 1.6 | Continue reading attorney confirmations  |
| 3/18/2002 | Sorrentino, Dean | 2.1 | Review and update management letter bullet point list  |
| 3/18/2002 | Sorrentino, Dean | 4.5 | Review litigation attorney responses and document  |
| 3/18/2002 | Summers, Jamie   | 1.5 | Review supporting schedules and expenses for accrued foreign income tax balance as of 12/31/01 per hyperion.   |
| 3/18/2002 | Summers, Jamie   | 3.0 | Supporting schedules and explanation for accrued state income tax balance as of 12/31/01 per hyperion.   |
| 3/18/2002 | Summers, Jamie   | 3.5 | Analysis of Eastpack impairment loss.  |
| 3/18/2002 | Thibault, Steve  | 1.0 | Audit supervision  |
| 3/18/2002 | Venezia, Joe     | 1.2 | Discussed changes with the new accounting pronouncements schedule for footnote disclosure with M. Newberv.   |
| 3/18/2002 | Venezia, Joe     | 1.7 | Preliminarily reviewed the budget analysis tables for the various environmental reserve cases.   |
| 3/18/2002 | Venezia, Joe     | 1.9 | Dispersed the payables management comments from the various participating offices for review and management review. Discussed comments with R. Jackson and J. Gavin      |
| 3/18/2002 | Venezia, Joe     | 2.0 | Dispersed the computer and systems support management comments from the various participating offices for review and management review. Discussed comments with I Recker |
| 3/18/2002 | Venezia, Joe     | 2.1 | Dispersed the inventory management comments from the various participating offices for review and management review. Discussed comments with K. Huff.                    |
| 3/18/2002 | Venezia, Joe     | 2.1 | Discussed the request list for the environmental reserve rollforward testing with R. Cahagan. Obtained preliminary budget analysis tables from R. Cahagan.               |

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| 3/18/2002 | Visosevic,Zorica  | 1.6 | Correspondence with J.Swanson regarding the outstanding items for testing of customer receivable rollback program reserves.                                  |
| 3/18/2002 | Visosevic,Zorica  | 1.7 | Summarized and communicated to the responsible management personnel client service comments identified during testing of cash, cash equivalents, and nonertv |
| 3/18/2002 | Visosevic,Zorica  | 1.8 | Correspondence and discussion with K. Spiers regarding the recommendation for improvements in collection of data used for warrantv analysis.                 |
| 3/18/2002 | Visosevic,Zorica  | 2.8 | Met with R.Gahagan to discuss policies and procedures for environmental reserve calculations.  |
| 3/18/2002 | Visosevic,Zorica  | 3.1 | Reviewed and summarized client service comments by area.   |
| 3/18/2002 | Wong, Boeman      | 1.0 | Discussed with M Newbery the amount of subsequent receipt related to inventory sold in the Pelouze Sale.   |
| 3/18/2002 | Wong, Boeman      | 2.5 | Reconciled the international consolidation for Coleman Brazil.   |
| 3/18/2002 | Wong, Boeman      | 3.6 | Updated testing and cleared manager's review notes for the accrued impairment liability related to the Pelouze Sale.   |
| 3/18/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for BRK Brands Australia.   |
| 3/19/2002 | Ameen, Jane       | 0.3 | Correspondence with M. Burgess(D&T) regarding product liability  |
| 3/19/2002 | Ameen, Jane       | 0.4 | Supervision of tax entries   |
| 3/19/2002 | Ameen, Jane       | 0.5 | Meeting with D. Sorrentino(D&T), B. Carrabetta, and J. Frederick regarding product liability   |
| 3/19/2002 | Ameen, Jane       | 0.5 | Correspondence with J. Gavin regarding payables  |
| 3/19/2002 | Ameen, Jane       | 1.0 | Meeting with A. Le Fevre, D. Sorrentino(D&T), and S. Dobrow(D&T), regarding management letter comments   |
| 3/19/2002 | Ameen, Jane       | 1.3 | Review of miscellaneous charges  |
| 3/19/2002 | Ameen, Jane       | 3.5 | Supervision and review of management comments  |
| 3/19/2002 | Bergman, Alan     | 1.5 | Continued searching through loss run reports for inclusion of cases identified by attorneys  |
| 3/19/2002 | Bergman, Alan     | 2.0 | Continued searching through loss run reports for inclusion of cases identified by attorneys  |
| 3/19/2002 | Bergman, Alan     | 3.5 | Continued reading and documenting attorney responses regarding product liability cases   |
| 3/19/2002 | Bergman, Alan     | 4.0 | Continued reading and documenting attorney responses regarding product liability cases   |
| 3/19/2002 | Dobrow, Sheau-chi | 3.3 | Continued to review analytical review on unaudited international entities.   |
| 3/19/2002 | Dobrow, Sheau-chi | 3.8 | Started to review analytical review on unaudited international entities.   |
| 3/19/2002 | Dobrow, Sheau-chi | 3.9 | Continued to review trial balances received from entities in Europe and respective reconciliation to consolidation.  |
| 3/19/2002 | Henderson, Sally  | 2.1 | Follow-up of consolidated evaluation of misstatements  |

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| 3/19/2002 | Henderson, Sally | 2.1 | Further compilation of domestic cost center aggregation  |
| 3/19/2002 | Henderson, Sally | 3.0 | Tie in domestic cost centers included in international segments to audited trial balances  |
| 3/19/2002 | Henderson, Sally | 3.8 | Compilation of domestic cost center aggregation  |
| 3/19/2002 | Milligan, Robin  | 2.0 | Communication with R. Snaden regarding payout of bonus and severance.  |
| 3/19/2002 | Milligan, Robin  | 2.3 | Communication with B. Carrabeta regarding Sunbeam corporate bonus payout.  |
| 3/19/2002 | Milligan, Robin  | 3.2 | Communication with S. Pichardo regarding Sunbeam products bonus payout.  |
| 3/19/2002 | Milligan, Robin  | 3.5 | Completed compilation and reconciliation of time reporting.  |
| 3/19/2002 | Richter, Frank   | 1.5 | Discussed insurance policies with G. Peterson.   |
| 3/19/2002 | Richter, Frank   | 2.3 | Discussed equity consolidation differences with R. Ferrer.   |
| 3/19/2002 | Richter, Frank   | 3.4 | Updated permanent file with applicable insurance policies.   |
| 3/19/2002 | Richter, Frank   | 3.8 | Completed Coleman licensing revenue testing.   |
| 3/19/2002 | Sorrentino, Dean | 0.3 | Correspondence with M Burgess (D&T) regarding product liability  |
| 3/19/2002 | Sorrentino, Dean | 0.5 | Correspondence with D&T Tax services regarding February time and expenses  |
| 3/19/2002 | Sorrentino, Dean | 1.0 | Meeting with A Lefevre regarding management letter comments  |
| 3/19/2002 | Sorrentino, Dean | 1.5 | Prepare and meet with B Carabetta and J Frederick regarding management letter comments   |
| 3/19/2002 | Sorrentino, Dean | 4.0 | Assigned project codes to audit services time diary entries  |
| 3/19/2002 | Sorrentino, Dean | 4.0 | Continued to assign project codes to audit services time diary entries   |
| 3/19/2002 | Summers, Jamie   | 2.0 | Reconciliation of valuation allowance summary.   |
| 3/19/2002 | Summers, Jamie   | 2.5 | Review of identifiable intangibles schedule.   |
| 3/19/2002 | Summers, Jamie   | 3.5 | Review supporting schedules and expenses for accrued foreign income tax balance as of 12/31/01 per hyperion.   |
| 3/19/2002 | Thibault, Steve  | 1.0 | Review of constructive findings for Sunbeam Products.  |
| 3/19/2002 | Thibault, Steve  | 1.0 | First Alert expanded scope   |
| 3/19/2002 | Thibault, Steve  | 2.0 | Audit supervision  |
| 3/19/2002 | Thibault, Steve  | 4.0 | Reading of responses from attorneys.   |
| 3/19/2002 | Venezia, Joe     | 1.5 | Obtained the fraud assessment checklist that was completed by B. Carabetta. Reviewed and discussed items noted with B. Carabetta.                    |
| 3/19/2002 | Venezia, Joe     | 1.5 | Completed the excess and obsolescence rollforward for inclusion in the summary of reserves schedule.   |
| 3/19/2002 | Venezia, Joe     | 1.8 | Documented the conclusions and assessments made from the review of the fraud assessment checklist in conjunction with the audit planning memorandum. |
| 3/19/2002 | Venezia, Joe     | 1.8 | Reviewed and discussed the scales inventory balances per general ledger and inventory compilation with W. Kinman.                                    |

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| 3/19/2002 | Venezia, Joe      | 2.1 | Obtained all final ERS workpapers from the ERS group in Chicago. Reviewed the audit file to ensure the completeness and inclusion of all ERS workpapers. |
| 3/19/2002 | Venezia, Joe      | 2.3 | Obtained the manager review notes for excess and obsolescence reserve. Cleared all notes accordingly.  |
| 3/19/2002 | Visosevic,Zorica  | 0.5 | Obtained and reviewed additional supporting documentation for testing of environmental reserves from R.Gahagan.  |
| 3/19/2002 | Visosevic,Zorica  | 0.5 | Documented testing of environmental reserve based on additional supporting documentation received and attorney response.                                 |
| 3/19/2002 | Visosevic,Zorica  | 1.0 | Requested additional supporting documentation for testing of Coleman environmental reserve.  |
| 3/19/2002 | Visosevic,Zorica  | 1.3 | Reviewed updated budget analysis tables for Sunbeam - inactive sites in connection with environmental reserve testing.                                   |
| 3/19/2002 | Visosevic,Zorica  | 1.6 | Reviewed and documented testing of environmental litigation cases which are in remediation stage.  |
| 3/19/2002 | Visosevic,Zorica  | 1.6 | Summarized and communicated to the responsible management personnel client service comments identified during testing of judgmental reserves.            |
| 3/19/2002 | Visosevic,Zorica  | 2.0 | Reviewed updated budget analysis tables for Sunbeam - active sites in connection with environmental reserve testing.                                     |
| 3/19/2002 | Visosevic,Zorica  | 2.5 | Requested and reviewed supporting documentation for testing of balances recorded through Health and Safety Company.                                      |
| 3/19/2002 | Wong, Boeman      | 3.2 | Reconciled the international consolidation for Sunbeam Asia Hong Kong.   |
| 3/19/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for Sunbeam Mexicana.   |
| 3/19/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for Oster de Venezuela.   |
| 3/20/2002 | Ameen, Jane       | 1.3 | Supervision of general audit   |
| 3/20/2002 | Ameen, Jane       | 2.1 | Supervision and review of inventory  |
| 3/20/2002 | Ameen, Jane       | 3.6 | Supervision and review management letter comments  |
| 3/20/2002 | Bergman, Alan     | 1.5 | Continued searching through loss run reports for inclusion of cases identified by attorneys  |
| 3/20/2002 | Bergman, Alan     | 2.5 | Cleared review notes on various liability workpapers   |
| 3/20/2002 | Bergman, Alan     | 3.0 | Continued reading and documenting attorney responses regarding product liability cases   |
| 3/20/2002 | Bergman, Alan     | 4.0 | Continued reading and documenting attorney responses regarding product liability cases   |
| 3/20/2002 | Dobrow, Sheau-chi | 3.4 | Corresponded with S. Millon (D&T France) regarding the status of management letter comments on European entities.  |
| 3/20/2002 | Dobrow, Sheau-chi | 3.7 | Corresponded with J. Diaz (D&T Mexico) regarding the status of management letter comments on Sunbeam Matamoros.  |
| 3/20/2002 | Dobrow, Sheau-chi | 3.9 | Reviewed trial balances received from entities in Europe and respective reconciliation to consolidation.   |
| 3/20/2002 | Henderson, Sally  | 3.6 | Tie in international headquarters analytical review to domestic cost center aggregation  |

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| 3/20/2002 | Henderson, Sally | 3.6 | Follow-up on pre-petition interest charges   |
| 3/20/2002 | Henderson, Sally | 3.8 | Further tie in of domestic cost centers included in international segments to audited trial balances   |
| 3/20/2002 | Milligan, Robin  | 1.0 | Performed reconciliation of profit sharing testing to actual wire transfer.  |
| 3/20/2002 | Milligan, Robin  | 1.7 | Meeting with S.Sheehy to request payroll sheets and ADP registers relating to bonus payout.  |
| 3/20/2002 | Milligan, Robin  | 2.4 | Performed reconciliation of bonus payout to payroll registers.   |
| 3/20/2002 | Milligan, Robin  | 2.7 | Performed compilation of expense reports for all divisions.  |
| 3/20/2002 | Milligan, Robin  | 3.2 | Performed further analysis of medical benefits accrual.  |
| 3/20/2002 | Richter, Frank   | 0.5 | Prepared Bank of New York equity confirmation.   |
| 3/20/2002 | Richter, Frank   | 1.7 | Discussed currency translation adjustment spreadsheet with D. Jackson.   |
| 3/20/2002 | Richter, Frank   | 2.4 | Worked on equity rollforward.  |
| 3/20/2002 | Richter, Frank   | 2.6 | Continued consolidation of international intercompany entities for reconciliation with amounts tested.   |
| 3/20/2002 | Richter, Frank   | 3.8 | Tested foreign currency translation adjustment.  |
| 3/20/2002 | Sorrentino, Dean | 0.5 | Meeting with J Frederick to review February time and expenses  |
| 3/20/2002 | Sorrentino, Dean | 1.0 | Reviewed miscellaneous accrued   |
| 3/20/2002 | Sorrentino, Dean | 2.5 | Review and update management letter comments   |
| 3/20/2002 | Sorrentino, Dean | 3.0 | Prepared and updated summary of adjustments for all subsidiaries   |
| 3/20/2002 | Sorrentino, Dean | 4.0 | Prepared time and expense reporting packages for February  |
| 3/20/2002 | Summers, Jamie   | 2.0 | Reconciliation of valuation allowance summary.   |
| 3/20/2002 | Thibault, Steve  | 1.0 | Grill assets impairment  |
| 3/20/2002 | Thibault, Steve  | 1.0 | Audit supervision  |
| 3/20/2002 | Thibault, Steve  | 1.0 | Matters related to business unit board meetings.   |
| 3/20/2002 | Thibault, Steve  | 2.0 | Reading of responses from attorneys.   |
| 3/20/2002 | Venezia, Joe     | 1.2 | Discussed the pension liability schedule and Coleman Japan balance with B. Carabetta.  |
| 3/20/2002 | Venezia, Joe     | 3.0 | Documented the pension and OPEB liability amounts and agreed the balances to the client's general ledger following the client's adjusting entry to record the balance per the actuarial report |
| 3/20/2002 | Venezia, Joe     | 3.4 | Obtained the pension liability schedules from the Mercer actuary. Reviewed the schedule and agreed prior year balances to prior year financial statements.                                     |
| 3/20/2002 | Venezia, Joe     | 3.4 | Obtained the OPEB liability schedules from the Mercer actuary. Reviewed the schedule and agreed prior year balances to prior year financial statements.  |
| 3/20/2002 | Visosevic,Zorica | 1.6 | Reviewed and compiled open item list for all testing areas.  |
| 3/20/2002 | Visosevic,Zorica | 1.7 | Updated leadsheets based on updated trial balance and additional adjusting entries recorded.   |
| 3/20/2002 | Visosevic,Zorica | 1.8 | Summarized and communicated to the responsible management personnel client service comments identified during testing of accounts receivable reserves  |



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| 3/20/2002 | Visosevic,Zorica  | 2.8 | Updated testing of environmental reserve based on additional supporting documentation received.                                   |
| 3/20/2002 | Visosevic,Zorica  | 3.1 | Reviewed updated budget analysis tables for Coleman, active and inactive sites, in connection with environmental reserve testing. |
| 3/20/2002 | Wong, Boeman      | 1.7 | Reconciled the international consolidation for Oster Australia.   |
| 3/20/2002 | Wong, Boeman      | 2.3 | Reconciled the international consolidation for Sunbeam Japan.   |
| 3/20/2002 | Wong, Boeman      | 3.1 | Reconciled the international consolidation for Sunbeam Asia Hong Kong.  |
| 3/20/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for Oster Australia.   |
| 3/21/2002 | Ameen, Jane       | 0.3 | Supervision of operating expenses   |
| 3/21/2002 | Ameen, Jane       | 2.0 | Supervision of various reserve rollforwards   |
| 3/21/2002 | Ameen, Jane       | 2.0 | Supervision and review of debt  |
| 3/21/2002 | Ameen, Jane       | 3.2 | Supervision of prepaids, intangibles assets, and impairment analysis  |
| 3/21/2002 | Bergman, Alan     | 0.7 | Updated confirmation control based upon attorney responses obtained   |
| 3/21/2002 | Bergman, Alan     | 1.3 | Clearing and clarification of workpapers and related review notes   |
| 3/21/2002 | Bergman, Alan     | 3.0 | Continued reading and documenting attorney responses regarding product liability cases  |
| 3/21/2002 | Bergman, Alan     | 3.0 | Continued reading and documenting attorney responses regarding product liability cases  |
| 3/21/2002 | Bergman, Alan     | 3.0 | Continued to sort through permanent files to determine which files are still relevant   |
| 3/21/2002 | Dobrow, Sheau-chi | 3.6 | Prepared preliminary management letter comments on Sunbeam Products international entities.                                       |
| 3/21/2002 | Dobrow, Sheau-chi | 3.6 | Corresponded with A. Padierna (D&T Mexico) regarding the status of management letter comments on Sunbeam Acuna.                   |
| 3/21/2002 | Dobrow, Sheau-chi | 3.8 | Prepared preliminary management letter comments on Coleman international entities.  |
| 3/21/2002 | Henderson, Sally  | 3.5 | Audit adjustments made to Phillipines branch  |
| 3/21/2002 | Henderson, Sally  | 3.7 | Tie in financial statements to hyperion for Phillipines branch  |
| 3/21/2002 | Henderson, Sally  | 3.8 | Translation of Acuna financial statements   |
| 3/21/2002 | Milligan, Robin   | 1.5 | Meeting with D. Guiliano and J. McCullough regarding medical benefit accrual.   |
| 3/21/2002 | Milligan, Robin   | 1.7 | Discussion with G. Blankenship regarding medical benefits accrual.  |
| 3/21/2002 | Milligan, Robin   | 1.9 | Communication with B. Allen regarding committee and board minutes.  |
| 3/21/2002 | Milligan, Robin   | 2.8 | Further analysis and reconciliation of European segments to consolidation workpapers.   |
| 3/21/2002 | Milligan, Robin   | 3.1 | Document and review committee and board minutes.  |
| 3/21/2002 | Richter, Frank    | 1.8 | Drafted litigation confirmation to inhouse counsel  |
| 3/21/2002 | Richter, Frank    | 1.9 | Documented product liability insurance memo.  |
| 3/21/2002 | Richter, Frank    | 3.6 | Tested freight expense for overstatement.   |
| 3/21/2002 | Richter, Frank    | 3.7 | Continued work on equity rollforward.   |

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| 3/21/2002 | Sorrentino, Dean | 1.0 | Review attorney confirmations and document product liability cases   |
| 3/21/2002 | Sorrentino, Dean | 2.0 | Prepare February time and expense packages for mailing to courts   |
| 3/21/2002 | Sorrentino, Dean | 3.0 | Prepare updated summary of adjustments and review with M Malone.   |
| 3/21/2002 | Sorrentino, Dean | 3.5 | Prepare audit trial balance consolidation  |
| 3/21/2002 | Thibault, Steve  | 1.0 | Matters related to business unit board meetings.   |
| 3/21/2002 | Thibault, Steve  | 1.0 | Audit supervision  |
| 3/21/2002 | Venezia, Joe     | 0.6 | Traced all foreign currency translation items to Bloomberg.  |
| 3/21/2002 | Venezia, Joe     | 1.0 | Discussed the current SFAS 133 activity with R. Ferrer.  |
| 3/21/2002 | Venezia, Joe     | 1.5 | Reviewed the client memo discussing the SFAS 133 update from the various entities.   |
| 3/21/2002 | Venezia, Joe     | 2.4 | Obtained the supporting schedules from R. Ferrer discussing the current year impact of SFAS 133. Preliminary reviewed the schedules.                         |
| 3/21/2002 | Venezia, Joe     | 2.6 | Obtained the client entry for the Neosho impairment from J. McCullough. Reviewed for reasonableness. Documented accordingly.                                 |
| 3/21/2002 | Venezia, Joe     | 2.9 | Continued to review the SFAS 133 analysis. Discussed all questions with R. Ferrer and B. Carabetta.  |
| 3/21/2002 | Visosevic,Zorica | 0.5 | Correspondence with tax department in conjunction with testing of tax liabilities.   |
| 3/21/2002 | Visosevic,Zorica | 0.5 | Requested additional supporting documentation for testing of deferred tax liability.   |
| 3/21/2002 | Visosevic,Zorica | 1.0 | Reviewed and retired lease contracts from permanent file.  |
| 3/21/2002 | Visosevic,Zorica | 1.3 | Reviewed and documented First Alert additional litigation reserve adjustment.  |
| 3/21/2002 | Visosevic,Zorica | 1.6 | Summarized and communicated to the responsible management personnel client service comments identified during testing of accounts payables and disbursements |
| 3/21/2002 | Visosevic,Zorica | 1.6 | Discussed with B.Strasma and documented in consolidation testing workpapers description and substance of elimination entries.                                |
| 3/21/2002 | Visosevic,Zorica | 2.0 | Reviewed and documented First Alert additional customer receivable bad debt reserve adjustment.  |
| 3/21/2002 | Visosevic,Zorica | 2.5 | Traced and reviewed First Alert consolidation journal entries and eliminations.  |
| 3/21/2002 | Wong, Boeman     | 1.9 | Reconciled the international consolidation for Coleman Brazil.   |
| 3/21/2002 | Wong, Boeman     | 2.1 | Reconciled the international consolidation for Coleman Asia Korea.   |
| 3/21/2002 | Wong, Boeman     | 3.1 | Reconciled the international consolidation for Manila.   |
| 3/21/2002 | Wong, Boeman     | 3.9 | Reconciled the international consolidation for Coleman Mexico Servicios.   |
| 3/22/2002 | Ameen, Jane      | 3.5 | Review of information for quarterly meetings scheduled following week  |

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| 3/22/2002 | Bergman, Alan       | 1.4 | Discussions with audit personnel regarding status of workpapers   |
| 3/22/2002 | Bergman, Alan       | 1.5 | Prepared open items memo for audit manager  |
| 3/22/2002 | Bergman, Alan       | 1.6 | Continued searching through loss run reports for inclusion of cases identified by attorneys   |
| 3/22/2002 | Bergman, Alan       | 3.0 | Documentation of product liability cases based on attorney confirms   |
| 3/22/2002 | Bergman, Alan       | 3.5 | Continued reading and documenting attorney responses regarding product liability cases  |
| 3/22/2002 | Dobrow, Sheau-chi   | 1.8 | Obtained further support regarding accounts receivable reserve from Coleman Cor D&T audit team and revised summary of reserve analysis.     |
| 3/22/2002 | Dobrow, Sheau-chi   | 2.4 | Obtained further support regarding accounts receivable reserve from Powermate D&T audit team and revised summary of reserve analysis.       |
| 3/22/2002 | Dobrow, Sheau-chi   | 3.8 | Obtained further support regarding coop and volume rebates reserve from First Alert D&T audit team and revised summary of reserve analysis. |
| 3/22/2002 | Henderson, Sally    | 0.8 | Freight accrual rollforward   |
| 3/22/2002 | Henderson, Sally    | 1.1 | Follow-up of questions raised in Europe summary memorandum  |
| 3/22/2002 | Henderson, Sally    | 1.5 | Follow-up on fees/interest charged by GE Capital to Sunbeam Corporation   |
| 3/22/2002 | Henderson, Sally    | 1.7 | Discuss freight accrual with S. Pichardo  |
| 3/22/2002 | Henderson, Sally    | 2.2 | Further reconciliation of Manila financial statements to hyperion   |
| 3/22/2002 | Henderson, Sally    | 3.7 | Reconciliation of Manila financial statements to hyperion   |
| 3/22/2002 | Milligan, Robin     | 1.4 | Discussion with D. Guiliano regarding CSC on cash accounts.   |
| 3/22/2002 | Milligan, Robin     | 1.6 | Discussion with J. McCullough regarding medical benefit accrual.  |
| 3/22/2002 | Milligan, Robin     | 1.9 | Cleared review notes on medical benefits accrual.   |
| 3/22/2002 | Milligan, Robin     | 2.6 | Performed reconciliation of wire payments for medical benefits to yearly summary received from Cigna.                                       |
| 3/22/2002 | Milligan, Robin     | 3.5 | Performed testing of medical benefits expense   |
| 3/22/2002 | Richter, Frank      | 3.3 | Continued work on equity rollforward.   |
| 3/22/2002 | Richter, Frank      | 3.8 | Continued freight expense testing   |
| 3/22/2002 | Richter, Frank      | 3.9 | Tested freight accrual for understatement.  |
| 3/22/2002 | Sorrentino, Dean    | 0.5 | Update summary of adjustments   |
| 3/22/2002 | Sorrentino, Dean    | 1.5 | Review attorney confirms and update litigation testing  |
| 3/22/2002 | Sorrentino, Dean    | 3.0 | Document product liability case noted in attorney confirms  |
| 3/22/2002 | Sorrentino, Dean    | 3.0 | Continue reviewing and clearing notes in miscellaneous accruals   |
| 3/22/2002 | Thibault, Steve     | 1.0 | Matters related to business unit board meetings.  |
| 3/22/2002 | Thibault, Steve     | 2.0 | Audit supervision   |
| 3/22/2002 | van Gelder, Jeffrey | 3.5 | Review of domestic provision workpapers.  |
| 3/22/2002 | Venezia, Joe        | 1.1 | Completed the documentation of the intangible asset rollforward following the Neosho impairment analysis.                                   |
| 3/22/2002 | Venezia, Joe        | 1.2 | D&T reviewed the trial balances sent by D&T Chicago for First Alert.  |

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|-----------|-------------------|-----|---|
| 3/22/2002 | Venezia, Joe      | 1.3 | D&T reviewed the trial balances sent by D&T Kansas City for Coleman and Powermate.  |
| 3/22/2002 | Venezia, Joe      | 2.1 | Preliminarily completed the audit summary memo.   |
| 3/22/2002 | Venezia, Joe      | 2.4 | D&T discussed the roll out of legal entities with J. McCullough and how they were included in the segment report and in which D&T trial balances they were tested |
| 3/22/2002 | Venezia, Joe      | 2.9 | Obtained the legal entity break out for Coleman, Household, and Corporate from J. McCullough. Reviewed for reasonableness and understanding.                      |
| 3/22/2002 | Visosevic,Zorica  | 0.5 | Prepared list of open items and additional supporting documentation requested for management review.  |
| 3/22/2002 | Visosevic,Zorica  | 0.5 | Reviewed and cleared management review notes related to accounts receivable reserve testing workpapers.   |
| 3/22/2002 | Visosevic,Zorica  | 1.0 | Reviewed client prepared First Alert consolidation schedule.  |
| 3/22/2002 | Visosevic,Zorica  | 1.3 | Obtained and summarized additional supporting documentation relating to testing of current and deferred tax liabilities.  |
| 3/22/2002 | Visosevic,Zorica  | 1.6 | Summarized and communicated to the responsible management personnel client service comments identified during testing of information systems and controls         |
| 3/22/2002 | Visosevic,Zorica  | 1.6 | Reviewed, summarized and communicated to the management personnel client service recommendations for purchase order entry procedures.                             |
| 3/22/2002 | Visosevic,Zorica  | 2.0 | Researched recent quarterly filings for disclosures regarding the specific customer bankruptcy filings and valuations of receivables.                             |
| 3/22/2002 | Visosevic,Zorica  | 2.5 | Discussed with L,Stork, First Alert accounting, and documented in testing workpapers consolidation entries and structure of First Alert consolidation entities    |
| 3/22/2002 | Wong, Boeman      | 0.9 | Reconciled the international consolidation for BRK Brands Europe.   |
| 3/22/2002 | Wong, Boeman      | 2.3 | Reconciled the international consolidation for Coleman Japan.   |
| 3/22/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for Coleman Japan.   |
| 3/22/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for Coleman Hong Kong.   |
| 3/23/2002 | Anderson, Eric    | 0.5 | Review management letter comment and statements regarding supplier statements.  |
| 3/23/2002 | Anderson, Eric    | 0.5 | Discuss management letter comment with J. Gavin.  |
| 3/23/2002 | Dobrow, Sheau-chi | 1.7 | Revised preliminary management letter comments on Coleman international entities.   |
| 3/23/2002 | Dobrow, Sheau-chi | 2.3 | Revised preliminary management letter comments on Sunbeam Products international entities.  |
| 3/23/2002 | McMurtrey, Todd   | 3.0 | Worked on sales and cost of sales analysis.   |
| 3/23/2002 | Sorrentino, Dean  | 1.5 | Document product liability case noted in attorney confirms  |

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| 3/23/2002 | van Gelder, Jeffrey | 2.6 | Discussion with B. Totte concerning expiration of NOL and effect on provision.  |
| 3/23/2002 | Venezia, Joe        | 1.8 | Preliminarily began to draft the appendix of misstatements to be included with the management representation letter.  |
| 3/23/2002 | Venezia, Joe        | 2.2 | Reviewed the summary of misstatements for all entities (Coleman, Sunbeam Domestic, First Alert, International). Agreed amounts per the Sunbeam Domestic schedule to supporting workpapers and documentation |
| 3/25/2002 | Ameen, Jane         | 1.6 | Review of audit status  |
| 3/25/2002 | Ameen, Jane         | 2.0 | Matters related to business unit board meetings.  |
| 3/25/2002 | Ameen, Jane         | 3.4 | Supervision and review of expenses/charges including impairment   |
| 3/25/2002 | Cullen, Peggy       | 2.0 | Prepare for First Alert audit committee meeting   |
| 3/25/2002 | Dobrow, Sheau-chi   | 2.1 | Cleared review notes on Japan consolidation.  |
| 3/25/2002 | Dobrow, Sheau-chi   | 2.3 | Cleared review notes on Canada consolidation.   |
| 3/25/2002 | Dobrow, Sheau-chi   | 2.9 | Cleared review notes on Asia consolidation.   |
| 3/25/2002 | Dobrow, Sheau-chi   | 3.7 | Reviewed auditor's report received from D&T international auditors.   |
| 3/25/2002 | Henderson, Sally    | 1.1 | Further audit of international eliminating entries in final segmental analysis  |
| 3/25/2002 | Henderson, Sally    | 2.9 | Audit of international eliminating entries in final segmental analysis  |
| 3/25/2002 | Henderson, Sally    | 3.2 | Further audit of Nippon Coleman and Kansas acquisition company  |
| 3/25/2002 | Henderson, Sally    | 3.8 | Audit of Nippon Coleman and Kansas acquisition company  |
| 3/25/2002 | Milligan, Robin     | 2.9 | Discussion with D. Guiliano regarding the adjusting entry to cash.  |
| 3/25/2002 | Milligan, Robin     | 3.1 | Reconcile the cash workpaper to the adjustment for the negative cash reclass.   |
| 3/25/2002 | Richter, Frank      | 3.3 | Tested Timberland balance sheet accounts.   |
| 3/25/2002 | Richter, Frank      | 3.8 | Tested receivable securitization account.   |
| 3/25/2002 | Richter, Frank      | 3.9 | Tested Timberland income statement accounts.  |
| 3/25/2002 | Sorrentino, Dean    | 1.0 | Clear notes in miscellaneous accrued  |
| 3/25/2002 | Sorrentino, Dean    | 1.5 | Meeting with B Carabetta and K Bell regarding product liability   |
| 3/25/2002 | Sorrentino, Dean    | 1.5 | Document First Alert litigation based on attorney confirmations   |
| 3/25/2002 | Sorrentino, Dean    | 3.5 | Review attorney correspondence related to product liability cases   |
| 3/25/2002 | Sorrentino, Dean    | 4.0 | Review environmental workpapers and attorney confirmations  |
| 3/25/2002 | Summers, Jamie      | 2.0 | Analysis of sunbeam purchase accounting adjustments.  |
| 3/25/2002 | Summers, Jamie      | 2.0 | Supporting schedules and explanation for accrued state income tax balance as of 12/31/01 per hyperion.  |
| 3/25/2002 | Thibault, Steve     | 5.0 | Matters related to business unit board meetings.  |
| 3/25/2002 | van Gelder, Jeffrey | 2.0 | Discussion with B. Totte concerning tail analysis and overall effect of impairment of assets.   |
| 3/25/2002 | Venezia, Joe        | 1.2 | Sunbeam domestic consolidation  |
| 3/25/2002 | Venezia, Joe        | 2.3 | #####   |

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| 3/25/2002 | Venezia, Joe      | 2.4 | Agreed the asset balances for Sunbeam Domestic into the Household segment section of the legal entity breakout.                |
| 3/25/2002 | Venezia, Joe      | 2.4 | Agreed the liability and equity balances for Sunbeam Domestic into the Household segment section of the legal entity breakout. |
| 3/25/2002 | Venezia, Joe      | 2.7 | Agreed the income statement balances for Sunbeam Domestic into the Household segment section of the legal entity breakout.     |
| 3/25/2002 | Visosevic,Zorica  | 0.8 | Met with S.Sheehy to discuss and obtain supporting documentation for testing of bonus accrual.                                 |
| 3/25/2002 | Visosevic,Zorica  | 1.2 | Correspondence with B.Strasma regarding the adjusting entries for accrued bonuses and payroll account.                         |
| 3/25/2002 | Visosevic,Zorica  | 2.0 | Cleared environmental reserves testing review notes.   |
| 3/25/2002 | Visosevic,Zorica  | 2.2 | Reviewed environmental reserves testing review notes and requested additional supporting documentation..                       |
| 3/25/2002 | Visosevic,Zorica  | 2.2 | Obtained and reviewed First Alert bonus accrual testing workpapers in conjunction with testing of adjusting entries.           |
| 3/25/2002 | Visosevic,Zorica  | 2.6 | Summarized and reviewed proposed client service comments and management response to client service comments by area.           |
| 3/25/2002 | Wong, Boeman      | 3.2 | Reconciled the international consolidation for Coleman Italy.  |
| 3/25/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for BRK Brands Europe.  |
| 3/25/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for Camping Gaz Germany.  |
| 3/26/2002 | Ameen, Jane       | 1.9 | General audit supervision  |
| 3/26/2002 | Ameen, Jane       | 3.0 | Matters related to business unit board meetings.   |
| 3/26/2002 | Ameen, Jane       | 3.1 | Supervision and review of expenses/charges including impairment  |
| 3/26/2002 | Cullen, Peggy     | 1.5 | Attend First Alert audit committee meeting   |
| 3/26/2002 | Dobrow, Sheau-chi | 1.9 | Started to clear review notes on Latin America consolidation.  |
| 3/26/2002 | Dobrow, Sheau-chi | 2.7 | Continued to clear review notes on Latin America consolidation.  |
| 3/26/2002 | Dobrow, Sheau-chi | 2.8 | Continued to clear review notes on Europe consolidation.   |
| 3/26/2002 | Dobrow, Sheau-chi | 3.6 | Started to clear review notes on Europe consolidation.   |
| 3/26/2002 | Dunaway, Kerry    | 3.0 | Review and wrap up audit index   |
| 3/26/2002 | Henderson, Sally  | 3.3 | Further documenting of audit of consolidation eliminating entries  |
| 3/26/2002 | Henderson, Sally  | 3.8 | Tie in final segmental analysis to financial statement workings  |
| 3/26/2002 | Henderson, Sally  | 3.9 | Further tie in of segmental analysis to financial statement workings   |
| 3/26/2002 | Milligan, Robin   | 2.4 | Research adjusting entry related to accounts payable abandoned property.   |
| 3/26/2002 | Milligan, Robin   | 3.1 | Reconcile expenses incurred to amount accrued for medical benefits.  |

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| 3/26/2002 | Milligan, Robin     | 3.5 | Research the expenses associated with the medical benefits accrual.   |
| 3/26/2002 | Richter, Frank      | 0.8 | Discussed status of freight expense selections with R. Jackson.   |
| 3/26/2002 | Richter, Frank      | 3.1 | Continued testing Timberland balance sheet accounts.  |
| 3/26/2002 | Richter, Frank      | 3.3 | Continued testing Timberland income statement accounts.   |
| 3/26/2002 | Richter, Frank      | 3.8 | Documented status of product liability cases from attorney confirmations.   |
| 3/26/2002 | Sorrentino, Dean    | 2.0 | Document and read environmental confirmations   |
| 3/26/2002 | Sorrentino, Dean    | 2.0 | Meeting with M Clements to discuss product liability cases  |
| 3/26/2002 | Sorrentino, Dean    | 3.0 | Continue reading and documenting general litigation attorney confirmations  |
| 3/26/2002 | Sorrentino, Dean    | 3.0 | Read and document product liability confirmations   |
| 3/26/2002 | Summers, Jamie      | 2.0 | Supporting schedules and explanation for accrued state income tax balance as of 12/31/01 per hyperion.  |
| 3/26/2002 | Summers, Jamie      | 2.0 | Analysis of ADG purchase accounting adjustments.  |
| 3/26/2002 | Summers, Jamie      | 2.0 | Discussion with N. Auffrey of sunbeam concerning purchase accounting spread sheet and rollforward of prior year accounts.                                   |
| 3/26/2002 | Summers, Jamie      | 2.0 | Review and reconciliation of hyperion tax balances to footnote.   |
| 3/26/2002 | Thibault, Steve     | 4.0 | Matters related to business unit board meetings.  |
| 3/26/2002 | van Gelder, Jeffrey | 2.0 | Review of foreign provision workpapers.   |
| 3/26/2002 | van Gelder, Jeffrey | 3.0 | Discussion with J. Summers (D&T) concerning the overall current and deferred provision. Includes addition review of provision binder and memo.              |
| 3/26/2002 | van Gelder, Jeffrey | 3.0 | Review of identifiable intangible tail schedules.   |
| 3/26/2002 | Venezia, Joe        | 1.4 | D&T downloaded the Powermate trial balance to agree amounts into the legal entity breakout.   |
| 3/26/2002 | Venezia, Joe        | 2.6 | Agreed the asset balances for Powermate into the Outdoor Leisure segment section of the legal entity breakout.  |
| 3/26/2002 | Venezia, Joe        | 3.0 | Discussed the trial balance tie into hyperion with J. McCullough. Obtained the final hyperion schedule and agreed testing amounts into respective balances. |
| 3/26/2002 | Visosevic,Zorica    | 2.4 | Reviewed and referenced income statement and balance sheet amounts to prior year financial statements.  |
| 3/26/2002 | Visosevic,Zorica    | 2.5 | Reviewed prior year notes to financial statements.  |
| 3/26/2002 | Visosevic,Zorica    | 3.0 | Reviewed first draft of financial notes to current year financial statements.   |
| 3/26/2002 | Visosevic,Zorica    | 3.1 | Reviewed and referenced client prepared segment report balance sheet consolidation.   |
| 3/26/2002 | Wassmann, Alice     | 1.0 | Review bonus accrual  |
| 3/26/2002 | Wong, Boeman        | 3.2 | Reconciled the international consolidation for Sunbeam Europe Limited.  |
| 3/26/2002 | Wong, Boeman        | 3.9 | Reconciled the international consolidation for Thaymar Limited.   |
| 3/26/2002 | Wong, Boeman        | 3.9 | Reconciled the international consolidation for Camping Gaz Great Britain.   |

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| 3/27/2002 | Ameen, Jane       | 2.0 | Review of receivable securitization agreement  |
| 3/27/2002 | Dobrow, Sheau-chi | 2.4 | Cleared review notes on analytical review on unaudited international entities.   |
| 3/27/2002 | Dobrow, Sheau-chi | 2.7 | Reviewed domestic cost center allocation to international entities consolidation.  |
| 3/27/2002 | Dobrow, Sheau-chi | 2.7 | Revised summary of misstatements for each international entities.  |
| 3/27/2002 | Dobrow, Sheau-chi | 3.2 | Revised consolidation summary of unadjusted errors for international entities.   |
| 3/27/2002 | Dunaway, Kerry    | 1.0 | Review cleared review notes on fixed assets.   |
| 3/27/2002 | Henderson, Sally  | 3.5 | Footing of bank statement information for account securitization footnote  |
| 3/27/2002 | Henderson, Sally  | 3.7 | Audit of account securitization footnote for inclusion of ADG  |
| 3/27/2002 | Henderson, Sally  | 3.8 | Translation of bank statement information and reconciliation to footnote   |
| 3/27/2002 | Milligan, Robin   | 1.6 | Communication with B. Allen regarding board of director and committee minutes.   |
| 3/27/2002 | Milligan, Robin   | 2.0 | Reconciliation of supporting documentation to employee benefit plans footnote disclosure.  |
| 3/27/2002 | Milligan, Robin   | 3.6 | Reconciliation and referencing of current year financial statements to prior year financial statements.  |
| 3/27/2002 | Milligan, Robin   | 3.8 | Summarize and document significant events in board and committee minutes.  |
| 3/27/2002 | Richter, Frank    | 0.7 | Documented freight payments made in February for fiscal year 2000 invoices.  |
| 3/27/2002 | Richter, Frank    | 2.8 | Cleared other income and expense review notes.   |
| 3/27/2002 | Richter, Frank    | 3.7 | Cleared selling, general, and administrative expense review notes.   |
| 3/27/2002 | Richter, Frank    | 3.8 | Discussed product liability cases with M. Clements.  |
| 3/27/2002 | Sorrentino, Dean  | 1.5 | Review selling, general, and administrative expenses   |
| 3/27/2002 | Sorrentino, Dean  | 2.0 | Clear notes and continue reviewing other income  |
| 3/27/2002 | Sorrentino, Dean  | 2.0 | Reconcile trial balances into consolidation  |
| 3/27/2002 | Sorrentino, Dean  | 2.5 | Review and clear notes for miscellaneous accruals  |
| 3/27/2002 | Thibault, Steve   | 2.0 | Audit supervision  |
| 3/27/2002 | Thibault, Steve   | 3.0 | Matters related to business unit board meetings.   |
| 3/27/2002 | Venezia, Joe      | 1.9 | Agreed the asset balances for Corporate per the legal entity breakout to the management segment reporting schedule.  |
| 3/27/2002 | Venezia, Joe      | 2.0 | Agreed the liability balances for Corporate per the legal entity breakout to the management segment reporting schedule.  |
| 3/27/2002 | Venezia, Joe      | 2.2 | Agreed the income statement balances for Powermate into the Outdoor Leisure segment section of the legal entity breakout.  |
| 3/27/2002 | Venezia, Joe      | 2.3 | Agreed the liability and equity balances for Powermate into the Outdoor Leisure segment section of the legal entity breakout.  |
| 3/27/2002 | Venezia, Joe      | 2.6 | Discussed differences between the Outdoor Leisure legal entity breakout and the D&T trial balance with J. McCullough. Obtained adjusting entries posted after the preliminary trial balance was given to D&T that supported the differences noted. |



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| 3/27/2002 | Visosevic,Zorica  | 1.7 | Referenced and obtained supporting documentation for client prepared adjusting entries to segment consolidation report.  |
| 3/27/2002 | Visosevic,Zorica  | 2.5 | Tested interest expense breakdown report and disclosure.   |
| 3/27/2002 | Visosevic,Zorica  | 3.2 | Reviewed and referenced client prepared segment income statement consolidation report.   |
| 3/27/2002 | Visosevic,Zorica  | 3.6 | Obtained and tested client prepared top five customer sales report.  |
| 3/27/2002 | Wassmann, Alice   | 0.5 | Discuss subsequent events with M. Karolich, Chief Financial Officer  |
| 3/27/2002 | Wassmann, Alice   | 0.5 | Document subsequent events   |
| 3/27/2002 | Wassmann, Alice   | 2.0 | Review and wrap-up audit index   |
| 3/27/2002 | Wong, Boeman      | 3.2 | Reconciled the international consolidation for Camping Gaz Hungary and Camping Gaz Austria.  |
| 3/27/2002 | Wong, Boeman      | 3.9 | Meeting with R Ferrer to reconcile the European consolidated equity.   |
| 3/27/2002 | Wong, Boeman      | 3.9 | Performed testing of European restructuring adjustments and goodwill write-off to reconcile European consolidation.  |
| 3/28/2002 | Ameen, Jane       | 4.0 | Supervision and review of selected expenses/charges including impairment   |
| 3/28/2002 | Dobrow, Sheau-chi | 1.6 | Obtained draft of footnote number 8, accounts receivable securitization, from B. Carabetta and provided supervision on referencing amounts.  |
| 3/28/2002 | Dobrow, Sheau-chi | 1.7 | Obtained draft of footnote number 2, operations and significant accounting policies, and footnote number 3, acquisitions and divestitures, from B. Carabetta and provided supervision on referencing amounts |
| 3/28/2002 | Dobrow, Sheau-chi | 2.3 | Obtained draft of consolidated statements of operations, balance sheets and statements of shareholders' equity (deficiency) from B. Carabetta and provided supervision on referencing amounts                |
| 3/28/2002 | Dobrow, Sheau-chi | 2.6 | Obtained draft of footnote number 4, debt, and footnote number 5, liabilities subject to compromise, from B. Carabetta and provided supervision on referencing amounts                                       |
| 3/28/2002 | Dobrow, Sheau-chi | 2.8 | Obtained draft of footnote number 6, reorganization costs, and footnote number 7, financial instruments, from B. Carabetta and provided supervision on referencing amounts                                   |
| 3/28/2002 | Henderson, Sally  | 3.5 | Further audit of consolidation eliminating entries   |
| 3/28/2002 | Henderson, Sally  | 3.7 | Audit of consolidation eliminating entries   |
| 3/28/2002 | Henderson, Sally  | 3.8 | Translation of Matamoras financial statements  |
| 3/28/2002 | Milligan, Robin   | 1.3 | Reconcile the Health-O-Meter cash workpaper to the adjustment for the negative cash reclass.   |
| 3/28/2002 | Milligan, Robin   | 3.2 | Research adjusting entry related to Health-O-Meter accounts payable abandoned property.  |
| 3/28/2002 | Milligan, Robin   | 3.5 | Continued reconciliation and referencing of current year financials to prior year financials.  |
| 3/28/2002 | Richter, Frank    | 3.4 | Continued testing of freight accrual.  |
| 3/28/2002 | Richter, Frank    | 3.8 | Tested step-up depreciation on destroyed fixed assets associated with Lyon fire loss.  |

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| 3/28/2002 | Richter, Frank    | 3.8 | Traced and agreed consolidated trial balances to testing of balances.   |
| 3/28/2002 | Sorrentino, Dean  | 1.0 | Discuss accounts receivable securitization with J Ameen   |
| 3/28/2002 | Sorrentino, Dean  | 1.0 | Discuss with S Thibault accounts receivable securitization  |
| 3/28/2002 | Sorrentino, Dean  | 1.3 | Review Lyon step-up with C Younce   |
| 3/28/2002 | Sorrentino, Dean  | 2.5 | Discuss with D Jackson and Rob Schur accounts receivable securitization   |
| 3/28/2002 | Sorrentino, Dean  | 2.5 | Read accounts receivable securitization agreement   |
| 3/28/2002 | Sorrentino, Dean  | 3.0 | Document discussions regarding accounts receivable securitization   |
| 3/28/2002 | Summers, Jamie    | 3.0 | Referencing provision binder.   |
| 3/28/2002 | Thibault, Steve   | 2.0 | Audit supervision   |
| 3/28/2002 | Venezia, Joe      | 1.0 | Identified all legal entity balances that were not tested via the D&T trial balance per examination of the legal entity breakout.   |
| 3/28/2002 | Venezia, Joe      | 1.1 | D&T discussed the legal entities not tested via trial balance with J. McCullough and obtained supporting documentation.   |
| 3/28/2002 | Venezia, Joe      | 1.6 | Referenced amounts per the supporting schedules for legal entities not included in the D&T trial balances to the legal entity breakout. Reviewed all consolidation and trial balance schedules  |
| 3/28/2002 | Venezia, Joe      | 3.6 | Performed testing on these legal entities (balance sheet amounts) not included in the D&T trial balance. Amounts primarily represented tax entries and other corporate consolidation amounts    |
| 3/28/2002 | Venezia, Joe      | 3.7 | Performed testing on these legal entities (income statement amounts) not included in the D&T trial balance. Amounts primarily represented tax entries and other corporate consolidation amounts |
| 3/28/2002 | Visosevic,Zorica  | 2.1 | Obtained and reviewed updated consolidated income segment consolidation.  |
| 3/28/2002 | Visosevic,Zorica  | 2.5 | Obtained and reviewed updated consolidated balance sheet segment consolidation.   |
| 3/28/2002 | Visosevic,Zorica  | 3.0 | Reviewed and documented adjusting entries to consolidated income statement.   |
| 3/28/2002 | Visosevic,Zorica  | 3.4 | Obtained and tested client prepared top five customer outstanding accounts receivable report.   |
| 3/28/2002 | Wagdy, Mohab      | 2.0 | Detailed analysis, including discussions with J. Summers(D&T), related to understanding cushion amounts at separate entity levels.  |
| 3/28/2002 | Wong, Boeman      | 3.2 | Reconciled the international consolidation for remaining European subsidiaries.   |
| 3/28/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for Coleman Belgium and Coleman SARL.  |
| 3/28/2002 | Wong, Boeman      | 3.9 | Reconciled the international consolidation for Camping Gaz France.  |
| 3/29/2002 | Dobrow, Sheau-chi | 1.2 | Obtained draft of footnote number 17, related party transactions, from B. Carabetta and provided supervision on referencing amounts.  |

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| 3/29/2002 | Dobrow, Sheau-chi | 2.1 | Referenced all support documents for the footnotes and filed them in the binder.   |
| 3/29/2002 | Dobrow, Sheau-chi | 3.8 | Re-referenced changes to the footnotes and obtained an understanding of each change.   |
| 3/29/2002 | Dobrow, Sheau-chi | 3.9 | Obtained draft of footnote number 10, Employee Benefit Plans, and footnote 16, commitments and contingencies, from B. Carabetta and provided supervision on referencing amounts        |
| 3/29/2002 | Henderson, Sally  | 3.5 | Language translation of Matamoras and BRK trial balances   |
| 3/29/2002 | Henderson, Sally  | 3.7 | Tie in BRK trial balance to audited financial statements.  |
| 3/29/2002 | Henderson, Sally  | 3.8 | Translation of BRK trial balance   |
| 3/29/2002 | Milligan, Robin   | 2.1 | Continued reconciliation and referencing of supporting documentation to accounts receivable securitization footnote disclosure.  |
| 3/29/2002 | Milligan, Robin   | 2.1 | Reconciliation of supporting documentation to reorganization costs footnote disclosure.  |
| 3/29/2002 | Milligan, Robin   | 3.8 | Reconciliation of supporting documentation to accounts receivable securitization footnote disclosure.  |
| 3/29/2002 | Richter, Frank    | 1.5 | Documented freight expense invoices received from R. Jackson.  |
| 3/29/2002 | Richter, Frank    | 2.3 | Discussed Lyon fire loss schedule with C. Younce.  |
| 3/29/2002 | Richter, Frank    | 3.3 | Performed analytical test for reasonableness on Timberland International entities financial statements.  |
| 3/29/2002 | Richter, Frank    | 3.9 | Continued testing of step-up depreciation on destroyed fixed assets associated with Lyon fire loss.  |
| 3/29/2002 | Sorrentino, Dean  | 1.0 | Meeting with in-house counsel regarding open litigation questions  |
| 3/29/2002 | Sorrentino, Dean  | 1.0 | Documented discussions with in-house counsel   |
| 3/29/2002 | Sorrentino, Dean  | 3.0 | Continue to document discussions regarding accounts receivable securitization  |
| 3/29/2002 | Sorrentino, Dean  | 3.0 | Researched response for an over the transom letter and drafted letter  |
| 3/29/2002 | Thibault, Steve   | 2.0 | Audit supervision  |
| 3/29/2002 | Thibault, Steve   | 2.0 | GE Capital Canada matters  |
| 3/29/2002 | Thibault, Steve   | 3.0 | Pension plan accounting and related footnote.  |
| 3/29/2002 | Venezia, Joe      | 2.3 | Agreed the hyperion balance amounts that were agreed to D&T testing into the financial statement balance sheet, income statement, and cash flow pages.                                 |
| 3/29/2002 | Venezia, Joe      | 2.5 | Completed the financial statement final analytical review following discussions with M. Newbery.   |
| 3/29/2002 | Venezia, Joe      | 3.0 | Completed the appendix of misstatements to be included with the management representation letter. Agreed amounts into supporting workpaper documentation                               |
| 3/29/2002 | Venezia, Joe      | 3.2 | Discussed the corporate profit and loss and balance sheet segment tie out differences with J. McCullough. Completed tying out the balance per the legal entity breakout to D&T testing |

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| 3/29/2002 | Visosevic,Zorica | 1.6 | Reviewed and referenced client prepared transition costs schedule.  |
| 3/29/2002 | Visosevic,Zorica | 1.8 | Obtained supporting documentation and tested severance contracts and payments.  |
| 3/29/2002 | Visosevic,Zorica | 2.3 | Summarized list of proposed changes to financial notes for management review.   |
| 3/29/2002 | Visosevic,Zorica | 2.6 | Discussed and incorporated changes to segment reporting foot note in accordance with management   |
| 3/29/2002 | Visosevic,Zorica | 2.7 | Requested and reviewed supporting documentation for one off schedule from M.Newberry.   |
| 3/29/2002 | Wagdy, Mohab     | 1.0 | Review revised footnote and discussion with N. Auffrey to review supporting workpapers for goodwill write-off and effect on effective tax rate. |
| 3/29/2002 | Wong, Boeman     | 3.2 | Reconciled the Powermate, Outdoor Cooking, and Eastpak Packs and Travel trial balances to consolidation.  |
| 3/29/2002 | Wong, Boeman     | 3.9 | Clear manager's review notes related to international consolidation.  |
| 3/29/2002 | Wong, Boeman     | 3.9 | Reconciled the Coleman COR trial balance to consolidation.  |
| 3/30/2002 | Ameen, Jane      | 2.0 | Review of financial statements and footnotes 15&16  |
| 3/30/2002 | Ameen, Jane      | 4.0 | Review of footnotes 1-13  |
| 3/30/2002 | Henderson, Sally | 3.0 | Further tie in of final segmental analysis to financial statement workings  |
| 3/30/2002 | Sorrentino, Dean | 1.5 | Documented attorney responses in litigation rollforward   |
| 3/30/2002 | Sorrentino, Dean | 2.5 | Prepared consolidated evaluation of misstatements   |
| 3/30/2002 | Venezia, Joe     | 1.5 | Obtained the statement of cash flows and supporting schedule from M. Newbery. Footed the schedule without exception.                            |
| 3/30/2002 | Venezia, Joe     | 2.5 | Obtained the supporting binder and agreed amounts per the schedule to the cash flow schedule, noting a few exceptions.                          |
| 3/30/2002 | Wagdy, Mohab     | 3.0 | Continued review of supporting workpapers for goodwill write-off and effect on effective tax rate.  |
| 3/31/2002 | Sorrentino, Dean | 4.0 | Documented attorney responses in litigation rollforward   |
| 4/1/2002  | Ameen, Jane      | 1.2 | Supervision and review of various workpapers within international consolidation   |
| 4/1/2002  | Ameen, Jane      | 2.5 | Supervision and review of various workpapers within reporting   |
| 4/1/2002  | Ameen, Jane      | 3.8 | Supervision and review of draft financial statements  |
| 4/1/2002  | Cullen, Peggy    | 2.0 | Meet with Sunbeam personnel: M. Malone, J. Frederick  |
| 4/1/2002  | Cullen, Peggy    | 3.0 | Prepare/print workpapers for Sunbeam management review  |
| 4/1/2002  | Henderson, Sally | 2.4 | Reconciling of interest paid on bank statements from Europe   |
| 4/1/2002  | Henderson, Sally | 2.4 | Reconciling of fees paid on bank statements from Europe   |
| 4/1/2002  | Henderson, Sally | 3.3 | Reconciling of cash received on bank statements sent from Europe  |

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| 4/1/2002 | Henderson, Sally  | 3.9 | Prepare and reference disclosure on footnote - accounts receivables securitization  |
| 4/1/2002 | Richter, Frank    | 0.5 | Discussed accounts payable selections with R. Jackson.  |
| 4/1/2002 | Richter, Frank    | 0.5 | Traced and agreed total net book value of fixed assets destroyed in Lyon fire to amounts tested by D&T, Lyon.   |
| 4/1/2002 | Richter, Frank    | 0.9 | Traced, agreed, and referenced shareholders equity footnote to audited balances.  |
| 4/1/2002 | Richter, Frank    | 2.4 | Discussed fixed asset damaged and destroyed schedules, associated with Lyon fire loss, with C. Younce.  |
| 4/1/2002 | Richter, Frank    | 3.3 | Tested accounts payable, subsequent disbursements for March.  |
| 4/1/2002 | Richter, Frank    | 3.4 | Traced, agreed, and referenced supplemental disclosure footnote data to audited balances.   |
| 4/1/2002 | Sorrentino, Dean  | 1.0 | Correspondence with K Bell related to product liability   |
| 4/1/2002 | Sorrentino, Dean  | 1.5 | Discussion with D Jackson regarding accounts receivable securitization  |
| 4/1/2002 | Sorrentino, Dean  | 1.5 | Discussion and documentation with D Jackson related to outstanding warrants and tender of shares accruals   |
| 4/1/2002 | Sorrentino, Dean  | 2.0 | Review concurring package   |
| 4/1/2002 | Sorrentino, Dean  | 3.0 | Reconcile audit consolidation   |
| 4/1/2002 | Sorrentino, Dean  | 3.0 | Correspondence and document attorney responses related to product liability   |
| 4/1/2002 | Summers, Jamie    | 1.5 | Finalized memorandum explaining the various components of the effective tax rate.   |
| 4/1/2002 | Summers, Jamie    | 2.0 | Drafted memorandum explaining the various components of the effective tax rate.   |
| 4/1/2002 | Summers, Jamie    | 2.0 | Drafted memorandum explaining the various components of the effective tax rate.   |
| 4/1/2002 | Thibault, Steve   | 7.0 | Review of financial statement draft   |
| 4/1/2002 | Venezia, Joe      | 0.9 | Presented the cash flow changes to M. Newbery and B. Carabetta.   |
| 4/1/2002 | Venezia, Joe      | 2.4 | Obtained the updated cash flow schedule and statement of cash flows and agreed changes to supporting schedules. Documented accordingly in workpapers. |
| 4/1/2002 | Venezia, Joe      | 2.5 | Reviewed the updated financial statements obtained from M Newbery.  |
| 4/1/2002 | Venezia, Joe      | 2.6 | Reviewed the Coleman segment tie out information performed by B. Wong (D&T). Agreed segment schedule to the financial statements.                     |
| 4/1/2002 | Venezia, Joe      | 2.6 | Agreed the Coleman segment tie out to the Coleman trial balances tested by D&T Kansas City.   |
| 4/1/2002 | Visosevic, Zorica | 1.7 | Prepared summary of changes and comments for management review.   |
| 4/1/2002 | Visosevic, Zorica | 1.8 | Reviewed and referenced segment note to financial statements.   |
| 4/1/2002 | Visosevic, Zorica | 2.6 | Requested additional information for segment note disclosure and documented testing.  |

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| 4/1/2002 | Visosevic, Zorica | 2.8 | Requested supporting documentation for additional one off items and documented testing.  |
| 4/1/2002 | Visosevic, Zorica | 3.1 | Documented testing of one off items and referenced client prepared schedule to testing workpapers.   |
| 4/2/2002 | Ameen, Jane       | 3.5 | Review of footnote support for notes 1-6   |
| 4/2/2002 | Ameen, Jane       | 4.0 | Review of footnote support for notes 7-17  |
| 4/2/2002 | Dobrow, Sheau-chi | 0.2 | Obtained draft of footnote 12, employee stock options and awards, from B. Carabetta and provided supervision on referencing amounts.                 |
| 4/2/2002 | Dobrow, Sheau-chi | 0.7 | Obtained draft of footnote 11, shareholders' equity, from B. Carabetta and provided supervision on referencing amounts.                              |
| 4/2/2002 | Dobrow, Sheau-chi | 3.1 | Obtained draft of footnote 13, supplementary financial statement data, from B. Carabetta and provided supervision on referencing amounts.            |
| 4/2/2002 | Dobrow, Sheau-chi | 3.3 | Obtained draft of footnote 14, asset impairment, restructuring and other charges, from B. Carabetta and provided supervision on referencing amounts. |
| 4/2/2002 | Dobrow, Sheau-chi | 3.7 | Obtained draft of footnote 15, segment information, from B. Carabetta and provided supervision on referencing amounts.                               |
| 4/2/2002 | Henderson, Sally  | 2.4 | Follow-up on interest expense for pre-petition liability   |
| 4/2/2002 | Henderson, Sally  | 2.6 | Reconciliation of international consolidation to segmental report  |
| 4/2/2002 | Henderson, Sally  | 3.0 | Reconciliation of bank statements to balances confirmed ADG  |
| 4/2/2002 | Henderson, Sally  | 3.0 | Reconciliation of domestic balances included in international consolidation  |
| 4/2/2002 | Richter, Frank    | 1.5 | Cleared interest expense review note.  |
| 4/2/2002 | Richter, Frank    | 2.3 | Continued analytically testing Timberland international entities financial statements for reasonableness.  |
| 4/2/2002 | Richter, Frank    | 3.4 | Traced, agreed, and referenced employee benefit plan footnote to audited balances.   |
| 4/2/2002 | Richter, Frank    | 3.8 | Continued testing of Lyon fire loss step-up depreciation.  |
| 4/2/2002 | Sorrentino, Dean  | 0.5 | Audit status meeting with B Carabetta  |
| 4/2/2002 | Sorrentino, Dean  | 1.0 | Reconcile audit consolidation with J McCullough  |
| 4/2/2002 | Sorrentino, Dean  | 1.0 | Continue preparing concurring binder   |
| 4/2/2002 | Sorrentino, Dean  | 1.5 | Review footnotes   |
| 4/2/2002 | Sorrentino, Dean  | 2.0 | Correspondence and document attorney responses related to product liability  |
| 4/2/2002 | Sorrentino, Dean  | 2.5 | Discussion with J McCullough regarding accounts receivable securitization  |
| 4/2/2002 | Sorrentino, Dean  | 2.5 | Update memo on securitization  |
| 4/2/2002 | Thibault, Steve   | 5.0 | Review of financial statement draft  |
| 4/2/2002 | Venezia, Joe      | 0.7 | Discussed open management letter comments with K. Huff.  |
| 4/2/2002 | Venezia, Joe      | 1.0 | Presented footnote changes and comments to M. Newbery.   |
| 4/2/2002 | Venezia, Joe      | 2.1 | Reviewed footnote six and tied back information to the reorganization cost testing.  |

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| 4/2/2002 | Venezia, Joe      | 2.3 | Continued to review the financial statements obtained from M Newbery.  |
| 4/2/2002 | Venezia, Joe      | 2.4 | Discussed footnotes fourteen and fifteen with M. Newbery and C. Pecoraro. Obtained supporting documentation.   |
| 4/2/2002 | Venezia, Joe      | 2.5 | Obtained the Mercer actuary reports, documented and tied amounts into the preliminary schedules used for tying out the footnotes.  |
| 4/2/2002 | Visosevic, Zorica | 1.0 | Obtained and reviewed Neosho impairment analysis.  |
| 4/2/2002 | Visosevic, Zorica | 1.3 | Reviewed and referenced geographic data disclosure to testing workpapers.  |
| 4/2/2002 | Visosevic, Zorica | 1.6 | Cleared review notes in connection with financial statement review.  |
| 4/2/2002 | Visosevic, Zorica | 1.6 | Referenced litigation rollforward schedule to disclosures in commitments and contingencies note.   |
| 4/2/2002 | Visosevic, Zorica | 2.0 | Reviewed and referenced international consolidation schedule.  |
| 4/2/2002 | Visosevic, Zorica | 2.5 | Requested and reviewed support for client prepared schedule of litigation payments.  |
| 4/3/2002 | Ameen, Jane       | 0.4 | Meeting with M. Malone regarding draft financial statements and evaluation of misstatements  |
| 4/3/2002 | Ameen, Jane       | 1.9 | Supervision and review of draft financial statements   |
| 4/3/2002 | Ameen, Jane       | 3.2 | Supervision and review of concurring review package  |
| 4/3/2002 | Dobrow, Sheau-chi | 3.3 | Obtained revised draft of footnote 15, segment information, from B. Carabetta and continued to provide supervision on referencing amounts.                               |
| 4/3/2002 | Dobrow, Sheau-chi | 3.8 | Obtained revised draft of footnote 14, asset impairment, restructuring and other charges, from B. Carabetta and continued to provide supervision on referencing amounts. |
| 4/3/2002 | Dobrow, Sheau-chi | 3.9 | Obtained revised draft of footnote 13, supplementary financial statement data, from B. Carabetta and continued to provide supervision on referencing amounts.            |
| 4/3/2002 | Henderson, Sally  | 3.4 | Reconcile debt audit work to debt footnote disclosure in FS  |
| 4/3/2002 | Henderson, Sally  | 3.7 | Continue reconciling debt audit work to debt footnote disclosure in FS   |
| 4/3/2002 | Henderson, Sally  | 3.9 | Reconciliation of international consolidation  |
| 4/3/2002 | Richter, Frank    | 0.5 | Discussed interest expense accrual with R. Norris.   |
| 4/3/2002 | Richter, Frank    | 1.7 | Discussed damaged fixed assets associated with the Lyon fire loss with C. Younce.  |
| 4/3/2002 | Richter, Frank    | 2.4 | Footed and cross footed financials statements and footnotes.   |
| 4/3/2002 | Richter, Frank    | 2.6 | Traced, agreed and referenced minimum lease payment disclosure to audited balances.  |
| 4/3/2002 | Richter, Frank    | 3.8 | Continued testing of Lyon fire loss step-up depreciation.  |
| 4/3/2002 | Sorrentino, Dean  | 1.0 | Meeting with C Younce regarding Lyon fire step-up  |
| 4/3/2002 | Sorrentino, Dean  | 1.0 | Review of draft financial statements   |
| 4/3/2002 | Sorrentino, Dean  | 1.5 | Review of miscellaneous accruals   |
| 4/3/2002 | Sorrentino, Dean  | 1.5 | Prepare audit summary memo for concurring review   |
| 4/3/2002 | Sorrentino, Dean  | 2.5 | Document accounts receivable securitization memo   |

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| 4/3/2002 | Sorrentino, Dean  | 3.5 | Continue documenting attorney letter responses  |
| 4/3/2002 | Venezia, Joe      | 1.4 | Reviewed the SFAS 141 and 142 memo following discussion with B. Carabetta.  |
| 4/3/2002 | Venezia, Joe      | 1.8 | Updated the reorganization costs testing based on the final amounts and entries given to D&T.   |
| 4/3/2002 | Venezia, Joe      | 1.9 | Reviewed the GE Capital memo discussion following discussion with D. Jackson and J. McCullough.   |
| 4/3/2002 | Venezia, Joe      | 2.1 | Updated the summary of reserves based on final amounts following clients adjustments subsequent to the receipt of the preliminary trial balance.  |
| 4/3/2002 | Venezia, Joe      | 3.8 | Obtained the product liability reclass posted by the client. Referenced amount from the entry to the various reporting segments effected. Obtained the supporting documentation for the entry and agreed amount to product liability testing. |
| 4/3/2002 | Visosevic, Zorica | 1.6 | Discussed with M Newberry supporting documentation for segment disclosure note.   |
| 4/3/2002 | Visosevic, Zorica | 1.7 | Prepared summary of outstanding items and supporting documentation requested from client for all testing areas.   |
| 4/3/2002 | Visosevic, Zorica | 1.8 | Prepared summary of proposed changes to segment note disclosure.  |
| 4/3/2002 | Visosevic, Zorica | 2.8 | Reviewed related party transaction disclosure and referenced to testing workpapers.   |
| 4/3/2002 | Visosevic, Zorica | 3.1 | Reviewed, recalculated and referenced customer data disclosure to supporting documentation obtained from client.  |
| 4/3/2002 | Wagdy, Mohab      | 1.5 | Provision items discussed and binder review with N. Auffrey for further disclosure support.   |
| 4/4/2002 | Ameen, Jane       | 0.7 | Meeting with M. Malone regarding draft financial statements   |
| 4/4/2002 | Ameen, Jane       | 3.0 | Supervision and review of draft financial statements  |
| 4/4/2002 | Ameen, Jane       | 3.3 | Supervision and review of concurring review package   |
| 4/4/2002 | Dobrow, Sheau-chi | 1.9 | Started to respond S. Thibault (D&T) notes regarding the financial statements draft.  |
| 4/4/2002 | Dobrow, Sheau-chi | 2.1 | Discussed D&T's changes to the financial statements and footnotes with B. Carabetta and M. Newberry.  |
| 4/4/2002 | Dobrow, Sheau-chi | 3.3 | Started to document client's Responses to D&T's changes to financial statements draft.  |
| 4/4/2002 | Dobrow, Sheau-chi | 3.7 | Gathered changes to the financial statements and footnotes from J. Ameen (D&T) and S. Thibault (D&T) and transferred these changes to the master report.  |
| 4/4/2002 | Henderson, Sally  | 3.4 | Review of time/fee analysis - international companies   |
| 4/4/2002 | Henderson, Sally  | 3.7 | Continue reconciling international consolidation  |
| 4/4/2002 | Henderson, Sally  | 3.9 | Review of proposed management comments - international companies  |
| 4/4/2002 | Richter, Frank    | 1.8 | Translation of Matamoras trial balance.   |
| 4/4/2002 | Richter, Frank    | 1.9 | Reviewed Canada & Europe audit summary memorandum for referencing to footnote disclosures.  |
| 4/4/2002 | Richter, Frank    | 3.6 | Reviewed financial statements for proper referencing and accurate changes.  |



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| 4/4/2002 | Richter, Frank    | 3.7 | Traced, agreed, and referenced commitments and contingencies footnote to proper support.                      |
| 4/4/2002 | Sorrentino, Dean  | 1.0 | Meeting with S Isko regarding attorney responses  |
| 4/4/2002 | Sorrentino, Dean  | 1.0 | Update open items and status for B Carabetta  |
| 4/4/2002 | Sorrentino, Dean  | 2.5 | Update concurring review binder   |
| 4/4/2002 | Sorrentino, Dean  | 4.5 | Review of financial statement support and notes   |
| 4/4/2002 | Thibault, Steve   | 8.0 | Review of financial statement draft   |
| 4/4/2002 | Venezia, Joe      | 0.8 | Referenced the Timberland exit costs the segment blow out schedule provided by J. McCullough.                 |
| 4/4/2002 | Venezia, Joe      | 1.2 | Discussed changes to financial statements with B. Carabetta.  |
| 4/4/2002 | Venezia, Joe      | 1.4 | Reviewed the Lyon fire loss workpapers.   |
| 4/4/2002 | Venezia, Joe      | 1.6 | Drafted the audit opinion to be included in the concurring review package.                                    |
| 4/4/2002 | Venezia, Joe      | 1.8 | Drafted the record of report issuance to be included in the concurring review package.                        |
| 4/4/2002 | Venezia, Joe      | 1.9 | Reviewed the permanent file for completeness and accuracy.  |
| 4/4/2002 | Venezia, Joe      | 2.3 | Performed an initial review of the audit file for workpaper completeness. Obtained workpapers from D&T staff. |
| 4/4/2002 | Visosevic, Zorica | 1.3 | Cleared review notes in connection with financial statement review.   |
| 4/4/2002 | Visosevic, Zorica | 1.6 | Reviewed and compared changes to asset impairment charge to prior year disclosure.                            |
| 4/4/2002 | Visosevic, Zorica | 2.0 | Prepared memo outlining proposed changes to financial statements for management review.                       |
| 4/4/2002 | Visosevic, Zorica | 2.5 | Reviewed asset impairment, restructuring, and other charges note to financial statements.                     |
| 4/4/2002 | Visosevic, Zorica | 3.6 | Referenced first draft of financial statements to supporting documentation.                                   |
| 4/5/2002 | Ameen, Jane       | 2.5 | Supervision and review of footnote 14 support   |
| 4/5/2002 | Ameen, Jane       | 3.5 | Supervision and review of draft financial statements  |
| 4/5/2002 | Henderson, Sally  | 2.1 | Documentation of adjustments between BRK Elektronika translated and structure in domestic ledger              |
| 4/5/2002 | Henderson, Sally  | 2.2 | Discussions with R Ferrer on international elimination entries  |
| 4/5/2002 | Henderson, Sally  | 3.0 | Documentation of adjustments between Matamoras translated and structure in domestic ledger                    |
| 4/5/2002 | Henderson, Sally  | 3.7 | Update memo on audit approach for international companies   |
| 4/5/2002 | Richter, Frank    | 3.3 | Traced and agreed financial statement debt disclosure to supporting documentation.                            |
| 4/5/2002 | Richter, Frank    | 3.8 | Footed and cross footed second draft of financials statements and footnotes.                                  |
| 4/5/2002 | Richter, Frank    | 3.9 | Follow-up of pre-petition debt interest disclosure.   |
| 4/5/2002 | Thibault, Steve   | 5.0 | Review of concurring review materials   |
| 4/5/2002 | Venezia, Joe      | 1.0 | Reviewed the final documents to be included in the concurring review package for completeness.                |
| 4/5/2002 | Venezia, Joe      | 3.1 | Discussed the Coleman trial balance tie out with J. McCullough. Agreed amounts to supporting schedules.       |

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| 4/5/2002 | Venezia, Joe        | 3.2 | Obtained the updated financial statements from M. Newbery. Agreed changes proposed to the financial statements. Reviewed financial statements.                            |
| 4/5/2002 | Venezia, Joe        | 3.7 | Made changes to updates of the audit planning memorandum and management representation letter for inclusion in the concurring review package.                             |
| 4/5/2002 | Visosevic, Zorica   | 0.5 | Correspondence with B. Carabetta, C.Conto and J.Swanson related to outstanding supporting documentation for accounts receivable testing.                                  |
| 4/5/2002 | Visosevic, Zorica   | 0.5 | Discussed with M.Lewis, sales analyst, additional supporting documentation needed for accounts receivable reserve testing.  |
| 4/5/2002 | Visosevic, Zorica   | 1.0 | Finalized testing of accounts receivable.   |
| 4/5/2002 | Visosevic, Zorica   | 1.3 | Requested and reviewed additional supporting documentation for restructuring charges disclosure.  |
| 4/5/2002 | Visosevic, Zorica   | 1.6 |   |
| 4/5/2002 | Visosevic, Zorica   | 1.6 | Finalized testing of severance payments and contracts. Obtained supporting documentation for additional items on one-off schedule.  |
| 4/5/2002 | Visosevic, Zorica   | 2.0 | Referenced and reviewed asset impairment, restructuring and other charges disclosures to testing workpapers.  |
| 4/5/2002 | Visosevic, Zorica   | 2.5 | Obtained updated one off schedule from M. Newberry and reviewed classifications and changes.  |
| 4/6/2002 | Van Gelder, Jeffrey | 2.5 | Discussion with J. Summers(D&T) concerning review notes on provision workpapers. Including discussion on separate company tax accounts and valuation analysis.            |
| 4/6/2002 | Van Gelder, Jeffrey | 3.5 | Discussion with J. Summers (D&T), B. Totte, and N. Auffrey concerning provision workpapers. Including discussion on separate company tax accounts and valuation analysis. |
| 4/8/2002 | Ameen, Jane         | 1.0 | Supervision and review of management letter initial preparation   |
| 4/8/2002 | Ameen, Jane         | 2.4 | Supervision and review of various documents within reporting  |
| 4/8/2002 | Ameen, Jane         | 3.6 | Supervision and review of footnote support for draft financial statements.  |
| 4/8/2002 | Dobrow, Sheau-chi   | 1.6 | Started to review client's second financial statements draft.   |
| 4/8/2002 | Dobrow, Sheau-chi   | 2.8 | Continued to document client's responses to D&T's changes to financial statements draft.  |
| 4/8/2002 | Dobrow, Sheau-chi   | 3.6 | Continued to respond S. Thibault (D&T) notes regarding the financial statements draft.  |
| 4/8/2002 | Henderson, Sally    | 1.9 | Discussion with S Millon(D&T) regarding international consolidation   |
| 4/8/2002 | Henderson, Sally    | 2.0 | Documentation of adjustments between Acuna translated and structure in domestic ledger  |
| 4/8/2002 | Henderson, Sally    | 2.0 | Further documentation of international eliminating entries  |
| 4/8/2002 | Henderson, Sally    | 2.1 | Follow-up and update on open items for international consolidation  |

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| 4/8/2002 | Richter, Frank    | 2.5 | Traced and agreed other long-term borrowings average interest rate disclosure to supporting documentation.                           |
| 4/8/2002 | Richter, Frank    | 2.5 | Traced and agreed pre-petition interest expense not accrued or recorded disclosure to supporting documentation.                      |
| 4/8/2002 | Richter, Frank    | 3.0 | Traced and agreed credit facility average interest rate disclosure to supporting documentation.                                      |
| 4/8/2002 | Sorrentino, Dean  | 0.3 | Correspondence with K Bell related to product liability  |
| 4/8/2002 | Sorrentino, Dean  | 1.7 | Reconcile audit consolidation  |
| 4/8/2002 | Sorrentino, Dean  | 2.0 | Review and update Lyon fire step-up testing workpapers   |
| 4/8/2002 | Sorrentino, Dean  | 4.0 | Review of financial statement support and notes  |
| 4/8/2002 | Venezia, Joe      | 1.0 | Discussed the domestic consolidation with J. McCullough.   |
| 4/8/2002 | Venezia, Joe      | 1.7 | Cleared the review notes for the analytical review.  |
| 4/8/2002 | Venezia, Joe      | 2.5 | Completed the audit supervision and review questionnaire.  |
| 4/8/2002 | Venezia, Joe      | 2.8 | Completed the domestic trial balance consolidation.  |
| 4/8/2002 | Visosevic, Zorica | 2.0 | Summarized changes to segment footnote disclosure and managements comments to be incorporated.                                       |
| 4/8/2002 | Visosevic, Zorica | 2.0 | Referenced new draft of segment footnote to testing workpapers.  |
| 4/9/2002 | Ameen, Jane       | 0.3 | General supervision and review of audit file status  |
| 4/9/2002 | Ameen, Jane       | 3.7 | Supervision and review of footnote support for draft financial statements.   |
| 4/9/2002 | Ameen, Jane       | 4.0 | Supervision and review of various documents within reporting   |
| 4/9/2002 | Dobrow, Sheau-chi | 1.4 | Discussed D&T's changes to the second draft of financial statements with B. Carabetta and M. Newberry.                               |
| 4/9/2002 | Dobrow, Sheau-chi | 2.8 | Gathered changes to the second draft of financial statements from D&T audit team and transferred these changes to the master report. |
| 4/9/2002 | Dobrow, Sheau-chi | 3.8 | Continued to review client's second financial statements draft.  |
| 4/9/2002 | Henderson, Sally  | 0.9 | Reconcile freight accrual rollforward  |
| 4/9/2002 | Henderson, Sally  | 2.2 | Further reconciliation of international consolidation  |
| 4/9/2002 | Henderson, Sally  | 2.2 | Follow-up on interest expense for pre-petition liability   |
| 4/9/2002 | Henderson, Sally  | 2.7 | Correspondence with international offices regarding potential management comments  |
| 4/9/2002 | Richter, Frank    | 1.0 | Discussed employer 401K contribution footnote disclosure with D. Jackson.  |
| 4/9/2002 | Richter, Frank    | 2.0 | Referenced liabilities subject to compromise footnote disclosure to supporting documentation.  |
| 4/9/2002 | Richter, Frank    | 2.5 | Footed and cross-footed second draft of financial statements and attached footnote disclosures.                                      |
| 4/9/2002 | Richter, Frank    | 2.5 | Referenced deferred tax assets and liabilities disclosure to supporting documentation.   |
| 4/9/2002 | Sorrentino, Dean  | 1.0 | Review of financial statement support and notes  |
| 4/9/2002 | Sorrentino, Dean  | 1.5 | Document Lyon Step-up memo   |
| 4/9/2002 | Sorrentino, Dean  | 3.5 | Review of audit consolidation  |

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| 4/9/2002  | Sorrentino, Dean    | 3.5 | Document litigation attorney letter responses  |
| 4/9/2002  | Thibault, Steve     | 8.0 | Review of financial statement draft  |
| 4/9/2002  | Van Gelder, Jeffrey | 2.2 | Review of Sunbeam tax provision and corresponding footnote disclosure.   |
| 4/9/2002  | Venezia, Joe        | 2.2 | Cleared the review notes for the Neosho impairment analysis.   |
| 4/9/2002  | Venezia, Joe        | 2.2 | Cleared the review notes for the intangibles analysis (SFAS 121) analysis.   |
| 4/9/2002  | Venezia, Joe        | 2.3 | Reviewed the latest draft of the segment footnote.   |
| 4/9/2002  | Venezia, Joe        | 2.3 | Discussed with M. Newbery.   |
| 4/9/2002  | Venezia, Joe        | 2.3 | Cleared the review notes for the derivatives (SFAS 133) analysis.  |
| 4/9/2002  | Visosevic, Zorica   | 0.8 | Obtained and incorporated changes to segment information from M.Newberry.  |
| 4/9/2002  | Visosevic, Zorica   | 1.0 | Referenced new draft of asset impairment, restructuring and other charges footnote to testing workpapers.                                |
| 4/9/2002  | Visosevic, Zorica   | 2.0 | Discussed with M.Lewis and documented in testing workpapers changes to Wal-Mart rollback program adopted for current year.               |
| 4/9/2002  | Visosevic, Zorica   | 2.0 | Reviewed and referenced reconciliation of selected segment information based on management changes to this schedule.                     |
| 4/9/2002  | Visosevic, Zorica   | 2.2 | Summarized changes to asset impairment, restructuring and other charges footnote disclosure and managements comments to be incorporated. |
| 4/10/2002 | Ameen, Jane         | 0.4 | Meeting with M. Malone regarding footnote disclosures  |
| 4/10/2002 | Ameen, Jane         | 2.5 | Supervision and review of footnotes 14-17  |
| 4/10/2002 | Ameen, Jane         | 2.6 | Supervision and review of concurring review comments   |
| 4/10/2002 | Bagby, Charlie      | 6.0 | Perform concurring review  |
| 4/10/2002 | Dobrow, Sheau-chi   | 1.4 | Discussed with E. Walsh regarding accounts receivable securitization program.  |
| 4/10/2002 | Dobrow, Sheau-chi   | 3.2 | Started to review support workpapers for the financial statement.  |
| 4/10/2002 | Dobrow, Sheau-chi   | 3.4 | Continued to review support workpapers for the financial statement.  |
| 4/10/2002 | Henderson, Sally    | 2.0 | Reconcile debt audit work to debt footnote disclosure in FS  |
| 4/10/2002 | Henderson, Sally    | 2.3 | Discussions with R Ferrer on accounts receivable securitization  |
| 4/10/2002 | Henderson, Sally    | 3.7 | Further reconciliation of international consolidation  |
| 4/10/2002 | Richter, Frank      | 1.4 | Traced and agreed product liability footnote disclosure to supporting documentation.   |
| 4/10/2002 | Richter, Frank      | 1.8 | Referenced, traced, and agreed employer 401K footnote disclosure to supporting documentation.  |
| 4/10/2002 | Richter, Frank      | 2.2 | Traced and agreed equity footnote disclosure to supporting documentation.  |
| 4/10/2002 | Richter, Frank      | 2.6 | Referenced, traced, and agreed lease commitments disclosure to supporting documentation.   |
| 4/10/2002 | Sorrentino, Dean    | 3.0 | Document litigation attorney letter responses  |
| 4/10/2002 | Sorrentino, Dean    | 3.0 | Document product liability attorney letter responses   |

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| 4/10/2002 | Sorrentino, Dean  | 3.0 | Review of financial statement support and notes  |
| 4/10/2002 | Thibault, Steve   | 3.0 | Concurring review comments/consultations   |
| 4/10/2002 | Venezia, Joe      | 0.5 | Discussed changes to financials with M. Newbery.   |
| 4/10/2002 | Venezia, Joe      | 0.5 | Referenced the transition costs noting in footnote fourteen and fifteen to audit workpapers.   |
| 4/10/2002 | Venezia, Joe      | 0.6 | Made updates or changes on the master changes financial statement schedule.  |
| 4/10/2002 | Venezia, Joe      | 1.0 | Reviewed the updated version of the cash flow supporting schedule and cash flow statement.   |
| 4/10/2002 | Venezia, Joe      | 1.4 | Obtained the concurring review comments from C. Bagby (D&T). Made appropriate updates to the audit opinion and management representation letter.             |
| 4/10/2002 | Venezia, Joe      | 1.9 | Began completing the questionnaire concerning accounting pronouncements schedule.  |
| 4/10/2002 | Venezia, Joe      | 2.1 | Reviewed financial statement footnote fourteen and fifteen amounts.  |
| 4/10/2002 | Visosevic, Zorica | 2.4 | Discussed with M.Newberry proposed changes to financial statement notes and disclosures and reviewed additional supporting documentation prepared by client. |
| 4/10/2002 | Visosevic, Zorica | 2.5 | Summarized proposed comments and changes to second draft of financial statements.  |
| 4/10/2002 | Visosevic, Zorica | 3.1 | Referenced net deferred tax liabilities disclosure to testing workpapers.  |
| 4/10/2002 | Wagdy, Mohab      | 0.5 | Reference and review of footnote disclosure including tying to provision binder.   |
| 4/11/2002 | Ameen, Jane       | 2.3 | Supervision and review of changes to footnote 14   |
| 4/11/2002 | Ameen, Jane       | 4.2 | Supervision and review of statements of cash flows   |
| 4/11/2002 | Dobrow, Sheau-chi | 1.2 | Prepared accounts receivable securization reconciliation.  |
| 4/11/2002 | Dobrow, Sheau-chi | 1.6 | Prepared responses to review notes from the concurring review partner.   |
| 4/11/2002 | Dobrow, Sheau-chi | 2.3 | Continued to review support workpapers for the financial statement.  |
| 4/11/2002 | Dobrow, Sheau-chi | 2.9 | Continued to discuss with E. Walsh regarding accounts receivable securization program on Sunbeam, Coleman and First Alert.                                   |
| 4/11/2002 | Henderson, Sally  | 1.0 | Correspondence with international offices regarding potential management comments  |
| 4/11/2002 | Henderson, Sally  | 1.2 |  |
| 4/11/2002 | Henderson, Sally  | 2.1 | Reconcile loan commitment fee in financial disclosures<br>Reconcile European restructuring reserve in audit summary memorandum to footnote disclosure        |
| 4/11/2002 | Henderson, Sally  | 3.7 | Reconciliation of international consolidation  |
| 4/11/2002 | Richter, Frank    | 1.6 | Discussed pre-petition debt disclosure with E. Walsh.  |
| 4/11/2002 | Richter, Frank    | 3.0 | Traced and agreed litigation footnote disclosure to prior year financial statements and other supporting documentation.                                      |
| 4/11/2002 | Richter, Frank    | 3.4 | Traced and agreed environmental matters footnote disclosure to supporting documentation.   |
| 4/11/2002 | Sorrentino, Dean  | 3.0 | Document litigation attorney letter responses  |
| 4/11/2002 | Sorrentino, Dean  | 3.0 | Document product liability attorney letter responses   |
| 4/11/2002 | Sorrentino, Dean  | 3.0 | Review of financial statement support and notes  |

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| 4/11/2002 | Thibault, Steve   | 2.0 | Review of financial statement draft  |
| 4/11/2002 | Visosevic, Zorica | 1.2 | Reviewed copy of sales contracts and price change reports for Wal-Mart in connection with accounts receivable testing.     |
| 4/11/2002 | Visosevic, Zorica | 3.2 | Referenced and reviewed changes to prior year disclosures in current draft of financial statements.                        |
| 4/11/2002 | Visosevic, Zorica | 3.6 | Referenced second draft of financial statements to testing workpapers.   |
| 4/11/2002 | Wagdy, Mohab      | 3.0 | Reference and review of footnote disclosure including tying to provision binder.   |
| 4/12/2002 | Ameen, Jane       | 4.0 | Supervision and review of reporting section including financial statement draft  |
| 4/12/2002 | Dobrow, Sheau-chi | 0.2 | Discussed with S. Millon (D&T France) regarding JDE project.   |
| 4/12/2002 | Dobrow, Sheau-chi | 3.8 | Revised audit summary memo for European entities based upon changes regarding JDE project.                                 |
| 4/12/2002 | Henderson, Sally  | 1.5 | Correspondence with international offices regarding potential management comments  |
| 4/12/2002 | Henderson, Sally  | 2.5 | Reconciliation of accounts receivables securitization note disclosure  |
| 4/12/2002 | Richter, Frank    | 0.8 | Follow-up with S. Ash regarding 401K employer contribution.  |
| 4/12/2002 | Richter, Frank    | 1.0 | Follow-up discussion with L. Ring regarding product liability cases.   |
| 4/12/2002 | Richter, Frank    | 2.8 | Traced and agreed product liability cases noted in attorney confirmation to loss run report.                               |
| 4/12/2002 | Richter, Frank    | 3.3 | Traced and agreed statement of stockholders equity to the American Stock Transfer and Trust Company's equity confirmation. |
| 4/12/2002 | Sorrentino, Dean  | 3.0 | Document litigation attorney letter responses  |
| 4/12/2002 | Sorrentino, Dean  | 3.0 | Document product liability attorney letter responses   |
| 4/12/2002 | Sorrentino, Dean  | 3.0 | Review of financial statement support and notes  |
| 4/12/2002 | Thibault, Steve   | 2.0 | Review of financial statement draft and passed adjustments appendix to representation letter                               |
| 4/12/2002 | Visosevic, Zorica | 1.7 | Referenced client prepared schedules for segment footnote disclosure for inclusion of proposed changes.                    |
| 4/12/2002 | Visosevic, Zorica | 3.0 | Referenced applicable disclosures in second draft of financial statements to prior year workpapers.                        |
| 4/12/2002 | Visosevic, Zorica | 3.3 | Reviewed and summarized accepted changes to second draft of financial statements.  |
| 4/13/2002 | Thibault, Steve   | 2.0 | Research on EBITDA and segment disclosures   |
| 4/15/2002 | Ameen, Jane       | 1.0 | Meeting with M. Malone regarding final draft of financial statements   |
| 4/15/2002 | Ameen, Jane       | 1.2 | Supervision of changes to final draft of financial statements  |
| 4/15/2002 | Ameen, Jane       | 6.3 | Review of final draft of financial statements  |
| 4/15/2002 | Dobrow, Sheau-chi | 0.7 | Obtained final draft of financial statements from B. Carabetta and revised supporting documents from M. Newberry.          |
| 4/15/2002 | Dobrow, Sheau-chi | 3.6 | Started to review the final draft of financial statements and provide changes to M. Newberry.                              |

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| 4/15/2002 | Dobrow, Sheau-chi | 3.7 | Continued to review the final draft of financial statements and provide changes to M. Newberry.  |
| 4/15/2002 | Richter, Frank    | 1.3 | Discussed support for financial instrument disclosure with M. Newberry.  |
| 4/15/2002 | Richter, Frank    | 3.3 | Referenced final draft of financial statements and related footnotes.  |
| 4/15/2002 | Richter, Frank    | 3.4 | Footed and cross-footed final draft of financial statements and attached footnote disclosures.   |
| 4/15/2002 | Sorrentino, Dean  | 2.5 | Prepare management letter  |
| 4/15/2002 | Sorrentino, Dean  | 6.0 | Review of financial statement support and notes  |
| 4/15/2002 | Thibault, Steve   | 7.0 | Review on sign-off of final report   |
| 4/15/2002 | Venezia, Joe      | 0.5 | Discussed changes to cash flow statement with M. Newberry and M. Malone.   |
| 4/15/2002 | Venezia, Joe      | 0.7 | Footed final financial statements report.  |
| 4/15/2002 | Venezia, Joe      | 1.4 | Reviewed the segment footnote with impairment footnotes.   |
| 4/15/2002 | Venezia, Joe      | 2.0 | Agreed the updated amounts per the segment footnote to supporting documentation obtained from M. Newberry. Documented accordingly.   |
| 4/15/2002 | Venezia, Joe      | 2.1 | Obtained updated financial statements draft from M. Newberry. Reviewed the updated cash flow statement.  |
| 4/15/2002 | Venezia, Joe      | 2.3 | Obtained supporting schedule from M. Newberry. Agreed the updated amounts per the impairment footnote to supporting documentation obtained from M. Newberry. Documented accordingly. |
| 4/15/2002 | Visosevic, Zorica | 1.6 | Reviewed footnote support and cleared review notes.  |
| 4/15/2002 | Visosevic, Zorica | 1.6 | Referenced final financial statement notes draft to testing workpapers   |
| 4/15/2002 | Visosevic, Zorica | 2.3 | Referenced final draft of financial statements to testing workpapers   |
| 4/15/2002 | Visosevic, Zorica | 2.5 | Reviewed financial support notes to supporting documentation for completeness.   |
| 4/16/2002 | Ameen, Jane       | 2.0 | Preparation and review of time for court reporting purposes  |
| 4/16/2002 | Ameen, Jane       | 3.0 | Closing of audit file and preparation of file for back up  |
| 4/16/2002 | Dobrow, Sheau-chi | 4.0 | Obtained the issued financial statements and provided supervision to the final referenced draft.   |
| 4/16/2002 | Richter, Frank    | 2.3 | Updated confirmation control summary and related references.   |
| 4/16/2002 | Richter, Frank    | 2.3 | Reviewed manual audit workpapers for appropriate referencing and manager sign-offs for audit file back-up.   |
| 4/16/2002 | Richter, Frank    | 3.4 | Reviewed manual audit workpapers for appropriate referencing and manager sign-offs for audit file back-up.   |
| 4/16/2002 | Sorrentino, Dean  | 5.0 | Prepare management letter  |
| 4/16/2002 | Summers, Jamie    | 3.0 | Final review of provision and footnote disclosure.   |
| 4/16/2002 | Venezia, Joe      | 2.0 | Continued completing the documentation of the accounting compliance checklists.  |
| 4/16/2002 | Visosevic, Zorica | 0.7 | Compiled and summarized support for segment note to consolidated financial statements.   |
| 4/16/2002 | Visosevic, Zorica | 0.8 | Reviewed and filed manual workpapers for all sections.   |

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| 4/16/2002 | Visosevic, Zorica | 1.6 | Compiled support for income taxes footnote.  |
| 4/16/2002 | Visosevic, Zorica | 1.8 | Cleared review notes related to financial statement support documentation.   |
| 4/16/2002 | Visosevic, Zorica | 3.1 | Referenced income taxes footnote amounts to testing workpapers.  |
| 4/17/2002 | Dobrow, Sheau-chi | 2.3 | Continued to review and update the supporting workpapers for the referenced financial statements.                        |
| 4/17/2002 | Dobrow, Sheau-chi | 3.7 | Started to review and update the supporting workpapers for the referenced financial statements.                          |
| 4/17/2002 | Richter, Frank    | 2.6 | Finalized documenting and cleared outstanding items for miscellaneous liabilities.                                       |
| 4/17/2002 | Richter, Frank    | 3.8 | Continued review of footnote disclosure support for appropriate referencing and manager sign-offs for audit file back-up |
| 4/17/2002 | Sorrentino, Dean  | 2.0 | Review final audit file  |
| 4/17/2002 | Sorrentino, Dean  | 2.0 | Prepare time and expense SA reconciliation to diaries  |
| 4/17/2002 | Sorrentino, Dean  | 4.0 | Review reporting questionnaires  |
| 4/17/2002 | Venezia, Joe      | 2.0 | Completed all accounting compliance checklists.  |
| 4/17/2002 | Venezia, Joe      | 2.5 | Completed documenting the subsequent event procedures performed.   |
| 4/17/2002 | Venezia, Joe      | 3.5 | Began to inventory all manual workpapers to ensure that they were included in the audit file per audit system two.       |
| 4/17/2002 | Visosevic, Zorica | 1.0 | Obtained and reviewed additional support received from tax department regarding the income tax footnote.                 |
| 4/17/2002 | Visosevic, Zorica | 1.6 | Correspondence with tax department regarding additional support needed for income tax footnote files.                    |
| 4/17/2002 | Visosevic, Zorica | 1.6 | Referenced income taxes footnote amounts to provision review workpapers.   |
| 4/17/2002 | Visosevic, Zorica | 1.7 | Compiled and summarized support for commitments and contingencies note to consolidated financial statements.             |
| 4/17/2002 | Visosevic, Zorica | 2.1 | Reviewed manual workpaper support for appropriate referencing and manager sign-offs.                                     |
| 4/18/2002 | Dobrow, Sheau-chi | 3.0 | Finalized the reviewing process of referencing financial statements.   |
| 4/18/2002 | Richter, Frank    | 1.0 | Completed review of manual audit workpapers for appropriate referencing and manager sign-offs.                           |
| 4/18/2002 | Richter, Frank    | 1.1 | Compiled and summarized support for supplemental data note to consolidated financial statements.                         |
| 4/18/2002 | Richter, Frank    | 1.2 | Compiled and summarized support for commitments and contingencies note to consolidated financial statements.             |
| 4/18/2002 | Richter, Frank    | 1.4 | Compiled and summarized support for defined benefit note to consolidated financial statements.                           |
| 4/18/2002 | Venezia, Joe      | 1.4 | Compared confirmation control with the audit manual binders.   |
| 4/18/2002 | Venezia, Joe      | 1.7 | Indexed board meeting minutes into the audit file.   |
| 4/18/2002 | Venezia, Joe      | 2.4 | Continued to inventory all manual workpapers to ensure that they were included in the audit file per audit system two.   |



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| 4/18/2002 | Venezia, Joe      | 2.5 | Documented the related parties procedures performed in the model audit program.                                    |
| 4/18/2002 | Visosevic, Zorica | 1.1 | Obtained and reconciled testing workpapers to tax provision support.   |
| 4/18/2002 | Visosevic, Zorica | 1.3 | Compiled and summarized support for financial instruments note to consolidated financial statements.               |
| 4/18/2002 | Visosevic, Zorica | 1.6 | Compiled and summarized support for liabilities subject to compromise note to consolidated financial statements.   |
| 4/18/2002 | Visosevic, Zorica | 4.0 | Reviewed and reconciled March time and expense report for bank filings.  |
| 4/19/2002 | Dobrow, Sheau-chi | 1.9 | Printed out management letter comments draft from D&T international participating offices.                         |
| 4/19/2002 | Dobrow, Sheau-chi | 2.4 | Started to prepare management letter comments draft for Sunbeam Products international subsidiaries.               |
| 4/19/2002 | Dobrow, Sheau-chi | 3.7 | Started to prepare management letter comments draft for Coleman international subsidiaries.                        |
| 4/19/2002 | Richter, Frank    | 3.3 | Compiled and summarized support for financial instrument note to consolidated financial statements.                |
| 4/19/2002 | Richter, Frank    | 4.0 | Wrapped up open items in audit workpapers for all areas tested.  |
| 4/19/2002 | Sorrentino, Dean  | 3.0 | Assign project codes to time diaries for March billing   |
| 4/19/2002 | Sorrentino, Dean  | 4.0 | Reconcile time and expense SA reconciliation to diaries  |
| 4/19/2002 | Venezia, Joe      | 2.3 | Reviewed D&T Tax binders as supporting documentation for the tax provision.  |
| 4/19/2002 | Venezia, Joe      | 2.4 | Reviewed D&T Tax binders as supporting documentation for the tax footnote..  |
| 4/19/2002 | Venezia, Joe      | 3.3 | Began to review sunbeam products management letter comments.   |
| 4/19/2002 | Visosevic, Zorica | 1.0 | Compiled and summarized support for reorganization costs note to consolidated financial statements.                |
| 4/19/2002 | Visosevic, Zorica | 1.0 | Compiled and summarized client service comments for management review.   |
| 4/19/2002 | Visosevic, Zorica | 1.7 | Reviewed and updated permanent files documentation related to approval of sales discount procedures.               |
| 4/19/2002 | Visosevic, Zorica | 1.8 | Obtained client support for current year changes to sales discount policy.   |
| 4/19/2002 | Visosevic, Zorica | 2.5 | Finalized documenting and cleared outstanding items for all testing areas.   |
| 4/22/2002 | Dobrow, Sheau-chi | 4.0 | Continued to prepare management letter comments draft for Sunbeam Products and Coleman international subsidiaries. |
| 4/22/2002 | Sorrentino, Dean  | 1.0 | Perform final audit review and file check on audit file  |
| 4/22/2002 | Sorrentino, Dean  | 6.0 | Assign project codes to time diaries for March billing   |
| 4/22/2002 | Summers, Jamie    | 3.0 | Review of revised footnote due to impairment loss adjustments.   |
| 4/22/2002 | Venezia, Joe      | 2.0 | Began reviewing brk brands computer systems management letter comments.  |
| 4/22/2002 | Venezia, Joe      | 3.0 | Began reviewing brk brands management letter comments.   |

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| 4/22/2002 | Venezia, Joe      | 3.0 | Began reviewing coleman management letter comments.  |
| 4/23/2002 | Ameen, Jane       | 2.0 | Preparation of management letter draft for BRK   |
| 4/23/2002 | Ameen, Jane       | 4.5 | Preparation of management letter draft for Coleman   |
| 4/23/2002 | Sorrentino, Dean  | 4.0 | Prepare package for second fee application   |
| 4/23/2002 | Sorrentino, Dean  | 4.0 | Continue to prepare package for second fee application   |
| 4/23/2002 | Summers, Jamie    | 4.0 | Review of revised footnote due to impairment loss adjustments.   |
| 4/23/2002 | Venezia, Joe      | 2.0 | Began reviewing coleman computer systems management letter comments.                                     |
| 4/23/2002 | Venezia, Joe      | 2.0 | Began reviewing sunbeam products computer systems management letter comments.                            |
| 4/23/2002 | Venezia, Joe      | 4.0 | Began formulating the management letter comments into individual management letters by product line.     |
| 4/24/2002 | Ameen, Jane       | 0.3 | Meeting with M. Malone regarding the format of management letter drafts                                  |
| 4/24/2002 | Ameen, Jane       | 2.7 | Preparation of management letter for international operations  |
| 4/24/2002 | Ameen, Jane       | 4.0 | Preparation of management letter draft for Sunbeam Products  |
| 4/24/2002 | Dobrow, Sheau-chi | 2.1 | Revised management letter comments draft for Sunbeam Products international subsidiaries.                |
| 4/24/2002 | Dobrow, Sheau-chi | 2.9 | Revised management letter comments draft for Coleman international subsidiaries.                         |
| 4/24/2002 | Dobrow, Sheau-chi | 3.0 | Reviewed management letter comments draft for Sunbeam Products.  |
| 4/24/2002 | Sorrentino, Dean  | 1.0 | Continue to prepare package for second fee application   |
| 4/24/2002 | Sorrentino, Dean  | 3.0 | Prepare management letter  |
| 4/24/2002 | Summers, Jamie    | 2.0 | Review of final changes to provision binder.   |
| 4/24/2002 | Venezia, Joe      | 2.0 | Reviewed the draft of the international management letter.   |
| 4/24/2002 | Venezia, Joe      | 3.0 | Continued formulating the management letter comments into individual management letters by product line. |
| 4/24/2002 | Venezia, Joe      | 3.0 | Reviewed the draft of the sunbeam products management letter.  |
| 4/25/2002 | Ameen, Jane       | 3.5 | Preparation of management letter for international operations  |
| 4/25/2002 | Ameen, Jane       | 3.5 | Preparation of management letter draft for Sunbeam Products  |
| 4/25/2002 | Dobrow, Sheau-chi | 1.2 | Corresponded with various D&T international audit teams regarding management letter comments draft.      |
| 4/25/2002 | Dobrow, Sheau-chi | 3.2 | Continued to revise management letter comments draft for Sunbeam Products international subsidiaries.    |
| 4/25/2002 | Dobrow, Sheau-chi | 3.6 | Continued to revise management letter comments draft for Coleman international subsidiaries.             |
| 4/25/2002 | Sorrentino, Dean  | 3.0 | Prepare management letter  |
| 4/25/2002 | Sorrentino, Dean  | 5.0 | Prepare package for second fee application   |
| 4/25/2002 | Venezia, Joe      | 2.0 | Processed changes and updates to the management letters based on D&T manager review.                     |
| 4/25/2002 | Venezia, Joe      | 3.0 | Reviewed the draft of the coleman management letter.   |

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| 4/25/2002 | Venezia, Joe      | 3.0 | Reviewed the draft of the brk brands management letter.   |
| 4/26/2002 | Ameen, Jane       | 0.5 | Meeting with C. Younce regarding international management letter draft  |
| 4/26/2002 | Ameen, Jane       | 2.0 | Review of time for court reporting purposes   |
| 4/26/2002 | Ameen, Jane       | 4.0 | Preparation of management letter for international operations   |
| 4/26/2002 | Sorrentino, Dean  | 7.0 | Prepare exhibits for second fee application   |
| 4/26/2002 | Venezia, Joe      | 6.0 | Began the process of file check (both computer and manual) for final backup of audit file.                    |
| 4/26/2002 | Wagdy, Mohab      | 0.5 | Finalize referencing and organization of provision binder.  |
| 4/29/2002 | Ameen, Jane       | 2.0 | Review of time for court reporting purposes   |
| 4/29/2002 | Ameen, Jane       | 5.0 | Supervise and prepare audit file for final backup   |
| 4/29/2002 | Thibault, Steve   | 2.0 | Bankruptcy court billing documentation  |
| 4/29/2002 | Thibault, Steve   | 2.0 | Access to workpaper matters, conversations and related letters  |
| 4/29/2002 | Thibault, Steve   | 6.0 | Constructive service letters  |
| 4/29/2002 | Wagdy, Mohab      | 1.5 | Finalize referencing and organization of provision binder.  |
| 4/30/2002 | Ameen, Jane       | 1.5 | Supervise and prepare access and authorization letters to be sent for concurring review                       |
| 4/30/2002 | Ameen, Jane       | 6.0 | Supervise and prepare audit file for third party workpaper review and for final backup                        |
| 4/30/2002 | Sorrentino, Dean  | 4.0 | Prepare exhibits for second fee application   |
| 4/30/2002 | Sorrentino, Dean  | 4.0 | Prepare for external review of workpapers   |
| 4/30/2002 | Summers, Jamie    | 5.0 | Completed audit procedure documentation worksheet.  |
| 4/30/2002 | Thibault, Steve   | 2.0 | Access to workpaper matters, conversations and related matters  |
| 4/30/2002 | Venezia, Joe      | 5.0 | Continued the process of file check (both computer and manual) for final backup of audit file.                |
| 5/1/2002  | Ameen, Jane       | 0.6 | Follow up of authorization letter for third party review.   |
| 5/1/2002  | Ameen, Jane       | 0.6 | Follow up of concurring review comments on authorization and access letters for third party workpaper review. |
| 5/1/2002  | Ameen, Jane       | 4.8 | Supervise and prepare audit file for third party workpaper review and final back up.                          |
| 5/1/2002  | Dobrow, Sheau-chi | 8.0 | Continued the process of file check (both computer and manual) for final backup of audit file.                |
|           |                   | 4.0 | Continue preparing 150 day third fee application time and expense submission to the courts.                   |
| 5/1/2002  | Sorrentino, Dean  | 4.0 | Preparing 3rd fee application for submission to the courts.   |
| 5/1/2002  | Sorrentino, Dean  |     |   |
| 5/1/2002  | Thibault, Steve   | 3.0 | Access to workpaper matters, conversations and related letters.   |
| 5/1/2002  | Venezia, Joe      | 8.0 | Continued the process of file check (both computer and manual) for final backup of audit file.                |
| 5/2/2002  | Ameen, Jane       | 0.5 | Meeting with third party regarding workpaper review.  |
| 5/2/2002  | Ameen, Jane       | 2.0 | Supervise and prepare audit file for backup.  |
| 5/2/2002  | Ameen, Jane       | 3.0 | Prepare letters for third party workpaper review.   |
| 5/2/2002  | Ameen, Jane       | 4.0 | Prepare audit file for third party workpaper review and final back up.  |

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| 5/2/2002  | Thibault, Steve   | 6.0  | Access to workpaper matters, conversations and related letters.  |
| 5/2/2002  | Venezia, Joe      | 8.0  | Continued the process of file check (both computer and manual) for final backup of audit file.   |
| 5/2/2002  | Visosevic, Zorica | 4.5  | Assisted in preparing the audit file for third party review and backup.  |
| 5/3/2002  | Ameen, Jane       | 0.8  | Follow up of letters for third party review.   |
| 5/3/2002  | Ameen, Jane       | 5.7  | Supervise and prepare proprietary section of audit file for final backup.  |
| 5/3/2002  | Venezia, Joe      | 8.0  | Continued the process of file check (both computer and manual) for final backup of audit file.   |
| 5/6/2002  | Ameen, Jane       | 0.5  | Supervise third party workpaper review.  |
| 5/6/2002  | Ameen, Jane       | 4.5  | Supervise and prepare proprietary section of audit file for final backup.  |
| 5/6/2002  | Franciulli, Maria | 11.5 | Assisted the external reviewers who were provided access to workpapers.  |
| 5/7/2002  | Ameen, Jane       | 1.0  | Preparation and follow up of authorization and/or access letter.   |
| 5/7/2002  | Ameen, Jane       | 1.4  | Supervise third party workpaper review.  |
| 5/7/2002  | Ameen, Jane       | 3.8  | Supervise and prepare proprietary section of audit file for final backup.  |
| 5/7/2002  | Franciulli, Maria | 8.0  | Assisted the external reviewers who were provided access to workpapers.<br>Follow-up with Weil Gothsal regarding third fee application filing. |
| 5/7/2002  | Sorrentino, Dean  | 2.0  | Prepare mailing packages for third fee application.  |
| 5/7/2002  | Sorrentino, Dean  | 2.0  | Continue preparing audit file for third party review and backup.   |
| 5/7/2002  | Sorrentino, Dean  | 4.0  | Access to workpaper matters, conversations and related letters.  |
| 5/7/2002  | Thibault, Steve   | 2.0  | Access to workpaper matters, conversations and related letters.  |
| 5/8/2002  | Ameen, Jane       | 1.0  | Preparation and follow up of authorization and/or access letter.   |
| 5/13/2002 | Ameen, Jane       | 0.2  | Discussion with third party regarding access letter.   |
| 5/13/2002 | Thibault, Steve   | 1.0  | Long-term incentive plan matters   |
| 5/14/2002 | Franciulli, Maria | 2.0  | Assisted the external reviewers who were provided access to workpapers.  |
| 5/15/2002 | Ameen, Jane       | 0.2  | Meeting with C. Younce regarding the international management letter.  |
| 5/15/2002 | Ameen, Jane       | 3.1  | Review and update of management letter.<br>Began reconciling SA run time and expense to detail diaries for April time.                         |
| 5/15/2002 | Sorrentino, Dean  | 4.0  | Continue reconciling SA runs to detail time diaries for April submission.  |
| 5/16/2002 | Sorrentino, Dean  | 3.0  | Review of final changes to provision binder.   |
| 5/16/2002 | Summers, Jamie    | 1.5  | Meeting with S. Thibault (D&T) regarding third party review.   |
| 5/17/2002 | Ameen, Jane       | 0.5  | Began assigning fee codes to detail time diaries.  |
| 5/20/2002 | Sorrentino, Dean  | 4.0  | Completed model audit program.   |
| 5/20/2002 | Summers, Jamie    | 1.5  | Continued assigning fee codes to time diaries.   |
| 5/21/2002 | Sorrentino, Dean  | 4.0  | Prepared time diaries for submission to the courts for April.  |
| 5/21/2002 | Sorrentino, Dean  | 4.0  | Prepared and reconciled time to complete and 5% analysis for J Frederick .   |
| 5/22/2002 | Sorrentino, Dean  | 5.0  |  |

|           |                    |     |   |
|-----------|--------------------|-----|---|
| 5/22/2002 | Thibault, Steve    | 2.0 | Bankruptcy court billing documentation  |
|           |                    | 8.0 | Transitioned time and expense files and reporting guidelines to audit team.                                   |
| 5/23/2002 | Sorrentino, Dean   |     |   |
| 5/28/2002 | Ameen, Jane        | 5.0 | Continued the process of file check (both computer and manual) for final backup of audit file.                |
| 5/29/2002 | Ameen, Jane        | 8.0 | Transitioned time and expense files and reporting guidelines.   |
|           |                    |     | Continued transitioning time and expense file to audit team.  |
| 5/29/2002 | Sorrentino, Dean   | 6.0 |   |
| 5/30/2002 | Ameen, Jane        | 5.0 | Continued transitioning time and expense file.  |
| 6/4/2002  | Thibault, Steve    | 1.0 | Audit supervision   |
| 6/5/2002  | Thibault, Steve    | 1.0 | Audit supervision   |
| 6/6/2002  | Thibault, Steve    | 1.0 | Audit supervision   |
| 6/10/2002 | Thibault, Steve    | 1.0 | Audit supervision   |
| 6/11/2002 | Wassman, Alice     | 2.0 | Performed the review, archiving and back-up of audit workpapers   |
| 6/18/2002 | Venezia, Joe       | 2.0 | Prepared time diaries for submission to the courts for May 2002   |
| 6/19/2002 | Ameen, Jane        | 1.0 | Review of time for court reporting purposes   |
| 6/19/2002 | Venezia, Joe       | 1.0 | Continued preparing time diaries for submission to the courts for May 2002                                    |
| 6/20/2002 | Ameen, Jane        | 3.0 | Finalization of audit file and file correspondence  |
| 6/24/2002 | Ameen, Jane        | 0.5 | Preparation of time for court reporting and meeting with J. Frederick   |
| 6/24/2002 | Ameen, Jane        | 2.0 | Documentation of meeting with Clarion Capital   |
| 6/24/2002 | Ameen, Jane        | 2.5 | Preparation of and meeting with Clarion Capital   |
| 6/24/2002 | Thibault, Steve    | 2.0 | Access to workpaper matters, including related discussions with Clarion representatives                       |
| 6/24/2002 | Venezia, Joe       | 1.0 | Access to workpaper matters   |
| 6/25/2002 | Ameen, Jane        | 3.0 | Preparation of authorization and access letter  |
| 6/25/2002 | Thibault, Steve    | 2.0 | Access to workpaper matters   |
| 6/26/2002 | Ameen, Jane        | 2.0 | Continuation of letter preparation including incorporation of review comments                                 |
| 6/26/2002 | Nichols, Alan      | 0.5 | Performed the concurring review for the access to workpaper letters   |
| 6/26/2002 | Wong, Boeman       | 2.0 | Access to workpaper matters   |
| 6/27/2002 | Ameen, Jane        | 1.0 | Completion of documentation of meeting with Clarion Capital and follow up on access and authorization letters |
| 7/1/2002  | Thibault, Steve    | 1.0 | Audit supervision   |
| 7/1/2002  | Thibault, Steve    | 1.0 | Review of Powermate   |
| 7/2/2002  | Thibault, Steve    | 2.0 | Review of Powermate   |
| 7/3/2002  | Thibault, Steve    | 1.0 | Review of Powermate   |
| 7/8/2002  | Ameen, Jane        | 2.0 | Preparation and review of time for court reporting purposes   |
| 7/9/2002  | Ameen, Jane        | 2.0 | Review of management letters  |
| 7/9/2002  | Venezia, Joe       | 4.0 | Review of offsite workpapers to assist Company with third party request                                       |
| 7/10/2002 | Ameen, Jane        | 2.0 | Preparation and review of time for court reporting purposes   |
| 7/10/2002 | Kirschenbaum, Sari | 3.0 | Review of offsite workpapers to assist Company with third party request                                       |

|           |                 |     |  |
|-----------|-----------------|-----|--|
| 7/10/2002 | Venezia, Joe    | 4.0 | Review of offsite workpapers to assist Company with third party request                  |
| 7/11/2002 | Venezia, Joe    | 4.0 | Review of offsite workpapers to assist Company with third party request                  |
| 7/15/2002 | Thibault, Steve | 1.0 | Audit supervision  |
| 7/16/2002 | Thibault, Steve | 2.0 | Audit supervision  |
| 7/17/2002 | Thibault, Steve | 1.0 | Audit supervision  |
| 7/18/2002 | Ameen, Jane     | 2.0 | Preparation and review of material for audit committee meeting for Sunbeam Products      |
| 7/18/2002 | Ameen, Jane     | 3.0 | Preparation and review of material for audit committee meeting for Coleman and Powermate |
| 7/18/2002 | Ameen, Jane     | 3.0 | Preparation and review of material for audit committee meeting for BRK Brands            |
| 7/18/2002 | Venezia, Joe    | 4.0 | Review of offsite workpapers to assist Company with third party request                  |
| 7/22/2002 | Thibault, Steve | 2.0 | Audit supervision  |
| 7/23/2002 | Thibault, Steve | 1.0 | Review of internal audit report  |
| 7/23/2002 | Thibault, Steve | 1.0 | Audit committee meeting coordination   |
| 7/23/2002 | Thibault, Steve | 1.0 | Review of Sunbeam Products   |
| 7/23/2002 | Thibault, Steve | 2.0 | Audit supervision  |
| 7/24/2002 | Ameen, Jane     | 2.0 | Preparation and review of material for audit committee meeting for Sunbeam Products      |
| 7/24/2002 | Ameen, Jane     | 2.0 | Sunbeam Products audit committee meeting   |
| 7/24/2002 | Thibault, Steve | 2.0 | Sunbeam Products audit committee meeting   |
| 7/24/2002 | Thibault, Steve | 3.0 | Audit supervision  |
| 7/29/2002 | Ameen, Jane     | 3.0 | Preparation and review of material for audit committee meeting for First Alert           |
| 7/30/2002 | Ameen, Jane     | 2.0 | First Alert audit committee meeting  |
| 7/30/2002 | Ameen, Jane     | 3.0 | Review of offsite workpapers to assist Company with third party request                  |
| 7/30/2002 | Ameen, Jane     | 3.0 | Audit supervision and coordination   |
| 7/30/2002 | Cullen, Peggy   | 1.0 | First Alert audit committee meeting  |
| 7/30/2002 | Thibault, Steve | 2.0 | First Alert audit committee meeting  |
| 7/31/2002 | Ameen, Jane     | 2.0 | Powermate audit committee meeting  |
| 7/31/2002 | Ameen, Jane     | 6.0 | Audit supervision and coordination   |
| 7/31/2002 | Nelson, Clint   | 2.0 | Powermate audit committee meeting  |
| 7/31/2002 | Provost, Jeff   | 2.0 | Powermate audit committee meeting  |
| 7/31/2002 | Thibault, Steve | 2.0 | Powermate audit committee meeting  |
| 8/5/2002  | Nelson, Clint   | 2.5 | Coleman audit committee meeting  |
| 8/5/2002  | Provost, Jeff   | 1.5 | Coleman audit committee meeting  |
| 8/5/2002  | Thibault, Steve | 3.0 | Coleman audit committee meeting  |

**Total Matter Code #2 Hours - Fiscal Year 2001** 9,822.5

**Financial Statement Audits**

**Professional Hours Spent On:**

**Matter Code #3**

**Benefit Plan Audits**

| <u>Date</u> | <u>Name</u> | <u>Hours</u> | <u>Task</u> |
|-------------|-------------|--------------|-------------|
|-------------|-------------|--------------|-------------|

|           |                  |     |  |
|-----------|------------------|-----|--|
| 5/21/2001 | Ameen, Jane      | 2.0 | Preparation for and meeting regarding pension and 401k with D. Sorrentino (D&T), M. Malone, and G. Blankenship)                |
| 5/21/2001 | Sorrentino, Dean | 2.0 | Preparation and meeting with client and J. Ameen (D&T) regarding timing and scope of services for 401k and benefit plan audits |
| 5/22/2001 | Sorrentino, Dean | 1.0 | Meeting with G. Blakenship regarding 401k company contributions related to the clipper business                                |
| 5/22/2001 | Sorrentino, Dean | 1.0 | Correspondence with D&T Chicago regarding First Alert benefit plan prior year workpapers                                       |
| 5/22/2001 | Sorrentino, Dean | 2.0 | Rollforward prior year Sunbeam domestic 401k and benefit plan audit files  |
| 5/22/2001 | Sorrentino, Dean | 3.0 | Begin audit planning for 401k benefit plan   |
| 5/23/2001 | Sorrentino, Dean | 0.8 | Meeting with G. Blakenship to obtain copies of prior year Coleman issued defined benefit and contribution plan reports.        |
| 5/23/2001 | Sorrentino, Dean | 1.0 | Continue planning for Sunbeam 401k defined contribution plan audit   |
| 5/23/2001 | Sorrentino, Dean | 1.2 | Review and update understanding Coleman benefit plans  |
| 5/30/2001 | Ameen, Jane      | 1.1 | Planning for Pension and 401K  |
| 5/31/2001 | Sorrentino, Dean | 2.0 | Review and update understanding Coleman benefit plans  |
| 5/31/2001 | Sorrentino, Dean | 4.0 | Prepare and review budget and staffing requirements for pension plans and fiscal 2001 audit                                    |

**Total Matter Code #3 Hours - Benefit Plan Audits**

**21.1**

**Professional Hours Spent On:**

**Matter Code #4**

**Special Project: McMinnville fixed asset physical inventory**

| <u>Date</u> | <u>Name</u>   | <u>Hours</u> | <u>Task</u>   |
|-------------|---------------|--------------|---|
| 5/11/2001   | Peck, Heather | 0.9          | Arranged flight, hotel, and car rental for clipper business fixed asset testing at the McMinnville, TN plant for 5/21/01 - 5/23/01. |
| 5/11/2001   | Peck, Heather | 3.9          | Reviewed clipper business fixed asset workpapers.   |
| 5/14/2001   | Peck, Heather | 0.3          | Obtained clipper business fixed asset register from B. Dobson, including the top 50 asset listing.                                  |
| 5/14/2001   | Peck, Heather | 0.4          | Discussed clipper business fixed asset verification testing with B. Dobson.   |
| 5/14/2001   | Peck, Heather | 0.7          | Reviewed the clipper business top 50 fixed asset listing.   |
| 5/16/2001   | Peck, Heather | 0.3          | Discussed clipper business fixed asset disposal process with B. Dobson.   |
| 5/18/2001   | Peck, Heather | 3.3          | Prepare for fixed asset physical inventory observation in McMinnville, TN   |
| 5/21/2001   | Peck, Heather | 0.3          | Meeting with B. Dobson, S. Gross, and F. Stricklen regarding fixed asset testing.   |
| 5/21/2001   | Peck, Heather | 0.4          | Discussed fixed asset business cycle with B. Dobson.  |

|           |               |     |   |
|-----------|---------------|-----|---|
| 5/21/2001 | Peck, Heather | 0.7 | Meeting with B. Dobson regarding fixed asset testing.   |
| 5/21/2001 | Peck, Heather | 0.7 | Toured McMinnville facility with S. Gross.  |
| 5/21/2001 | Peck, Heather | 0.8 | Meeting with D. Miller regarding cycle count policy and procedure.  |
| 5/21/2001 | Peck, Heather | 1.3 | Documented fixed asset verification testing.  |
| 5/21/2001 | Peck, Heather | 1.9 | Continued review of fixed asset observation procedures to be performed.   |
| 5/21/2001 | Peck, Heather | 2.0 | Airline travel to Nashville, TN for fixed asset physical inventory observation procedures, reviewed               |
| 5/21/2001 | Peck, Heather | 2.9 | procedures to be performed<br>Fixed asset verification testing for "Top 50" with S. Gross.                        |
| 5/22/2001 | Peck, Heather | 3.1 | Fixed asset verification testing for additional selections with S. Gross.   |
| 5/22/2001 | Peck, Heather | 3.3 | Documented fixed asset verification testing.  |
| 5/22/2001 | Peck, Heather | 3.6 | Fixed asset verification testing with F. Stricklen.   |
| 5/23/2001 | Peck, Heather | 0.4 | Discussed inventory business cycle with S. Whitman.   |
| 5/23/2001 | Peck, Heather | 0.7 | Fixed asset verification testing with F. Stricklen.   |
| 5/23/2001 | Peck, Heather | 0.8 | Discussed inventory business cycle with B. Dobson.  |
| 5/23/2001 | Peck, Heather | 0.8 | Fixed asset verification testing for additional selections with S. Gross.   |
| 5/23/2001 | Peck, Heather | 2.4 | Observed cycle count with B. Smith and C. Timmins.  |
| 5/23/2001 | Peck, Heather | 3.9 | Airline travel to Fort Lauderdale, FL; review results of testing and continued documenting results of such tests. |
| 5/24/2001 | Peck, Heather | 4.0 | Documented fixed asset verification testing.  |
| 5/25/2001 | Peck, Heather | 2.4 | Documented fixed asset memo.  |
| 5/25/2001 | Peck, Heather | 3.6 | Continued documenting fixed asset verification testing.   |
| 5/26/2001 | Peck, Heather | 1.1 | Documented CSC for fixed asset tags.  |
| 5/26/2001 | Peck, Heather | 2.9 | Documented cycle count observation memo.  |
| 5/28/2001 | Peck, Heather | 0.4 | Documented fixed asset business cycle.  |
| 5/28/2001 | Peck, Heather | 0.4 | Disposal testing.   |
| 5/28/2001 | Peck, Heather | 1.9 | Documented inventory business cycle.  |

**Total Matter Code #4 Hours - Special Project:** 56.5  
**McMinnville fixed asset physical inventory**

**Professional Hours Spent On:**

**Matter Code #5**

**Special Project: Assist in preparation of package for unsecured creditors**

| <u>Date</u> | <u>Name</u>  | <u>Hours</u> | <u>Task</u>  |
|-------------|--------------|--------------|--|
| 5/14/2001   | Harvey, Jena | 0.5          | Formatted miscellaneous bank files for bank request special project                  |
| 5/14/2001   | Harvey, Jena | 0.9          | Formatted consolidation with covenants folder files for bank request special project |
| 5/14/2001   | Harvey, Jena | 2.1          | Printed miscellaneous bank files for bank request special project.                   |



|           |               |     |  |
|-----------|---------------|-----|--|
| 5/14/2001 | Peck, Heather | 0.5 | Meeting with J. Venezia(D&T) and C. Cole in reference to special project to print due diligence worksheets off the computer network for bank request special project.  |
| 5/14/2001 | Peck, Heather | 0.5 | Discussed bank request special project with J. Harvey(D&T).  |
| 5/14/2001 | Peck, Heather | 2.8 | Obtained network access to print bank request special project.   |
| 5/14/2001 | Peck, Heather | 2.8 | Created the bank request index from the computer network.  |
| 5/15/2001 | Balzano, Cory | 0.3 | Discussed procedures for printing and organizing workpapers, for bank request special project, with H. Peck (D&T).   |
| 5/15/2001 | Balzano, Cory | 1.0 | Formatted and printed the following sub-directories for bank request special project: sizing update, soc fresh start. and scen documents   |
| 5/15/2001 | Balzano, Cory | 2.0 | Formatted and printed the following sub-directories for bank request special project: 2001_2003 projections documents, adjusted international revenue allocation Coleman grill assets carved out, disclosure statement, and est hat depr adi documents         |
| 5/15/2001 | Balzano, Cory | 3.5 | Formatted and printed the following sub-directories for bank request special project: forecast comp, ge book monthly, gec-all sbu's, intl bank forecast, intl cash flow, litigation forecast, odc nbv assets, revenue allocation, and tax adjustment documents |
| 5/15/2001 | Harvey, Jena  | 0.3 | Organized GE file sub directory for bank request special project   |
| 5/15/2001 | Harvey, Jena  | 0.7 | Organized bank files for bank request special project  |
| 5/15/2001 | Harvey, Jena  | 0.8 | Formatted GE file sub directory for bank request special project   |
| 5/15/2001 | Harvey, Jena  | 1.2 | Formatted consolidation with covenants folder files for bank request special project   |
| 5/15/2001 | Harvey, Jena  | 1.4 | Printed GE file sub directory for bank request special project   |
| 5/15/2001 | Harvey, Jena  | 1.7 | Formatted sub directory ZC folder file mutli yrs finalincl11 effects excl.jan adjs for bank request special project.   |
| 5/15/2001 | Harvey, Jena  | 3.4 | Printed consolidation with covenants folder files for bank request special project.  |
| 5/15/2001 | Peck, Heather | 0.5 | Discussed bank request special project with C. Balzano(D&T).   |
| 5/15/2001 | Peck, Heather | 1.3 | Organized printed due diligence sub directory for bank request special project.  |
| 5/15/2001 | Peck, Heather | 2.4 | Printed and formatted policano sub directory from the network for bank request special project.  |
| 5/15/2001 | Peck, Heather | 3.8 | Printed and formatted due diligence sub directory from the network for bank request special project.   |
| 5/16/2001 | Balzano, Cory | 0.8 | Organized all printed documents within g-zc index for bank request special project.  |
| 5/16/2001 | Balzano, Cory | 1.0 | Reviewed multi years documents to ensure that all printed workpapers were properly formatted for bank special project.   |

|           |               |     |   |
|-----------|---------------|-----|---|
| 5/16/2001 | Balzano, Cory | 2.3 | Reviewed remaining printed documents within g-zc index to ensure that all workpapers were included and properly formatted for bank request special project. |
| 5/16/2001 | Balzano, Cory | 4.0 | Formatted and printed the following sub-directories for bank request special project: multi years documents   |
| 5/16/2001 | Harvey, Jena  | 0.2 | Organized sub directory ZC folder file mutli-yr-GE-cap-wo clipper sale for bank request special project   |
| 5/16/2001 | Harvey, Jena  | 0.4 | Formatted sub directory ZC folder file mutli yrs finalincl11 effects excl.jan adjs for bank request special project.  |
| 5/16/2001 | Harvey, Jena  | 0.4 | Organized sub-directory ZC folder file mutli-yr-securitiz revision for bank request special project   |
| 5/16/2001 | Harvey, Jena  | 0.4 | Formatted sub-directory ZC folder file mutli-yr-GE-cap-wo clipper sale for bank request special project   |
| 5/16/2001 | Harvey, Jena  | 0.6 | Formatted sub-directory ZC folder file mutli-yr-securitiz revision for bank request special project   |
| 5/16/2001 | Harvey, Jena  | 0.7 | Organized sub directory ZC folder file mutli yrs finalincl11 effects excl.jan adjs for bank request special project.  |
| 5/16/2001 | Harvey, Jena  | 1.0 | Reviewed all due diligence printed files for all inclusion and formatting errors related to bank request special project.                                   |
| 5/16/2001 | Harvey, Jena  | 1.3 | Printed sub directory ZC folder file mutli-yr-GE-cap-wo clipper sale for bank request special project   |
| 5/16/2001 | Harvey, Jena  | 1.4 | Printed sub directory ZC folder file mutli-yr-securitiz revision for bank request special project   |
| 5/16/2001 | Harvey, Jena  | 2.1 | Printed sub directory ZC folder file mutli yrs finalincl11 effects excl.jan adjs for bank request special project.  |
| 5/16/2001 | Peck, Heather | 0.5 | Organized wasserstein folder for bank request special project.  |
| 5/16/2001 | Peck, Heather | 0.6 | Organized weil folder for bank request special project.   |
| 5/16/2001 | Peck, Heather | 1.2 | Printed wasserstein folder for bank request special project from the network.   |
| 5/16/2001 | Peck, Heather | 1.3 | Organized policano sub directory for bank request special project.  |
| 5/16/2001 | Peck, Heather | 1.3 | Printed weil folder for bank request special project from the network.  |
| 5/16/2001 | Peck, Heather | 2.8 | Final review of miscellaneous printed due diligence folders for bank request special project  |
| 5/17/2001 | Ameen, Jane   | 1.0 | General Supervision   |
| 5/17/2001 | Balzano, Cory | 1.0 | Reviewed printed documents within other indexes to ensure that all related documents were included for bank request special project.                        |
| 5/17/2001 | Peck, Heather | 1.2 | Organized and reviewed all bank request special project worksheets.   |
| 5/17/2001 | Peck, Heather | 3.0 | Created folder indexes for bank request special project.  |
| 5/22/2001 | Harvey, Jena  | 1.5 | Organized and reviewed SBU Submissions folder files for bank report special project.  |
| 5/22/2001 | Harvey, Jena  | 1.5 | Formatted SBU Submissions folder files for bank special project.  |

|           |                  |     |   |
|-----------|------------------|-----|---|
| 5/22/2001 | Harvey, Jena     | 1.5 | Printed SBU Submissions folder files for bank special project.  |
| 5/22/2001 | Harvey, Jena     | 3.5 | Organized reviewed index for SBU submissions folder files for bank special project.   |
| 5/22/2001 | Paston, Shona    | 0.5 | Discussed procedures for printing and organizing workpapers, for due diligence special project, with J. Harvev(D&T) and H. Peck (D&T).  |
| 5/22/2001 | Paston, Shona    | 1.5 | Continued formatted, added headers and footers, and printed all remaining files contained in the subfolder for due diligence special project.                                   |
| 5/22/2001 | Paston, Shona    | 2.0 | Reviewed printed documents to ensure that all documents were properly formatted and included for due diligence special project.   |
| 5/22/2001 | Paston, Shona    | 4.0 | Formatted, added headers and footers, and printed documents contained in the various subfolder for due diligence special project.   |
| 5/23/2001 | Balzano, Cory    | 0.3 | Discussed procedures for printing and organizing workpapers for bank request special project, with J. Harvev(D&T).  |
| 5/23/2001 | Balzano, Cory    | 2.0 | Reviewed printed documents to ensure that all documents were properly formatted and included for bank request special project.  |
| 5/23/2001 | Balzano, Cory    | 2.0 | Formatted, added headers and footers, and printed all remaining files contained in the subfolder within the sbu prior 11_00 submissions folder for bank request special project |
| 5/23/2001 | Balzano, Cory    | 4.0 | Formatted, added headers and footers, and printed documents contained in the subfolder within the sbu prior 11_00 submissions folder for bank request special project           |
| 5/23/2001 | Harvey, Jena     | 1.5 | Organized and reviewed plan memos and presentations folder files for bank special project.  |
| 5/23/2001 | Harvey, Jena     | 1.5 | Formatted plan memos and presentations folder files for bank special project.   |
| 5/23/2001 | Harvey, Jena     | 2.0 | Printed plan memos and presentations folder files for bank special project.   |
| 5/23/2001 | Harvey, Jena     | 4.0 | Organized and reviewed index for plan memos and presentations folder files for bank special project.  |
| 5/23/2001 | Paston, Shona    | 1.0 | Reviewed final package and summary spreadsheet for due diligence special project.   |
| 5/23/2001 | Paston, Shona    | 1.5 | Reviewed remaining documents printed on prior day to ensure that all documents were properly formatted and included for due diligence special project.                          |
| 5/23/2001 | Paston, Shona    | 1.5 | Prepared summary spreadsheet detailing all items printed for due diligence special project.   |
| 5/23/2001 | Paston, Shona    | 4.0 | Formatted, added headers and footers, and printed files for due diligence special project.  |
| 5/23/2001 | Sorrentino, Dean | 1.0 | Prepare time summary to date for bank requirement special project   |
| 5/23/2001 | Sorrentino, Dean | 2.0 | Prepare estimated budget for J. Frederick regarding bank deliverable special project.   |
| 5/24/2001 | Ameen, Jane      | 2.2 | General supervision and review related to preparation bank request package  |

|           |               |     |   |
|-----------|---------------|-----|---|
| 5/24/2001 | Balzano, Cory | 1.5 | Reviewed remaining documents printed on prior day to ensure that all documents were properly formatted and included for bank request special project.             |
| 5/24/2001 | Balzano, Cory | 2.5 | Reviewed printed files from sbu prior 11_00 submissions folder to ensure that all documents were properly formatted and included for bank request special project |
| 5/24/2001 | Balzano, Cory | 4.0 | Formatted, added headers and footers, and printed files contained within the sbu prior 11_00 submissions folder for bank request special project.                 |
| 5/24/2001 | Harvey, Jena  | 1.5 | Organized 2001 plan templates folder for bank special project.  |
| 5/24/2001 | Harvey, Jena  | 1.5 | Formatted 2001 plan templates folder for bank special project.  |
| 5/24/2001 | Harvey, Jena  | 1.5 | Printed 2001 plan templates folder for bank special project.  |
| 5/24/2001 | Harvey, Jena  | 1.5 | Organized 2001 plan templates index for bank special project.   |
| 5/24/2001 | Harvey, Jena  | 2.0 | Organized 2001 SBU plan presentations index for bank special project.   |
| 5/24/2001 | Paston, Shona | 4.0 | Formatted, added headers and footers, and printed files for due diligence special project.  |
| 5/24/2001 | Paston, Shona | 4.0 | Continued formatting, adding headers and footers, and printing files for due diligence special project.   |

**Total Matter Code #5 Hours - Special Project:** 135.4  
**Assist in preparation of package for unsecured creditors**

**Professional Hours Spent On:**

**Matter Code #6  
Deloitte & Touche Tax Services Group**

| <u>Date</u> | <u>Name</u>       | <u>Hours</u> | <u>Task</u>   |
|-------------|-------------------|--------------|---|
| 3/2/2001    | Kushner, Jonathan | 1.0          | Reviewed Sunbeam Annual Report  |
| 3/5/2001    | Van Gelder, Jeff  | 1.0          | General discussions with B. Totte regarding bankruptcy plan disclosure and tax planning strategies.   |
| 3/6/2001    | Kushner, Jonathan | 2.0          | Reviewed first bankruptcy plan of reorganization for parent and bankruptcy plan of reorganization for Sunbeam Subs  |
| 3/8/2001    | Kushner, Jonathan | 2.0          | Reviewed memos and other internal correspondence regarding taxable internal reorganization transaction  |
| 3/9/2001    | Revault, Pierre   | 1.3          | Conference with J. Summers (D&T), B. Schmoyer (D&T), J. Van Gelder (D&T), J. Summers (D&T) and B. Totte regarding French NOL strategy and intercompany debt structure (Left Call Early) |
| 3/9/2001    | Steele, Jacien    | 1.3          | Conference with J. Summers (D&T), B. Schmoyer (D&T), J. Van Gelder (D&T), P. Revault (D&T) and B. Totte regarding French NOL strategy and intercompany debt structure (Left Call Early) |

|           |                   |     |   |
|-----------|-------------------|-----|---|
| 3/9/2001  | Summers, Jamie    | 1.5 | Conference with J. Van Gelder (D&T), B. Schmoyer (D&T), J. Steele (D&T), P. Revault (D&T) and B. Totte regarding French NOL strategy and intercompany debt structure.   |
| 3/9/2001  | Van Gelder, Jeff  | 1.5 | Conference with J. Summers (D&T), J. Steele (D&T), B. Schmoyer (D&T), P. Revault (D&T) and B. Totte regarding French NOL strategy and intercompany debt structure.  |
| 3/10/2001 | Kushner, Jonathan | 2.0 | Reviewed disclosure statement for plans of reorganization.  |
| 3/12/2001 | Dodson, Jeff      | 2.6 | Obtain electronic version of and read bankruptcy disclosure documents.  |
| 3/13/2001 | Dodson, Jeff      | 0.8 | Read bankruptcy disclosure documents.   |
| 3/13/2001 | Kushner, Jonathan | 1.0 | Research regarding amortization of tradenames and trademarks, research regarding binding commitment for effectuating a taxable internal reorganization. Also includes discussion with J. Van Gelder (D&T) and B. Totte. |
| 3/13/2001 | Revault, Pierre   | 1.0 | Discussions with J. Van Gelder (D&T) and B. Totte regarding conditional debt forgiveness and applicability to Befiges.  |
| 3/13/2001 | Van Gelder, Jeff  | 1.0 | Discussions with P. Revault (D&T) and B. Totte regarding conditional debt forgiveness and applicability to Befiges.   |
| 3/13/2001 | Van Gelder, Jeff  | 1.0 | Discussion with B. Totte concerning 2001 tax department goals and projects to be undertaken.  |
| 3/13/2001 | Van Gelder, Jeff  | 1.0 | Review of B. Totte memo regarding principal tax consequences of bankruptcy and 2001 tax department plans. Also includes discussion with J. Kushner (D&T) and B. Totte.  |
| 3/14/2001 | Dodson, Jeff      | 0.5 | Discuss proposed plan with J. Kushner (D&T) and identify various tax issues.  |
| 3/14/2001 | Kushner, Jonathan | 0.5 | Call with J. Van Gelder (D&T) and B. Totte regarding the federal income tax aspects for the taxable internal reorganization and tax consequences of the bankruptcy.   |
| 3/14/2001 | Kushner, Jonathan | 0.5 | Discuss proposed plan with J. Dodson (D&T) and identify various tax issues.   |
| 3/14/2001 | Van Gelder, Jeff  | 0.2 | Preparation of fax to J. Kushner, M. Lazzaro, and J. Steele regarding Sunbeam bankruptcy plan objectives.   |
| 3/14/2001 | Van Gelder, Jeff  | 0.5 | Call with J. Kushner (D&T) and B. Totte regarding the federal income tax aspects for the taxable internal reorganization and tax consequences of the bankruptcy.  |
| 3/14/2001 | Van Gelder, Jeff  | 1.3 | Analysis of IRC Section 382(l)(5) and IRC Section 382(l)(6) provisions.   |
| 3/15/2001 | Dodson, Jeff      | 1.1 | Read and comment on memorandum prepared by B. Totte regarding the federal income tax aspects of the taxable internal reorganization and tax consequences of the bankruptcy.   |

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| 3/15/2001 | Kushner, Jonathan | 1.0 | Conference call with B. Totte (Sunbeam) and J. Van Gelder (D&T) regarding US aspects of conditional debt forgiveness   |
| 3/15/2001 | Van Gelder, Jeff  | 1.0 | Conference call with B. Totte (Sunbeam) and J. Kushner (D&T) regarding US aspects of conditional debt forgiveness.   |
| 3/15/2001 | Van Gelder, Jeff  | 1.4 | Discussion with B. Totte regarding deconsolidation of Coleman.   |
| 3/15/2001 | Van Gelder, Jeff  | 1.6 | Review of Regulation 1.1502-76 "next day" and "end of day" rules and impact on potential one day deconsolidation.  |
| 3/16/2001 | Anderson, Kevin   | 0.9 | Conference call J. Kushner (D&T), J. Dodson (D&T) to discuss various section 197 issues.   |
| 3/16/2001 | Dodson, Jeff      | 1.5 | Meeting and call with Jonathan Kushner (D&T) and Kevin Anderson (D&T) regarding transfer of license as an intangible asset.  |
| 3/16/2001 | Dodson, Jeff      | 2.7 | Research related to taxable internal reorganization and tax consequences of §197 thereon.  |
| 3/16/2001 | Kuker, Galite     | 1.0 | Review of ORA agreements and discussion with J. Van Gelder (D&T) and P. Revault (D&T) to assemble necessary information to implement strategy.   |
| 3/16/2001 | Kuker, Galite     | 1.0 | Discussion with B. Totte and T. Mahoney (D&T) regarding deconsolidation of Coleman   |
| 3/16/2001 | Kuker, Galite     | 1.0 | Discussion with G. Horst (D&T) regarding stock basis project, logistics, etc.  |
| 3/16/2001 | Kuker, Galite     | 2.0 | Discussions with P. Revault (D&T), J. Summers (D&T), D25 and B. Totte concerning French NOL strategies.  |
| 3/16/2001 | Kushner, Jonathan | 1.5 | Meeting and call with J. Dodson (D&T) and K. Anderson (D&T) regarding transfer of license as an intangible asset   |
| 3/16/2001 | Mahoney, Tom      | 2.0 | Had telephone conversation with J. Van Gelder (D&T) and G. Kuker (D&T) regarding a consolidation issue; reviewed fax with information regarding 1998 Coleman acquisition structure; researched regarding 1504 and 368 issues. Had telephone discussion with J. Van Gelder (D&T) and B. Totte (Sunbeam) |
| 3/16/2001 | Revault, Pierre   | 1.0 | Review of ORA agreements and discussion with J. Van Gelder (D&T) and G. Kuker (D&T) to assemble necessary information to implement strategy.   |
| 3/16/2001 | Revault, Pierre   | 2.0 | Discussions with G. Kuker (D&T), J. Summers (D&T), and B. Totte concerning French NOL strategies.  |
| 3/16/2001 | Summers, Jamie    | 1.0 | Discussion with Goeffrey Horst (D&T) regarding stock basis project, logistics, etc.  |
| 3/16/2001 | Summers, Jamie    | 1.0 | Review of stock basis study information  |
| 3/16/2001 | Summers, Jamie    | 2.0 | Discussions with P. Revault (D&T), G. Kuker (D&T) and B. Totte concerning French NOL strategies.   |
| 3/16/2001 | Van Gelder, Jeff  | 2.0 | Review of ORA agreements, company financial statements and discussion with G. Kuker (D&T) and P. Revault (D&T) to assemble necessary information to implement strategy. Also includes conference with B. Totte   |

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| 3/16/2001 | Van Gelder, Jeff  | 2.0 | Had telephone conversation with T. Mahoney (D&T) and G. Kuker (D&T) regarding a consolidation issue; reviewed fax with information regarding 1998 Coleman acquisition structure; researched regarding 1504 and 368 issues. Had telephone discussion with T. Mahoney (D&T) and B. Totte (Sunbeam).  |
| 3/17/2001 | Lazzaro, Mark     | 2.0 | Review of principal tax consequences of bankruptcy document.   |
| 3/19/2001 | Anderson, Kevin   | 0.5 | Conference call J. Kushner (D&T), J. Van Gelder (D&T), M. Lazzaro (D&T) and B. Totte regarding proposed tax planning for transfer of trademarks and trade names to new subsidiary  |
| 3/19/2001 | Kushner, Jonathan | 0.5 | Conference call M. Lazzaro (D&T), J. Van Gelder (D&T), K. Anderson (D&T), and B. Totte regarding proposed tax planning for transfer of trademarks and trade names to new subsidiary  |
| 3/19/2001 | Kushner, Jonathan | 2.0 | Meeting with B. Totte (Sunbeam), M. Lazzaro (D&T), and J. Van Gelder (D&T) at Sunbeam's corporate headquarters regarding tax aspects of bankruptcy reorganization, issues discussed included taxable internal reorganization, amortization of tradenames and trademarks and built-in gain/loss calculation. Also includes teleconference with Stuart Goldring and meeting with B. Jenkins regarding taxable internal |
| 3/19/2001 | Kushner, Jonathan | 3.0 | Meeting with B. Totte, J. Van Gelder (D&T) and M. Lazzaro (D&T) at Sunbeam corporate headquarters to discuss bankruptcy document.  |
| 3/19/2001 | Lazzaro, Mark     | 0.5 | Conference call J. Kushner (D&T), J. Van Gelder (D&T), K. Anderson (D&T), and B. Totte regarding proposed tax planning for transfer of trademarks and trade names to new subsidiary  |
| 3/19/2001 | Lazzaro, Mark     | 1.0 | Review of principal tax consequences of bankruptcy document.   |
| 3/19/2001 | Lazzaro, Mark     | 3.0 | Meeting with B. Totte, J. Van Gelder (D&T) and J. Kushner (D&T) at Sunbeam corporate headquarters to discuss bankruptcy document.  |
| 3/19/2001 | Lazzaro, Mark     | 3.5 | Meeting with B. Totte (Sunbeam), M. Lazzaro (D&T), and J. Van Gelder (D&T) at Sunbeam's corporate headquarters regarding tax aspects of bankruptcy reorganization, issues discussed included taxable internal reorganization, amortization of tradenames and trademarks and built-in gain/loss calculation. Also includes teleconference with Stuart Goldring and meeting with B. Jenkins regarding taxable internal |
| 3/19/2001 | Mahoney, Tom      | 2.0 | Reviewed transaction structure and consolidated return issues. Sent a voicemail message to J. Van Gelder (D&T) regarding tentative conclusions on consolidation issue  |
| 3/19/2001 | Summers, Jamie    | 1.0 | Meeting with B. Totte, J. Van Gelder (D&T) and J. Kushner (D&T) to discuss bankruptcy document   |

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| 3/19/2001 | Van Gelder, Jeff  | 0.5 | Conference call J. Kushner (D&T), M. Lazzaro (D&T), K. Anderson (D&T), and B. Totte regarding proposed tax planning for transfer of trademarks and trade names to new subsidiary   |
| 3/19/2001 | Van Gelder, Jeff  | 1.0 | Preparation of tax agenda for March 19th tax meeting with B. Totte.  |
| 3/19/2001 | Van Gelder, Jeff  | 3.0 | Meeting with B. Totte, M. Lazzaro (D&T) and J. Kushner (D&T) at Sunbeam corporate headquarters to discuss bankruptcy document.   |
| 3/19/2001 | Van Gelder, Jeff  | 3.5 | Meeting with B. Totte (Sunbeam), M. Lazzaro (D&T), and J. Van Gelder (D&T) at Sunbeam's corporate headquarters regarding tax aspects of bankruptcy reorganization, issues discussed included taxable internal reorganization, amortization of tradenames and trademarks and built-in gain/loss calculation. Also includes teleconference with Stuart Goldring and meeting with B. Jenkins regarding taxable internal |
| 3/20/2001 | Kuker, Galite     | 1.5 | Call with J. Summers (D&T) and P. Revault (D&T) concerning steps to implement the French NOL strategy. Also briefly spoke with B. Totte and J. Van Gelder (D&T)  |
| 3/20/2001 | Mahoney, Tom      | 1.4 | Had a telephone conversation with J. Van Gelder (D&T) and J. Summers (D&T), and then another call with J. Van Gelder (D&T), J. Summers (D&T) and B. Totte (Sunbeam) regarding 9100 relief request for consolidation issue  |
| 3/20/2001 | Revault, Pierre   | 1.5 | Call with J. Summers (D&T) and G. Kuker (D&T) concerning steps to implement the French NOL strategy. Also briefly spoke with B. Totte and J. Van Gelder (D&T)  |
| 3/20/2001 | Summers, Jamie    | 0.6 | Review of Revenue Procedure 91-71 with respect to procedural aspects of 9100 relief.   |
| 3/20/2001 | Summers, Jamie    | 1.0 | Call with G. Kuker (D&T) and P. Revault (D&T) concerning steps to implement the French NOL strategy. Also briefly spoke with B. Totte and J. Van Gelder (D&T) concerning same subject  |
| 3/20/2001 | Summers, Jamie    | 1.4 | Had a telephone conversation with T. Mahoney (D&T) and Jeff Van Gelder (D&T), and then another call with T. Mahoney (D&T), Jeff Van Gelder (D&T) and B. Totte (Sunbeam) regarding 9100 relief request for consolidation issue  |
| 3/20/2001 | Van Gelder, Jeff  | 1.4 | Had a telephone conversation with T. Mahoney (D&T) and J. Summers (D&T), and then another call with T. Mahoney (D&T), J. Summers (D&T) and B. Totte (Sunbeam) regarding 9100 relief request for consolidation issue  |
| 3/21/2001 | Kushner, Jonathan | 0.5 | Reviewed B. Totte memo as to taxable internal reorganization transaction   |
| 3/21/2001 | Van Gelder, Jeff  | 1.1 | Discussions with K. Anderson (D&T) regarding transfer of trademarks and trade names to new subsidiary and structuring alternatives.  |



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| 3/21/2001 | Wilkerson, B.     | 2.0 | Review Sunbeam memos regarding tax restructuring alternatives and conferences with D O'Brien (D&T) regarding the same.  |
| 3/22/2001 | Axelrod, Larry    | 1.0 | Had telephone discussion with T. Mahoney (D&T) regarding factual background and consolidation issue in connection with the 1998 Coleman acquisition structure. This was followed by a discussion with J. Van Gelder (D&T) concerning the recommended course of action for 9100 relief |
| 3/22/2001 | Dodson, Jeff      | 0.5 | Call with B. Totte and meeting with Jonathan Kushner (D&T) regarding taxable internal reorganization memo.  |
| 3/22/2001 | Kushner, Jonathan | 0.5 | Call with B. Totte and meeting with J. Dodson (D&T) regarding taxable internal reorganization memo  |
| 3/22/2001 | Mahoney, Tom      | 1.0 | Had a telephone discussion with L. Axelrod (D&T) regarding factual background and consolidation issue, followed by a telephone discussion with J. Van Gelder (D&T) regarding a recommended course of action for 9100 relief   |
| 3/22/2001 | Van Gelder, Jeff  | 0.4 | Review of IRC Section 368 forward triangular merger provisions.   |
| 3/22/2001 | Van Gelder, Jeff  | 0.6 | Review of Revenue Procedure 91-71   |
| 3/22/2001 | Van Gelder, Jeff  | 1.0 | Had telephone discussion with T. Mahoney (D&T) confirming tax structure and feasibility of 9100 relief.   |
| 3/23/2001 | Dodson, Jeff      | 3.9 | Worked with J. Kushner (D&T) on research and prepared draft memorandum regarding taxable internal reorganization steps and related consequences.  |
| 3/23/2001 | Kushner, Jonathan | 3.0 | Worked with J. Dodson (D&T) on memo regarding taxable internal reorganization and potential deconsolidation items and amortization for intangible.  |
| 3/23/2001 | Wilkerson, B.     | 1.0 | Conference with D O'Brien (D&T) regarding restructuring issues.   |
| 3/26/2001 | Dodson, Jeff      | 0.5 | Meeting with J. Kushner (D&T)   |
| 3/26/2001 | Dodson, Jeff      | 1.5 | Research related to affiliation and exceptions to joining a consolidated group under §1504.   |
| 3/26/2001 | Kushner, Jonathan | 0.4 | Call with B. Totte regarding taxable internal reorganization memo.  |
| 3/26/2001 | Kushner, Jonathan | 0.4 | Reviewed potential amendments to plan.  |
| 3/26/2001 | Kushner, Jonathan | 0.5 | Meeting with J. Dodson (D&T) to discuss taxable internal reorganization.  |
| 3/26/2001 | Wilkerson, B.     | 1.3 | Review tax issues list prepared by B Totte  |
| 3/27/2001 | Anderson, Kevin   | 0.2 | Conference with J. Kennedy (D&T), T. Tozzi (D&T) to discuss S corporation cancellation of debt issues.  |
| 3/27/2001 | Kushner, Jonathan | 0.3 | Review changes to plan and disclosure   |
| 3/27/2001 | Kushner, Jonathan | 0.4 | Calls with S. Goldring regarding proposed changes to plan and disclosure  |
| 3/27/2001 | Summers, Jamie    | 0.8 | Conference call with M. Thompson (D&T), J. Van Gelder (D&T) and B. Wilkerson (D&T) to discuss background on Sunbeam and Coleman international operations, undistributed earnings and profits, and tax pools. Also discussed the agenda for meeting with B. Totte on 3/29/01           |

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| 3/27/2001 | Summers, Jamie    | 1.7 | Preparation of international documents including compiling 5471's and organizational chart.  |
| 3/27/2001 | Thompson, Mike    | 0.8 | Conference call with J. Van Gelder (D&T), J. Summers (D&T) and B. Wilkerson (D&T) to discuss background on Sunbeam and Coleman international operations, undistributed earnings and profits, and tax pools. Also discussed the agenda for meeting with B. Totte on 2/20/01 |
| 3/27/2001 | Wilkerson, B.     | 0.8 | Conference call with J. Van Gelder (D&T), J. Summers (D&T) and M. Thompson (D&T) to discuss background on Sunbeam and Coleman international operations, undistributed earnings and profits, and tax pools. Also discussed the agenda for meeting with B. Totte on 2/20/01  |
| 3/27/2001 | Wilkerson, B.     | 1.7 | Review Sunbeam tax planning proposals for utilization of NOLs and analysis of int'l issues; research FTC issues and teleconference J Van Gelder  |
| 3/28/2001 | Dodson, Jeff      | 0.6 | Discussed taxable internal reorganization memo with J. Kushner (D&T)   |
| 3/28/2001 | Dodson, Jeff      | 3.9 | Read and comment on the taxable internal reorganization tax section rider, Sunbeam Definitional Riders. Plan Implementation Steps and related riders.  |
| 3/28/2001 | Kushner, Jonathan | 0.6 | Discussed taxable internal reorganization memo with J. Dodson (D&T)  |
| 3/28/2001 | Kushner, Jonathan | 1.0 | Reviewed B. Totte memo on taxable internal reorganization transaction  |
| 3/28/2001 | Summers, Jamie    | 3.0 | Review of international structure for tax meeting.   |
| 3/28/2001 | Wilkerson, B.     | 1.4 | Review of all Form 5471s included in the 1999 Federal Income Tax Return to understand which foreign entities are profitable, which entities have cash, and which entities had significant foreign taxes in their foreign tax credit pools                                  |
| 3/28/2001 | Wilkerson, B.     | 2.6 | Review of documents provided by B. Totte regarding his 2001 tax department objectives and a summary of the principal tax consequences of the bankruptcy.   |
| 3/29/2001 | Anderson, Kevin   | 1.4 | Conference call J. Kushner (D&T) and J. Dodson (D&T) including review of sections 197 and 382, and consolidated return issues in reorganization.   |
| 3/29/2001 | Dodson, Jeff      | 1.4 | Call with J. Kushner (D&T) and K. Anderson (D&T) regarding structure and call with B. Totte regarding deconsolidation issue.   |
| 3/29/2001 | Dodson, Jeff      | 1.5 | Read various memos prepared by B. Totte and Weil Gotshal   |
| 3/29/2001 | Kushner, Jonathan | 0.4 | Call with B. Totte regarding deconsolidation issue   |
| 3/29/2001 | Kushner, Jonathan | 1.0 | Call with J. Dodson (D&T) and Kevin Anderson (D&T) regarding structure and call with B. Totte regarding deconsolidation issue.   |
| 3/29/2001 | Lazzaro, Mark     | 0.5 | Conclusion of international meeting including assignment of roles and research responsibilities to each party for proper analysis.   |

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| 3/29/2001 | Lazzaro, Mark    | 1.8 | Tax meeting regarding technical discussion of overall foreign loss position, impact of IRC section 108 on the overall foreign loss computations, and the impact of the First Alert, Signature Brand and Coleman acquisitions on these related computations. Discussions of other international matters raised by B. Totte.   |
| 3/29/2001 | Lazzaro, Mark    | 2.4 | Meeting at Sunbeam's Corporate headquarters with B. Totte, A. Tanis, B. Wilkerson (D&T), Mike Thompson (D&T) and J. Van Gelder (D&T) regarding bankruptcy status and impact on international operations. Also includes in depth review of foreign operations, organizational structure, and business objectives.   |
| 3/29/2001 | Lazzaro, Mark    | 3.3 | Continuation of tax meeting with B. Totte, A. Tanis, B. Wilkerson (D&T), M. Thompson (D&T) and J. Van Gelder (D&T) at Sunbeam Corporation headquarters regarding technical matters including discussion and analysis of future interest expense allocations on overall foreign loss determinations, review of Camping GAZ intangible holding structures, discussion with respect to IRC Section 956 provisions with respect to pledge of assets and corresponding IRC Section 952          |
| 3/29/2001 | Thompson, Mike   | 0.5 | Conclusion of international meeting including assignment of roles and research responsibilities to each party for proper analysis.   |
| 3/29/2001 | Thompson, Mike   | 1.8 | Tax meeting regarding technical discussion of overall foreign loss position, impact of IRC section 108 on the overall foreign loss computations, and the impact of the First Alert, Signature Brand and Coleman acquisitions on these related computations. Discussions of other international matters raised by B. Totte.   |
| 3/29/2001 | Thompson, Mike   | 2.4 | Meeting at Sunbeam's Corporate headquarters with B. Totte, A. Tanis, B. Wilkerson (D&T), J. Van Gelder (D&T) and M. Lazzaro (D&T) regarding bankruptcy status and impact on international operations. Also includes in depth review of foreign operations, organizational structure, and business objectives.  |
| 3/29/2001 | Thompson, Mike   | 3.3 | Continuation of tax meeting with B. Totte, A. Tanis, B. Wilkerson (D&T), M. Lazzaro (D&T) and J. Van Gelder (D&T) at Sunbeam Corporation headquarters regarding technical matters including discussion and analysis of future interest expense allocations on overall foreign loss determinations, review of Camping GAZ intangible holding structures, discussion with respect to IRC Section 956 provisions with respect to pledge of assets and corresponding IRC Section 952 subpart F |
| 3/29/2001 | Van Gelder, Jeff | 0.5 | Conclusion of international meeting including assignment of roles and research responsibilities to each party for proper analysis.   |

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| 3/29/2001 | Van Gelder, Jeff | 1.5 | Review of IRC Section 108 provisions and corresponding regulations including analysis of consolidated return regulations in anticipation of international tax planning meeting  |
| 3/29/2001 | Van Gelder, Jeff | 1.8 | Tax meeting regarding technical discussion of overall foreign loss position, impact of IRC section 108 on the overall foreign loss computations, and the impact of the First Alert, Signature Brand and Coleman acquisitions on these related computations. Discussions of other international matters raised by B. Totte.  |
| 3/29/2001 | Van Gelder, Jeff | 2.4 | Meeting at Sunbeam's Corporate headquarters with B. Totte, A. Tanis, B. Wilkerson (D&T), M. Thompson (D&T) and M. Lazzaro (D&T) regarding bankruptcy status and impact on international operations. Also includes in depth review of foreign operations, organizational structure, and business objectives  |
| 3/29/2001 | Van Gelder, Jeff | 3.3 | Continuation of tax meeting with B. Totte, A. Tanis, B. Wilkerson (D&T), M. Thompson (D&T) and M. Lazzaro (D&T) at Sunbeam Corporation headquarters regarding technical matters including discussion and analysis of future interest expense allocations on overall foreign loss determinations, review of Camping GAZ intangible holding structures, discussion with respect to IRC Section 956 provisions with respect to pledge of assets and corresponding IRC Section 952 subpart F  |
| 3/29/2001 | Wilkerson, B.    | 0.5 | Conclusion of international meeting including assignment of roles and research responsibilities to each party for proper analysis.  |
| 3/29/2001 | Wilkerson, B.    | 1.8 | Tax meeting regarding technical discussion of overall foreign loss position, impact of IRC section 108 on the overall foreign loss computations, and the impact of the First Alert, Signature Brand and Coleman acquisitions on these related computations. Discussions of other international matters raised by B. Totte.  |
| 3/29/2001 | Wilkerson, B.    | 2.4 | Meeting at Sunbeam's Corporate headquarters with B. Totte, A. Tanis, M. Thompson (D&T), J. Van Gelder (D&T) and M. Lazzaro (D&T) regarding bankruptcy status and impact on international operations. Also includes in depth review of foreign operations, organizational structure, and business objectives   |
| 3/29/2001 | Wilkerson, B.    | 3.3 | Continuation of tax meeting with B. Totte, A. Tanis, M. Thompson (D&T), M. Lazzaro (D&T) and J. Van Gelder (D&T) at Sunbeam Corporation headquarters regarding technical matters including discussion and analysis of future interest expense allocations on overall foreign loss determinations, review of Camping GAZ intangible holding structures, discussion with respect to IRC Section 956 provisions with respect to pledge of assets and corresponding IRC Section 952 subpart F |

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| 3/30/2001 | Dodson, Jeff      | 2.1 | Research with respect to option exercise and related tax consequences for purposes of affiliation under §1504.  |
| 3/30/2001 | Wilkerson, B.     | 2.0 | Research section 956 and section 7701 issues  |
| 3/31/2001 | Kushner, Jonathan | 2.0 | Research regarding Section 197 rules and application to this transaction and bankruptcy tax amendments for the taxable internal reorganization.   |
| 4/2/2001  | Summers, Jamie    | 2.0 | Discussions with A. Tanis concerning ORA agreements and copies of prior year French tax returns. Fed Ex to H. Dumas (D&T) France.   |
| 4/2/2001  | Summers, Jamie    | 3.0 | Analysis of transaction memos and steps necessary to complete reorganization.   |
| 4/3/2001  | Dodson, Jeff      | 2.0 | Research with respect to the transfer of assets in a taxable internal reorganization and trademarks and trade names under §1253.  |
| 4/3/2001  | Kushner, Jonathan | 0.7 | Calls with B. Totte and S. Goldring regarding terms of convertible debt security and measuring benefits of broken a taxable internal reorganization.  |
| 4/4/2001  | Anderson, Kevin   | 0.5 | Initial review of bankruptcy disclosure statements  |
| 4/4/2001  | Dodson, Jeff      | 2.8 | Internal discussions and research related to the taxable internal reorganization.   |
| 4/4/2001  | Van Gelder, Jeff  | 2.5 | Review of Revenue Procedure 91-71; analysis of B. Totte memorandum regarding internal reorganization of certain business units.   |
| 4/5/2001  | Anderson, Kevin   | 1.3 | Conference with J. Dodson (D&T) to discuss various tax issues; review R. Totte memorandum and research  |
| 4/5/2001  | Dodson, Jeff      | 2.1 | Research with respect to §1253 trademarks and trade names and discussions with K. Andersen (D&T)  |
| 4/5/2001  | Kushner, Jonathan | 0.3 | Call with B. Totte regarding terms of convertible debt.   |
| 4/5/2001  | Kushner, Jonathan | 0.4 | Discussed Section 351(e) issue with J. Dodson (D&T)   |
| 4/5/2001  | Kushner, Jonathan | 1.5 | Reviewed with B. Totte outline and associated memo for 4/6 call   |
| 4/5/2001  | Mahoney, Tom      | 0.5 | Review draft 9100 request prepared by B. Totte  |
| 4/5/2001  | Summers, Jamie    | 2.0 | Review of 9100 relief request, including drafting comments document.  |
| 4/5/2001  | Summers, Jamie    | 3.0 | Analysis of transaction memos and steps necessary to complete reorganization.   |
| 4/5/2001  | Thompson, Mike    | 1.2 | Research, analysis, and concurring review with B. Wilkerson (D&T) regarding international intangible property holding company strategies and corresponding benefits   |
| 4/5/2001  | Thompson, Mike    | 1.8 | Planning meeting with B. Wilkerson (D&T) to discuss the possible planning strategies that Sunbeam should consider prior to its emergence from bankruptcy. Division of responsibilities for research and write-up of the planning strategies was also determined |
| 4/5/2001  | Van Gelder, Jeff  | 2.5 | Analysis of transaction memos; teleconference with Jonathan Kushner (D&T) regarding issue list; teleconference with B. Totte regarding April 19 planning meeting. Discussion of power point presentation and tax memos  |

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| 4/5/2001  | Wilkerson, B.     | 1.2 | Research, analysis, and concurring review with M. Thompson (D&T) regarding international intangible property holding company strategies and corresponding benefits   |
| 4/5/2001  | Wilkerson, B.     | 1.8 | Planning meeting with M. Thompson (D&T) to discuss the possible planning strategies that Sunbeam should consider prior to its emergence from bankruptcy. Division of responsibilities for research and write-up of the planning strategies was also determined.  |
| 4/6/2001  | Kushner, Jonathan | 3.5 | Teleconference with J. Van Gelder (D&T) regarding affiliation rules pursuant to the 1504 regulations, and IRC Section 368 reorganization provisions as well as a detailed review of B. Totte's step plan . Also includes conference call with B. Totte (Sunbeam) and V. Michaels (WG&M) and J. Van Gelder (D&T) regarding proposed structure for bankruptcy reorganization |
| 4/6/2001  | Thompson, Mike    | 1.0 | Discussion with G. Soba (D&T - Washington D.C.) regarding international intangible holding company strategies, including what critical factors must be considered in determining whether a strategy of this type is appropriate  |
| 4/6/2001  | Van Gelder, Jeff  | 3.5 | Teleconference with J. Kushner (D&T) regarding affiliation rules pursuant to the 1504 regulations, and IRC Section 368 reorganization provisions as well as a detailed review of B. Totte's step plan . Also includes conference call with B. Totte (Sunbeam) and V. Michaels (WG&M) and J. Kushner (D&T) regarding proposed structure for bankruptcy reorganization       |
| 4/6/2001  | Wilkerson, B.     | 1.0 | Research and analysis of foreign tax credit and overall foreign loss issues  |
| 4/7/2001  | Altman, Richard   | 1.0 | Review of taxable internal reorganization.   |
| 4/7/2001  | Martin, Linda     | 1.0 | Teleconference with B. Totte and review of documentation with respect to IRS refund claim.   |
| 4/7/2001  | Saltz, Lisa       | 1.0 | Pulled research regarding filing for 9100 relief   |
| 4/9/2001  | Axelrod, Larry    | 0.5 | Had telephone discussion with J. Van Gelder (D&T) regarding Letter Ruling 9121017.   |
| 4/9/2001  | Dodson, Jeff      | 3.7 | Research with respect to ownership rules and related impact under the consolidated return rules.   |
| 4/9/2001  | Mahoney, Tom      | 1.0 | Had telephone conversation with B. Totte (Sunbeam) regarding 9100 relief. Reviewed draft statement regarding disaffiliation issue.   |
| 4/9/2001  | Van Gelder, Jeff  | 0.5 | Had telephone discussion with L. Axelrod (D&T) regarding Letter Ruling 9121017.  |
| 4/9/2001  | Van Gelder, Jeff  | 2.6 | Analysis of Reg. 1.1502-19 and possible impact of excess loss account triggering events.   |
| 4/10/2001 | Axelrod, Larry    | 0.5 | Had telephone conversation with T. Mahoney (D&T) regarding a draft statement for 1504 relief.  |
| 4/10/2001 | Cotty, Ken        | 1.5 | Read federal memos regarding Bankruptcy issues and prepared notes regarding state and local issues and discussions with J. Kushner (D&T)   |

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| 4/10/2001 | Dodson, Jeff      | 0.5 | Conferences with J. Kushner. (D&T)  |
| 4/10/2001 | Dodson, Jeff      | 4.0 | Read and comment on revised memoranda prepared by B. Totte; research with respect to tax consequences of a taxable internal reorganization and related basis adjustments  |
| 4/10/2001 | Kushner, Jonathan | 0.5 | conferences with J. Dodson (D&T)  |
| 4/10/2001 | Kushner, Jonathan | 0.5 | Conference with K. Cotty (D&T) concerning failed taxable internal reorganization.   |
| 4/10/2001 | Kushner, Jonathan | 1.7 | Research as follow-up to call on 4/6 with respect to tax consolidation issue  |
| 4/10/2001 | Mahoney, Tom      | 0.5 | Had telephone conversation with L. Axelrod (D&T) regarding a draft statement for 1504 relief.   |
| 4/10/2001 | Thompson, Mike    | 0.8 | Conference call with J. Van Gelder (D&T) and B. Wilkerson (D&T) to discuss contents of memo to B. Totte addressing international tax planning alternatives and technical matters discussed during the 3/29/01 international tax meeting |
| 4/10/2001 | Thompson, Mike    | 1.2 | Preparation of memo to B. Totte on international tax planning issues.   |
| 4/10/2001 | Van Gelder, Jeff  | 0.2 | Review of 3/29/01 international tax notes in preparation of telephone call.   |
| 4/10/2001 | Van Gelder, Jeff  | 0.8 | Conference call with B. Wilkerson (D&T) and M. Thompson (D&T) to discuss contents of memo to B. Totte addressing international tax planning alternatives and technical matters discussed during the 3/29/01 international tax meeting   |
| 4/10/2001 | Wilkerson, B.     | 0.8 | Conference call with J. Van Gelder (D&T) and M. Thompson (D&T) to discuss contents of memo to B. Totte addressing international tax planning alternatives and technical matters discussed during the 3/29/01 international tax meeting  |
| 4/10/2001 | Wilkerson, B.     | 2.2 | Work on memo regarding international tax planning strategies for Europe/Canada  |
| 4/11/2001 | Cotty, Ken        | 1.5 | Read additional federal and international memos regarding bankruptcy, failed taxable internal reorganization and discussions with J. Kushner. (D&T)   |
| 4/11/2001 | Dodson, Jeff      | 0.8 | Reading of memorandum prepared by B. Totte with respect to foreign issues within bankruptcy.  |
| 4/11/2001 | Dodson, Jeff      | 2.2 | Research related to affiliation under §1504, name change in connection with the taxable internal reorganization, meeting with J. Kushner (D&T) and related conference call with B. Totte  |
| 4/11/2001 | Kushner, Jonathan | 0.5 | Calls with B. Totte and K. Cotty (D&T) regarding international bankruptcy memos.  |
| 4/11/2001 | Kushner, Jonathan | 2.7 | Research related to affiliation under §1504, name change, "F" Reorganization, in connection with the taxable internal reorganization, meeting with J. Dodson (D&T) and related conference call with B. Totte.                           |
| 4/11/2001 | Mahoney, Tom      | 1.2 | Reviewed 9100 draft ruling submission; exchanged voice mails with J. Van Gelder (D&T).  |

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| 4/11/2001 | Thompson, Mike    | 3.5 | Preparation of memo to B. Totte on international tax planning issues. Review of memo with B. Wilkerson (D&T). Incorporating B. Wilkerson's sections and edits into the memo  |
| 4/11/2001 | Tzavelis, Elias   | 1.5 | Research federal tax implications of a taxable internal reorganization executed in conjunction with an "F" reorganization.   |
| 4/11/2001 | Van Gelder, Jeff  | 1.7 | Review of draft 9100 ruling request submission and corresponding attachments including Rev Proc 91-71 requirements.  |
| 4/11/2001 | Wilkerson, B.     | 1.5 | Research US tax issues for obtaining losses with respect to "inactive" foreign subs  |
| 4/11/2001 | Wilkerson, B.     | 1.5 | Work on memo to B Totte regarding international tax planning strategies  |
| 4/11/2001 | Wilkerson, B.     | 2.2 | Research and analysis of strategies for maximizing US tax benefits for foreign subs' tax attributes (sections 367(a) and (b))  |
| 4/12/2001 | Cotty, Ken        | 0.8 | Meeting with J. Kushner (D&T) to discuss state & local aspects of restructuring and a taxable internal reorganization.   |
| 4/12/2001 | Dodson, Jeff      | 2.4 | Research related to disparate vote and value for purposes of the consolidated return rules and discussions with E. Tzavelis (D&T) and J. Kushner (D&T) related to "F" reorganization research  |
| 4/12/2001 | Kushner, Jonathan | 1.2 | Call with B. Totte, J. Dodson (D&T), E. Tzavelis (D&T) and K. Cotty (D&T) concerning state and local aspects of restructuring and failed taxable internal reorganization   |
| 4/12/2001 | Kushner, Jonathan | 1.6 | Discussion of consolidation issue and "F" reorganization issue with J. Dodson (D&T) and E. Tzevalis (D&T)  |
| 4/12/2001 | Thompson, Mike    | 2.5 | Review of B. Totte's memo dated April 11, 2001 regarding a regional review of the foreign tax status of international operations.  |
| 4/12/2001 | Tzavelis, Elias   | 2.0 | Research and discussions with Jeffrey Dodson (D&T) and J. Kushner (D&T) regarding federal tax implications of a taxable internal reorganization executed in conjunction with an "F" reorganization   |
| 4/12/2001 | Wilkerson, B.     | 1.0 | Review and revise international tax memo and further analysis of strategies for maximizing tax benefit of foreign subsidiary attributes  |
| 4/12/2001 | Wilkerson, B.     | 1.5 | Analysis of impact of US tax net operating losses on overall foreign loss  |
| 4/13/2001 | Cotty, Ken        | 0.8 | Pre-call meeting with J. Kushner (D&T) to review B. Totte's materials  |
| 4/13/2001 | Cotty, Ken        | 2.7 | Review of various state and local information sent by B. Totte; prepare for and take part in conference call with B. Totte to discuss various state and local aspects of bankruptcy and restructuring, including a taxable internal reorganization |
| 4/13/2001 | Dodson, Jeff      | 2.3 | Review of state and local materials and conference call with B. Totte to discuss state and local aspects of a taxable internal reorganization.   |



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| 4/13/2001 | Hall, Theresa      | 2.4 | Review of state and local material and conference call with B. Totte, J. Van Gelder (D&T), and J. Kushner (D&T) to discuss state and local aspects of a taxable internal reorganization          |
| 4/13/2001 | Kushner, Jonathan  | 0.8 | Pre-call meeting with K. Cotty (D&T) to review B. Totte's materials  |
| 4/13/2001 | Kushner, Jonathan  | 1.8 | Call with B. Totte ;T. Hall (D&T), J. Van Gelder (D&T), and A. Brooks (D&T) regarding state and local issue  |
| 4/13/2001 | Mahoney, Tom       | 0.6 | Reviewed 9100 request.   |
| 4/13/2001 | Van Gelder, Jeff   | 1.8 | Call with B. Totte ;T. Hall (D&T), J. Kushner (D&T), and Andy Brooks regarding state and local issue   |
| 4/13/2001 | Wilkerson, B.      | 0.7 | Research section 956 issue regarding pledge of LLC interest  |
| 4/13/2001 | Wilkerson, B.      | 2.5 | Review Totte memo regarding international tax restructuring issues and conference M Thompson (D&T) to review tax issues raised.  |
| 4/15/2001 | Dodson, Jeff       | 0.4 | Discussed §351(e) issue with J. Kushner (D&T)  |
| 4/15/2001 | Kushner, Jonathan  | 2.5 | Research regarding consolidation Section 382 regulations. Discussion with J. Dodson (D&T) concerning 351(e).   |
| 4/16/2001 | Anderson, Kevin    | 0.3 | Review analysis of current tax issues in transfer of intangible rights to new corporations   |
| 4/16/2001 | Cotty, Ken         | 2.0 | Read B. Totte memo, discuss changes with T. Hall (D&T)   |
| 4/16/2001 | Dodson, Jeff       | 2.7 | Research with respect to net unrealized built-in gains and losses and discussed with J. Kushner (D&T)  |
| 4/16/2001 | Hall, Theresa      | 3.4 | Read and comment on memorandum prepared by B. Totte regarding the state and local tax aspects of the taxable internal reorganization, including discussions with K. Cotty (D&T)                  |
| 4/16/2001 | Kushner, Jonathan  | 0.7 | Research regarding Section 163 (l) and terms of convertible Note   |
| 4/16/2001 | Kushner, Jonathan  | 1.3 | Discussions with B. Totte and J. Dodson (D&T) as to impact of cancellation of debt income on net unrealized built in gain and built in loss analysis .   |
| 4/16/2001 | Mahoney, Tom       | 1.5 | Reviewed 9100 request draft. Had telephone discussion with J. Van Gelder (D&T) to review comments on the draft.  |
| 4/16/2001 | Summers, Jamie     | 2.0 | Review of draft 9100 ruling request submission and corresponding attachments including Rev Proc 91-71 requirements.  |
| 4/16/2001 | Summers, Jamie     | 3.5 | Final review of 9100 relief request. Review of 91-71.  |
| 4/16/2001 | Van Gelder, Jeff   | 1.5 | Reviewed 9100 request draft. Had telephone discussion with T. Mahoney (D&T) to review comments on the draft.   |
| 4/16/2001 | Wilkerson, B.      | 2.0 | Further review Totte memo and Deloitte memo re: int'l tax issues; analysis of restructuring alternatives   |
| 4/16/2001 | Zonenshein, Robert | 2.5 | Assisted with the review of the applicability of Section 382 and consolidated return requirements in various states (MO, NE, OK, MS) based on the April 14, 2001 memorandum prepared by B. Totte |

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| 4/17/2001 | Anderson, Kevin    | 1.5 | Conf. Call J. Kushner (D&T), J. Dodson (D&T), on section 351, section 108, consolidated return issues; related research  |
| 4/17/2001 | Cotty, Ken         | 2.5 | Review various aspects of B. Totte memo, including a taxable internal reorganization and 382 limitations.  |
| 4/17/2001 | Dodson, Jeff       | 0.7 | Conference call with J. Kushner (D&T) and K. Anderson (D&T) regarding structure.   |
| 4/17/2001 | Dodson, Jeff       | 1.2 | Research with respect to consolidated return ownership rules and impact upon filing a consolidated return.   |
| 4/17/2001 | Hall, Theresa      | 1.4 | Research and comments related to state and local taxable internal reorganization memorandum and discussions with J. Kushner (D&T).   |
| 4/17/2001 | Kushner, Jonathan  | 0.5 | Reviewed and discussed with T. Hall (D&T) comments on state tax memo   |
| 4/17/2001 | Kushner, Jonathan  | 0.5 | Reviewed and discussed with B. Totte slides for the April 19th presentation  |
| 4/17/2001 | Kushner, Jonathan  | 0.7 | Conference with J. Dodson (D&T) and K. Anderson (D&T) regarding structure  |
| 4/17/2001 | Thompson, Mike     | 0.5 | Preparation of comments to B. Totte regarding his memo dated April 11, 2001.   |
| 4/17/2001 | Wilkerson, B.      | 1.5 | Teleconference B Totte and review Totte comments on Deloitte memo  |
| 4/17/2001 | Zonenshein, Robert | 2.0 | Assisted with the review of state tax consequences of Subpart F income in various states (KS, TN, MA) based on the April 14, 2001 memorandum prepared by B. Totte  |
| 4/18/2001 | Dodson, Jeff       | 2.5 | Review slides prepared by B. Totte; research and prepare response to B. Totte with respect to treatment of attribute reduction and its impact on the limitations under §382 and discussed with J. Kushner (D&T)  |
| 4/18/2001 | Hall, Theresa      | 0.8 | State and local research related to the taxable internal reorganization  |
| 4/18/2001 | Kushner, Jonathan  | 2.0 | Reviewed tax presentation for the April 19th meeting and had a discussion with J. Dodson (D&T) about modeling issues for go-forward new entities.<br>Additional discussions with J. Van Gelder (D&T)   |
| 4/18/2001 | Van Gelder, Jeff   | 0.7 | Revisions to 9100 relief and cover letter and fax to B. Totte.   |
| 4/18/2001 | Van Gelder, Jeff   | 2.5 | Review of slide presentation prepared by B. Totte including federal, state and local, and foreign implications of bankruptcy. Teleconference with J. Kushner (D&T) in preparation for the April 19th meeting. Also includes discussion with B. Totte regarding suggested changes |
| 4/18/2001 | Wilkerson, B.      | 0.5 | Further analysis of section 956 pledge of LLC interests  |
| 4/19/2001 | Dodson, Jeff       | 0.5 | Meeting with E. Tzavelis (D&T) regarding overall engagement and tax issues.  |

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|-----------|-------------------|-----|---|
| 4/19/2001 | Kushner, Jonathan | 1.5 | Meeting with B. Totte, S. Goldring, M. Lazzaro (D&T), and J. Van Gelder (D&T) reviewing slide presentation materials, discussion of technical matters of intercompany financing, IRC Section 382 regime, state & local tax consequences of bankruptcy and assignment of rules and responsibilities for presentation     |
| 4/19/2001 | Kushner, Jonathan | 2.0 | Presented international and state tax consequences associated with the bankruptcy to B. Jenkins and discussions with respect to related financial of the members of the group. Also present were S. Ishko of Sunbeam; S. Goldring of Weil, J. Van Gelder (D&T) and M. Lazzaro (D&T)                                     |
| 4/19/2001 | Kushner, Jonathan | 3.5 | Participated in tax meeting at Sunbeam corporate headquarters regarding federal tax consequences of the bankruptcy. Presentation and discussions ensued with B. Jenkins, S. Ishko, B. Totte, and S. Goldring.   |
| 4/19/2001 | Lazzaro, Mark     | 1.0 | Meeting with B. Totte, Stuart Goldring, J. Van Gelder (D&T), and J. Kushner (D&T) reviewing slide presentation materials, discussion of technical matters of intercompany financing, IRC Section 382 regime, state & local tax consequences of bankruptcy and assignment of rules and responsibilities for presentation |
| 4/19/2001 | Lazzaro, Mark     | 2.0 | Participated in tax meeting at Sunbeam corporate headquarters regarding tax aspects of financing alternatives and analysis and discussion of international, state and local aspects of bankruptcy. Also present were B. Jenkins, S. Ishko, B. Totte, and S. Goldring  |
| 4/19/2001 | Lazzaro, Mark     | 3.5 | Participated in tax meeting at Sunbeam corporate headquarters regarding federal tax consequences of the bankruptcy. Presentation and discussions ensued with B. Jenkins, S. Ishko, B. Totte, and S. Goldring.   |
| 4/19/2001 | Summers, Jamie    | 3.0 | Review of 9100 ruling request submission and corresponding attachments and discussion with J. Van Gelder (D&T).   |
| 4/19/2001 | Tzavelis, Elias   | 0.5 | Meeting with Jeffrey Dodson (D&T) regarding overall engagement and tax issues.  |
| 4/19/2001 | Van Gelder, Jeff  | 0.4 | Finalize comments for 9100 submission and discussion with J. Summers (D&T).   |
| 4/19/2001 | Van Gelder, Jeff  | 0.8 | Review of presentation materials in preparation for April 19th meeting.   |
| 4/19/2001 | Van Gelder, Jeff  | 1.5 | Meeting with B. Totte, Stuart Goldring, M. Lazzaro (D&T), and J. Kushner (D&T) reviewing slide presentation materials, discussion of technical matters of intercompany financing, IRC Section 382 regime, state & local tax consequences of bankruptcy and assignment of rules and responsibilities for presentation    |

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|-----------|-------------------|-----|--|
| 4/19/2001 | Van Gelder, Jeff  | 2.0 | Participated in tax meeting at Sunbeam corporate headquarters regarding tax aspects of financing alternatives and analysis and discussion of international, state and local aspects of bankruptcy. Also present were B. Jenkins, S. Ishko, B. Totte, and S. Goldring |
| 4/19/2001 | Van Gelder, Jeff  | 3.5 | Participated in tax meeting at Sunbeam corporate headquarters regarding federal tax consequences of the bankruptcy. Presentation and discussions ensued with B. Jenkins, S. Ishko, B. Totte, and S. Goldring.  |
| 4/20/2001 | Tzavelis, Elias   | 0.5 | Read and comment on presentation.  |
| 4/21/2001 | Lazzaro, Mark     | 2.6 | Review of final 9100 application.  |
| 4/23/2001 | Thompson, Mike    | 1.6 | Gathering information for A. Tanis at Sunbeam regarding the Extraterritorial Income Exclusion Act and how it might have application to Sunbeam.  |
| 4/23/2001 | Tzavelis, Elias   | 2.2 | Review of presentation to committee meeting and analysis.  |
| 4/24/2001 | Summers, Jamie    | 2.0 | Secondary review of 9100 relief request. Review of 91-71.  |
| 4/24/2001 | Thompson, Mike    | 1.2 | Conference call with G. Soba (D&T) and L. Coronado (D&T - Mexico City) regarding the status of Sunbeam's Advanced Pricing Agreements (APAs) with Hacienda and with the IRS. Also discussed Sunbeam's transfer pricing matters in Latin America                       |
| 4/25/2001 | Kushner, Jonathan | 0.3 | Call with B. Totte regarding Jerry Levin slide presentation.   |
| 4/26/2001 | Ellington, Tracey | 3.0 | Research federal tax implications of broken §351 transaction executed in conjunction with an "F" reorganization.   |
| 4/26/2001 | Kushner, Jonathan | 0.5 | Review of intercompany obligation rules  |
| 4/26/2001 | Kushner, Jonathan | 2.0 | Review of slide of Levin presentation and made comments.   |
| 4/27/2001 | Ellington, Tracey | 1.3 | Research and discussions with J. Dodson (D&T) and J. Kushner (D&T) regarding federal tax implications of broken §351 transaction executed in conjunction with an "F" reorganization  |
| 4/27/2001 | Kushner, Jonathan | 0.5 | Review of final presentation   |
| 4/27/2001 | Lazzaro, Mark     | 0.4 | Review of Levine presentation.   |
| 5/1/2001  | Kushner, Jonathan | 0.5 | Review M. Thompson (D&T) draft memo dealing with possible intangibles holding company structures for Sunbeam/Coleman and Cambing Gaz.  |
| 5/1/2001  | Van Gelder, Jeff  | 0.4 | Follow-up inquires with Bob Totte regarding 9100 relief status .   |
| 5/1/2001  | Young, Kari       | 1.0 | Preparing April Bankruptcy court submission  |
| 5/2/2001  | Kushner, Jonathan | 0.3 | Conference with Stuart Goldring regarding bankruptcy.  |
| 5/2/2001  | Young, Kari       | 8.3 | Preparing April Bankruptcy court submission. Revised time submissions to comply with bankruptcy requirements   |
| 5/3/2001  | Summers, Jamie    | 2.0 | Review of April's time submissions to be used in bankruptcy reporting  |

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|-----------|-------------------|-----|---|
| 5/3/2001  | Van Gelder, Jeff  | 2.5 | Conference with Frank Dumas (D&T), P. Revault (D&T) and Peter Parsons (D&T) regarding plan for conditional debt forgiveness.  |
| 5/3/2001  | Young, Kari       | 0.5 | Preparing April Bankruptcy court submission   |
| 5/4/2001  | Summers, Jamie    | 4.0 | Preparing April Bankruptcy court submission.<br>Revised time submissions to comply with bankruptcy requirements   |
| 5/4/2001  | Young, Kari       | 3.0 | Collecting &organizing time diaries; Assembling binder with memos & pulling research  |
| 5/5/2001  | Young, Claire     | 1.3 | Gathering and organizing weekly time diaries.   |
| 5/5/2001  | Young, Claire     | 1.7 | Maintenance of correspondence file and documentation of numerous emails and telephone records   |
| 5/7/2001  | Young, Claire     | 0.2 | Gathering and organizing weekly time diaries.   |
| 5/7/2001  | Young, Kari       | 1.0 | Assembling binder with memos & pulling research   |
| 5/8/2001  | Summers, Jamie    | 2.0 | Preparing April Bankruptcy court submission   |
| 5/10/2001 | Summers, Jamie    | 4.0 | Collecting &organizing time diaries; Assembling binder with memos & pulling research  |
| 5/11/2001 | Thompson, Mike    | 0.4 | Conference call between M. Thompson (D&T), J. Van Gelder (D&T) and Bob Wilkerson (D&T) to discuss the status of various projects  |
| 5/11/2001 | Van Gelder, Jeff  | 0.4 | Conference call between M. Thompson (D&T), J. van Gelder (D&T) and Bob Wilkerson (D&T) to discuss the status of various projects  |
| 5/11/2001 | Wilkerson, Bob    | 0.4 | Conference call between M. Thompson (D&T), J. van Gelder (D&T) and Bob Wilkerson (D&T) to discuss the status of various projects  |
| 5/14/2001 | Cloaninger, Ed    | 2.1 | Calling Bob Totte with B. Wilkerson (D&T) - left message (.1); B. Wilkerson (D&T) briefing me on the tax history of the company and current issues at hand (.4); researching 301.7701 to determine if a 'check-the-box' election could be made twice (.5); Research as to whether Section 956 would apply - writing brief e-mail to B. Wilkerson (D&T) - message (.1.0) |
| 5/14/2001 | Wilkerson, Bob    | 0.9 | Conference with B. Totte re: 956 issues and research same   |
| 5/15/2001 | Wilkerson, Bob    | 0.5 | Review correspondence from B. Totte and analyze 956 issue   |
| 5/16/2001 | Cloaninger, Ed    | 0.3 | Reading B. Wilkerson's (D&T) memorandum to B.Reynolds (D&T) concerning the possible 956 inclusion due to the LLC interest being pledged (.2).<br>Calling B. Reynolds (D&T) for a response - left message (.1)   |
| 5/16/2001 | Kushner, Jonathan | 1.1 | Conference with B. Totte; reviewed materials (e-mails, schedules) forwarded by B. Totte.  |
| 5/16/2001 | Young, Claire     | 0.8 | Gathering and organizing weekly time diaries.   |
| 5/17/2001 | Summers, Jamie    | 1.0 | Review of final bankruptcy submission.  |
| 5/17/2001 | Summers, Jamie    | 2.0 | Corrections to final bankruptcy submission  |
| 5/17/2001 | Summers, Jamie    | 4.0 | Review of final bankruptcy submission with B. Totte, this included a discussion on billing process and a review of the services provided.   |
| 5/17/2001 | Van Gelder, Jeff  | 0.5 | Comments of bankruptcy submission   |
| 5/17/2001 | Van Gelder, Jeff  | 0.8 | Review of final bankruptcy submission.  |

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| 5/17/2001 | Van Gelder, Jeff  | 3.5 | Review of final bankruptcy submission with B. Totte, this included a discussion on billing process and a review of the services provided.  |
| 5/18/2001 | Kushner, Jonathan | 0.4 | Reviewed Section 382(I)(5) and in a consolidated group   |
| 5/21/2001 | Kushner, Jonathan | 0.4 | Conference with J. van Gelder and S. Goldring re: status of transaction.   |
| 5/21/2001 | Summers, Jamie    | 2.0 | Review of weekly time sheets   |
| 5/21/2001 | Young, Claire     | 0.5 | Gathering and organizing weekly time diaries.  |
| 5/22/2001 | Van Gelder, Jeff  | 2.0 | Review of 382(I)(5) provisions and teleconference with J. Kushner regarding transaction and review of client materials   |
| 5/22/2001 | Young, Claire     | 0.4 | Maintenance of correspondence file and documentation of numerous emails and telephone records  |
| 5/23/2001 | Van Gelder, Jeff  | 0.8 | Review of correspondence regarding IRC section 956 and alternative structures.   |
| 5/24/2001 | Young, Claire     | 3.5 | Gathering and organizing weekly time diaries.  |
| 5/25/2001 | Summers, Jamie    | 2.0 | Review of weekly time sheets   |
| 5/25/2001 | Van Gelder, Jeff  | 1.2 | Research in connections with IRC Section 956 matters.  |
| 5/25/2001 | Wilkerson, Bob    | 0.7 | Teleconference with B. Totte and analysis of Section 956 issue   |
| 5/25/2001 | Young, Claire     | 0.3 | Gathering and organizing weekly time diaries.  |
| 5/29/2001 | Reynolds, Bruce   | 1.5 | Teleconference with B. Reynolds regarding 956 and teleconference with B. Totte regarding same.   |
| 5/29/2001 | Wilkerson, Bob    | 1.5 | Teleconference with B. Reynolds regarding 956 and teleconference with B. Totte regarding same.   |
| 5/30/2001 | Kushner, Jonathan | 0.3 | Conference with B. Totte re: comments on memo to banks   |
| 5/30/2001 | Young, Claire     | 1.3 | Maintenance of correspondence file and documentation of numerous emails and telephone records  |
| 6/4/2001  | Axelrod, Lawrence | 0.5 | Discussion with J. van Gelder (D&T) and J. Blank (D&T) on the effect of the Supreme Court's United Dominion decision on section 108(b) and the net operating losses subject to reduction |
| 6/4/2001  | Blank, Jeremy     | 0.5 | Discussion with L. Axelrod (D&T) and J. Blank (D&T) on the effect of the Supreme Court's United Dominion decision on section 108(b) and the ne operating losses subject to reduction     |
| 6/4/2001  | Van Gelder, Jeff  | 1.0 | Teleconference with L. Axelrod (D&T) and J. Blank (D&T) regarding impact of United Dominion case and additional related correspondence with Bob Totte.                                   |
| 6/6/2001  | Kushner, Jonathan | 1.0 | Review of United Dominion case and commentary.   |
| 6/11/2001 | Kraay, Norma      | 0.3 | Receiving files sent by auditors. Discussion with Andrew Barton(D&T) regarding analysis of financial data and workplan.  |
| 6/11/2001 | Kushner, Jonathan | 0.3 | Review of e-mails and correspondance regarding Section 108 approach to attribute reduction in a consolidated group.  |

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| 6/12/2001 | Kushner, Jonathan | 2.0 | Conference call with B. Totte and S. Goldring (D&T) regarding United Dominion decision and structuring alternatives. Also included additional review of consolidated return rules |
| 6/13/2001 | Axelrod, Lawrence | 0.4 | Discussion with J. Dodson (D&T) relating to consolidated return issues in acquisitions and dispositions.  |
| 6/13/2001 | Dodsen, Jeffrey   | 1.5 | Research related to Section 108 attribute reduction   |
| 6/13/2001 | Dodsen, Jeffrey   | 2.0 | Research related to preparation of deconsolidation issues checklist   |
| 6/13/2001 | Kraay, Norma      | 1.0 | Discussions with Andrew Barton(D&T) to get work organized and discussing search criteria. Reviewing potential comparable companies when adding codes.                             |
| 6/13/2001 | Kushner, Jonathan | 1.0 | Review of lower court decisions in United Dominion and Internet   |
| 6/14/2001 | Facey, Sarah      | 2.2 | Economic approach memo. Client link changes and review with Andrew Barton(D&T) the classification of line items.  |
| 6/14/2001 | Kraay, Norma      | 1.5 | Call with George Soba to discuss status of project and next steps. Working with Andrew Barton(D&T) and discussing client data findings.   |
| 6/15/2001 | Dodsen, Jeffrey   | 2.0 | Research related to the tax consequences of deconsolidation   |
| 6/15/2001 | Dodsen, Jeffrey   | 2.0 | Preparation of deconsolidation issues checklist   |
| 6/15/2001 | Facey, Sarah      | 1.0 | Economic Approach approach memo. Check into potential comparable companies with addition of codes.  |
| 6/15/2001 | Kraay, Norma      | 0.5 | Reviewing strategy memo prepared by Andrew Barton(D&T).   |
| 6/15/2001 | Kushner, Jonathan | 0.4 | Conference call with J. Dodson (D&T) regarding deconsolidation checklist  |
| 6/16/2001 | Kushner, Jonathan | 1.0 | Review of issues arising on deconsolidation   |
| 6/17/2001 | Dodsen, Jeffrey   | 6.0 | Preparation of deconsolidation issues checklist and related discussions with J. Kushner (D&T)   |
| 6/17/2001 | Kushner, Jonathan | 2.0 | Reviewed deconsolidation checklist and discussed checklist with J. Dodson (D&T) and J. van Gelder (D&T).  |
| 6/18/2001 | Anderson, Kevin   | 0.8 | Conference call with J. Dodson (D&T) to discuss consolidated return issues; review and comment on consolidation check list.   |
| 6/18/2001 | Dodsen, Jeffrey   | 0.5 | Discussions with S. Mitts (D&T) regarding recapture of OFL upon deconsolidation.  |
| 6/18/2001 | Dodsen, Jeffrey   | 3.0 | Preparation of deconsolidation issues checklist   |
| 6/18/2001 | Facey, Sarah      | 0.3 | Organization of sunbeam files. Carve out of functional analysis from transfer pricing analysis.   |
| 6/18/2001 | Kraay, Norma      | 1.0 | Meeting with Rob O'Connor(D&T) and Andrew Barton(D&T) to discuss strategy and next steps. Working with Andrew Barton on information request for client                            |
| 6/18/2001 | Kushner, Jonathan | 0.8 | Reviewed and discussed changes to deconsolidation checklist with J. Dodson (D&T) and conference with B. Totte as to next step.  |

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| 6/18/2001 | Mitts, Sean      | 1.0 | Discussion with J. Dodson (D&T) regarding recapture of OFL upon deconsolidation  |
| 6/18/2001 | Van Gelder, Jeff | 1.0 | Reviewed deconsolidation checklist and discussed with J. Dodson (D&T) and J. Kushner (D&T).  |
| 6/19/2001 | Anderson, Kevin  | 0.4 | Conference call with C. Braly (D&T) to discuss Section 382 successor rules.  |
| 6/19/2001 | Barton,Andrew    | 2.5 | Review of functional analysis prepared and changes to report.  |
| 6/19/2001 | O'connor,Robert  | 1.4 | Revise information request and send to client.   |
| 6/20/2001 | Kraay,Norma      | 0.3 | Discussing strategy regarding search with Brad Rolph(D&T).   |
| 6/21/2001 | Barton,Andrew    | 2.5 | Review of search strategy and economic approach.   |
| 6/26/2001 | Facey,Sarah      | 1.5 | Comparison to search results in 2000 for US companies. Carry out Canadian disclosure search and transfer pricing analysis search.  |
| 6/26/2001 | Kraay,Norma      | 0.5 | Working with Sarah Facey(D&T) to finalize Canadian and US searches.  |
| 6/27/2001 | Facey,Sarah      | 1.2 | Check for data for 3 companies in model without 2001 data.   |
| 7/3/2001  | Facey,Sarah      | 2.5 | Transfer Pricing Analysis model revisions - problem with ROA off - led to discovery of transfer pricing analysis not using our reconciled average balance sheet  |
| 7/3/2001  | Kraay,Norma      | 0.5 | Various discussions with Andrew Barton(D&T) & Sarah Facey(D&T) regarding Transfer Pricing Analysis model.  |
| 7/4/2001  | Barton,Andrew    | 2.0 | Review transfer pricing analysis data model, issues, etc. Discussion with Sarah Facey(D&T) & Norma Kraav(D&T)  |
| 7/4/2001  | Facey,Sarah      | 1.2 | Transfer Pricing Analysis model adjustments and verification with our model.   |
| 7/4/2001  | Kraay,Norma      | 0.3 | Discussions with Sarah Facey(D&T) regarding Transfer Pricing Analysis results.   |
| 7/5/2001  | Barton,Andrew    | 2.5 | Review Transfer Pricing Analysis data and issues. Setting up & reconciling 2001 data for Company. Edit memo and information request.   |
| 7/5/2001  | Facey,Sarah      | 1.5 | Update for Navarre and reconciliation. Problems worked out with averaging.   |
| 7/5/2001  | Kraay,Norma      | 2.0 | Review of search results to finalize Transfer Pricing Analysis file and various discussions with Sarah Facey(D&T) and Andrew Barton(D&T) regarding results. Reviewing memo and mail to Jon Hakken(D&T) |
| 7/6/2001  | Barton,Andrew    | 0.3 | Sending information request to Jon Hakken(D&T).  |
| 7/6/2001  | Facey,Sarah      | 2.5 | Finalize US search.  |
| 7/6/2001  | Summers, Jamie   | 1.0 | Review of final bankruptcy submission.   |
| 7/6/2001  | Van Gelder, Jeff | 1.3 | Teleconference with T. Mahoney (D&T) regarding 9100 relief, review of regulations regarding filing requirements and discussion with Bob Totte.   |
| 7/6/2001  | Van Gelder, Jeff | 1.3 | Comments of bankruptcy submission  |
| 7/6/2001  | Young, Claire    | 0.4 | Gathering and organizing weekly time diaries.  |
| 7/11/2001 | Facey,Sarah      | 1.0 | Reconciliation for Navarre.  |



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| 7/11/2001 | Van Gelder, Jeff | 0.5 | Had telephone conversation with T. Mahoney (D&T) regarding IRS questions and strategy.  |
| 7/13/2001 | Mahoney, Tom     | 2.5 | Received voice mail message from Daniel Heins at IRS. Had telephone conversation with Daniel Heins (IRS); reviewed ruling request and 9100 regulation. Received follow up voice mail message from Daniel Heins (IRS). Had telephone conversation with J. van Gelder (D&T) regarding IRS questions and strategy.   |
| 7/13/2001 | Summers, Jamie   | 2.0 | Call with T. Mahoney (D&T) regarding 9100 relief status, and related research under the -B(v) regulations   |
| 7/13/2001 | Young, Claire    | 0.4 | Gathering and organizing weekly time diaries.   |
| 7/16/2001 | Facey, Sarah     | 0.5 | Reconciliation packages finalized.  |
| 7/17/2001 | Mahoney, Tom     | 1.0 | Telephone conversation with Bob Totte (Sunbeam), Jeff van Gelder (D&T) and Jamie Summers (D&T) regarding call from IRS about 9100 ruling request.   |
| 7/17/2001 | Van Gelder, Jeff | 1.2 | Telephone conversation with Bob Totte (Sunbeam), T. Mahoney (D&T) and Jamie Summers (D&T) regarding call from IRS about 9100 ruling request and preparation of e-mail regarding above.  |
| 7/18/2001 | Mahoney, Tom     | 1.0 | Reviewed section 9100 regulations and IRS ruling request.   |
| 7/18/2001 | Summers, Jamie   | 2.0 | Review of 301.9100 regulations and made comments on 9100 affidavit and draft response.  |
| 7/19/2001 | Mahoney, Tom     | 4.0 | Reviewed IRS ruling request, drafting response to IRS questions   |
| 7/20/2001 | Mahoney, Tom     | 3.5 | Reviewed and revised draft response to IRS questions; drafting supporting affidavits. E-mailed drafts to Jeff van Gelder (D&T).   |
| 7/26/2001 | Van Gelder, Jeff | 1.2 | Review of correspondence and e-mail from Bob Totte (Sunbeam) regarding tax positions of ODV (Venezuela manufacturing and distributions) and the mequilladora operations   |
| 7/28/2001 | Van Gelder, Jeff | 2.7 | Review of Venezuela tax treaty related to withholding rate structure and analysis of potential cross border planning strategies; detailed review of Bob Totte's (Sunbeam) e-mails regarding ODV and Mexican operations; analysis of US impact upon potential stock distribution and Sunbeam Mexicana; preparation of notes and review planning considerations for Latin |
| 7/30/2001 | Bartista, Arturo | 1.5 | Discussion with J. Van Gelder (D&T), L Coronado (D&T) and Bob Totte regarding the Mexican and European treaty. Included a discussion of the Free Trade Agreement and the export tax rate  |
| 7/30/2001 | Brito, Jesus     | 1.0 | Discussion with Bob Totte, J. Van Gelder (D&T), E. Ramirez (D&T), and J. Ulloa (D&T) regarding substituting income tax declaration for Sunbeam, - Retention on Income Tax overpayment and cession of Sunbeam of fiscal credits to Oster de Venezuela, and assistance in the application of procedure in Customs   |

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| 7/30/2001 | Brito, Jesus     | 2.0 | Discussion with Bob Totte, J. Van Gelder (D&T), E. Ramirez (D&T), and J. Ulloa (D&T) regarding the results of the projection for Oster de Venezuela income tax return for year 2001 and the possible tax effects on dividends due for years 2001 and 2002, specifically regarding d - different options for dividend payments, and income tax retention on technical assistance and royalties with a view to agreement to avoid double taxation between Venezuela and US.            |
| 7/30/2001 | Coronado, Luis   | 1.5 | Discussion with J. Van Gelder (D&T), A. Baptista (D&T) and Bob Totte regarding the Mexican and European treaty. Included a discussion of the Free Trade Agreement and the export tax rate  |
| 7/30/2001 | Coronado, Luis   | 1.5 | Preparation for teleconference   |
| 7/30/2001 | Coronado, Luis   | 3.5 | Discussion with J. Van Gelder (D&T) and Bob Totte regarding sales into Mexico, Mexican and Venezuelan transfer pricing study, and APAs for the maquiladora subsidiaries  |
| 7/30/2001 | D'Arrigo, Carlos | 1.0 | Discussions with Bob Totte and J. Van Gelder (D&T) involving - Results and margins of the Transfer Pricing study, - Methods applicable in Venezuela of Transfer Pricing issues   |
| 7/30/2001 | Martinez, Luis   | 1.5 | Discussions with Bob Totte and J. Van Gelder (D&T) involving - Results and margins of the Transfer Pricing study, - Methods applicable in Venezuela of Transfer Pricing issues, - Methods applicable to Oster Venezuela operation  |
| 7/30/2001 | Melone, Massimo  | 1.5 | Discussion with J. Van Gelder (D&T), N. Rincon (D&T), L. Coronado (D&T), A. Baptista (D&T) and Bob Totte regarding the Mexican and European treaty. Included a discussion of the Free Trade Agreement and the export tax rate  |
| 7/30/2001 | Melone, Massimo  | 2.0 | Discussion with J. Van Gelder (D&T), N. Rincon (D&T), Bob Totte, J. Brito (D&T), E. Ramirez (D&T), and J. Ulloa (D&T) regarding the results of the projection for Oster de Venezuela income tax return for year 2001 and the possible tax effects on dividends due for years 2001 and 2002, specifically regarding different options for dividend payments, and income tax retention on technical assistance and royalties with a view to agreement to avoid double taxation between |
| 7/30/2001 | Melone, Massimo  | 3.5 | Discussion with J. Van Gelder (D&T), N. Rincon (D&T), L. Coronado (D&T) and Bob Totte regarding sales into Mexico, Mexican and Venezuelan transfer pricing study, and APAs for the maquiladora subsidiaries  |

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| 7/30/2001 | Ramirez, Eduardo | 1.0 | Discussion with Bob Totte, J. Van Gelder (D&T), J. Brito (D&T), and J. Ulloa (D&T) regarding substituting income tax declaration for Sunbeam, - Retention on Income Tax overpayment and cession of Sunbeam of fiscal credits to Oster de Venezuela, and assistance in the application of procedure in Customs  |
| 7/30/2001 | Ramirez, Eduardo | 2.0 | Discussion with Bob Totte, J. Van Gelder (D&T), J. Brito (D&T), and J. Ulloa (D&T) regarding the results of the projection for Oster de Venezuela income tax return for year 2001 and the possible tax effects on dividends due for years 2001 and 2002, specifically regarding d - different options for dividend payments, and income tax retention on technical assistance and royalties with a view to agreement to avoid double   |
| 7/30/2001 | Rincon, Nelson   | 1.5 | Discussion with J. Van Gelder (D&T), M. Melone (D&T), L. Coronado (D&T), A. Baptista (D&T) and Bob Totte regarding the Mexican and Europea treaty. Included a discussion of the Free Trade Agreement and the export tax rate   |
| 7/30/2001 | Rincon, Nelson   | 2.0 | Discussion with J. Van Gelder (D&T), M. Melone (D&T), Bob Totte, J. Brito (D&T), E. Ramirez (D&T), and J. Ulloa (D&T) regarding the results of the projection for Oster de Venezuela income tax return for year 2001 and the possible tax effects on dividends due for years 2001 and 2002, specifically regarding different options for dividend payments, and income tax retention on technical assistance and royalties with a view to agreement to avoid double taxation between |
| 7/30/2001 | Rincon, Nelson   | 3.5 | Discussion with J. Van Gelder (D&T), N. Rincon (D&T), L. Coronado (D&T) and Bob Totte regarding sales into Mexico, Mexican and Venezuelan transfer pricing study, and APAs for the maquiladora subsidiaries  |
| 7/30/2001 | Soba, George     | 2.5 | Conference call with Bob Totte regarding international tax planning for Venezuela and Mexico   |
| 7/30/2001 | Ulloa, Jose M    | 1.0 | Discussion with Bob Totte, J. Van Gelder (D&T), E. Ramirez (D&T), and J. Brito (D&T) regarding substituting income tax declaration for Sunbeam, - Retention on Income Tax overpayment and cession of Sunbeam of fiscal credits to Oster de Venezuela, and assistance in the application of procedure in Customs  |

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| 7/30/2001 | Ulloa, Jose M    | 2.0 | Discussion with Bob Totte, J. Van Gelder (D&T), E. Ramirez (D&T), and J. Brito (D&T) regarding the results of the projection for Oster de Venezuela income tax return for year 2001 and the possible tax effects on dividends due for years 2001 and 2002, specifically regarding d - different options for dividend payments, and income tax retention on technical assistance and royalties with a view to agreement to avoid double taxation between Venezuela and US. |
| 7/30/2001 | Van Gelder, Jeff | 1.0 | Discussion with Bob Totte, J. Brito (D&T), E. Ramirez (D&T), and J. Ulloa (D&T) regarding substituting income tax declaration for Sunbeam, - Retention on Income Tax overpayment and cession of Sunbeam of fiscal credits to Oster de Venezuela, and assistance in the application of procedure in Customs issues   |
| 7/30/2001 | Van Gelder, Jeff | 1.5 | Discussion with L. Coronado (D&T), A. Baptista (D&T) and Bob Totte regarding the Mexican and European treaty. Included a discussion of the Free Trade Agreement and the export tax rate   |
| 7/30/2001 | Van Gelder, Jeff | 2.0 | Discussion with Bob Totte, J. Brito (D&T), E. Ramirez (D&T), and J. Ulloa (D&T) regarding the results of the projection for Oster de Venezuela income tax return for year 2001 and the possible tax effects on dividends due for years 2001 and 2002, specifically regarding d - different options for dividend payments, and income tax retention on technical assistance and royalties with a view to agreement to avoid double taxation between                        |
| 7/30/2001 | Van Gelder, Jeff | 3.5 | Discussion with L. Coronado (D&T) and Bob Totte regarding sales into Mexico, Mexican and Venezuelan transfer pricing study, and APAs for the maquiladora subsidiaries   |
| 7/31/2001 | Summers, Jamie   | 2.0 | Review Tom Mahoney's (D&T) email and review and revise draft 9100 submission; includes review of original draft submission, review of Revenue Procedure 91-71 and PLR 19929031  |
| 8/1/2001  | Van Gelder, Jeff | 3.6 | Review Tom Mahoney's (D&T) email and review and revise draft 9100 submission; includes review of original draft submission, review of Revenue Procedure 91-71 and PLR 19929031. Also included follow up inquiry w. T. Mahoney (D&T) regarding 2000 relief possibility   |
| 8/2/2001  | Mahoney, Tom     | 1.8 | Telephone conversation with J. Van Gelder (D&T) concerning a draft letter to the IRS. Reviewed 9100 rules concerning hindsight question.  |
| 8/2/2001  | Van Gelder, Jeff | 1.8 | Conference call with T. Mahoney (D&T) regarding revisions to re-submission and review of Revenue Procedure 91-71 section 4 related to subsequent submission possibility   |
| 8/3/2001  | Lazzaro, Mark    | 2.5 | Conference with J. Van Gelder (D&T) regarding 9100 relief submission and technical aspects for the ruling and facts. Also includes discussion of the affidavit.   |

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| 8/3/2001  | Mahoney, Tom     | 1.0 | Reviewed comments concerning documents. Sent e-mail to J. van Gelder (D&T) concerning supplemental IRS submission.  |
| 8/3/2001  | Summers, Jamie   | 2.0 | Review of 9100 submission and comments to J. Van Gelder. (D&T)  |
| 8/3/2001  | Van Gelder, Jeff | 2.5 | Conference with M. Lazzarro (D&T) regarding 9100 relief submission and technical aspects fo the rulling and facts. Also includes discussion of the affidavit.   |
| 8/6/2001  | Mahoney, Tom     | 1.0 | Revised letter concerning supplemental filing   |
| 8/6/2001  | Van Gelder, Jeff | 0.5 | Review Sunbeam billing submission   |
| 8/6/2001  | Van Gelder, Jeff | 0.6 | Review of Bob Totte's affidavit and coordination of submission with Tom Mahoney(D&T) via e-mail.  |
| 8/7/2001  | Mahoney, Tom     | 0.8 | Telephone conversation with J. Van Gelder (D&T) and office discussion with E. Scott (D&T) concerning hindsight question.  |
| 8/8/2001  | Mahoney, Tom     | 2.0 | Reviewed final comments, and prepared and filed supplemental information with the Internal Revenue Service.   |
| 8/10/2001 | Mahoney, Tom     | 0.8 | Reviewed voice mail from Daniel Heins (Internal Revenue Service); had telephone conversation with Bob Totte (Sunbeam); sent voice mail back to Daniel Heins (Internal Revenue Service) concerning additional information                  |
| 8/13/2001 | Summers, Jamie   | 2.0 | Review of 9100 regulations and preparation of summary document.   |
| 8/14/2001 | Summers, Jamie   | 0.6 | Discussion with T. Mahoney (D&T) and J. Van Gelder (D&T) regarding 9100 submission  |
| 8/14/2001 | Summers, Jamie   | 1.4 | Review of 9100 regulations and preparation of summary document.   |
| 8/14/2001 | Van Gelder, Jeff | 0.6 | Discussion with T. Mahoney (D&T) and J. Summers (D&T) regarding 9100 submission   |
| 8/16/2001 | Facey,Sarah      | 0.4 | Changes to US search.   |
| 8/16/2001 | Kraay,Norma      | 0.5 | Reviewing search appendix for finalization.   |
| 8/20/2001 | Mahoney, Tom     | 1.3 | Had a telephone conversation with Daniel Heins (Internal Revenue Service). Drafted letter to Internal Revenue Service. Sent an e-mail to J. van Gelder (D&T) and Bob Totte (Sunbeam). Had telephone conversation with Bob Totte (Sunbeam) |
| 8/20/2001 | Rincon, Nelson   | 2.0 | Sumbeam Corporation Excessive Withholding (VZ) Recovery Project   |
| 8/21/2001 | Hakken, Jon      | 2.0 | Prepare data requests to perform Comparable Profits Method analyses for Mexico & Japan.   |
| 8/21/2001 | Rincon, Nelson   | 3.0 | Sumbeam Corporation Excessive Withholding (VZ) Recovery Project   |
| 8/22/2001 | Hakken, Jon      | 1.5 | Meeting regarding testing of Mexico & Japan and staffing for write ups of benchmarks. Subsequent call to Anne Tanis regarding outstanding data requests.  |
| 8/22/2001 | Kraay,Norma      | 0.5 | Discussion with and email to George Soba.   |
| 8/23/2001 | Hakken, Jon      | 3.5 | Following up on information request with client. Review 2000 segmented financials for Mexico. Call to Anne Tanis regarding clarifications & additional information on allocation of intercompany markups & royalties                      |

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| 8/23/2001 | Summers, Jamie   | 2.0 | Review of final bankruptcy submission.   |
| 8/24/2001 | Hakken, Jon      | 1.5 | Compile & adjust segmented financials for Mexico.  |
| 8/27/2001 | Hakken, Jon      | 0.5 | Examine revised segmented financials for Mexico.   |
| 8/27/2001 | Rincon, Nelson   | 2.0 | Dividend of a Note Without VZ Taxation   |
| 8/27/2001 | Rincon, Nelson   | 2.0 | Review Draft Assignment Contract (VZ)  |
| 8/28/2001 | Hakken, Jon      | 2.3 | Adjust Mexico Gross margins using reported operating expenses & royalty payments to operating margins by segment. Review statement for facts for Mexico  |
| 8/29/2001 | Barton,Andrew    | 2.0 | Review of client data. Delegation of functional analysis. Discussion with Norma Kraay(D&T).  |
| 8/29/2001 | Facey,Sarah      | 1.5 | Prepare memo on client data.   |
| 8/29/2001 | Facey,Sarah      | 3.0 | Meeting with Andrew Barton(D&T) and Norma Kraay(D&T) about writing up applicability and search section. Meeting regarding financial data and reconciliation of normalized to actuals   |
| 8/29/2001 | Hakken, Jon      | 6.0 | Prepare for status report & conference call with Totte. Finalize format for benchmarking reports. Review segmented financials for Japan & initial Comparable Profits Method results. Finalized benchmark Comparable Profits Method results   |
| 8/29/2001 | Kraay,Norma      | 2.0 | Call with George Soba to discuss status of project and next steps. Meeting with Andrew Barton(D&T) and Sarah Facey(D&T) to coordinate work to be done. Follow-up call to Mike Ricci and discussion with M. Showers(Sunbeam) regarding data. Review of data sent by client  |
| 8/30/2001 | Facey,Sarah      | 4.0 | Functional analysis from client inserted into our standard.  |
| 8/30/2001 | Hakken, Jon      | 4.5 | Gather additional financial information for Japan & revise Comparable Profits Method analysis. Gather additional financial information for Mexico & revise Comparable Profits Method analysis. Review revised Comparable Profits Method results. Consider need for additional adjustment of intercompany accounts payable. |
| 8/31/2001 | Barton,Andrew    | 1.0 | Review of search section and delegation to Sarah Facey(D&T).   |
| 8/31/2001 | Hakken, Jon      | 2.5 | Consider whether geographic adjustments would help get Mexico in interquartile range of comparable companies. Look for other possible adjustments.   |
| 8/31/2001 | Kraay,Norma      | 1.0 | Reviewing search write-up section and sending to Washington, DC.   |
| 9/3/2001  | Van Gelder, Jeff | 1.0 | Conversation with Bob Totte regarding Weber license and possible tax treatment.  |
| 9/4/2001  | DeCastro, Mario  | 1.5 | Meet with N. Rincon (D&T) concerning draft document regarding law applicable to assignment of tax credits.   |
| 9/4/2001  | Facey,Sarah      | 0.5 | Check into companies, beamscope, narrave, and scope pool for US.   |
| 9/4/2001  | Kraay,Norma      | 1.7 | Gathering information regarding questions on comparable companies and analysis from Aydin Hayri and call to discuss these queries.   |

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| 9/4/2001  | Soba, George     | 0.5 | Call with Bob Totte regarding Mexican documentation.   |
| 9/4/2001  | Van Gelder, Jeff | 1.5 | Comments of bankruptcy submission  |
| 9/5/2001  | DeCastro, Mario  | 1.0 | Review Spanish Document A on assignment of tax credits   |
| 9/5/2001  | Facey, Sarah     | 4.0 | Client link and reconciliation to trial balances.  |
| 9/5/2001  | Hakken, Jon      | 4.0 | Draft introduction & business description sections of Mexico Report. Check consistency of information on comparable companies .  |
| 9/5/2001  | Kraay, Norma     | 0.3 | Discussion with Jon Hakken(D&T) regarding model and giving instructions to Sarah Facey(D&T) regarding sending model by fax to J. Hakken.   |
| 9/5/2001  | Summers, Jamie   | 1.0 | Review of Weber license agreement with J. Van Gelder (D&T) and pulled related research regarding position.   |
| 9/5/2001  | Van Gelder, Jeff | 1.0 | Review of Weber license agreement with J. Summers (D&T) and pulled related research regarding position.  |
| 9/6/2001  | Barton, Andrew   | 0.3 | Discussion with Sarah Facey(D&T) regarding data.   |
| 9/6/2001  | DeCastro, Mario  | 1.5 | Translation of Sample Spanish Document A on assignment of tax credits and review law permitting assignment.  |
| 9/6/2001  | Summers, Jamie   | 2.0 | Research concerning IRC Section 1253 and 367(b)  |
| 9/6/2001  | Van Gelder, Jeff | 0.5 | Research and discussion with J. Summers regarding provisions.  |
| 9/7/2001  | DeCastro, Mario  | 3.3 | Draft Sample A for assignment of tax credits in VZ and exert portions of translated documents  |
| 9/8/2001  | DeCastro, Mario  | 5.0 | complete sample tax credit assignment A, draft, translate, review law and document.  |
| 9/10/2001 | Aarstol, Michael | 5.0 | Fact checking and preparation of benchmarking memo for European manufacturers.   |
| 9/10/2001 | DeCastro, Mario  | 3.0 | Revision to sample language for assignment of tax credit agreement for Venezuela subsidiary. Followup meetings with N. Rincon (D&T) to revise and make modification to memorandum. Also, research and review of Venezuela law on point |
| 9/10/2001 | Facey, Sarah     | 2.2 | Set up of mail merge for economic analysis.  |
| 9/10/2001 | Facey, Sarah     | 3.0 | Review of client data with Andrew Bartow(D&T). Discussions with A. Bartow about how to write up economic analysis.   |
| 9/10/2001 | Hakken, Jon      | 0.5 | Meeting regarding report issues.   |
| 9/11/2001 | Aarstol, Michael | 1.0 | Review memo on intercompany transactions and Arthur Andersen's Australian report.  |
| 9/11/2001 | Facey, Sarah     | 2.0 | Write up of Sunbeam economic section.  |
| 9/11/2001 | Hakken, Jon      | 2.0 | Review & edit manufacturing benchmark memo & Japan report.   |
| 9/11/2001 | Summers, Jamie   | 2.0 | Review of final bankruptcy submission.   |
| 9/12/2001 | Aarstol, Michael | 1.0 | Preparation of benchmarking memo for Australian distributors.  |
| 9/12/2001 | Facey, Sarah     | 3.5 | Continue working on economic analysis.   |
| 9/12/2001 | Facey, Sarah     | 4.0 | Work on economic analysis.   |
| 9/12/2001 | Kraay, Norma     | 2.0 | Working to finalize study. Communications with client in Canada to get operating expense to sales ration information and complete sections of report.  |

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| 9/13/2001 | Aarstol, Michael | 0.5 | Revision of benchmarking memo for European manufacturers.   |
| 9/13/2001 | DeCastro, Mario  | 1.5 | Additional research into Venezuelan tax law requirements for such agreements and discussions an review with N. Rincon (D&T)                                       |
| 9/13/2001 | Facey,Sarah      | 3.0 | Notes to functional analysis.   |
| 9/13/2001 | Facey,Sarah      | 4.0 | Changes to functional analysis.   |
| 9/13/2001 | Hakken, Jon      | 1.0 | Consider revisions to manufacturing benchmark memo.   |
| 9/13/2001 | Rolph, Brad      | 2.0 | Reviewing the draft report.   |
| 9/13/2001 | Soba, George     | 2.0 | Review of draft Japan report and European distribution benchmark memo.  |
| 9/14/2001 | Aarstol, Michael | 4.5 | Preparation of Japan report. Editing of benchmarking memos.   |
| 9/14/2001 | Barton,Andrew    | 1.6 | Finalizing report and reviewing final edits.  |
| 9/14/2001 | Facey,Sarah      | 2.7 | CUP analysis and royalty section.   |
| 9/14/2001 | Facey,Sarah      | 3.8 | Update for Brad Rolph's (D&T) changes to report.  |
| 9/14/2001 | Hakken, Jon      | 1.0 | Review revised manufacturing benchmark memo.  |
| 9/14/2001 | Kraay,Norma      | 1.5 | Analyzing transactional data and preparing framework for royalty analysis section. Coordinating finalization of draft.  |
| 9/14/2001 | Rolph, Brad      | 1.5 | Reviewing the draft report.   |
| 9/17/2001 | Aarstol, Michael | 2.5 | Consider treatment of contract manufacturing in memos & reports. Revise benchmark memo for European manufacturers accordingly. Revise Australian benchmark memo   |
| 9/17/2001 | Facey,Sarah      | 2.5 | Update client data in Transfer Pricing Analysis.  |
| 9/17/2001 | Hakken, Jon      | 2.5 | Edit Japan report. Examine inconsistencies in profit and loss adjustments between Canada report & other reports.  |
| 9/17/2001 | Soba, George     | 1.0 | Review revised memos on European distributor benchmark.   |
| 9/18/2001 | Hakken, Jon      | 0.5 | Prepare note on report problems.  |
| 9/19/2001 | Aarstol, Michael | 2.5 | Prepare Transaction Net Margin Method description form memos. Prepare memo on issues related to the Canadian comparable search.                                   |
| 9/19/2001 | Barton,Andrew    | 0.7 | Communication with Jon Hakken(D&T). Sending appendices and reviewing possibility to send Transfer Pricing Analysis model during the week.                         |
| 9/20/2001 | Facey,Sarah      | 0.4 | Discussions with Norma Kraay(D&T) regarding creating US search matrix in US format. Attempts to recreate in Transfer Pricing Analysis and writeup of instructions |
| 9/20/2001 | Kraay,Norma      | 1.0 | Discussing request from D&T US regarding search with Andrew Barton(D&T) & Sarah Facey(D&T).   |
| 9/21/2001 | Aarstol, Michael | 1.0 | Reviewing email prepared by Andrew Barton.  |
| 9/21/2001 | Hakken, Jon      | 0.5 | Meeting regarding Mexican report.   |
| 9/21/2001 | O'connor,Robert  | 1.2 | Discussions with Norma Kraay(D&T) and Andrew Barton(D&T) regarding transfer pricing report.   |
| 9/22/2001 | Mackles, Glenn   | 1.5 | Review of Weber License agreement and related research.   |



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| 9/22/2001 | Mahoney, Tom     | 0.5 | Received a voice mail message from Daniel Heins (Internal Revenue Service); reviewed the file and returned the message concerning the transaction structure.   |
| 9/24/2001 | Aarstol, Michael | 2.7 | Preparation of Mexico Report. Finalize European memos and transmit to client.  |
| 9/24/2001 | Hakken, Jon      | 2.0 | Correct Arthur Andersen's errors in Mexico profit due to treatment of intercompany royalties.  |
| 9/25/2001 | Hakken, Jon      | 2.0 | Revise Comparable Profits Method analysis for Mexico after correcting Arthur Andersen's errors in operating profits. Discover possible problems with Japan financials.   |
| 9/26/2001 | Aarstol, Michael | 0.5 | Revise Appendices to Australian report.  |
| 9/26/2001 | Hakken, Jon      | 1.0 | Call with Anne Tanis about inconsistencies in Arthur Andersen's presentation of Japan financials.  |
| 9/27/2001 | Mackles, Glenn   | 2.0 | Call with J. Summers (D&T) and B. Totte regarding review of Weber license agreement.   |
| 9/27/2001 | Summers, Jamie   | 2.0 | Call with G. Mackles (D&T) and B. Totte regarding review of Weber license agreement.   |
| 10/1/2001 | Hakken, Jon      | 1.0 | Review revised Japan financials. Discuss financial changes with Anne Tanis.  |
| 10/1/2001 | Soba, George     | 1.0 | Review and edit Australian memo.   |
| 10/2/2001 | Aarstol, Michael | 2.5 | Preparation of Mexico Report including description of Transaction Net Margin Method & Transactional Operating Profit Margin Method.  |
| 10/2/2001 | Barton, Andrew   | 1.0 | Discussion with Norma Kraay(D&T) about results.  |
| 10/2/2001 | Facey, Sarah     | 0.4 | Update notes to financial analysis and new wording.  |
| 10/2/2001 | Hakken, Jon      | 3.0 | Review Canada report. Compile list of requested changes.   |
| 10/3/2001 | Aarstol, Michael | 1.0 | Check on Mexico Transfer Pricing regulations regarding acceptable methods. Consider issues regarding Canadian comparable search.   |
| 10/3/2001 | Barton, Andrew   | 1.0 | Discussion with Norma Kraay(D&T) about client data.  |
| 10/3/2001 | Facey, Sarah     | 0.2 | Print out Sunbeam report for final review.   |
| 10/3/2001 | Hakken, Jon      | 3.5 | Consider potential problems from excluding 5 comparable companies due to lack of Cost of Goods Sold data. Review Mexico Report. Discuss with Anne Tanis the large revisions to Japan financials in 1998 & 1999.                        |
| 10/3/2001 | Kraay, Norma     | 1.0 | Various discussions and messages with Rob O'Connor(D&T), Brad Rolph(D&T), Andrew Barton(D&T), George Soba and Jon Hakken(D&T). Call with G. Soba and J. Hakken regarding addition of potential Canadian comparable companies to study. |
| 10/3/2001 | O'connor, Robert | 1.2 | Review of draft report.  |
| 10/3/2001 | Rolph, Brad      | 1.5 | Conference calls and e-mails regarding the comparable companies.   |
| 10/4/2001 | Barton, Andrew   | 1.0 | Finalizing report.   |
| 10/4/2001 | Facey, Sarah     | 2.0 | Print and bind reports to send out.  |

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| 10/4/2001  | Hakken, Jon             | 1.5 | Discussion with Anne Tanis regarding additional revisions to Japan financials. Follow up with Brad Rolph (D&T) about exclusion of 5 comparable companies  |
| 10/5/2001  | Aarstol, Michael        | 0.5 | Edit Japan report. Examine inconsistencies in profit and loss adjustments between Canada report & other reports.  |
| 10/5/2001  | Barton, Andrew          | 0.5 | Finalizing report.  |
| 10/5/2001  | Facey, Sarah            | 2.3 | Finalize, bind and send out Sunbeam report.   |
| 10/5/2001  | Hakken, Jon             | 1.5 | Review of Mexico and Japan draft reports.   |
| 10/8/2001  | Aarstol, Michael        | 1.0 | Edit Japan report. Examine inconsistencies in profit and loss adjustments between Canada report & other reports.  |
| 10/11/2001 | Mahoney, Jr., Thomas W. | 1.0 | Reviewed favorable IRS ruling letter; sent various e-mails to Bob Totte (Sunbeam) and J. Van Gelder (D&T) regarding ruling content and required follow-up return.   |
| 10/11/2001 | Summers, Jamie          | 2.0 | Preparation of September's Bankruptcy Court submission and general administrative review.   |
| 10/15/2001 | Van Gelder, Jeff        | 1.2 | Review of September's Bankruptcy Court submission   |
| 10/15/2001 | Van Gelder, Jeff        | 4.0 | Review of IRS ruling and prior correspondence as provided by T. Mahoney (D&T). Also includes review of separate return limitation year provisions and corresponding regulations                               |
| 10/16/2001 | Mahoney, Jr., Thomas W. | 2.5 | Reviewed separate return limitation year issue and sent an e-mail to Bob Totte (Sunbeam).   |
| 10/18/2001 | Facey, Sarah            | 0.2 | Update database charges.  |
| 10/18/2001 | Soba, George            | 1.0 | Review and edit benchmark memos for European distributors & manufacturers.  |
| 10/18/2001 | Summers, Jamie          | 2.0 | Organize 9100 file, general correspondence with T. Mahoney(D&T)   |
| 10/23/2001 | Dodsen, Jeffrey         | 1.5 | Review of bankruptcy file, includes meeting and conversation with J. Kushner (D&T).   |
| 10/23/2001 | Hakken, Jon             | 2.0 | Review of Mexico and Japan draft reports.   |
| 10/23/2001 | Kushner, Jonathan       | 0.5 | Conversation with B. Totte regarding status of bankruptcy   |
| 10/23/2001 | Van Gelder, Jeff        | 3.6 | Preparation for and review of bankruptcy structuring memorandum as it relates to internal reorganizations. Also includes tax planning meeting with Bob Totte regarding domestic and international tax matters |
| 10/24/2001 | Hakken, Jon             | 1.0 | Determine size of possible self-initiated adjustments to Mexico and Japan profits in prior years due to Arthur Andersen's inconsistent statements of operating expenses                                       |
| 10/30/2001 | Van Gelder, Jeff        | 0.4 | Teleconference with J. Kushner (D&T) regarding bankruptcy matters.  |
| 10/31/2001 | Barton, Andrew          | 1.0 | Reconciling client data. Request information from client.   |
| 10/31/2001 | Facey, Sarah            | 2.0 | Reconciliation of normalized and adjustments to financial statements.   |
| 10/31/2001 | Kraay, Norma            | 0.5 | Discussion with Andrew Barton(D&T) & Sarah Facey(D&T) regarding reconciliation of client data for client. Reviewing emails from client.   |

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| 11/1/2001  | Barton,Andrew     | 1.0 | Editing and finalizing model and client data.  |
| 11/1/2001  | Facey,Sarah       | 2.0 | Changes to report from client. Update analysis package and numbers for economic analysis.  |
| 11/1/2001  | Hakken, Jon       | 3.0 | Conference call with Bob Totte regarding results in all transfer pricing reports and benchmarking memos. Follow up with revisions.   |
| 11/1/2001  | Kraay,Norma       | 1.0 | Review of comments by client. Discussion with Rob O'Connor(D&T) and working on fee analysis.   |
| 11/1/2001  | O'connor,Robert   | 2.0 | Meeting to discuss report.   |
| 11/2/2001  | Facey,Sarah       | 2.0 | Finalize changes to report from client.  |
| 11/5/2001  | Barton,Andrew     | 0.5 | Issuing final report.  |
| 11/5/2001  | Facey,Sarah       | 1.3 | Finalize Sunbeam report.   |
| 11/5/2001  | Summers, Jamie    | 1.0 | Preparation of October's Bankruptcy Court submission and general administrative review.  |
| 11/6/2001  | Facey,Sarah       | 1.1 | Finalize appendices and report.  |
| 11/7/2001  | Barton,Andrew     | 0.3 | Issuing final report.  |
| 11/7/2001  | Facey,Sarah       | 1.0 | Letter and send out final copies of Sunbeam.   |
| 11/8/2001  | Van Gelder, Jeff  | 1.5 | Review of SRLY matters and follow-up call with T. Mahoney (D&T).   |
| 11/9/2001  | Soba, George      | 1.0 | Review Mexico and Japan reports.   |
| 11/12/2001 | Hakken, Jon       | 3.5 | Incorporate additional adjustments to Mexico & Japan financials. Rerun Comparable Profits Method analyses. Edit report results.  |
| 11/13/2001 | Hakken, Jon       | 0.5 | Review revisions to Japan report. Prepare transmittal memo.  |
| 11/14/2001 | Van Gelder, Jeff  | 2.5 | Consultations with respect to domestic tax matters.  |
| 11/15/2001 | Summers, Jamie    | 1.0 | Preparation of October's Bankruptcy Court submission and general administrative review.  |
| 11/21/2001 | Kushner, Jonathan | 1.0 | Review of consolidated return regulations regarding computation of specified liability losses attributable to SRLY members and conference call with G. Nelson (D&T) regarding ability to file return and obtain refund |
| 11/21/2001 | Nelson, George    | 1.3 | Review of consolidated return regulations regarding computation of specified liability losses attributable to SRLY members and conference call with J Kushner (D&T) regarding ability to file return and obtain refund |
| 12/6/2001  | Hakken, Jon       | 2.0 | Analyze the effects of using Canadian comparables for Venezuela documentation.   |
| 12/7/2001  | Hakken, Jon       | 1.0 | Call with D&T Venezuela regarding remaining differences in testing methods between Mexico & Venezuela.   |
| 12/10/2001 | Hakken, Jon       | 0.5 | Conference call with Totte regarding conclusions for Mexico report.  |
| 12/10/2001 | Soba, George      | 1.0 | Conference call with Totte regarding coordination of Venezuelan transfer pricing documentation   |
| 12/10/2001 | Summers, Jamie    | 1.0 | Preparation of Novembers's Bankruptcy Court submission and general administrative review.  |
| 12/10/2001 | Van Gelder, Jeff  | 4.5 | Tax planning meeting with Bob Totte and Sunbeam personnel regarding year end federal income tax matters.   |

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| 12/11/2001 | Hakken, Jon       | 3.0 | Calculate possible self-initiated adjustments to Mexico profit. Edit conclusion of Mexico report. Prepare transmittal letter for Mexico report. Draft note to D&T Venezuela about the inconsistent treatment of goodwill amortization in the Venezuelan report. |
| 12/12/2001 | Hakken, Jon       | 0.3 | Edit transmittal letter for Mexico report.  |
| 12/19/2001 | Van Gelder, Jeff  | 1.2 | Follow up teleconference with Bob Totte regarding year end tax matters.   |
| 12/21/2001 | Kraay, Norma      | 0.5 | Call from George Soba. Obtaining overall engagement summary, discussing it with Rob O'Connor(D&T) and sending it to Mr. Soba.   |
| 12/31/2001 | Summers, Jamie    | 1.0 | Preparation of December's Bankruptcy Court submission and general administrative review.  |
| 2/14/2002  | Van Gelder, Jeff  | 2.2 | Review of memorandum prepared by Bob Totte and conference call regarding the application of the extra territorial income regime to Sunbeam.   |
| 2/14/2002  | Zuriff, Terri     | 2.4 | Review of memorandum prepared by Bob Totte and conference call regarding the application of the extra territorial income regime to Sunbeam.   |
| 2/18/2002  | Summers, Jamie    | 1.0 | Preparation of December's Bankruptcy Court submission and general administrative review.  |
| 2/19/2002  | Danilack, Michael | 1.0 | Conference call with J. Blinn (D&T) with respect to alternative methods of domesticating the company's Mexican Maquiladoras including review of check the box, contract manufacturing and IRC Section 943(f) alternatives                                       |
| 2/19/2002  | Katsoff, Stacey   | 2.0 | Preliminary research regarding the contract manufacturing and IRC Section 943(f)  |
| 2/19/2002  | Reynolds, Bruce   | 1.0 | Telephone conversation with Bob Totte and J. Blinn (D&T) discussing the extra-territorial regime and Maquiladoras.  |
| 2/19/2002  | Summers, Jamie    | 1.0 | Preparation of January's Bankruptcy Court submission and general administrative review.   |
| 2/21/2002  | Van Gelder, Jeff  | 0.5 | Conversation with J Blinn(D&T) regarding intercompany receivables and preliminary research under IRC Section 956.   |
| 3/12/2002  | Kushner, Jonathan | 0.5 | Review of license for trademarks  |
| 3/13/2002  | Kushner, Jonathan | 0.5 | Call with Bob Totte regarding status of plan to reorganization.   |
| 3/18/2002  | Summers, Jamie    | 1.5 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 3/19/2002  | Andersen, Kevin   | 1.0 | Call with Stuart Goldring, B. Totte & J. Kushner (D&T) regarding application of Section 1253.   |
| 3/19/2002  | Kushner, Jonathan | 2.5 | Call with Stuart Goldring, B. Totte & K. Anderson (D&T) regarding application of Section 1253 including additional research on subject.   |
| 3/22/2002  | Kushner, Jonathan | 1.0 | Review of section 1253 authorities and draft license agreement.   |
| 3/25/2002  | Kushner, Jonathan | 1.5 | Performed additional research regarding Section 1253.   |
| 3/25/2002  | Summers, Jamie    | 2.0 | Research regarding possible IRC Section 172(f) carryback under new AMT carryback rules.   |
| 3/26/2002  | Kushner, Jonathan | 0.5 | Call with Bob. Totte regarding Section 1253 planning.   |

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| 4/5/2002  | Kushner, Jonathan   | 0.5 | Review of B. Totte's memorandum on planning for bankruptcy reorganization  |
| 4/6/2002  | Summers, Jamie      | 2.0 | Correspondence with foreign offices for J Van Gelder (D&T) regarding proposed restructuring ideas.   |
| 4/8/2002  | Thompson, Mike      | 1.0 | Preparation for meeting with Bob Totte on Wed., April 10th including review of documents sent by Bob regarding restructuring in Japan and Italy as well as various OFI related questions   |
| 4/9/2002  | Van Gelder, Jeffrey | 3.8 | Review of international memorandum for Japan and Italy. Discussion with M Thompson (D&T) regarding the US impact of proposed international restructuring and alternative methods to achieve  |
| 4/10/2002 | Thompson, Mike      | 3.0 | Preliminary research on issues and questions raised by Bob Totte and to be addressed during international tax planning meeting on 4/10/02.   |
| 4/10/2002 | Thompson, Mike      | 4.0 | Meeting with Bob Totte, Richard Doernberg (D&T), and Jeff Van Gelder (D&T) at D&T Atlanta offices to review, in detail, proposed international tax restructurings and discuss issues and questions raised regarding OFI's  |
| 4/10/2002 | Van Gelder, Jeffrey | 1.2 | Follow-up conversations regarding international meeting with Bob Totte, R. Doernberg (D&T), and M. Thompson (D&T)  |
| 4/10/2002 | Van Gelder, Jeffrey | 3.0 | Preliminary research on issues and questions raised by Bob Totte and to be addressed during international tax planning meeting on 4/10/02.   |
| 4/10/2002 | Van Gelder, Jeffrey | 4.0 | Meeting with Bob Totte, Richard Doernberg (D&T), and M. Thompson (D&T) at D&T Atlanta offices to review, in detail, proposed international tax restructurings and discuss issues and questions raised regarding OFI's  |
| 4/12/2002 | Thompson, Mike      | 1.0 | Meeting w/ Richard Doernberg (D&T) to determine follow up steps from meeting on 4/10 and to discuss issues requested by Bob Totte regarding treatment of OFL under Section 108 and whether proposed restructuring in Japan requires a gain recognition agreement |
| 4/12/2002 | Van Gelder, Jeffrey | 1.2 | Review of CRX case as it relates to refund of FICA taxes for severance. Also includes teleconference with Dave Eft (D&T) regarding the above and voice message to B. Totte regarding the filing of protective refund claim.                                      |
| 4/17/2002 | Summers, Jamie      | 1.5 | Preparation of Bankruptcy Court submission and general administrative review.  |
| 4/17/2002 | Thompson, Mike      | 0.5 | Drafting e-mail to Bob Totte regarding interplay of OFL rules and Section 108 and summarizing the next steps from our meeting.   |
| 4/22/2002 | Van Gelder, Jeffrey | 0.5 | Review of OFL tax matters.   |
| 4/26/2002 | Wheelock, J. Casner | 3.0 | Discussions regarding Organizational Charts, etc. (recapture of time from prior conversations).  |
| 4/28/2002 | Summers, Jamie      | 2.0 | Review of research for Sunbeam planning file and related filings.  |

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| 4/30/2002 | Thompson, Mike      | 0.5 | Coordination with Bob Totte, Jeff Van Gelder (D&T), George Soba (D&T), and Richard Doernberg (D&T) to schedule a follow-up meeting time and place.  |
| 4/30/2002 | Van Gelder, Jeffrey | 0.7 | Conference with M. Thompson (D&T) regarding international structuring alternatives and review of tax agenda.  |
| 5/1/2002  | Doernberg, Richard  | 1.0 | Prepare for meeting (hovering deficit, §1248, possible §338 election)   |
| 5/1/2002  | Doernberg, Richard  | 4.0 | Meeting between Mike Thompson (D&T), and C. Wheelock (D&T) to 'brainstorm' and discuss a long-term international tax strategy for Sunbeam to emerge from bankruptcy. Includes time to outline PowerPoint slides to be prepared for Bob Totte which outlined our thoughts on long-term international tax strategy.       |
| 5/1/2002  | Thompson, Mike      | 1.5 | Meeting w/ Casner Wheelock (D&T) to outline PowerPoint slides to be prepared for Bob Totte which outlined our thoughts on long-term international tax strategy.   |
| 5/1/2002  | Thompson, Mike      | 3.0 | Meeting between Mike Thompson (D&T), Richard Doernberg (D&T), and Casner Wheelock (D&T) to 'brainstorm' and discuss a long-term international tax strategy for Sunbeam to emerge from bankruptcy.   |
| 5/1/2002  | Wheelock, J. Casner | 3.5 | Meeting between Mike Thompson (D&T), and Richard Doernberg (D&T) to 'brainstorm' and discuss a long-term international tax strategy for Sunbeam to emerge from bankruptcy. Includes time to outline PowerPoint slides to be prepared for Bob Totte which outlined our thoughts on long-term international tax strategy. |
| 5/2/2002  | Doernberg, Richard  | 1.3 | Discussion with A. Silvestri (D&T) about alternatives with respect to Italian loans in order to avoid withholding tax or discharge of indebtedness income. Additional discussions with C. Wheelock (D&T) regarding preparation of organizational charts and slides for meeting next week.                               |
| 5/2/2002  | Thompson, Mike      | 2.5 | Working with Casner Wheelock (D&T) on the preparation and review of slides for follow-up meeting next week with Bob Totte.  |
| 5/2/2002  | Van Gelder, Jeffrey | 0.8 | Review of memorandum provided by Bob Totte regarding Coleman Japan.   |
| 5/2/2002  | Wheelock, J. Casner | 2.0 | Begin tax presentation by Powerpoint. Specifically Better than 338 idea, Mexican Intangible, and a 'super deficit' structure.   |
| 5/2/2002  | Wheelock, J. Casner | 4.0 | Research tax planning ideas for tax meeting for the next Thursday, pull tax ideas from D&T databases, read through.   |
| 5/3/2002  | Doernberg, Richard  | 3.0 | Conference call with J. van Gelder (D&T), M. Thompson (D&T) to discuss Italian note options, revise slides. Additional discussion with A. Silvestri (D&T) about contacting D&T Italy  |

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| 5/3/2002 | Thompson, Mike      | 2.5 | Discussion w/ Jeff Van Gelder (D&T) and Richard Doernberg (D&T) regarding potential post-bankruptcy structure and tax-efficient ways to structure into it as well as discussions regarding the proposed transaction  |
| 5/3/2002 | Van Gelder, Jeffrey | 0.6 | Conference with R. Doernberg (D&T) and M. Thompson (D&T) regarding international structuring alternatives including use of deconsolidated subsidiaries. Including use of deconsolidated subsidiaries. Also includes telephone call with regard to Italian merger alternatives to obviate withholding |
| 5/3/2002 | Wheelock, J. Casner | 4.0 | Finish Powerpoint presentation for Richard's review.   |
| 5/4/2002 | Ellenwood, Timothy  | 1.0 | Conference with J. Van Gelder (D&T) about FICA refunds on severance pay based on the CSX case. Discussed submitting protective refund claims for 1998. Also discussed requirements for filing refund claims under the CSX decision   |
| 5/4/2002 | Kushner, Jonathan   | 0.5 | Discussion of Bob. Totte's restructuring memorandum with Kevin Anderson (D&T).   |
| 5/6/2002 | Doernberg, Richard  | 1.5 | Prepare emails to N. Rincon (D&T), C. Taylor (D&T) regarding Venezuela and Canada, review of Alpha structure for use by Sunbeam Canada, run OFL eliminator plan by R. Wilson (D&T), including planning agenda with M. Thompson (D&T)   |
| 5/6/2002 | Thompson, Mike      | 2.0 | Review of slides to be used in conference call with Bob Totte on 5/9.  |
| 5/7/2002 | Doernberg, Richard  | 1.3 | Conference call with N. Rincon (D&T), M. Thompson (D&T) regarding Super Deficit company and Venezuela, conversation with C. Taylor (D&T) about Canadian divisive reorganization  |
| 5/7/2002 | Rincon, Nelson      | 0.8 | Review of Emails from R. Doernberg (D&T) and related research.   |
| 5/7/2002 | Rincon, Nelson      | 1.3 | Conference call with R. Doernberg (D&T), M. Thompson (D&T) regarding Super Deficit company and Venezuela, conversation with C. Taylor (D&T) about Canadian divisive reorganization   |
| 5/7/2002 | Thompson, Mike      | 0.5 | Conference call with Nelson Rincon (D&T) to discuss the Venezuela planning.  |
| 5/7/2002 | Wheelock, J. Casner | 2.5 | Edits to Powerpoint and idea reformat.   |
| 5/8/2002 | Doernberg, Richard  | 1.5 | Telephone conversation with M. Thompson (D&T) regarding meeting on May 9, 2002. Includes review Alpha transaction. review memos etc. sent by B. Totte  |
| 5/8/2002 | Thompson, Mike      | 2.5 | Preparation for Sunbeam conference call including discussion with Bob Totte about agenda.  |
| 5/9/2002 | Doernberg, Richard  | 2.5 | Conference call between M. Thompson (D&T), Bob Totte, Jeff Van Gelder (D&T) regarding restructuring ideas.   |
| 5/9/2002 | Doernberg, Richard  | 2.5 | Research on Section 304 application to proposed restructurings and brainstorming with M. Thompson (D&T) on how to access E&P at ADG.   |
| 5/9/2002 | Facey, Sarah        | 1.0 | Update proposal for 2001.  |

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| 5/9/2002  | Soba, George        | 1.5 | Conference call with client about FYE 2001 documentation and tax planning, and self initiated adjustments in Mexico.   |
| 5/9/2002  | Thompson, Mike      | 2.0 | Research on Section 304 application to proposed restructurings and brainstorming with Richard Doernberg on how to access E&P at ADG.   |
| 5/9/2002  | Thompson, Mike      | 2.5 | Conference call between Richard Doernberg (D&T), Bob Totte, Jeff Van Gelder (D&T) regarding restructuring ideas.   |
| 5/10/2002 | Summers, Jamie      | 2.0 | Preparation of Bankruptcy Court submission and general administrative review.  |
| 5/10/2002 | Van Gelder, Jeffrey | 3.0 | Review of international memorandum and slides as well as conference with Bob Totte.  |
| 5/10/2002 | Wheelock, J. Casner | 2.0 | Addition of new idea to presentation.  |
| 5/10/2002 | Wheelock, J. Casner | 4.0 | Revise Powerpoint presentations per Richard's changes.   |
| 5/13/2002 | Barton, Andrew      | 1.0 | Request information and update proposal from last week.  |
| 5/13/2002 | Doernberg, Richard  | 2.0 | Review and comment on B. Totte memo  |
| 5/13/2002 | Facey, Sarah        | 0.8 | Financial data request and carve out functional analysis.  |
| 5/13/2002 | Wheelock, J. Casner | 2.0 | French Restructuring idea, 304 transaction, sale of French subsidiaries, meeting with Richard to discuss ideas.  |
| 5/13/2002 | Wheelock, J. Casner | 3.0 | Work on powerpoint regarding the French restructuring.   |
| 5/14/2002 | Barton, Andrew      | 0.8 | Discussion with Norma Kraay(D&T) regarding finalizing information request.   |
| 5/14/2002 | Doernberg, Richard  | 1.0 | Continue comments on B. Totte memo   |
| 5/14/2002 | Facey, Sarah        | 0.3 | Financial data request.  |
| 5/14/2002 | Kushner, Jonathan   | 0.5 | Call with Bob Totte to discuss joint venture proposals.  |
| 5/15/2002 | Doernberg, Richard  | 0.5 | Research possible §304 transaction regarding Bafiges group   |
| 5/15/2002 | Wheelock, J. Casner | 1.0 | Various discussions with Richard and Mike regarding tax ideas for Canada.  |
| 5/15/2002 | Wheelock, J. Casner | 3.5 | Powerpoint presentation regarding Canadian tax planning ideas.   |
| 5/16/2002 | Doernberg, Richard  | 1.5 | Additional research on Bafiges transactions and Venezuela.   |
| 5/16/2002 | Doernberg, Richard  | 3.5 | Meeting with M. Thompson (D&T) and C. Wheelock (D&T) regarding brainstorming for Canadian divisive reorganization and prepare Sunbeam Canada variation presentation                                |
| 5/16/2002 | Thompson, Mike      | 3.5 | Sunbeam planning meeting between Mike Thompson (D&T), Richard Doernberg (D&T), and Casner Wheelock (D&T) to discuss restructuring of the Camping Gaz group and restructuring of the Canadian group |
| 5/16/2002 | Wheelock, J. Casner | 1.5 | Edits to Powerpoint for Canadian ideas for conference call next day.   |



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| 5/16/2002 | Wheelock, J. Casner | 3.5 | Sunbeam planning meeting between Mike Thompson (D&T), Richard Doernberg (D&T), and Casner Wheelock (D&T) to discuss restructuring of the Camping Gaz group and restructuring of the Canadian group. Includes work on powerpoint regarding Canadian tax planning |
| 5/17/2002 | Chawla, Anil        | 2.0 | Conference call and preparation for call with D&T US.   |
| 5/17/2002 | Doernberg, Richard  | 1.0 | Revised Sunbeam Canada PTI variation slides. Also meet with M. Koyama (D&T) to explain how to prepare Bafiges slides  |
| 5/17/2002 | Doernberg, Richard  | 1.5 | Conference call with Anil Chawla, Carolyn Lawson, and M. Thompson (D&T) to discuss restructuring alternatives in Canada.  |
| 5/17/2002 | Thompson, Mike      | 1.5 | Conference call with Anil Chawla, Carolyn Lawson, and Richard Doernberg (D&T) to discuss restructuring alternatives in Canada.  |
| 5/17/2002 | Wheelock, J. Casner | 0.5 | Discuss Canadian slides; missed conference call due to other engagements.   |
| 5/19/2002 | Doernberg, Richard  | 1.3 | Revise Canadian restructuring slides into a single file to reflect Canadian observations of A. Chawla (D&T), finish documenting observations on B. Totte memo   |
| 5/20/2002 | Doernberg, Richard  | 1.0 | Revised Bafiges restructuring slides prepared by M. Koyama. (D&T)   |
| 5/20/2002 | Kushner, Jonathan   | 0.8 | Discussions with B. Totte and subsequent conversation with N. Norman regarding changes to B. Totte's memorandum.  |
| 5/20/2002 | Michiru Koyama      | 0.8 | Meeting with Richard Doernberg (D&T) regarding IRS Section 304 transaction to create previously taxed income involving Bafiges and other European entities  |
| 5/20/2002 | Norman, Nanette     | 0.3 | Discuss term sheet with Jonathan Kushner (D&T).   |
| 5/20/2002 | Norman, Nanette     | 0.8 | Review term sheet for Powermate - Generic structuring   |
| 5/20/2002 | Norman, Nanette     | 0.9 | Began research regarding Section 197(f)(9) (anti-churning rules) as applied to proposed structures.   |
| 5/20/2002 | Soba, George        | 1.0 | Conference call with client about documentation of Mexican transactions and self initiated adjustments in Mexico.   |
| 5/21/2002 | Kushner, Jonathan   | 0.4 | Conference call with N. Norman (D&T) regarding anti-churning rules.   |
| 5/21/2002 | Lawson, Carolyn     | 1.0 | Create memo with respect to May 17th conference call.   |
| 5/21/2002 | Michiru Koyama      | 3.0 | Creating power point explaining IRS Sec. 304 transaction to create previously taxed income involving Bafiges and other European entities  |
| 5/21/2002 | Norman, Nanette     | 1.7 | Begin research regarding application of Section 704(c) partnership allocations of intangible amortization, especially with respect to Section 197(f)(9) intangible amortization   |
| 5/21/2002 | Norman, Nanette     | 2.3 | Continue research regarding Section 197(f)(9) (anti-churning rules) as applied to proposed structures.  |
| 5/22/2002 | Barton, Andrew      | 0.7 | Edits to proposal and delegation to Jennifer Tam(D&T).  |

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| 5/22/2002 | Michiru Koyama      | 1.2 | Revising and adding some slides on IRS Sec. 304 transaction to create previously taxed income   |
| 5/22/2002 | Norman, Nanette     | 0.6 | Prepared draft summary of application of Sections 197(f)(9) and 704(c).   |
| 5/22/2002 | Norman, Nanette     | 1.2 | Continue research regarding application of Section 704(c) partnership allocations of intangible amortization, especially with respect to Section 197(f)(9) intangible amortization  |
| 5/22/2002 | Taylor, Charles     | 0.5 | Review of slides provided by Atlanta office.  |
| 5/23/2002 | Doernberg, Richard  | 1.3 | Meeting with M. Thompson (D&T) regarding changes to Canadian structure slides, talk with A. Silvestri (D&T) regarding Italian ruling regarding COI  |
| 5/23/2002 | Thompson, Mike      | 2.0 | Review of slides regarding Canadian restructuring in preparation for conference call on 5/29.   |
| 5/23/2002 | Van Gelder, Jeffrey | 4.0 | Review of Canadian structure slides and IRC Section 304 provisions.   |
| 5/24/2002 | Barton, Andrew      | 0.3 | Finalize proposal.  |
| 5/24/2002 | Doernberg, Richard  | 2.0 | Revise Canadian restructuring slides, research application of structure where Sunbeam Canada is partnership rather than corp. (1.5), review options for extinguishing the note with A. Silvestri (D&T) (who had talked with S. Valsecchi) (5) |
| 5/24/2002 | Facey, Sarah        | 0.8 | Send out proposal.  |
| 5/24/2002 | Lawson, Carolyn     | 4.0 | Discussion with Anil Chawla (D&T) prior to conference call, reviewing the proposed structuring.   |
| 5/24/2002 | Silvestri, Andrea   | 1.5 | Conference Call and review of transaction Italian tax issues: "cleaning" of the intercompany loans to Camping Gaz Italia SRL; potential reorganization of the Italian operations; call with D&T Italy on proposed ideas                       |
| 5/24/2002 | Van Gelder, Jeffrey | 1.0 | Follow-up review of Canadian tax matters.   |
| 5/27/2002 | Kushner, Jonathan   | 1.8 | Review of section 197 rules in partnership context.   |
| 5/27/2002 | Lawson, Carolyn     | 2.0 | Review of slides provided by Atlanta office.  |
| 5/28/2002 | Chawla, Anil        | 2.0 | Conference call with Charles Taylor and conference call with Atlanta D&T office regarding proposed structuring transaction.   |
| 5/28/2002 | Doernberg, Richard  | 1.0 | Meeting with M. Thompson (D&T) to review comments on B. Totte memo and to talk with A. Chawla (D&T) regarding Canadian structure  |
| 5/28/2002 | Kushner, Jonathan   | 0.5 | Discussion with A. Stok (D&T) regarding B. Totte memorandum on joint ventures   |
| 5/28/2002 | Lawson, Carolyn     | 2.0 | Conference call with Charles Taylor and conference call with Atlanta D&T office regarding proposed structuring transaction.   |
| 5/28/2002 | Silvestri, Andrea   | 0.3 | Follow-up conversation with D&T Italy on the above Italian tax issues   |
| 5/28/2002 | Stok, Avery         | 0.5 | Discussion with j. Kushner (D&T) regarding B. Totte memorandum on joint ventures  |
| 5/28/2002 | Taylor, Charles     | 0.5 | Discussion with Anil and Carolyn regarding the proposed structuring transaction.  |
| 5/29/2002 | Chawla, Anil        | 2.0 | Conference call with Atlanta office.  |

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| 5/29/2002 | Doernberg, Richard  | 1.5 | Conference call between Bob Totte, Anne Tanis, Mike Ricci, Mike Showers, Mike Thompson (D&T), Richard Doernberg (D&T), Anil Chawla, and Carolyn Lawson to discuss potential alternatives to separate the Sunbeam and Coleman operations in Canada tax <del>efficiently</del> . |
| 5/29/2002 | Hakken, Jon         | 1.0 | Draft engagement letter for 2001 Mexican documentation.  |
| 5/29/2002 | Lawson, Carolyn     | 2.0 | Conference call with Atlanta office.   |
| 5/29/2002 | Soba, George        | 1.0 | Discussion w/ client whether to include Mexico self initiated adjustment in documentation engagement letter.   |
| 5/29/2002 | Thompson, Mike      | 2.0 | Conference call between Bob Totte, Anne Tanis, Mike Ricci, Mike Showers, Mike Thompson (D&T), Richard Doernberg (D&T), Anil Chawla, and Carolyn Lawson to discuss potential alternatives to separate the Sunbeam and Coleman operations in Canada tax <del>efficiently</del> . |
| 5/31/2002 | Kushner, Jonathan   | 2.5 | Worked on notes to B. Totte regarding joint venture structures   |
| 6/3/2002  | Thompson, Mike      | 3.0 | Review of Bob Totte's revised Int'l Tax memo regarding various proposed international restructurings, including discussions with Richard Doernberg. (D&T)  |
| 6/3/2002  | Thompson, Mike      | 3.5 | Preparation of written comments in response to Bob Totte's revised Int'l Tax memo.   |
| 6/4/2002  | Summers, Jamie      | 1.5 | Locating Stock Basis software licenses and general review of software applications.  |
| 6/5/2002  | Thompson, Mike      | 0.5 | E-mail to Anne Tanis regarding Section 1(h) election and whether Sunbeam should file a Form 1065 for the German Partnership.   |
| 6/6/2002  | Van Gelder, Jeffrey | 2.0 | Review of memorandum provided by Bob Totte regarding Coleman Japan and follow-up conversation with M. Thompson (D&T).  |
| 6/12/2002 | Doernberg, Richard  | 0.8 | Discussion w/ Bob Totte regarding 1(h) election; Also, conference call between Mike Thompson (D&T), Richard Doernberg (D&T), & Bob Totte to discuss the US tax implications of a change in the proposed transaction steps for the restructuring in Japan.                      |
| 6/12/2002 | Thompson, Mike      | 1.5 | Discussion w/ Bob Totte regarding 1(h) election; Also, conference call between Mike Thompson (D&T), Richard Doernberg (D&T), & Bob Totte to discuss the US tax implications of a change in the proposed transaction steps for the restructuring in Japan.                      |
| 6/18/2002 | Facey,Sarah         | 1.0 | Discussions with client, set up 2001 client link, as well as discussions with Norma Kraay(D&T)   |
| 6/19/2002 | Kraay,Norma         | 1.0 | Work with Rob O'Connor(D&T) on client data, reviewing items, and discussing additional information to get from client. Selection of comparable companies with Rob O'Connor(D&T)  |

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| 6/20/2002 | Summers, Jamie     | 2.0 | Preparation of Bankruptcy Court submission and general administrative review.  |
| 6/21/2002 | Facey, Sarah       | 2.0 | Finalize client link   |
| 6/21/2002 | Kraay, Norma       | 0.5 | Various discussions with Sarah Facey(D&T) regarding data & results. Review status of comparable companies with Rob O'Connor(D&T).  |
| 6/24/2002 | Facey, Sarah       | 1.0 | Meeting with N. Kraay(D&T) to discuss results  |
| 6/24/2002 | Kraay, Norma       | 0.2 | Discuss status and next steps with Sarah Facey(D&T).   |
| 6/25/2002 | Barton, Andrew     | 1.0 | Meeting with Norma Kraay(D&T), Brad Rolph(D&T) and Sarah Facey(D&T) regarding client data.   |
| 6/25/2002 | Doernberg, Richard | 0.8 | Review of Bob Totte's memorandum.  |
| 6/25/2002 | Facey, Sarah       | 1.0 | Analysis of package for results  |
| 6/25/2002 | Kraay, Norma       | 0.3 | Discussion with team regarding getting results for analysis.   |
| 6/25/2002 | Thompson, Mike     | 1.0 | Review of Bob Totte's comments on D&T's written comments to his Int'l restructuring memo.  |
| 6/26/2002 | Barton, Andrew     | 0.5 | Conversation with M. Ricci. Regarding review of client data  |
| 6/26/2002 | Facey, Sarah       | 2.0 | Results meeting with Brad Rolph(D&T) and Norma Kraay(D&T).   |
| 6/26/2002 | Facey, Sarah       | 3.0 | Review functional analysis changes from clients  |
| 6/26/2002 | Kraay, Norma       | 1.5 | Meeting with Brad Rolph to discuss results. Further discussions with team regarding warranty & results, running more analysis. etc.  |
| 6/26/2002 | Mesta, Jorge       | 0.3 | Review of Mexican APA compliance documentarion (Sunbeam Matamoros, Sunbeam Acula, Electronica BRK)   |
| 6/27/2002 | Barton, Andrew     | 1.7 | Conference call with M. Ricci, N. Kraay (D&T) and S. Facey (D&T) regarding review of model.  |
| 6/27/2002 | Facey, Sarah       | 2.0 | Check 2000 model results and update functional analysis.   |
| 6/27/2002 | Facey, Sarah       | 3.0 | Call with Mike Ricci to discuss reclassified results .   |
| 6/27/2002 | Kraay, Norma       | 2.0 | Work with Sarah Facey(D&T) & Andrew Barton(D&T) on analysis. Call Mike Ricci regarding financial data clarifications, warranty, etc(1). Call Carolyn Lawson(D&T) regarding T-106. Prepare email to client summarizing results. Discussion with Rob O'Connor(D&T). Voicemail to Soba and sending e- |
| 6/28/2002 | Facey, Sarah       | 4.0 | Finish functional analysis update  |
| 6/28/2002 | Kraay, Norma       | 1.0 | Review functional analysis. Work with Sarah Facey(D&T) on write-up of report.  |
| 6/28/2002 | O'connor, Robert   | 2.0 | Discussion with Norma Kraay (D&T) regarding 2001 transfer pricing study.   |
| 7/2/2002  | Barton, Andrew     | 1.5 | Discussion with S. Facey(D&T) regarding review of economic analysis.   |
| 7/2/2002  | Facey, Sarah       | 2.0 | Write economic analysis.   |
| 7/2/2002  | Kraay, Norma       | 0.5 | Work on report.  |
| 7/3/2002  | Barton, Andrew     | 0.8 | Finalize economic analysis.  |
| 7/3/2002  | Facey, Sarah       | 0.5 | Update from Andrew Barton(D&T) for changes to report   |
| 7/4/2002  | Barton, Andrew     | 0.7 | Discussion with N. Kraay (D&T).  |

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|-----------|---------------------|-----|---|
| 7/4/2002  | Facey,Sarah         | 0.3 | Changes to report   |
| 7/4/2002  | Fuentes, Mauricio   | 3.0 | Preparation of bilateral APA pre-filing documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - US Documentation                              |
| 7/4/2002  | Kraay,Norma         | 0.5 | Discussions with Andrew Barton(D&T) regarding sections of report, and due diligence request on comparable companies regarding warranty & foreign exchange |
| 7/5/2002  | Kraay,Norma         | 0.5 | Start review of draft.  |
| 7/8/2002  | Barton,Andrew       | 0.5 | Review final edits to report & discussion on Operating Expense to Sales Ratio.  |
| 7/8/2002  | Facey,Sarah         | 0.5 | Update from Norma Kraay(D&T) for changes to report  |
| 7/8/2002  | Kraay,Norma         | 0.8 | Review draft.   |
| 7/9/2002  | Barton,Andrew       | 0.3 | Delegation of appendices to Sarah Facey(D&T) and finalization of report.  |
| 7/9/2002  | Kraay,Norma         | 0.5 | Work on draft.  |
| 7/10/2002 | Doernberg, Richard  | 2.5 | Review of Bob Totte's comments with M. Thompson (D&T) regarding our comments on Bob's international restructuring memo.                                   |
| 7/10/2002 | Thompson, Mike      | 2.5 | Review of Bob Totte's comments with Richard Doernberg (D&T) regarding our comments on Bob's international restructuring memo.                             |
| 7/10/2002 | Van Gelder, Jeffrey | 2.5 | Review of Bob Totte's comments with Richard Doernberg (D&T) regarding our comments on Bob's international restructuring memo.                             |
| 7/11/2002 | Doernberg, Richard  | 1.0 | Conference call between Bob Totte, M. Thompson (D&T), and R. Doernberg (D&T) to discuss the proposed international restructurings.                        |
| 7/11/2002 | Hakken, Jon         | 1.5 | Prepare for conference call regarding pricing to Japan.   |
| 7/11/2002 | Soba, George        | 2.0 | Sunbeam Japan - preparation for conference call.  |
| 7/11/2002 | Thompson, Mike      | 1.0 | Conference call between Bob Totte, M. Thompson (D&T), and R. Doernberg (D&T) to discuss the proposed international restructurings.                        |
| 7/12/2002 | Facey,Sarah         | 1.0 | Finalize appendices.  |
| 7/12/2002 | Soba, George        | 1.5 | Sunbeam Japan - preparation for discussions with DDT Tokyo about cross border transactions.   |
| 7/13/2002 | Thompson, Mike      | 0.5 | Discussions with Anil Chawla (D&T), regarding the Canadian implications of the proposed restructurings.   |
| 7/15/2002 | Soba, George        | 1.0 | Consultations regarding Sunbeam Japan.  |
| 7/15/2002 | Summers, Jamie      | 3.0 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 7/16/2002 | Cornado, Luis       | 3.0 | APA Negotiations with Mexican Tax Authorities (Meetings)  |
| 7/16/2002 | Mesta, Jorge        | 2.0 | APA Negotiations with Mexican Tax Authorities (Meetings)  |
| 7/16/2002 | Summers, Jamie      | 3.0 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 7/17/2002 | Summers, Jamie      | 4.0 | Preparation of Bankruptcy Court submission and general administrative review.   |
| 7/24/2002 | O'connor,Robert     | 1.0 | Update with Norma Kraay(D&T) regarding 2001 transfer pricing study.   |

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|-----------|---------------------|-----|---|
| 7/25/2002 | Facey,Sarah         | 0.5 | Prepare materials for Norma's meeting.  |
| 7/25/2002 | Kraay,Norma         | 1.0 | Extra discussion with B. Totte & C. Lawson regarding meeting and preparation time.  |
| 7/26/2002 | Chawla, Anil        | 4.0 | Preparation for meeting and meeting at Sunbeam with Bob Totte.  |
| 7/26/2002 | Kraay,Norma         | 2.5 | Meeting to discuss transfer pricing with B. Totte, M. Ricci, M. Showers, A. Chawla (D&T) & C. Lawson (D&T).   |
| 7/26/2002 | Lawson, Carolyn     | 4.0 | Preparation for meeting and meeting at Sunbeam with Bob Totte.  |
| 7/27/2002 | Wheelock, J. Casner | 2.5 | Review of   |
| 8/1/2002  | Fuentes, Mauricio   | 4.0 | Preparation of bilateral APA prefilling documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - Mexican Documentation   |
| 8/8/2002  | Avila, Sarabeth     | 4.0 | Preparation of bilateral APA prefilling documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - Mexican Documentation   |
| 8/8/2002  | Fuentes, Mauricio   | 4.0 | Preparation of bilateral APA prefilling documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - Mexican Documentation   |
| 8/8/2002  | Mesta, Jorge        | 3.0 | Review of bilateral APA prefilling documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - US and Mexican Documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) |
| 8/13/2002 | Hakken, Jon         | 1.0 | Organize Mexican documentation requirements and request updated comparables from D&T's Toronto office.  |
| 8/14/2002 | Barton,Andrew       | 0.5 | Review model and reconciliation's to be sent to J. Hakken(D&T).   |
| 8/14/2002 | Hakken, Jon         | 1.5 | Review Canadian documentation report for potential inconsistencies with the planned Mexican report.   |
| 8/14/2002 | Kraay,Norma         | 0.5 | Call with Jon Hakken(D&T) to discuss results of update.   |
| 8/15/2002 | Barton,Andrew       | 0.5 | Final review of appendices and delegation to S. Facey.  |
| 8/16/2002 | Hakken, Jon         | 0.5 | Review potential set of comparables.  |
| 8/16/2002 | Kraay,Norma         | 0.5 | Revise and finalize report with Andrew Barton(D&T).   |
| 8/20/2002 | Cornado, Luis       | 3.0 | APA Negotiations with Mexican Tax Authorities (Meetings)  |
| 8/21/2002 | Chawla, Anil        | 1.0 | Information provided to Bob Totte regarding butterfly transactions.   |
| 8/22/2002 | Barton,Andrew       | 1.0 | Answering George Soba's questions.  |
| 8/23/2002 | Hakken, Jon         | 0.5 | Decide how to update comparables for Mexican documentation purposes.  |
| 8/26/2002 | Facey,Sarah         | 1.0 | Get model into Transfer Pricing Analysis output for US  |
| 8/26/2002 | Kraay,Norma         | 0.3 | Correspondence with Jon Hakken(D&T) and discussion with Andrew Barton(D&T) on sending files.  |
| 8/29/2002 | Hakken, Jon         | 2.5 | Update text of Mexican report for 2001.   |
| 8/29/2002 | Kushner, Jonathan   | 1.0 | Review of schedules regarding Coleman tax basis.  |
| 8/30/2002 | Barton,Andrew       | 0.5 | Review model to be sent to J. Hakken(D&T) & delegation to S. Facey(D&T).  |

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| 8/30/2002 | Hakken, Jon       | 0.5 | Meeting with J. Hewlett (D&T) to prepare the Comparative Process Model analysis   |
| 8/30/2002 | Hewlett, Andrew   | 3.2 | Review of comparables for Mexico.   |
| 8/30/2002 | Kushner, Jonathan | 1.3 | Call with B. Totte to review basis schedules and go over structure.   |
| 9/2/2002  | Cornado, Luis     | 3.0 | APA Negotiations with Mexican Tax Authorities (Meetings)  |
| 9/2/2002  | Hewlett, Andrew   | 4.0 | Preliminary Comparative Process Model analysis for Mexico   |
| 9/2/2002  | Hewlett, Andrew   | 4.0 | Preliminary Comparative Process Model analysis for Mexico   |
| 9/3/2002  | Hakken, Jon       | 2.0 | Discussion with client to reconcile the financial data and to discuss a Mexican self initiated adjustment to reduce Mexican taxes w/o increasing US taxes.        |
| 9/4/2002  | Hakken, Jon       | 1.5 | Further discussion with client to reconcile the financial data and to discuss a Mexican self initiated adjustment to reduce Mexican taxes w/o increasing US taxes |
| 9/4/2002  | Kushner, Jonathan | 1.5 | Review of B. Totte memo regarding basis in subsidiary stock.  |
| 9/4/2002  | Van Gelder, Jeff  | 1.2 | Review of subsidiary stock basis schedules.   |
| 9/5/2002  | Fuentes, Mauricio | 4.0 | Preparation of bilateral APA prefiling documentation (Sunbeam Matamoros, Sunbeam Acuña, Electronica BRK) - Mexican Documentation                                  |
| 9/5/2002  | Kushner, Jonathan | 2.0 | Meeting with B. Totte and B. Kreisky (E&Y) to review history of Coleman stock basis.  |
| 9/6/2002  | Kushner, Jonathan | 1.2 | Review of Investment Basis Adjustment Rules for expiring NOL's.   |
| 9/9/2002  | Herrera, Paul     | 0.7 | Began review of B. Totte memo regarding interaction of Subpart F rules and closing of the book rules. Additional call with J. Kushner (D&T) regarding memo        |
| 9/9/2002  | Kushner, Jonathan | 0.7 | Began review of B. Totte memo regarding interaction of Subpart F rules and closing of the book rules. Additional call with P. Herrera (D&T) regarding memo.       |
| 9/10/2002 | Hakken, Jon       | 1.0 | Check revised financials.   |
| 9/10/2002 | Herrera, Paul     | 2.8 | Call with J. Kushner (D&T) regarding review of B. Totte memo and applicable tax rules under 382.  |
| 9/10/2002 | Kushner, Jonathan | 2.8 | Call with P. Herrera (D&T) regarding review of B. Totte memo and applicable tax rules under 382.  |
| 9/11/2002 | Kushner, Jonathan | 0.6 | Email correspondence with B. Totte on Net unrealized built in gain issue and Sub-F issue.   |
| 9/17/2002 | Hakken, Jon       | 2.0 | Check re-revised financials and reconcile with GAAP financials; discussions with affiliates in Mexico regarding self initiated adjustment.                        |
| 9/17/2002 | Hewlett, Andrew   | 1.5 | Discussion with J. Kushner (D&T).   |
| 9/17/2002 | Hewlett, Andrew   | 3.0 | Revise Comparative Process Model analysis for Mexico.   |
| 9/18/2002 | Hakken, Jon       | 1.5 | Review preliminary Comparative Process Model results and compare with prior years and Canadian results.   |

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| 9/19/2002  | Dahlberg, Jamie    | 1.0 | Call with B. Totte & J. Kushner (D&T) regarding cancellation of debt as built-in income item, net unrealized built in gain. and other 382 issues.  |
| 9/19/2002  | Hakken, Jon        | 1.0 | Soba about Comparative Process Model results and possible transfer pricing risks, and self initiated adjustments in Mexico.  |
| 9/19/2002  | Kushner, Jonathan  | 1.0 | Call with B. Totte & J. Dahlberg (D&T) regarding cancellation of debt as built-in income item, net unrealized built in gain. and other 382 issues.   |
| 9/19/2002  | Soba, George       | 1.0 | Discuss with client regarding Mexican report and self initiated adjustments in Mexico.   |
| 9/19/2002  | Soba, George       | 1.0 | Discuss with Hakken regarding Mexican report and self initiated adjustments in Mexico.   |
| 9/20/2002  | Hakken, Jon        | 0.5 | Edit Mexican report.   |
| 9/21/2002  | Hall, Theresa      | 2.8 | Conference with J. Van Gelder (D&T) about FICA refunds on severance pay based on the CSX case. Discussed submitting protective refund claims for 1998. Also discussed requirements for filing refund claims under the CSX decision |
| 9/23/2002  | Hakken, Jon        | 3.0 | Finish Mexican report and draft transmittal letter.  |
| 9/24/2002  | Barton,Andrew      | 0.5 | Answering Bob Totte's questions, client data issues and discussion with Norma Kraay(D&T).  |
| 9/24/2002  | Kraay,Norma        | 1.0 | Prepare response to Bob Totte's queries and comments about reports.  |
| 9/25/2002  | Kraay,Norma        | 0.5 | Finalize answer to queries by Bob Totte.   |
| 9/30/2002  | Kraay,Norma        | 1.0 | Finalize and send query responses to Bob Totte.  |
| 9/30/2002  | O'connor,Robert    | 2.0 | Discussion with Norma Kraay(D&T) regarding replies to client emails.   |
| 10/3/2002  | Barton,Andrew      | 0.5 | Issue final report & discussion with S. Facey(D&T).  |
| 10/3/2002  | Facey,Sarah        | 1.0 | Finalize report and send appendices up to print shop   |
| 10/4/2002  | Facey,Sarah        | 1.0 | Finalize and send out report   |
| 10/7/2002  | Facey,Sarah        | 1.0 | Send out Sunbeam   |
| 10/7/2002  | Hakken, Jon        | 1.0 | Review clients comments on report and prepare notes for response.  |
| 10/8/2002  | Hakken, Jon        | 0.5 | Discuss client's concerns with Soba.   |
| 10/8/2002  | Soba, George       | 0.5 | Discuss report with client and potential for mexican self initiated adjustment   |
| 10/8/2002  | Thompson, Mike     | 2.5 | Review of documents prepared by Bob Totte regarding Canadian restructuring alternatives.   |
| 10/9/2002  | Barton,Andrew      | 0.5 | Sending our final copies of review report for Sunbeam.   |
| 10/9/2002  | Hakken, Jon        | 2.0 | Research issue of possible adjustment to difference in foreign exchange risk between the tested party and the comparables.   |
| 10/10/2002 | Doernberg, Richard | 1.0 | Discussions with M. Thompson (D&T) regarding other alternatives structuring for Canada.  |
| 10/10/2002 | Facey,Sarah        | 1.0 | Send to records  |
| 10/10/2002 | Kushner, Jonathan  | 1.5 | Review of memo and charts from Sunbeam Tax regarding Canadian restructuring.   |
| 10/10/2002 | Thompson, Mike     | 1.0 | Discussions with Richard Doernberg regarding other alternatives structuring for Canada.  |
| 10/11/2002 | Chawla, Anil       | 3.5 | Conference call regarding proposed transaction.  |



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|------------|--------------------|-----|---|
| 10/11/2002 | Doernberg, Richard | 3.0 | Conference call with M. Thompson (D&T), B. Totte, Anil Chawla (D&T), and Carolyn Lawson( D&T) regarding structuring alternatives in Canada.                                 |
| 10/11/2002 | Kushner, Jonathan  | 2.2 | Participated in conference call regarding Canadian restructuring. Additional review of license agreement and Section 1253 rules.  |
| 10/11/2002 | Thompson, Mike     | 3.0 | Conference call with R. Doernberg (D&T), B. Totte, Anil Chawla (D&T), and Carolyn Lawson( D&T) regarding structuring alternatives in Canada.                                |
| 10/11/2002 | Van Gelder, Jeff   | 3.0 | Conference call with R. Doernberg (D&T), B. Totte, Anil Chawla (D&T), and Carolyn Lawson( D&T) regarding structuring alternatives in Canada.                                |
| 10/12/2002 | Chawla, Anil       | 1.5 | Review of revised material relating to the proposed transaction   |
| 10/13/2002 | Kushner, Jonathan  | 0.5 | Review of specific term of license agreement and email to Bob Totte.  |
| 10/14/2002 | Hakken, Jon        | 1.0 | Call with Martinez and Mesta about Mexican report.  |
| 10/16/2002 | Lawson, Carolyn    | 1.5 | Review of revised material relating to the proposed transaction   |
| 10/17/2002 | Lawson, Carolyn    | 4.5 | Memo regarding the implications of the restructuring.   |
| 10/18/2002 | Soba, George       | 1.5 | Consideration of pricing models for Japan.  |
| 10/19/2002 | Hakken, Jon        | 3.0 | Draft internal memo on implementing cost plus pricing for cross border transaction with foreign exchange adjustments.   |
| 10/21/2002 | Doernberg, Richard | 1.0 | Preparation for meeting with Bob Totte on Tuesday, Oct. 22, including review of proposed canadian restructuring plan and review of org chart for "check-the-box" strategies |
| 10/21/2002 | Hakken, Jon        | 1.5 | Prepare for meeting with client and review APA material on foreign exchange risk adjustments.   |
| 10/21/2002 | Thompson, Mike     | 2.0 | Preparation for meeting with Bob Totte on Tuesday, Oct. 22, including review of proposed canadian restructuring plan and review of org chart for "check-the-box" strategies |
| 10/21/2002 | Van Gelder, Jeff   | 0.8 | Review of Canadian restructure plan.  |
| 10/22/2002 | Doernberg, Richard | 3.0 | Meeting w/ Bob Totte on Canadian restructurings, Check-the-box strategies, and transfer pricing.  |
| 10/22/2002 | Hakken, Jon        | 6.0 | Meeting with client to establish pricing strategy for 2003 in Japan, Mexico, Venezuela, Europe, and Asia.   |
| 10/22/2002 | Soba, George       | 6.0 | Meeting with client to establish pricing strategy for 2003 in Japan, Mexico, Venezuela, Europe, and Asia.   |
| 10/22/2002 | Thompson, Mike     | 3.0 | Meeting w/ Bob Totte on Canadian restructurings, Check-the-box strategies, and transfer pricing.  |
| 10/23/2002 | Chawla, Anil       | 2.7 | Concurrence of memo   |
| 10/23/2002 | Lawson, Carolyn    | 0.5 | Changes to the memo   |
| 10/24/2002 | Kraay,Norma        | 0.5 | Summary of report.  |
| 10/25/2002 | Facey,Sarah        | 2.2 | Sunbeam billing analysis for transfer pricing report and discussions with Norma Kraay.  |
| 10/25/2002 | Kraay,Norma        | 2.0 | Various calls with Jon Hakken(D&T). Working with Sarah Facey(D&T) on billing summary requested by D&T US and coordinating outstanding bill with Mary Leppas(D&T)            |
| 11/2/2002  | Kushner, Jonathan  | 1.0 | Review of carryback memo and schedules  |

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|------------|--------------------|-----|--|
| 11/4/2002  | Nelson, George     | 1.6 | Analysis of consolidated return regulations and United Dominion case.  |
| 11/5/2002  | Kushner, Jonathan  | 4.0 | Research regarding consolidated returns; study Excel spreadsheets showing computation of both CNOL carryforward and carryback.   |
| 11/5/2002  | Nelson, George     | 2.6 | Research regarding consolidated returns; study Excel spreadsheets showing computation of both CNOL carryforward and carryback.   |
| 11/6/2002  | Doernberg, Richard | 2.0 | Discussion with M. Thompson (D&T) and M. Danilack regarding risk of §956 on pledge of US sub stock.  |
| 11/9/2002  | Kushner, Jonathan  | 1.5 | Analysis of consolidated return regs and United Dominion case and computation of carryback of CNOL and SLL into SRY.   |
| 11/11/2002 | Nelson, George     | 2.5 | Analysis of consolidated return regs and United Dominion case and computation of carryback of CNOL and SLL into SRY.   |
| 11/13/2002 | Hakken, John       | 1.0 | Prepare action plan for retroactive income adjustment in Mexico  |
| 11/13/2002 | Kushner, Jonathan  | 3.0 | Research regarding consolidated return regulations and United Dominion; extended conference call with G. Nelson (D&T) and B. Totte regarding computation of CNOL and SLL carryback to SRY  |
| 11/13/2002 | Nelson, George     | 3.2 | Research regarding consolidated return regulations and United Dominion; extended conference call with J. Kushner (D&T) and B. Totte regarding computation of CNOL and SLL carryback to SRY |
| 11/14/2002 | Hakken, John       | 1.0 | Review action plan for retroactive income adjustment in Mexico   |
| 11/14/2002 | Summers, Jamie     | 3.0 | Preparation of Bankruptcy Court submission and general administrative review.  |
| 11/15/2002 | Nelson, George     | 1.9 | Further analysis of carryback of CNOL and SLL into SRY periods; analysis of effect of subgroup rules.  |
| 11/15/2002 | Summers, Jamie     | 3.0 | Preparation of Bankruptcy Court submission and general administrative review.  |
| 11/16/2002 | Summers, Jamie     | 4.0 | Preparation of Bankruptcy Court submission and general administrative review.  |
| 11/17/2002 | Nelson, George     | 1.0 | Conference call with J Kushner (D&T) regarding carryback. Review of article regarding computation of amount of specified liability loss to apportion to SRLY group members                 |
| 11/18/2002 | Nelson, George     | 1.2 | Conference call with J Kushner (D&T) regarding specified liability loss to apportion to SRLY group members.  |
| 11/20/2002 | Axelrod, Lawrence  | 0.7 | Conference call with G Nelson (D&T) regarding recomputation of specified liability loss relative to consolidated net operating losses.   |
| 11/20/2002 | Nelson, George     | 0.7 | Conference call with L Axelrod (D&T) regarding recomputation of specified liability loss relative to consolidated net operating losses.  |
| 11/22/2002 | Axelrod, Lawrence  | 1.0 | Conference call with J Kushner (D&T), G Nelson (D&T), and Bob Totte regarding ability to file return and obtain refund.  |

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|------------|--------------------|-----|--|
| 11/22/2002 | Kushner, Jonathan  | 1.6 | Conference call with L. Axelrod (D&T), G Nelson (D&T), and Bob Totte regarding ability to file return and obtain refund.   |
| 11/22/2002 | Nelson, George     | 1.7 | Review of consolidated return regulations regarding computation of specified liability losses attributable to SRLY members and conference call with J Kushner (D&T), L Axelrod (D&T), and Bob Totte regarding ability to file return and obtain refund |
| 11/25/2002 | Hakken, John       | 2.0 | Preparation of transfer pricing options for Sunbeam Mexico and preparation of draft memo.  |
| 11/25/2002 | Soba, George       | 1.5 | Review of options for Sunbeam Mexico and preparation of email to Bob Totte.  |
| 11/25/2002 | Van Gelder, Jeff   | 0.5 | Teleconference with Bob Totte regarding United Dominion  |
| 11/25/2002 | Van Gelder, Jeff   | 4.0 | Review of United Dominion case and research in connection with carryback claim. Includes telephone conversation with J. Kushner (D&T).   |
| 12/2/2002  | Hakken, John       | 0.5 | Review 2003 profit targets   |
| 12/4/2002  | Hakken, John       | 0.5 | Consider issues raised by Bob Totte's issues concerning the 2003 profit targets and forward to George Mesta.   |
| 12/4/2002  | Hakken, Jon        | 1.5 | Consider differences in comp selection for Venezuelan documentation.   |
| 12/5/2002  | Doernberg, Richard | 2.0 | Review Bob Totte memo regarding Canadian restructuring and subsequent discussion with M. Thompson (D&T).   |
| 12/5/2002  | Thompson, Mike     | 2.0 | Review of e-mail from Bob Totte regarding the proposed Canadian restructuring, discussions with Richard Doernberg regarding the e-mail, and drafting of response e-mail to Bob Totte   |
| 12/6/2002  | Chawla, Anil       | 1.5 | Commentary and analysis of requirements re 2062's  |
| 12/6/2002  | Lawson, Carolyn    | 2.0 | Review of e-mail from Bob Totte regarding the proposed Canadian restructuring, discussions with Richard Doernberg regarding the e-mail, and drafting of response e-mail to Bob Totte   |
| 12/11/2002 | Hakken, John       | 0.5 | Email to Bob Totte on Mexico target  |
| 12/12/2002 | Chawla, Anil       | 2.0 | Review of the T2062's  |
| 12/12/2002 | Hakken, John       | 1.7 | Prepare for and conference call with Bob Totte on transfer pricing issues.   |
| 12/12/2002 | Lawson, Carolyn    | 2.0 | Review of the T2062's  |
| 12/12/2002 | Soba, George       | 2.0 | Meeting with Jon Hakken (D&T) to discuss   |
| 12/13/2002 | Hakken, John       | 1.0 | Look for estimates of warranty expense and sales for distributors.   |
| 12/19/2002 | Thompson, Mike     | 2.0 | Discussion with Bob Totte regarding potential issues associated with new transaction flows related to the use of Letters of Credit resulting from new debt covenants and discussions regarding the Coleman OFI   |

**Adjustment to reduce court reporting time charges to 5% of overall hours at 65% of standard rates** (25.4)

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**Total Matter Code #6 Hours - Deloitte & Touche** 1,442.9  
**Tax Services Group**

**Professional Hours Spent On:**

**Matter Code #7**

**Deloitte & Touche Reorganization Services Group**

| <u>Date</u> | <u>Name</u>    | <u>Hours</u> | <u>Task</u>   |
|-------------|----------------|--------------|---|
| 2/26/2001   | Sasso, Anthony | 0.4          | Conference call with J. Frederick and M. Malone - discussion of various potential bankruptcy accounting issues  |
| 3/5/2001    | Sasso, Anthony | 0.9          | Conference call with M. Malone, J. Frederick and Weil Gotschal - discussion of bankruptcy accounting issues, including preliminary discussion of financial schedules and statement of financial affairs |
| 3/6/2001    | Sasso, Anthony | 0.8          | General planning relative to schedules & statements and statement of financial affairs.   |
| 3/7/2001    | Sasso, Anthony | 2.0          | General planning relative to schedules & statements and statement of financial affairs.   |
| 3/8/2001    | Sasso, Anthony | 1.7          | Review of first day orders.   |
| 3/8/2001    | Sasso, Anthony | 3.0          | General planning relative to schedules & statements and statement of financial affairs - Meeting with M. Malone.  |
| 3/8/2001    | Sasso, Anthony | 4.3          | General planning relative to schedules and statements and statement of financial affairs.   |
| 3/9/2001    | Breheny, Kevin | 0.6          | Obtained copies of certain documents relative to Sunbeam filing from court website.   |
| 3/9/2001    | Breheny, Kevin | 1.4          | General planning regarding the preparation of the schedules of assets and liabilities and statement of financial affairs.   |
| 3/9/2001    | Breheny, Kevin | 2.1          | Review of previous example of schedules of assets and liabilities and statement of financial affairs to be used as guide in the Sunbeam case.   |
| 3/9/2001    | Breheny, Kevin | 3.3          | Formatted template to be used by holding company and operating entities.  |
| 3/9/2001    | Sasso, Anthony | 1.2          | Review of first day orders.   |
| 3/9/2001    | Sasso, Anthony | 1.3          | General planning relative to schedules and statements and statement of financial affairs.   |
| 3/9/2001    | Sasso, Anthony | 1.5          | Meetings with M. Malone - schedules planning and discussion of other bankruptcy issues.   |
| 3/12/2001   | Breheny, Kevin | 1.1          | Assisted with the preparation of B-20 - other contingent and unliquidated claims of every nature, including tax refunds, counter claims of the debtor and rights to setoff claims                       |
| 3/12/2001   | Breheny, Kevin | 1.3          | Prepared daily e-mails regarding request of information and data to be included in the schedules of assets and liabilities and statement of financial affairs.  |
| 3/12/2001   | Breheny, Kevin | 1.3          | Prepared e-mails regarding the planning for schedules B-23 and B-26.  |

|           |                |     |   |
|-----------|----------------|-----|---|
| 3/12/2001 | Breheny, Kevin | 1.4 | General planning regarding the preparation of the schedules of assets and liabilities and statement of financial affairs.   |
| 3/12/2001 | Breheny, Kevin | 2.0 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs                               |
| 3/12/2001 | Breheny, Kevin | 2.1 | Various discussions with individuals in the legal departments regarding the preparation of B-21 - patents, copyrights, and other intellectual property (house logo and software)                      |
| 3/12/2001 | Sasso, Anthony | 1.5 | General planning relative to schedules and statements and statement of financial affairs.   |
| 3/13/2001 | Breheny, Kevin | 0.2 | Meeting with M. Malone and J. Frederick regarding outstanding issues and expected flow of information.  |
| 3/13/2001 | Breheny, Kevin | 0.3 | Meeting with C. Jackson regarding responsibilities of the legal department including schedule G.  |
| 3/13/2001 | Breheny, Kevin | 0.3 | Conference call with C. Leavay regarding electronic filing logistics and other matters relative to schedules of assets and liabilities.   |
| 3/13/2001 | Breheny, Kevin | 0.4 | Meeting with V. Michel regarding schedule G.  |
| 3/13/2001 | Breheny, Kevin | 0.5 | Prepared e-mails regarding the planning for schedule F and statement 3a.  |
| 3/13/2001 | Breheny, Kevin | 1.0 | Meeting with M. Malone regarding D&T plan and approach to gathering the information relative to the schedules of assets and liabilities and statement of financial affairs                            |
| 3/13/2001 | Breheny, Kevin | 1.2 | Conference call with B. Greer(Weil Gotshal) regarding outstanding legal questions and preference of formatting relative to the schedules of assets and liabilities and statement of financial affairs |
| 3/13/2001 | Breheny, Kevin | 1.8 | Various discussions regarding the preparation of B-27 - machinery, fixtures, equipment, tooling and supplies used in business.  |
| 3/13/2001 | Breheny, Kevin | 1.8 | Review of first day orders.   |
| 3/13/2001 | Breheny, Kevin | 2.1 | Preparation of the control sheet summarizing the progress of the preparation of the schedules of assets and liabilities and statement of financial affairs.   |
| 3/13/2001 | Leavay, Chris  | 0.6 | Researched and printed steps to perform excel to pdf conversion from southern district of New York website.   |
| 3/13/2001 | Leavay, Chris  | 0.8 | Participated in call pertaining to specific disclosure requirements of the schedules and statements.  |
| 3/13/2001 | Leavay, Chris  | 1.5 | Researched disclosure requirements for schedules and statements.  |
| 3/13/2001 | Sasso, Anthony | 0.1 | Call to R. Richter - initial contact for treasury submissions.  |
| 3/13/2001 | Sasso, Anthony | 0.2 | Meeting with M Malone and J Frederick regarding schedules and statements and statement of financial affairs and general bankruptcy issues.  |
| 3/13/2001 | Sasso, Anthony | 0.3 | Meeting with C. Jackson regarding schedule G and other litigation items.  |

|           |                |     |   |
|-----------|----------------|-----|---|
| 3/13/2001 | Sasso, Anthony | 0.3 | Conference call with C. Leavay - follow up on electronic filing logistics and other matters.  |
| 3/13/2001 | Sasso, Anthony | 0.4 | Meeting with V. Michel regarding schedule G.  |
| 3/13/2001 | Sasso, Anthony | 1.0 | Meeting with M Malone - general planning relative to schedules and statements and statement of financial affairs.   |
| 3/13/2001 | Sasso, Anthony | 1.2 | Conference call with B. Greer of Weil Gotshal.  |
| 3/13/2001 | Sasso, Anthony | 1.5 | Review of first day orders.   |
| 3/13/2001 | Sasso, Anthony | 1.9 | General planning relative to schedules and statements and statement of financial affairs - meeting with M. Malone.  |
| 3/14/2001 | Breheny, Kevin | 1.2 | Assisted with the planning for preparation of schedule F with operating entities.   |
| 3/14/2001 | Breheny, Kevin | 1.5 | Planning relative to preparation of the schedules of assets and liabilities and statement of financial affairs.   |
| 3/14/2001 | Breheny, Kevin | 3.2 | Assisted with the preparation of schedule E and meetings with B. Totte.   |
| 3/14/2001 | Breheny, Kevin | 3.3 | Prepared daily e-mails regarding request of information and data to be included in the schedules of assets and liabilities and statement of financial affairs.          |
| 3/14/2001 | Sasso, Anthony | 5.5 | General planning relative to schedules and statements and statement of financial affairs - meeting with M. Malone.  |
| 3/15/2001 | Breheny, Kevin | 0.7 | Conference call with D. Jackson, J. Gavin and members of Sunbeam products to respond to questions on information requests for schedules                                 |
| 3/15/2001 | Breheny, Kevin | 1.9 | Various discussions regarding the preparation of litigation F-3.  |
| 3/15/2001 | Breheny, Kevin | 1.9 | Prepared e-mails regarding the planning for schedule F.   |
| 3/15/2001 | Breheny, Kevin | 2.1 | Discussions with the operating entities regarding schedule F.   |
| 3/15/2001 | Breheny, Kevin | 2.8 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs |
| 3/15/2001 | Sasso, Anthony | 0.4 | Prepare and send bankruptcy accounting information to client.   |
| 3/15/2001 | Sasso, Anthony | 0.7 | Conference call with D. Jackson and J. Gavin to respond to questions on information requests for schedules.   |
| 3/15/2001 | Sasso, Anthony | 3.7 | SOP-97 accounting issues research and discussion with D&T audit team and company.   |
| 3/16/2001 | Breheny, Kevin | 0.1 | Various discussions with S. Thibault(D&T) regarding financial reporting matters.  |
| 3/16/2001 | Breheny, Kevin | 0.2 | Discussions with D. Gabarisi(Weil Gotshal) regarding electronic filing.   |
| 3/16/2001 | Breheny, Kevin | 0.3 | Discussion with B. Greer(Weil Gotshal) regarding resolution of various inquiries relative to schedules of assets and liabilities.                                       |
| 3/16/2001 | Breheny, Kevin | 0.3 | Discussions with A. Sasso(D&T) regarding reorganization issues and electronic filing planning.  |

|           |                |     |   |
|-----------|----------------|-----|---|
| 3/16/2001 | Breheny, Kevin | 0.4 | Call with D. Jackson and A. Sasso(D&T) regarding various schedule issues and resolution of questions based on discussions with counsel.                                 |
| 3/16/2001 | Breheny, Kevin | 1.0 | Assisted with the format for the preparation of schedule G.   |
| 3/16/2001 | Breheny, Kevin | 1.1 | Various discussions with V. Michel regarding schedule G.  |
| 3/16/2001 | Breheny, Kevin | 1.5 | Preparation of control sheet summarizing the progress of the preparation of the schedules of assets and liabilities and statement of financial affairs.                 |
| 3/16/2001 | Breheny, Kevin | 1.9 | Planning relative to preparation of schedules of assets and liabilities.  |
| 3/16/2001 | Breheny, Kevin | 2.8 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs |
| 3/16/2001 | Sasso, Anthony | 0.2 | Electronic filing call with D. Gabarisi.  |
| 3/16/2001 | Sasso, Anthony | 0.2 | Discussions with S. Thibault(D&T) - financial reporting matters.  |
| 3/16/2001 | Sasso, Anthony | 0.3 | Discussion with B. Greer regarding resolution of various inquiries on schedule matters.   |
| 3/16/2001 | Sasso, Anthony | 0.3 | Discussions with K. Breheny(D&T)- reorganization issues and electronic filing planning.   |
| 3/16/2001 | Sasso, Anthony | 0.4 | Call with D. Jackson & K. Breheny (D&T) - various schedule issues and resolution of certain issues based on discussions with counsel.                                   |
| 3/16/2001 | Sasso, Anthony | 0.5 | Review of control schedule relative to schedules and statements and statement of financial affairs.   |
| 3/16/2001 | Sasso, Anthony | 1.9 | General planning relative to schedules and statements and statement of financial affairs.   |
| 3/18/2001 | Breheny, Kevin | 1.5 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs |
| 3/18/2001 | Breheny, Kevin | 1.8 | Prepared daily e-mails regarding request of information and data to be included in the schedules of assets and liabilities and statement of financial affairs.          |
| 3/19/2001 | Breheny, Kevin | 0.1 | Planning relative to preparation of schedules of assets and liabilities.  |
| 3/19/2001 | Breheny, Kevin | 1.9 | Assisted with the preparation of schedule G.  |
| 3/19/2001 | Breheny, Kevin | 2.1 | Assisted with the preparation of schedule B.  |
| 3/19/2001 | Breheny, Kevin | 2.9 | Preparation of control sheet summarizing the progress of the preparation of the schedules of assets and liabilities and statement of financial affairs.                 |
| 3/19/2001 | Breheny, Kevin | 3.2 | Prepared daily e-mails regarding request of information and data to be included in the schedules of assets and liabilities and statement of financial affairs.          |
| 3/19/2001 | Sasso, Anthony | 0.1 | General planning relative to schedules and statements and statement of financial affairs.   |
| 3/20/2001 | Breheny, Kevin | 0.3 | Various discussions with D. Jackson regarding legal entity structure.   |

|           |                |     |   |
|-----------|----------------|-----|---|
| 3/20/2001 | Breheny, Kevin | 0.3 | Follow-up call with C. Leavay(D&T) regarding electronic filing issues and coordination of other specialized resource needs.   |
| 3/20/2001 | Breheny, Kevin | 0.5 | Conference call with B. Greer(Weil Gotshal) regarding outstanding issues relative to schedules of assets and liabilities and statement of financial affairs.  |
| 3/20/2001 | Breheny, Kevin | 0.9 | Various meeting and discussions with M. Malone regarding various planning issues.   |
| 3/20/2001 | Breheny, Kevin | 2.5 | Prepared daily e-mails regarding request of information and data to be included in the schedules of assets and liabilities and statement of financial affairs.  |
| 3/20/2001 | Breheny, Kevin | 2.6 | Assisted with the preparation of schedule B.  |
| 3/20/2001 | Breheny, Kevin | 2.7 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs   |
| 3/20/2001 | Leavay, Chris  | 0.7 | Transferred files such as control logs, schedule and statement templates  |
| 3/20/2001 | Leavay, Chris  | 1.4 | Corresponded to solutions group to coordinate calls with engagement staff relating to excel to pdf conversion.  |
| 3/20/2001 | Leavay, Chris  | 2.0 | Participated on calls relating to the conversion of excel and word documents to PDF format.   |
| 3/20/2001 | Sasso, Anthony | 0.3 | Meeting with D. Jackson - legal entity structure.   |
| 3/20/2001 | Sasso, Anthony | 0.3 | Calls to C. Leavay(D&T) - electronic filing issues, coordinate other specialized resource needs.  |
| 3/20/2001 | Sasso, Anthony | 0.5 | Conference call with B. Greer regarding outstanding issues and questions.   |
| 3/20/2001 | Sasso, Anthony | 0.9 | Meeting with M. Malone - various planning issues.   |
| 3/20/2001 | Sasso, Anthony | 6.0 | Review and changes to various schedules and statements.   |
| 3/21/2001 | Breheny, Kevin | 0.2 | Conference call with D. Scabierisi to discuss logistics issues for electronic filing of schedules of assets and liabilities including PDF conversions.  |
| 3/21/2001 | Breheny, Kevin | 0.3 | Conference call with B. Greer(Weil Gotshal) regarding outstanding issues relative to schedules of assets and liabilities and statement of financial affairs.  |
| 3/21/2001 | Breheny, Kevin | 0.4 | Teleconference with V. Gosalia(D&T) and D. Regard to communicate technology needs for compiling SOFA 3a and schedule F from multiple sources.   |
| 3/21/2001 | Breheny, Kevin | 0.7 | Meeting with internal counsel to resolve open questions and coordinate timing of data completion regarding legal department inputs to schedule G, schedule A, schedule F and various statement of financial affairs |
| 3/21/2001 | Breheny, Kevin | 0.8 | Conference call with M. Malone and management of operating units to resolve open questions regarding information requirements of various schedules of assets and liabilities and statement of financial affairs     |



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|-----------|----------------|-----|--|
| 3/21/2001 | Breheny, Kevin | 1.2 | Meeting with R. Richter and R. Schur to make inquiries, review status and resolve outstanding questions regarding preparation of schedule D, schedule B-2 and unsecured debt portions of schedules of statements and liabilities |
| 3/21/2001 | Breheny, Kevin | 5.2 | Planning for handling of numerous issues, including schedule F process, SOFA 3a process and other matters.   |
| 3/21/2001 | Gosalia, Viral | 0.4 | Teleconference with K. Breheny(D&T) and D. Regard to communicate technology needs for compiling SOFA 3a and schedule F from multiple sources.  |
| 3/21/2001 | Sasso, Anthony | 0.2 | Call with D. Scabierisi to discuss logistics issues for electronic filing of schedules including PDF conversions.  |
| 3/21/2001 | Sasso, Anthony | 0.3 | Call with B. Greer of Weil - make and resolve inquiries regarding intercompany and other schedule matters  |
| 3/21/2001 | Sasso, Anthony | 0.5 | Work session - develop operating company general notes for schedules.  |
| 3/21/2001 | Sasso, Anthony | 0.8 | Conference call with M. Malone and management of operating units to resolve open questions regarding information requirements of various schedule and SOFA items   |
| 3/21/2001 | Sasso, Anthony | 1.2 | Meeting with R. Richter and R. Schur to make inquiries review status and resolve outstanding questions regarding preparation of schedule D, schedule B-2 and unsecured debt portions of schedules.                               |
| 3/21/2001 | Sasso, Anthony | 8.0 | Work session - schedules planning for handling of numerous issues, including schedule F process, SOFA 3a process and other matters.  |
| 3/22/2001 | Breheny, Kevin | 1.5 | Prepared e-mails regarding the planning for B-3 security deposits with utilities, telephone co, landlords. etc.  |
| 3/22/2001 | Breheny, Kevin | 1.6 | Assisted with the preparation of schedule A.   |
| 3/22/2001 | Breheny, Kevin | 2.1 | Various discussions regarding the preparation of schedule B.   |
| 3/22/2001 | Breheny, Kevin | 2.5 | Planning relative to schedule F, statement 3a and various other schedule requirements.   |
| 3/22/2001 | Breheny, Kevin | 3.1 | Prepared daily e-mails regarding request of information and data to be included in the schedules of assets and liabilities and statement of financial affairs.   |
| 3/22/2001 | Gosalia, Viral | 0.4 | Teleconference with K. Breheny(D&T) and D. Regard to communicate technology needs for compiling SOFA 3a and schedule F from multiple sources.  |
| 3/22/2001 | Sasso, Anthony | 0.4 | Teleconference with V. Gosalia(D&T) and D. Regard to communicate technology needs for compiling SOFA 3a and schedule F from multiple sources.  |
| 3/22/2001 | Sasso, Anthony | 0.7 | Meeting with internal counsel to resolve open questions and coordinate timing of data completion regarding legal department inputs to schedule G, schedule A schedule F and various SOFA items                                   |

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|-----------|----------------|-----|--|
| 3/22/2001 | Sasso, Anthony | 2.4 | Work session - develop operating company general notes for schedules/  |
| 3/22/2001 | Sasso, Anthony | 2.5 | Work session - schedule F planning, SOFA 3a planning and various other schedule requirements.  |
| 3/23/2001 | Breheny, Kevin | 0.2 | Discussion with T. Sasso(D&T) regarding electronic filing logistics matters  |
| 3/23/2001 | Breheny, Kevin | 0.3 | Various discussions regarding the preparation of schedule E.   |
| 3/23/2001 | Breheny, Kevin | 0.5 | Met with F. Taeger (D&T) and discussed work to be performed relative to schedules and statements.  |
| 3/23/2001 | Breheny, Kevin | 1.0 | Teleconference with M. Cohn(D&T), A. Sasso(D&T) and V. Gosalia(D&T) to coordinate compilation of company data for preparation of statement 3a and general planning discussions on schedule F     |
| 3/23/2001 | Breheny, Kevin | 1.1 | Various discussions regarding the preparation of statement 3a.   |
| 3/23/2001 | Breheny, Kevin | 1.1 | Assisted with the preparation of schedule F.   |
| 3/23/2001 | Breheny, Kevin | 1.9 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs                          |
| 3/23/2001 | Breheny, Kevin | 2.1 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs                          |
| 3/23/2001 | Breheny, Kevin | 2.1 | Various discussions regarding the preparation of schedule E.   |
| 3/23/2001 | Cohn, Matt     | 0.5 | Reviewed previous example of schedules of assets and liabilities in bankruptcy filing.   |
| 3/23/2001 | Cohn, Matt     | 0.8 | Meeting with T. Sasso(D&T) - was instructed regarding general instructions and background necessary for participation in schedule process.   |
| 3/23/2001 | Cohn, Matt     | 1.0 | Teleconference with K. Breheny(D&T), A. Sasso(D&T) and V. Gosalia(D&T) to coordinate compilation of company data for preparation of statement 3a and general planning discussions on schedule F. |
| 3/23/2001 | Cohn, Matt     | 1.3 | Administrative meetings with team regarding planning.  |
| 3/23/2001 | Gosalia, Viral | 0.2 | Email confirmation regarding work to be performed to T. Sasso(D&T) and T. Marlin(D&T).   |
| 3/23/2001 | Gosalia, Viral | 0.3 | Meeting with T. Sasso(D&T) regarding work to be performed relative to statement 3a and schedule F.   |
| 3/23/2001 | Gosalia, Viral | 0.3 | Installed Software for PDF output for electronic filing.   |
| 3/23/2001 | Gosalia, Viral | 0.4 | Teleconference with T. Sasso(D&T), M. Cohn(D&T), K. Breheny(D&T) and D. Regard to communicate technology needs for compiling SOFA 3a and schedule F from multiple sources                        |
| 3/23/2001 | Gosalia, Viral | 1.0 | Analyzed Statement of Financial Affairs - 3a Data.   |
| 3/23/2001 | Marlin, Todd   | 0.2 | Corresponded confirmation regarding work to be performed to T. Sasso(D&T) and V. Gosalia(D&T).   |
| 3/23/2001 | Sasso, Anthony | 0.2 | Call to K. Breheny(D&T) - electronic file logistics matters.   |

|           |                |     |  |
|-----------|----------------|-----|--|
| 3/23/2001 | Sasso, Anthony | 0.2 | Coordination voicemails to team members.   |
| 3/23/2001 | Sasso, Anthony | 0.2 | Work session - Sunbeam corporation notes to schedules.   |
| 3/23/2001 | Sasso, Anthony | 0.8 | Meeting with M. Cohn(D&T) - provided general instructions and background necessary for Cohn's participation in schedule process.   |
| 3/23/2001 | Sasso, Anthony | 1.0 | Teleconference with K Breheny(D&T), M. Cohn(D&T) and V. Gosalia(D&T) to coordinate compilation of company data for preparation of SOFA 3a and general planning discussions on schedule F |
| 3/23/2001 | Sasso, Anthony | 1.2 | Work session - general planning - schedules.   |
| 3/24/2001 | Breheny, Kevin | 0.4 | Reviewed schedule B-1, cash on hand.   |
| 3/24/2001 | Breheny, Kevin | 0.8 | Prepared e-mails regarding the planning for schedule F and statement 3a.   |
| 3/24/2001 | Breheny, Kevin | 1.1 | Assisted with the preparation of B-20 - other contingent and unliquidated claims of every nature, including tax refunds, counter claims of the debtor and rights to setoff claims        |
| 3/24/2001 | Breheny, Kevin | 1.1 | Reviewed schedule B-3, security deposits with utilities, telephone co, landlords, etc.   |
| 3/26/2001 | Breheny, Kevin | 0.3 | Reviewed schedule B-9, interests in insurance policies.  |
| 3/26/2001 | Breheny, Kevin | 0.3 | Reviewed schedule B-3, security deposits with utilities, telephone co, landlords, etc.   |
| 3/26/2001 | Breheny, Kevin | 0.4 | Reviewed schedule B-1, cash on hand.   |
| 3/26/2001 | Breheny, Kevin | 0.9 | Telephone call with T. Marlin(D&T), V. Gosalia(D&T) and T. Sasso(D&T) regarding detail planning for schedule F. statement 3a and PDF conversions.  |
| 3/26/2001 | Breheny, Kevin | 1.1 | Various administrative meetings with D&T team regarding planning and coordination of staff.  |
| 3/26/2001 | Breheny, Kevin | 1.4 | Various discussions with M. Malone regarding outstanding issues relative to schedules and statements.  |
| 3/26/2001 | Breheny, Kevin | 2.7 | Prepared daily e-mails regarding request of information and data to be included in the schedules of assets and liabilities and statement of financial affairs.                           |
| 3/26/2001 | Breheny, Kevin | 2.8 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs                  |
| 3/26/2001 | Cohn, Matt     | 1.1 | Administrative meetings with team regarding planning.  |
| 3/26/2001 | Cohn, Matt     | 1.5 | Reviewed of statement of financial affairs and schedule of assets and liabilities for holding.   |
| 3/26/2001 | Cohn, Matt     | 1.7 | Reviewed statement of financial affairs and schedule of assets and liabilities for operating units.  |
| 3/26/2001 | Gosalia, Viral | 0.9 | Meeting w/ T. Marlin(D&T), T. Sasso(D&T), and K. Breheny(D&T) - detail planning Schedule F, Sofa 3a and PDF conversions  |
| 3/26/2001 | Gosalia, Viral | 1.0 | Created Access database for information fro Operating Companies.   |

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| 3/26/2001 | Marlin, Todd   | 0.9 | Telephone call with K. Breheny(D&T), V. Gosalia(D&T) and T. Sasso(D&T) regarding detail planning for schedule F, statement 3a and PDF conversions                       |
| 3/26/2001 | Sasso, Anthony | 0.9 | Meeting with T. Marlin(D&T), V. Gosalia(D&T), and K. Breheny(D&T) - detail planning schedule F, Sofa 3a and PDF conversions   |
| 3/26/2001 | Taeger, Fred   | 0.4 | Reviewed examples of completed statements of financial affairs.   |
| 3/26/2001 | Taeger, Fred   | 0.5 | Met with K. Breheny (D&T) and discussed project relative to bankruptcy schedules and statements.  |
| 3/26/2001 | Taeger, Fred   | 0.6 | Reviewed examples of completed schedules of assets and liabilities.   |
| 3/26/2001 | Taeger, Fred   | 1.1 | Constructed electronic files containing each section of both schedules of assets and liabilities and statements of financial affairs to be completed.                   |
| 3/26/2001 | Taeger, Fred   | 2.5 | Reviewed e-mail log and began distributing e-mails to appropriate folders in schedule of assets and liabilities for the operating companies.                            |
| 3/27/2001 | Breheny, Kevin | 0.4 | Conference call with B. Greer of Weil, Gotshal regarding outstanding issues and legal questions relative to the bankruptcy schedules and statements.                    |
| 3/27/2001 | Breheny, Kevin | 0.4 | Conference call with B. Greer, M. Malone, D. Jackson & D&T representatives to discuss and resolve questions / issues regarding financial schedules.                     |
| 3/27/2001 | Breheny, Kevin | 0.7 | Various administrative meetings with D&T team regarding planning and coordination of staff.   |
| 3/27/2001 | Breheny, Kevin | 1.9 | Revisions to schedules and statements control sheet.  |
| 3/27/2001 | Breheny, Kevin | 2.1 | Follow-up calls with the operating entities regarding questions relative to statements and schedules.   |
| 3/27/2001 | Breheny, Kevin | 2.5 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs |
| 3/27/2001 | Breheny, Kevin | 2.5 | Various discussions with D. Jackson, M. Malone and C. Jackman regarding outstanding issues relative to schedules and statements.  |
| 3/27/2001 | Cohn, Matt     | 0.4 | Conference call with M. Malone, D. Jackson, D&T staff, and B. Greer of Weil, Gotshal regarding outstanding issues.  |
| 3/27/2001 | Cohn, Matt     | 0.7 | Administrative meetings with team-coordination and planning of next steps.  |
| 3/27/2001 | Cohn, Matt     | 0.7 | Prepared final format for statement of financial affairs and schedule of assets and liabilities.  |
| 3/27/2001 | Cohn, Matt     | 0.9 | Reviewed of statement of financial affairs and schedule of assets and liabilities for holding.  |
| 3/27/2001 | Cohn, Matt     | 1.1 | Reviewed assets and liabilities from powermate entity.  |
| 3/27/2001 | Cohn, Matt     | 1.1 | Reviewed assets and liabilities from Miami exports entity.  |
| 3/27/2001 | Cohn, Matt     | 1.4 | Reviewed schedule B-21, patents and trademarks.   |
| 3/27/2001 | Cohn, Matt     | 1.7 | Reviewed statement of financial affairs for the operating entity-powermate.   |

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| 3/27/2001 | Cohn, Matt     | 1.7 | Reviewed schedule G for both holding entity and operating entities.   |
| 3/27/2001 | Cohn, Matt     | 2.5 | Reviewed statement of financial affairs for Miami exports entity.   |
| 3/27/2001 | Gosalia, Viral | 1.6 | Imported sample 3a data into database.  |
| 3/27/2001 | Gosalia, Viral | 2.6 | Reviewed data being received from Operating entities for a database input.  |
| 3/27/2001 | Gosalia, Viral | 3.8 | Formatted data for input into Statement of Financial Affairs 3a database.   |
| 3/27/2001 | Sasso, Anthony | 0.4 | Conference call with B. Greer, M. Malone, D. Jackson & D&T representatives to discuss and resolve questions / issues regarding financial schedules.                     |
| 3/27/2001 | Sasso, Anthony | 0.4 | Meetings with D. Jackson and M. Malone - discuss requirements for intercompany balances inclusion in schedule B and schedule F.   |
| 3/27/2001 | Sasso, Anthony | 0.4 | Work session - unsecured debt - schedule F.   |
| 3/27/2001 | Sasso, Anthony | 1.0 | Supervision of staff - schedules prep.  |
| 3/27/2001 | Sasso, Anthony | 1.8 | Meetings with R. Richter, R. Schur, C. Jackman to discuss and resolve questions / issues regarding schedule D.  |
| 3/27/2001 | Sasso, Anthony | 5.2 | Work session - schedule D.  |
| 3/27/2001 | Taeger, Fred   | 1.0 | Organized and filed daily e-mails of supporting documentation for schedules and statements.   |
| 3/27/2001 | Taeger, Fred   | 1.2 | Assembled binders and dividers to be used to file client-prepared schedules.  |
| 3/27/2001 | Taeger, Fred   | 2.4 | Filed schedules received in appropriate computer file folder to support schedules and statements.   |
| 3/27/2001 | Taeger, Fred   | 3.6 | Printed various schedules received from client relating to statements of financial affairs for the operating companies to be filed in support binders.                  |
| 3/27/2001 | Taeger, Fred   | 4.0 | Sorted printouts relating to above mentioned documents for support binders in accordance to schedule number/letter.   |
| 3/28/2001 | Breheny, Kevin | 0.2 | Meeting with V.Gosalia(D&T) on 3a files.  |
| 3/28/2001 | Breheny, Kevin | 0.4 | Various discussions with M. Malone regarding outstanding issues and questions relative to schedules and statements.   |
| 3/28/2001 | Breheny, Kevin | 0.7 | Worked with M. Cohn (D&T) to review the status of the schedules of assets and liabilities for holding company.  |
| 3/28/2001 | Breheny, Kevin | 1.0 | Various administrative meetings with D&T team regarding planning and coordination of staff.   |
| 3/28/2001 | Breheny, Kevin | 1.8 | Reviewed daily e-mails regarding outstanding questions and receipt of data to be included in the schedules of assets and liabilities and statement of financial affairs |
| 3/28/2001 | Breheny, Kevin | 2.4 | Follow-up calls with the operating entities regarding questions relative to statements and schedules.   |
| 3/28/2001 | Breheny, Kevin | 2.5 | Revisions to schedules and statements control sheet.  |
| 3/28/2001 | Cohn, Matt     | 0.2 | Working with notice lists and converting into a more useful format.   |
| 3/28/2001 | Cohn, Matt     | 0.7 | Worked with K. Breheny (D&T) to review the status of the corporate schedules.   |

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| 3/28/2001 | Cohn, Matt     | 1.0 | Administrative meetings with team-coordination and planning of next steps.   |
| 3/28/2001 | Cohn, Matt     | 1.0 | Reviewed schedule S-11 for both the holding company and the operating entities.  |
| 3/28/2001 | Cohn, Matt     | 1.1 | Formatted schedules A, and B's into proper reporting format for the corporate holding company.   |
| 3/28/2001 | Cohn, Matt     | 1.5 | Compilation of schedule E and B17 for operating entities and corporate holding company.  |
| 3/28/2001 | Cohn, Matt     | 2.1 | Reviewed schedules of assets and liabilities and statement of financial affairs for the Sunbeam products operating entity.                                 |
| 3/28/2001 | Cohn, Matt     | 2.3 | Reviewed schedules of assets and liabilities and statement of financial affairs for the first alert operating entity.                                      |
| 3/28/2001 | Cohn, Matt     | 2.5 | Reviewed, reformatted, and consolidated schedules of assets and liabilities and statement of financial affairs for the coleman operating entity.           |
| 3/28/2001 | Gosalia, Viral | 0.1 | Composed email to K. Breheny(D&T) regarding source 3a files from Operating entities.   |
| 3/28/2001 | Gosalia, Viral | 0.2 | Meeting with K. Breheny(D&T) on 3a files.  |
| 3/28/2001 | Gosalia, Viral | 0.3 | Formulated Statement 3a via Access.  |
| 3/28/2001 | Gosalia, Viral | 0.3 | Telephone call with S. Voth regarding Coleman data.  |
| 3/28/2001 | Gosalia, Viral | 0.5 | Imported data into Statement 3a database.  |
| 3/28/2001 | Gosalia, Viral | 1.0 | Formatted data for input into Statement 3a database.   |
| 3/28/2001 | Gosalia, Viral | 1.0 | Performed PDF evaluation for Statement 3a.   |
| 3/28/2001 | Gosalia, Viral | 1.2 | Imported data into Statement 3a database.  |
| 3/28/2001 | Gosalia, Viral | 1.6 | Imported data into Statement 3a database.  |
| 3/28/2001 | Sasso, Anthony | 0.4 | Conference call with M. Malone, J. Frederick and G. Davis to discuss certain issues impacting disclosures in financial schedules                           |
| 3/28/2001 | Sasso, Anthony | 0.5 | Work session - general notes to schedules for operating companies.   |
| 3/28/2001 | Sasso, Anthony | 0.7 | Meetings with R. Richter, R. Schur and C. Jackman - schedule D issues.   |
| 3/28/2001 | Sasso, Anthony | 1.4 | Supervision of staff - schedules prep.   |
| 3/28/2001 | Sasso, Anthony | 1.5 | Work session - unsecured debt - schedule F.  |
| 3/28/2001 | Sasso, Anthony | 5.2 | Work session - schedule D.   |
| 3/28/2001 | Taeger, Fred   | 1.3 | Printed incoming e-mails and attachments requested by K. Breheny (D&T).  |
| 3/28/2001 | Taeger, Fred   | 2.0 | Copied various schedules received as attachments in e-mail to appropriate folders on client's network.   |
| 3/28/2001 | Taeger, Fred   | 2.5 | Printed various schedules received from client relating to statement of financial affairs for the holding companies.                                       |
| 3/28/2001 | Taeger, Fred   | 3.7 | Printed various schedules received from client relating to statement of assets and liabilities for the operating companies to be filed in support binders. |
| 3/28/2001 | Taeger, Fred   | 4.0 | Re-formatted B schedules received from client to comply with standard format of schedules of assets and liabilities.                                       |
| 3/29/2001 | Breheny, Kevin | 0.4 | SOFA 3a - coordination of work effort.   |
| 3/29/2001 | Breheny, Kevin | 0.6 | Meeting with B. Totte to review schedule E draft information and resolve open questions.   |

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| 3/29/2001 | Breheny, Kevin | 0.6 | Meetings with C. Jackman - schedule G issues.  |
| 3/29/2001 | Breheny, Kevin | 2.0 | Supervision of D&T staff and review of each individuals responsibilities relative to schedules and statements.                                   |
| 3/29/2001 | Breheny, Kevin | 2.5 | Worked with M. Cohn (D&T) to reviewed the status of the entity's schedules.  |
| 3/29/2001 | Breheny, Kevin | 2.5 | Reviewed and made revisions to various statements and schedules relative to the operating companies.   |
| 3/29/2001 | Breheny, Kevin | 2.5 | Worked with T. Sasso (D&T) to review the status of the schedules of assets and liabilities for the operating entities.                           |
| 3/29/2001 | Cohn, Matt     | 2.2 | Formatted statement of financial affairs, S-23 S-21 and as well as schedules B-26, B-33 into proper reporting format for the corporate entities. |
| 3/29/2001 | Cohn, Matt     | 2.5 | Worked with K. Breheny (D&T) to review the status of the entity's schedules.   |
| 3/29/2001 | Cohn, Matt     | 3.9 | Formatted statement of financial affairs, S-4, S-7, S-9 as well as schedules B-12, B-23 into proper reporting format for the corporate entities. |
| 3/29/2001 | Gosalia, Viral | 0.3 | Phone meeting with D. Jackson on Sunbeam Products data.  |
| 3/29/2001 | Gosalia, Viral | 0.9 | Imported Coleman data into Statement 3a database.  |
| 3/29/2001 | Gosalia, Viral | 2.0 | Normalization of master table for each creditor.   |
| 3/29/2001 | Gosalia, Viral | 2.5 | Created and populated creditors table in database.   |
| 3/29/2001 | Gosalia, Viral | 3.2 | Imported wires data for Operating entities.  |
| 3/29/2001 | Sasso, Anthony | 0.4 | SOFA 3a - coordination of work effort  |
| 3/29/2001 | Sasso, Anthony | 0.6 | Meeting with B Totte to review schedule E draft information and resolve open questions   |
| 3/29/2001 | Sasso, Anthony | 0.6 | Meetings with C Jackman - schedule G issues  |
| 3/29/2001 | Sasso, Anthony | 1.0 | Work session - various schedules and issues  |
| 3/29/2001 | Sasso, Anthony | 2.0 | Supervision of staff and review  |
| 3/29/2001 | Sasso, Anthony | 2.5 | Worked with K. Breheny (D&T) to review the status of the schedules of assets and liabilities for the operating entities.                         |
| 3/29/2001 | Sasso, Anthony | 4.4 | Work session - schedule D  |
| 3/29/2001 | Taeger, Fred   | 0.5 | Organized previously printed schedules by K. Breheny (D&T) relating to schedule of assets and liabilities and statement of financial affairs.    |
| 3/29/2001 | Taeger, Fred   | 1.0 | Printed for review various schedules received from client relating to statement of financial affairs for the holding companies.                  |
| 3/29/2001 | Taeger, Fred   | 1.5 | Filed previously printed schedules relating to schedule of assets and liabilities and statement of financial affairs in proper support binders.  |
| 3/29/2001 | Taeger, Fred   | 1.6 | Printed incoming e-mails and attachments requested by K. Breheny (D&T).  |
| 3/29/2001 | Taeger, Fred   | 2.0 | Updated support binders with new supporting documents for schedules and statements.  |
| 3/29/2001 | Taeger, Fred   | 2.2 | Copied various schedules received as attachments in e-mail to appropriate folders on client's network.   |
| 3/29/2001 | Taeger, Fred   | 3.2 | Printed for review various schedules received from client relating to statement of financial affairs for the operating companies.                |

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| 3/30/2001 | Breheny, Kevin  | 1.1 | The coordination of work effort relative to schedule G of schedules.  |
| 3/30/2001 | Breheny, Kevin  | 1.1 | Various discussions with M. Malone regarding outstanding issues and questions relative to schedules and statements.                                 |
| 3/30/2001 | Breheny, Kevin  | 6.8 | Reviewed and made revisions to various statements and schedules relative to the operating companies.  |
| 3/30/2001 | Gosalia, Viral  | 0.6 | Added creditor identification numbers.  |
| 3/30/2001 | Gosalia, Viral  | 1.0 | Created tables from master table.   |
| 3/30/2001 | Gosalia, Viral  | 4.0 | Reviewed database for data errors.  |
| 3/30/2001 | Sasso, Anthony  | 0.3 | Schedule G - coordination of work effort.   |
| 3/30/2001 | Sasso, Anthony  | 1.1 | Follow up research - accounting for liabilities subject to compromise.  |
| 3/30/2001 | Sasso, Anthony  | 1.2 | Supervision of staff and review .   |
| 3/30/2001 | Sasso, Anthony  | 2.4 | Work session - various schedules and issues.  |
| 3/30/2001 | Sasso, Anthony  | 2.6 | Work session - schedule D.  |
| 3/30/2001 | Taeger, Fred    | 1.4 | Retrieved fixed asset schedules from binder for all subsidiaries and documented who needed to be followed up with in regard to missing information. |
| 3/30/2001 | Taeger, Fred    | 1.5 | Printed incoming e-mails and attachments requested by T. Sasso (D&T).   |
| 3/30/2001 | Taeger, Fred    | 2.0 | Printed incoming e-mails and attachments requested by K. Breheny (D&T).   |
| 3/30/2001 | Taeger, Fred    | 3.2 | Printed for review various schedules received from client relating to statement of assets and liabilities for the operating companies.              |
| 4/2/2001  | Breheny, Kevin  | 0.5 | Planning - schedule F and use of BSI.   |
| 4/2/2001  | Breheny, Kevin  | 0.6 | Various discussions with B. Greer (Weil) regarding schedules and statements.  |
| 4/2/2001  | Breheny, Kevin  | 1.3 | Conversation with V. Gossalia (D&T), T. Sasso (D&T), and M. Cohn (D&T) regarding the compilation and consolidation of schedule 3a and schedule F.   |
| 4/2/2001  | Breheny, Kevin  | 2.0 | Supervision and review of outstanding issues.   |
| 4/2/2001  | Breheny, Kevin  | 2.3 | Various discussions with operating entities relating to schedule F and statement 3a.  |
| 4/2/2001  | Breheny, Kevin  | 4.2 | Assisted with preparation, reviewed and revised various sections of statement of financial affairs for operating entities.                          |
| 4/2/2001  | Cheung, Rebecca | 0.2 | Reviewed examples of completed schedules of assets and liabilities.   |
| 4/2/2001  | Cheung, Rebecca | 0.3 | Reviewed examples of completed statement of financial affairs.  |
| 4/2/2001  | Cheung, Rebecca | 0.5 | Reviewed workpapers for errors.   |
| 4/2/2001  | Cheung, Rebecca | 0.6 | Met with F. Taeger (D&T) and discussed the bankruptcy project and my part in it.  |
| 4/2/2001  | Cheung, Rebecca | 1.2 | Organized and filed documents relating to statement of financial affairs for Sunbeam Corporation.   |
| 4/2/2001  | Cheung, Rebecca | 1.4 | Organized and filed documents relating to schedules of assets and liabilities for Sunbeam Corporation.  |
| 4/2/2001  | Cheung, Rebecca | 1.4 | Organized and filed documents relating to schedules of assets and liabilities for the operating entities.   |
| 4/2/2001  | Cheung, Rebecca | 1.5 | Organized and filed documents relating to statement of financial affairs for the operating entities.  |



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| 4/2/2001 | Cohn, Matt     | 0.2 | Conversation with B. Greer (Weil) regarding schedule D.  |
| 4/2/2001 | Cohn, Matt     | 0.4 | Conversation with R. Jacobs of BSI regarding the preparation of schedule F.  |
| 4/2/2001 | Cohn, Matt     | 0.6 | Formatting of schedule D.  |
| 4/2/2001 | Cohn, Matt     | 0.8 | Follow up correspondence with D. Robinson of Sunbeam regarding corporate schedules B-23, 26, 27, 33.   |
| 4/2/2001 | Cohn, Matt     | 1.3 | Conversation with V. Gossalia (D&T), T. Sasso (D&T), and K. Breheny (D&T) regarding the compilation and consolidation of schedule 3a and schedule F. |
| 4/2/2001 | Cohn, Matt     | 1.5 | Revisions to statement of financial affairs 4a and converting it into a more useable format.   |
| 4/2/2001 | Cohn, Matt     | 1.8 | Reviewing and formatting statement of financial affairs for Sunbeam Corporation.   |
| 4/2/2001 | Cohn, Matt     | 4.0 | Formatting schedule B into proper reporting format for Sunbeam Corporation.  |
| 4/2/2001 | Gosalia, Viral | 1.5 | Data transformation from excel to sql server for operating entities checks & wires.  |
| 4/2/2001 | Gosalia, Viral | 2.5 | Analyzed database data for both checks and wires for operating entities.   |
| 4/2/2001 | Regard, Dan    | 0.5 | Review and revised work prepared by V. Gosalia(D&T) for statement 3a.  |
| 4/2/2001 | Sasso, Tony    | 0.2 | Prepared schedule D - discussed open points with B Greer (Weil).   |
| 4/2/2001 | Sasso, Tony    | 0.3 | Read new requirements for statement of financial affairs.  |
| 4/2/2001 | Sasso, Tony    | 0.4 | Conference call with Ron Jacobs of BSI regarding schedule F coordination.  |
| 4/2/2001 | Sasso, Tony    | 0.5 | Meeting with M. Malone to discuss various matters, including Wellman, Brown, BSI coordination and other case matters.                                |
| 4/2/2001 | Sasso, Tony    | 0.5 | Planning - schedule F and use of BSI.  |
| 4/2/2001 | Sasso, Tony    | 1.0 | Prepared schedule D - structured settlements.  |
| 4/2/2001 | Sasso, Tony    | 1.3 | Prepared schedule D edits.   |
| 4/2/2001 | Sasso, Tony    | 1.3 | Conference call to discuss statement of financial affairs 3a and schedule F issues with Viral Gosalia (D&T).   |
| 4/2/2001 | Sasso, Tony    | 1.5 | Prepared schedule D - product liability.   |
| 4/2/2001 | Sasso, Tony    | 2.0 | Supervision and review of outstanding issues.  |
| 4/2/2001 | Taeger, Fred   | 0.6 | Explained to new team member R. Cheung (D&T) tasks to be completed relating to further organization of client-prepared data.                         |
| 4/2/2001 | Taeger, Fred   | 0.9 | Reviewed and printed various schedules received from client relating to statement of financial affairs for Sunbeam Corporation.                      |
| 4/2/2001 | Taeger, Fred   | 1.0 | Sorted printouts relating to above mentioned documents in accordance to schedule number/letter.  |
| 4/2/2001 | Taeger, Fred   | 1.2 | Reviewed and printed incoming e-mails and attachments.   |

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| 4/2/2001 | Taeger, Fred    | 1.4 | Reviewed and printed various schedules received from client relating to statement of financial affairs for the operating entities.                       |
| 4/2/2001 | Taeger, Fred    | 3.4 | Reviewed and printed various schedules received from client relating to schedule of assets and liabilities for the operating entities.                   |
| 4/2/2001 | Taeger, Fred    | 3.6 | Copied various computer files received from client to include in appropriate folders on client's network.  |
| 4/3/2001 | Breheny, Kevin  | 0.3 | Various discussions with V. Gosalia regarding statement 3a.  |
| 4/3/2001 | Breheny, Kevin  | 0.3 | Conversation regarding schedule E with T. Sasso (D&T) and M. Cohn (D&T).   |
| 4/3/2001 | Breheny, Kevin  | 0.8 | Conference call with M. Malone (Sunbeam), D. Jackson (Sunbeam), B. Greer (Weil, Gotshal), G. Davis (Weil, Gotshal) and D&T regarding outstanding issues. |
| 4/3/2001 | Breheny, Kevin  | 0.8 | Conference call with counsel and discussed and resolved issues regarding schedules D, E and G.   |
| 4/3/2001 | Breheny, Kevin  | 1.0 | Supervision and review of outstanding issues.  |
| 4/3/2001 | Breheny, Kevin  | 1.1 | Administrative meetings with team.   |
| 4/3/2001 | Breheny, Kevin  | 1.9 | Assisted with preparation, reviewed and revised various schedules and statements for operating entities.   |
| 4/3/2001 | Breheny, Kevin  | 2.1 | Various discussions with operating entities regarding information provided for schedules and statements.   |
| 4/3/2001 | Breheny, Kevin  | 3.1 | Reviewed information provided by operating entities to be included in final schedules of assets and liabilities for the operating entities.              |
| 4/3/2001 | Cheung, Rebecca | 0.2 | Discussion with M. Cohn (D&T) regarding manufacturing and warehouse locations.   |
| 4/3/2001 | Cheung, Rebecca | 0.3 | Prepared and formatted statement of financial affairs, S-11.   |
| 4/3/2001 | Cheung, Rebecca | 0.3 | Prepared and formatted statement of financial affairs, S-14.   |
| 4/3/2001 | Cheung, Rebecca | 0.3 | Composed and sent e-mail to B. Allen.  |
| 4/3/2001 | Cheung, Rebecca | 0.4 | Prepared and formatted statement of financial affairs, S-6b.   |
| 4/3/2001 | Cheung, Rebecca | 0.4 | Obtained information regarding manufacturing and warehouse locations from M. Malone.   |
| 4/3/2001 | Cheung, Rebecca | 0.5 | Organized and filed documents relating to statement of financial affairs for the operating entities.   |
| 4/3/2001 | Cheung, Rebecca | 0.7 | Discussed bankruptcy project with K. Breheny (D&T) and M. Cohn (D&T).  |
| 4/3/2001 | Cheung, Rebecca | 0.8 | Prepared and formatted statement of financial affairs, S-20.   |
| 4/3/2001 | Cheung, Rebecca | 1.0 | Prepared and formatted statement of financial affairs, S-19.   |
| 4/3/2001 | Cheung, Rebecca | 2.5 | Prepared and formatted statement of financial affairs, S-18.   |
| 4/3/2001 | Cohn, Matt      | 0.3 | Meeting with R. Gahagan, of Sunbeam, regarding statement of financial affairs 17, Environmental Information.   |

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| 4/3/2001 | Cohn, Matt     | 0.3 | Conversation regarding schedule E with T. Sasso (D&T) and K. Breheny (D&T).  |
| 4/3/2001 | Cohn, Matt     | 0.8 | Conference call with M. Malone (Sunbeam), D. Jackson (Sunbeam), B. Greer (Weil, Gotshal), G. Davis (Weil, Gotshal) and D&T regarding outstanding issues.                       |
| 4/3/2001 | Cohn, Matt     | 1.1 | Administrative meetings with team.   |
| 4/3/2001 | Cohn, Matt     | 2.5 | Follow up correspondence with various Sunbeam employees to obtain missing information relating to statement of financial affairs and schedule of assets and liabilities        |
| 4/3/2001 | Cohn, Matt     | 2.9 | Changes based on new format of statement of financial affairs per fax received from B. Greer (Weil).   |
| 4/3/2001 | Cohn, Matt     | 3.7 | Formatting schedules into proper reporting format for Sunbeam Corporation.   |
| 4/3/2001 | Gosalia, Viral | 6.0 | Data transformation from excel to sql server for operating entities checks & wires.  |
| 4/3/2001 | Gosalia, Viral | 8.0 | Prepared draft of check report for the operating entities.   |
| 4/3/2001 | Sasso, Tony    | 0.1 | Schedule D - met with Rob Schur to resolve open questions regarding surety bonds.  |
| 4/3/2001 | Sasso, Tony    | 0.2 | Met with C. Jackman - schedule G issues.   |
| 4/3/2001 | Sasso, Tony    | 0.3 | Initial review of schedule E output.   |
| 4/3/2001 | Sasso, Tony    | 0.4 | Met with D. Jackson and M. Malone - statement of financial affairs S-10 requirements and applicability.  |
| 4/3/2001 | Sasso, Tony    | 0.5 | Consultation with S. Thibault (D&T) with respect to certain accounting issues.   |
| 4/3/2001 | Sasso, Tony    | 0.8 | Conference call with counsel and discussed and resolved issues regarding schedules D, E and G.   |
| 4/3/2001 | Sasso, Tony    | 2.2 | Schedule D - work session and email to counsel for review.   |
| 4/3/2001 | Sasso, Tony    | 3.0 | Supervision and review of outstanding issues.  |
| 4/3/2001 | Sasso, Tony    | 3.0 | Reviewed data received to date from various locations for proper inclusion in schedules and statements.  |
| 4/3/2001 | Taeger, Fred   | 1.3 | Obtained missing information for certain statements from other schedules.  |
| 4/3/2001 | Taeger, Fred   | 1.5 | Filed miscellaneous documents pertaining to the schedules of assets and liabilities and statement of financial affairs for both Sunbeam Corporation and the operating entities |
| 4/3/2001 | Taeger, Fred   | 1.7 | Formatted certain statements prepared by client to court required standards.   |
| 4/3/2001 | Taeger, Fred   | 2.5 | E-mailed appropriate parties in order to obtain additional information missing for certain schedules.  |
| 4/3/2001 | Taeger, Fred   | 4.0 | Used information gathered from client to fill in missing information for certain schedule of assets and liabilities items.   |
| 4/4/2001 | Breheny, Kevin | 0.6 | Various discussions with BSI regarding schedule F.   |
| 4/4/2001 | Breheny, Kevin | 0.9 | Status meeting with D&T focusing on information still needed, and next steps.  |
| 4/4/2001 | Breheny, Kevin | 0.9 | Status meeting with D&T focusing on information still needed, and next steps.  |

|          |                 |     |   |
|----------|-----------------|-----|---|
| 4/4/2001 | Breheny, Kevin  | 1.0 | Discussion with R. Cheung (D&T) about statement of financial affairs, S-18.   |
| 4/4/2001 | Breheny, Kevin  | 1.6 | Various discussions with D. Jackson regarding Sunbeam Products and Sunbeam Corporation.   |
| 4/4/2001 | Breheny, Kevin  | 1.8 | Assisted with preparation, reviewed and revised various schedules and statements for operating entities.  |
| 4/4/2001 | Breheny, Kevin  | 2.0 | Planning meeting with staff and discussion regarding outstanding issues.  |
| 4/4/2001 | Breheny, Kevin  | 2.3 | Reviewed information provided by operating entities to be included in final statement of financial affairs for the operating entities.                                  |
| 4/4/2001 | Cheung, Rebecca | 0.2 | Composed and sent e-mail to R. Norris regarding statement of financial affairs, S-6b.   |
| 4/4/2001 | Cheung, Rebecca | 0.4 | Discussion with K. Huff about manufacturing and warehouse locations.  |
| 4/4/2001 | Cheung, Rebecca | 0.4 | Prepared and formatted statement of financial affairs, S-20a.   |
| 4/4/2001 | Cheung, Rebecca | 0.5 | Searched and downloaded Adobe Acrobat from the Internet in order to view PDF files sent by e-mail.  |
| 4/4/2001 | Cheung, Rebecca | 0.5 | Discussion with F. Taeger (D&T) about schedules of assets & liabilities, schedules B.   |
| 4/4/2001 | Cheung, Rebecca | 0.7 | Performed additional formatting for statement of financial affairs, S-6b.   |
| 4/4/2001 | Cheung, Rebecca | 0.8 | Performed additional formatting for statement of financial affairs, S-18.   |
| 4/4/2001 | Cheung, Rebecca | 1.0 | Discussion with K. Breheny (D&T) about statement of financial affairs, S-18.  |
| 4/4/2001 | Cheung, Rebecca | 1.0 | Discussion with M. Cohn (D&T) about compiling a list of manufacturing and warehouse locations.  |
| 4/4/2001 | Cheung, Rebecca | 3.5 | Prepared and formatted statement of financial affairs, S-18.  |
| 4/4/2001 | Cohn, Matt      | 0.4 | Conversation with L. Jacobs of BSI regarding the preparation of schedule F.   |
| 4/4/2001 | Cohn, Matt      | 0.9 | Status meeting with D&T focusing on information still needed, and next steps.   |
| 4/4/2001 | Cohn, Matt      | 1.1 | Worked with F. Taeger (D&T) to review schedules for the operating entities. Concentration on formatting and presentation.   |
| 4/4/2001 | Cohn, Matt      | 1.1 | Creation of schedule H for Sunbeam Corporation.   |
| 4/4/2001 | Cohn, Matt      | 1.5 | Working with statement of financial affairs 1,9, 17 for Sunbeam Corporation.  |
| 4/4/2001 | Cohn, Matt      | 2.9 | Compilation of locations for all entities.  |
| 4/4/2001 | Cohn, Matt      | 3.3 | Follow up correspondence with various Sunbeam employees to obtain missing information relating to statement of financial affairs and schedule of assets and liabilities |
| 4/4/2001 | Gosalia, Viral  | 1.0 | Data cleaning of check report for operating entities.   |
| 4/4/2001 | Gosalia, Viral  | 7.0 | Prepared draft of check report for the operating entities.  |
| 4/4/2001 | Sasso, Tony     | 0.5 | Reviewed statement of financial affairs 3a output. Provided edits.  |

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|----------|-----------------|-----|---|
| 4/4/2001 | Sasso, Tony     | 0.9 | Status meeting with D&T focusing on information still needed, and next steps.   |
| 4/4/2001 | Sasso, Tony     | 1.5 | Met with D. Jackson to discuss investments disclosure, review of documents and resolution of disclosures.   |
| 4/4/2001 | Sasso, Tony     | 2.0 | Planning meeting with staff and discussion regarding outstanding issues.  |
| 4/4/2001 | Sasso, Tony     | 2.1 | Review of statement of financial affairs for Sunbeam Corporation and the operating entities.  |
| 4/4/2001 | Taeger, Fred    | 1.0 | Reviewed and printed incoming e-mails and attachments for review by K. Breheny (D&T).   |
| 4/4/2001 | Taeger, Fred    | 1.1 | Discussed with M. Cohn (D&T) formatting and layout of schedules contained in the schedule of assets and liabilities for the operating entities.                       |
| 4/4/2001 | Taeger, Fred    | 1.7 | E-mailed appropriate parties in order to obtain additional information missing for certain schedules.   |
| 4/4/2001 | Taeger, Fred    | 2.4 | Gathered certain information from client to fill in missing parts of schedule of assets and liabilities.  |
| 4/4/2001 | Taeger, Fred    | 2.5 | Re-formatted statements B-23, B-26, and B-27.   |
| 4/4/2001 | Taeger, Fred    | 2.9 | Added certain missing statements to consolidated schedule and compiled applicable data.   |
| 4/5/2001 | Breheny, Kevin  | 0.3 | Conversation with V. Gossalia (D&T) and M. Cohn (D&T) regarding the compilation and consolidation of schedule 3a as well as the transfer of documents into ndf format |
| 4/5/2001 | Breheny, Kevin  | 0.6 | Conversations with M. Cohn (D&T) regarding outstanding schedules and incomplete information.  |
| 4/5/2001 | Breheny, Kevin  | 1.2 | Various discussions with M. Malone regarding outstanding items and issues relating to schedules and statements for operating entities and Sunbeam Corporation         |
| 4/5/2001 | Breheny, Kevin  | 3.1 | Various discussions with operating entities regarding requests for information relating schedules and statements.   |
| 4/5/2001 | Breheny, Kevin  | 4.3 | Assisted with preparation, reviewed and revised various schedules and statements for operating entities.  |
| 4/5/2001 | Cheung, Rebecca | 0.2 | Discussion with K. Huff about manufacturing & warehouse locations.  |
| 4/5/2001 | Cheung, Rebecca | 0.2 | Discussion with M. Malone about manufacturing & warehouse locations.  |
| 4/5/2001 | Cheung, Rebecca | 0.3 | Prepared a schedule listing manufacturing & warehouse locations.  |
| 4/5/2001 | Cheung, Rebecca | 0.3 | Filed schedules received in the appropriate binder.   |
| 4/5/2001 | Cheung, Rebecca | 0.4 | Reviewed and printed various reports for K. Breheny (D&T).  |
| 4/5/2001 | Cheung, Rebecca | 0.5 | Composed and sent an e-mail to the appropriate persons requesting information for manufacturing and warehouse locations.  |
| 4/5/2001 | Cheung, Rebecca | 0.5 | Reviewed schedules of schedule of assets and liabilities.   |
| 4/5/2001 | Cheung, Rebecca | 0.5 | Organizing schedules for formatting.  |

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| 4/5/2001 | Cheung, Rebecca | 0.5 | Retrieved information related to schedule of assets and liabilities, schedule E, for K. Breheny (D&T).   |
| 4/5/2001 | Cheung, Rebecca | 0.6 | Reviewed, formatted and printed schedules requested by K. Breheny (D&T).   |
| 4/5/2001 | Cheung, Rebecca | 1.0 | Prepared and formatted schedule of assets and liabilities, B-12.   |
| 4/5/2001 | Cheung, Rebecca | 1.0 | Re-formatted various schedules for review.   |
| 4/5/2001 | Cheung, Rebecca | 2.5 | Prepared and formatted schedule of assets and liabilities, B-17.   |
| 4/5/2001 | Cheung, Rebecca | 2.5 | Prepared and formatted schedule of assets and liabilities, B-23.   |
| 4/5/2001 | Cohn, Matt      | 0.3 | Conversation with V. Gossalia (D&T) and K. Breheny (D&T) regarding the compilation and consolidation of schedule 3a as well as the transfer of documents into pdf format |
| 4/5/2001 | Cohn, Matt      | 0.6 | Conversations with K. Breheny (D&T) regarding outstanding schedules and incomplete information.  |
| 4/5/2001 | Cohn, Matt      | 1.9 | Review of statement of financial affairs schedules 3a for both Sunbeam Corporation and the subsidiaries.   |
| 4/5/2001 | Cohn, Matt      | 2.0 | Compilation of locations for all entities.   |
| 4/5/2001 | Cohn, Matt      | 2.9 | Follow up correspondence with various Sunbeam employees to obtain missing information relating to statement of financial affairs and schedules of assets and liabilities |
| 4/5/2001 | Cohn, Matt      | 3.3 | Review of statement of financial affairs for Sunbeam Corporation.  |
| 4/5/2001 | Gosalia, Viral  | 2.0 | Generated modified checks PDF file for operating entities.   |
| 4/5/2001 | Gosalia, Viral  | 2.1 | Generated modified wires pdf file for the operating entities.  |
| 4/5/2001 | Gosalia, Viral  | 4.0 | Created database tables for wires of operating entities.   |
| 4/5/2001 | Sasso, Tony     | 0.3 | Meetings with M. Malone regarding various case matters and outstanding issues.   |
| 4/5/2001 | Sasso, Tony     | 0.5 | Review of and edits to schedules output for Sunbeam Corporation.   |
| 4/5/2001 | Sasso, Tony     | 1.5 | Review of statement of financial affairs and schedules for Sunbeam Corporation.  |
| 4/5/2001 | Sasso, Tony     | 1.7 | Supervision and review of various schedules and statements.  |
| 4/6/2001 | Breheny, Kevin  | 0.2 | Various discussions with B. Greer (Weil) regarding schedules and statements.   |
| 4/6/2001 | Breheny, Kevin  | 0.3 | Conference call with D. Jackson and T. Sasso (D&T) to discuss cut off issues and data submissions for accounts payable from Sunbeam Products and Sunbeam Corporation     |
| 4/6/2001 | Breheny, Kevin  | 0.3 | Conference call with V. Gosalia (D&T) and M. Cohn (D&T) on status of reports for operating entities.   |
| 4/6/2001 | Breheny, Kevin  | 0.4 | Conference call with B. Greer (Weil) regarding schedule F issues.  |
| 4/6/2001 | Breheny, Kevin  | 1.0 | Administrative coordination of assignments.  |
| 4/6/2001 | Breheny, Kevin  | 1.8 | Review of information included in support binders for final schedules and statements.  |

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| 4/6/2001 | Breheny, Kevin  | 1.8 | Various discussions with C. Jackman regarding schedule G.   |
| 4/6/2001 | Breheny, Kevin  | 4.1 | Assisted with preparation, reviewed and revised various sections of statement of financial affairs for operating entities.  |
| 4/6/2001 | Cheung, Rebecca | 0.3 | Prepared and formatted schedule of assets and liabilities, B-20.  |
| 4/6/2001 | Cheung, Rebecca | 0.5 | Reviewed completed schedules for errors.  |
| 4/6/2001 | Cheung, Rebecca | 0.7 | Sorted out information from binders and e-mail that is needed for schedule of assets and liabilities, schedule E.   |
| 4/6/2001 | Cheung, Rebecca | 0.8 | Copied and prepared documents to be mailed to counsel.  |
| 4/6/2001 | Cheung, Rebecca | 1.0 | Reviewed and verified all information has been included in schedules.   |
| 4/6/2001 | Cheung, Rebecca | 1.0 | Prepared and formatted statement of financial affairs, S-8.   |
| 4/6/2001 | Cheung, Rebecca | 1.5 | Prepared and formatted schedule of assets and liabilities, B-26.  |
| 4/6/2001 | Cheung, Rebecca | 2.2 | Reviewed, formatted and printed schedules per K. Breheny's (D&T) request.   |
| 4/6/2001 | Cohn, Matt      | 0.4 | Conversation with V. Gossalia (D&T) regarding the compilation and consolidation of schedule 3a as well as the transfer of documents into pdf format                   |
| 4/6/2001 | Cohn, Matt      | 1.0 | Administrative coordination of assignments.   |
| 4/6/2001 | Cohn, Matt      | 1.3 | Correspondence with various Sunbeam employees to gather information for schedule F.   |
| 4/6/2001 | Cohn, Matt      | 2.6 | Review of statement of financial affairs, 3b and 23.  |
| 4/6/2001 | Cohn, Matt      | 3.2 | Finalization of Sunbeam Corporation schedules in order to send to counsel.  |
| 4/6/2001 | Gosalia, Viral  | 0.3 | Conference call with K. Breheny (D&T) and M. Cohn (D&T) on status of reports for operating entities.  |
| 4/6/2001 | Gosalia, Viral  | 0.5 | Cleaned data for Sunbeam Corporation reports.   |
| 4/6/2001 | Gosalia, Viral  | 3.2 | Data transformation from excel to sql server for Sunbeam Corporation.   |
| 4/6/2001 | Sasso, Tony     | 0.3 | Conference call with D. Jackson and K Breheny (D&T) to discuss cut off issues and data submissions for accounts payable from Sunbeam Products and Sunbeam Corporation |
| 4/6/2001 | Sasso, Tony     | 0.3 | Review of statement of financial affairs 3b and 23.   |
| 4/6/2001 | Sasso, Tony     | 0.4 | Conference call with B. Greer (Weil) regarding schedule F issues.   |
| 4/6/2001 | Sasso, Tony     | 0.5 | Assess Wellman claim for appropriate disclosure.  |
| 4/6/2001 | Sasso, Tony     | 2.0 | Case administration.  |
| 4/6/2001 | Sasso, Tony     | 2.0 | Supervision and review of various schedules and statements.   |
| 4/6/2001 | Sasso, Tony     | 2.4 | Finalizing Sunbeam Corporation schedules to be sent to counsel.   |
| 4/7/2001 | Breheny, Kevin  | 5.0 | Reviewed information provided by operating entities to be included in final schedules of assets and liabilities for the operating entities.                           |
| 4/9/2001 | Breheny, Kevin  | 1.2 | Administrative coordination of assignments.   |

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| 4/9/2001 | Breheny, Kevin  | 1.4 | Various discussions with M. Malone regarding outstanding items and issues relating to schedules and statements for operating entities and Sunbeam Corporation               |
| 4/9/2001 | Breheny, Kevin  | 1.4 | Various discussions with D. Jackson regarding Sunbeam Products and Sunbeam Corporation.   |
| 4/9/2001 | Breheny, Kevin  | 2.0 | Various discussions with operating entities regarding requests for information relating schedules and statements.   |
| 4/9/2001 | Breheny, Kevin  | 3.0 | Review of information received from C. Jackman for schedule G.  |
| 4/9/2001 | Breheny, Kevin  | 4.3 | Assisted with preparation, reviewed and revised various schedules and statements for operating entities.  |
| 4/9/2001 | Cheung, Rebecca | 0.2 | E-mailed R. Norris for addresses related to various schedules.  |
| 4/9/2001 | Cheung, Rebecca | 0.3 | Prepared and formatted statement of financial affairs, S-6b.  |
| 4/9/2001 | Cheung, Rebecca | 0.3 | Discussion with M. Cohn (D&T) about outstanding issues.   |
| 4/9/2001 | Cheung, Rebecca | 0.4 | Prepared and formatted statement of financial affairs, S-8.   |
| 4/9/2001 | Cheung, Rebecca | 0.5 | E-mailed various personnel for information related to schedule of assets and liabilities.   |
| 4/9/2001 | Cheung, Rebecca | 0.5 | Called various people for information relating to schedule of assets and liabilities.   |
| 4/9/2001 | Cheung, Rebecca | 0.5 | Inputted addresses for location listing.  |
| 4/9/2001 | Cheung, Rebecca | 0.5 | Reviewed schedule of assets and liabilities, B-28.  |
| 4/9/2001 | Cheung, Rebecca | 0.5 | Inputted additional information related to schedule of assets and liabilities, B-12.  |
| 4/9/2001 | Cheung, Rebecca | 1.0 | Called various people for information relating to locations of warehouses.  |
| 4/9/2001 | Cheung, Rebecca | 1.0 | E-mailed various personnel for information related to schedule of assets and liabilities and sorted the inbox for information related to schedule of assets and liabilities |
| 4/9/2001 | Cheung, Rebecca | 1.5 | Reformatted various schedules for schedule of assets and liabilities.   |
| 4/9/2001 | Cheung, Rebecca | 2.5 | Reviewed e-mail log and sorted items related to various schedules needed for schedule of assets and liabilities.  |
| 4/9/2001 | Cheung, Rebecca | 2.9 | Prepared and formatted schedule of assets and liabilities, B-28.  |
| 4/9/2001 | Cohn, Matt      | 0.3 | Discussion with R. Cheung (D&T) about bankruptcy project.   |
| 4/9/2001 | Cohn, Matt      | 0.7 | Correspondence with R. Schur of Sunbeam regarding safe deposit boxes.   |
| 4/9/2001 | Cohn, Matt      | 1.1 | Correspondence and review regarding schedule B-9.   |
| 4/9/2001 | Cohn, Matt      | 1.2 | Administrative coordination of assignments.   |
| 4/9/2001 | Cohn, Matt      | 1.4 | Compilation of locations for all entities.  |
| 4/9/2001 | Cohn, Matt      | 1.7 | Made formatting changes to the schedule of assets and liabilities.  |



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| 4/9/2001  | Cohn, Matt     | 1.8 | Cross Referenced schedules 3a to 3b and 23 in order to ensure no duplications.  |
| 4/9/2001  | Cohn, Matt     | 2.4 | Reviewed statements S-23 and S-3b for content.  |
| 4/9/2001  | Gosalia, Viral | 4.0 | Generated revisions of check PDF file for Sunbeam Corporation.  |
| 4/9/2001  | Gosalia, Viral | 4.1 | Generated revisions to PDF file for Sunbeam Corporation.  |
| 4/9/2001  | Sasso, Tony    | 0.3 | Meetings with M. Malone regarding various schedule matters.   |
| 4/9/2001  | Sasso, Tony    | 1.5 | Schedule D - modifications based on review from counsel.  |
| 4/9/2001  | Sasso, Tony    | 3.6 | Review and edits of statement of financial affairs 3b.  |
| 4/9/2001  | Sasso, Tony    | 4.6 | Supervision and review of various schedules and statements.   |
| 4/9/2001  | Taeger, Fred   | 1.0 | Replied to various contacts at client regarding completing schedules and statements.  |
| 4/9/2001  | Taeger, Fred   | 1.9 | Reviewed and printed various schedules received from client relating to schedule of assets and liabilities for the operating entities to be filed in support binders. |
| 4/9/2001  | Taeger, Fred   | 2.0 | Filed client prepared schedules in appropriate computer file folders to support final schedules and statements.   |
| 4/9/2001  | Taeger, Fred   | 2.7 | Reviewed and printed various schedules received from client relating to statement of financial affairs for Sunbeam Corporation.                                       |
| 4/9/2001  | Taeger, Fred   | 3.4 | Replied to various e-mails from Sunbeam employees in an attempt to gather additional information.   |
| 4/10/2001 | Breheny, Kevin | 0.1 | Various discussions with B. Greer (Weil) regarding schedules and statements.  |
| 4/10/2001 | Breheny, Kevin | 0.3 | Call with M.Cohn (D&T), T. Sasso (D&T) and B. Douglas regarding B-9.  |
| 4/10/2001 | Breheny, Kevin | 0.3 | Conference call with Bart Douglas to resolve insurance disclosure issues.   |
| 4/10/2001 | Breheny, Kevin | 0.3 | Conference call with V. Gosalia (D&T), T. Sasso (D&T), M. Cohn (D&T) on status of reports.  |
| 4/10/2001 | Breheny, Kevin | 0.6 | Conference call with operating entities units to discuss status and resolve open questions /issues.   |
| 4/10/2001 | Breheny, Kevin | 0.7 | Conference call with M. Cohn (D&T), T. Sasso (D&T) and B. Greer (Weil) to go over questions and corrections regarding schedules.                                      |
| 4/10/2001 | Breheny, Kevin | 1.1 | Met with T. Sasso (D&T), M. Cohn (D&T) and M. Malone regarding the status of schedules.   |
| 4/10/2001 | Breheny, Kevin | 1.7 | Met with M. Cohn (D&T) and T. Sasso (D&T) regarding the status of statement of financial affairs and schedule of assets and liabilities.                              |
| 4/10/2001 | Breheny, Kevin | 1.9 | Assisted with preparation, reviewed and revised various schedules and statements for operating entities.  |
| 4/10/2001 | Breheny, Kevin | 2.2 | Review of information included in support binders for final schedules and statements.   |

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|-----------|-----------------|-----|---|
| 4/10/2001 | Breheny, Kevin  | 3.1 | Assisted with preparation, reviewed and revised various sections of statement of financial affairs for operating entities.                  |
| 4/10/2001 | Cheung, Rebecca | 0.5 | Reviewed new e-mail from the inbox as they related to open items.   |
| 4/10/2001 | Cheung, Rebecca | 0.5 | E-mailed S. Pagnusat and S. Morris for additional information.  |
| 4/10/2001 | Cheung, Rebecca | 0.5 | Discussion with K. Breheny (D&T) about schedule of assets and liabilities.  |
| 4/10/2001 | Cheung, Rebecca | 1.0 | Reviewed and printed various schedules from statement of financial affairs per K. Breheny's (D&T) request.                                  |
| 4/10/2001 | Cheung, Rebecca | 1.0 | Inputted addresses for statement of financial affairs, S-6b.  |
| 4/10/2001 | Cheung, Rebecca | 1.0 | Reformatted schedule of assets and liabilities, B-28.   |
| 4/10/2001 | Cheung, Rebecca | 1.0 | Reviewed schedules received from client for revised information.  |
| 4/10/2001 | Cheung, Rebecca | 1.0 | E-mailed and responded to emails to various personnel for information related to schedule of assets and liabilities. B-28.                  |
| 4/10/2001 | Cheung, Rebecca | 1.5 | Inputted addresses for schedule of assets and liabilities, B-28.  |
| 4/10/2001 | Cheung, Rebecca | 1.5 | Prepared and formatted schedule of assets and liabilities, schedule e.  |
| 4/10/2001 | Cheung, Rebecca | 1.5 | Made revisions to various completed schedules per K. Breheny's (D&T) request.   |
| 4/10/2001 | Cohn, Matt      | 0.3 | Call with K. Breheny (D&T), T. Sasso (D&T) and B. Douglas regarding B-9.  |
| 4/10/2001 | Cohn, Matt      | 0.7 | Conference call with K. Breheny (D&T), T. Sasso (D&T) and B. Greer (Weil) to go over questions and corrections regarding schedules.         |
| 4/10/2001 | Cohn, Matt      | 1.0 | Formatted schedules of assets and liabilities for the subsidiaries.   |
| 4/10/2001 | Cohn, Matt      | 1.1 | Met with T. Sasso (D&T), K. Breheny (D&T) and M. Malone regarding the status of schedules.  |
| 4/10/2001 | Cohn, Matt      | 1.5 | Worked with V. Gosalia (D&T) regarding schedule 3a.   |
| 4/10/2001 | Cohn, Matt      | 2.0 | Quality control of schedule 3a for Sunbeam Corporation.   |
| 4/10/2001 | Cohn, Matt      | 2.2 | Met with K. Breheny (D&T) and T. Sasso (D&T) regarding the status of statement of financial affairs and schedule of assets and liabilities. |
| 4/10/2001 | Cohn, Matt      | 2.3 | Made revisions to the statement of financial affairs (Sunbeam Corporation ) per previous meeting in the day                                 |
| 4/10/2001 | Cohn, Matt      | 2.8 | Made revisions to the schedule of assets and liabilities (operating entities) per previous meeting in the day.                              |
| 4/10/2001 | Gosalia, Viral  | 0.3 | Conference call with K. Breheny (D&T), T. Sasso (D&T), M. Cohn (D&T) on status of reports.  |
| 4/10/2001 | Gosalia, Viral  | 4.7 | Generated excel spreadsheets on various queries as requested by T. Sasso (D&T).   |
| 4/10/2001 | Gosalia, Viral  | 5.0 | Developed and ran queries on check listing for operating entities.  |

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| 4/10/2001 | Sasso, Tony    | 0.3 | Meetings with R Gahagan and Ron Richter to determine disclosures for Coleman bonds.  |
| 4/10/2001 | Sasso, Tony    | 0.3 | Conference call with Bart Douglas to resolve insurance disclosure issues.  |
| 4/10/2001 | Sasso, Tony    | 0.4 | Schedule F - completed unsecured claims, forwarded to BSI.   |
| 4/10/2001 | Sasso, Tony    | 0.5 | Work session with Don Jackson to complete statement 3b disclosures.  |
| 4/10/2001 | Sasso, Tony    | 0.5 | Edits to general notes to schedules.   |
| 4/10/2001 | Sasso, Tony    | 0.6 | Conference call with operating entities units to discuss status and resolve open questions /issues.  |
| 4/10/2001 | Sasso, Tony    | 0.7 | Conference call with Brian Greer (Weil) to discuss and resolve open issues.  |
| 4/10/2001 | Sasso, Tony    | 0.9 | Edits to various components of schedule B for AI Realty et al.   |
| 4/10/2001 | Sasso, Tony    | 1.0 | Reviewed and revised schedule D.   |
| 4/10/2001 | Sasso, Tony    | 1.1 | Review of preliminary draft of schedules for the operating entities.   |
| 4/10/2001 | Sasso, Tony    | 1.4 | Review of preliminary draft of schedules for Sunbeam Corporation.  |
| 4/10/2001 | Sasso, Tony    | 1.6 | Various meetings with M. Malone regarding various financial schedules and statement issues.  |
| 4/10/2001 | Sasso, Tony    | 2.0 | Conference calls and follow-up work to resolve various issues with statement of financial affairs 3a data.   |
| 4/10/2001 | Sasso, Tony    | 2.2 | Status meeting with D&T team. Top to bottom review of status of statement of financial affairs and schedules.  |
| 4/10/2001 | Taeger, Fred   | 1.0 | Filed documents received from client in appropriate binder to support schedules and statements.  |
| 4/10/2001 | Taeger, Fred   | 1.5 | Prepared certain sections of schedule B in the schedule of assets and liabilities for the operating entities.  |
| 4/10/2001 | Taeger, Fred   | 2.7 | Filed client prepared schedules in appropriate computer file folders to support final schedules and statements.  |
| 4/10/2001 | Taeger, Fred   | 3.5 | Reviewed and printed various schedules received from client relating to statement of financial affairs for the operating entities to be filed in support binders.  |
| 4/10/2001 | Taeger, Fred   | 4.0 | Prepared a reconciliation for all entities for total 90 day disbursements. Compared information received from client to information to be used in the final disbursement listing checking for completeness |
| 4/11/2001 | Breheny, Kevin | 1.1 | Review of preliminary draft of statement of financial affairs for Sunbeam Corporation.   |
| 4/11/2001 | Breheny, Kevin | 1.5 | Administrative coordination of assignments.  |
| 4/11/2001 | Breheny, Kevin | 1.6 | Various discussions with V. Gosalia regarding statement 3a.  |
| 4/11/2001 | Breheny, Kevin | 1.7 | Assisted with preparation, reviewed and revised various sections of statement of financial affairs for operating entities.   |

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|-----------|-----------------|-----|---|
| 4/11/2001 | Breheny, Kevin  | 1.7 | Reviewed information provided by operating entities to be included in final schedules of assets and liabilities for the operating entities. |
| 4/11/2001 | Breheny, Kevin  | 1.7 | Supervision of staff.   |
| 4/11/2001 | Breheny, Kevin  | 2.1 | Various discussions with operating entities relating to schedule F and statement 3a.  |
| 4/11/2001 | Cheung, Rebecca | 0.5 | Compiled a list of locations and addresses.   |
| 4/11/2001 | Cheung, Rebecca | 0.5 | Conferred with M. Cohn (D&T) about location listing.  |
| 4/11/2001 | Cheung, Rebecca | 0.5 | Discussed about schedule of assets and liabilities, schedule e, with A. Sasso (D&T), M. Cohn (D&T), and D. Sorrentino (D&T).                |
| 4/11/2001 | Cheung, Rebecca | 4.0 | Prepared and formatted schedule of assets and liabilities, schedule E.  |
| 4/11/2001 | Cheung, Rebecca | 4.5 | Made revisions to various completed schedules.  |
| 4/11/2001 | Cohn, Matt      | 0.6 | Met with T. Sasso (D&T) to discuss changes to statement of financial affairs for Sunbeam Corporation.                                       |
| 4/11/2001 | Cohn, Matt      | 0.8 | Met with P. Boyle to gather information on tax identification numbers.  |
| 4/11/2001 | Cohn, Matt      | 0.8 | Composed a status sheet for counsel.  |
| 4/11/2001 | Cohn, Matt      | 0.9 | Worked with R. Chueng (D&T) on schedule E for the subsidiaries.   |
| 4/11/2001 | Cohn, Matt      | 1.3 | Formatted of statement of financial affairs schedule 23.  |
| 4/11/2001 | Cohn, Matt      | 1.5 | Administrative coordination of assignments.   |
| 4/11/2001 | Cohn, Matt      | 2.0 | Formatted statement of financial affairs schedules 7, 9, and 17.  |
| 4/11/2001 | Cohn, Matt      | 3.5 | Formatted the statement of financial affairs word document and prepared it to be faxed to B. Greer (Weil).                                  |
| 4/11/2001 | Gosalia, Viral  | 0.3 | Call with T. Sasso (D&T) on what records to pull from previous queries.   |
| 4/11/2001 | Gosalia, Viral  | 3.3 | Generated PDF reports for Sunbeam Corporation checks.   |
| 4/11/2001 | Gosalia, Viral  | 3.7 | Generated PDF reports for Sunbeam Corporation wires.  |
| 4/11/2001 | Regard, Dan     | 1.0 | Review and revised work prepared by V. Gosalia(D&T) for statement 3a.   |
| 4/11/2001 | Sasso, Tony     | 0.4 | Meeting with Don Jackson - discus and resolve issues regarding schedule B-33.   |
| 4/11/2001 | Sasso, Tony     | 0.6 | Work session with M. Cohn (D&T) regarding statement of financial affairs for Sunbeam Corporation.   |
| 4/11/2001 | Sasso, Tony     | 1.0 | AI Realty et al - review and edits to various items relating to schedules and statements.   |
| 4/11/2001 | Sasso, Tony     | 1.1 | Schedule E - work session and meetings with tax personnel to resolve open questions and issues.   |
| 4/11/2001 | Sasso, Tony     | 1.2 | AI Realty et al - review and edits to schedule B.   |
| 4/11/2001 | Sasso, Tony     | 2.2 | Supervision of staff.   |
| 4/11/2001 | Sasso, Tony     | 4.0 | Review of preliminary draft of statement of financial affairs for Sunbeam Corporation.  |
| 4/11/2001 | Taeger, Fred    | 0.4 | Replied to various e-mails from Sunbeam employees in an attempt to gather additional information.   |

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| 4/11/2001 | Taeger, Fred    | 1.0 | Reviewed and printed various documents received from client relating to statement of financial affairs for Sunbeam Corporation.  |
| 4/11/2001 | Taeger, Fred    | 1.2 | Reviewed and printed various documents received from client relating to schedule of assets and liabilities for the operating entities to be filed in support binders.                |
| 4/11/2001 | Taeger, Fred    | 1.2 | Re-formatted certain schedules relating to schedule B received from client to comply with standard format.   |
| 4/11/2001 | Taeger, Fred    | 1.5 | Copied various schedules received as attachments in e-mail to appropriate folders on client's network.   |
| 4/11/2001 | Taeger, Fred    | 2.0 | Reviewed and printed incoming e-mails and attachments as it related to schedules and statements.   |
| 4/11/2001 | Taeger, Fred    | 3.8 | Organized printouts relating to various schedules and allocated them to the binders as appropriate.  |
| 4/12/2001 | Breheny, Kevin  | 0.8 | Conference call with T. Sasso (D&T), M. Cohn (D&T) and B. Greer regarding changes that need to be made to the statement of financial affairs and schedules of assets and liabilities |
| 4/12/2001 | Breheny, Kevin  | 1.3 | Various discussions with BSI regarding schedule F.   |
| 4/12/2001 | Breheny, Kevin  | 1.7 | Administrative coordination of assignments.  |
| 4/12/2001 | Breheny, Kevin  | 2.1 | Various discussions with operating entities regarding information provided for schedules and statements.   |
| 4/12/2001 | Breheny, Kevin  | 3.1 | Reviewed information provided by operating entities to be included in final schedules of assets and liabilities for the operating entities.  |
| 4/12/2001 | Breheny, Kevin  | 3.1 | Reviewed information provided by operating entities to be included in final statement of financial affairs for the operating entities.   |
| 4/12/2001 | Cheung, Rebecca | 0.5 | Compiled a list of open items.   |
| 4/12/2001 | Cheung, Rebecca | 1.4 | Added additional information to various B schedules for schedule of assets and liabilities.  |
| 4/12/2001 | Cheung, Rebecca | 3.0 | Prepared a summary schedule related to schedule of assets and liabilities, schedule A.   |
| 4/12/2001 | Cheung, Rebecca | 3.0 | Prepared a summary schedule related to schedule of assets and liabilities, schedule B-23 & 26.   |
| 4/12/2001 | Cheung, Rebecca | 3.5 | Prepared a summary schedule related to schedule of assets and liabilities, B-27 & 28.  |
| 4/12/2001 | Cohn, Matt      | 0.4 | Revised statement of financial affairs S-9 for Sunbeam Corporation.  |
| 4/12/2001 | Cohn, Matt      | 0.5 | Gathered addresses for all the subsidiaries and matched them to schedules.   |
| 4/12/2001 | Cohn, Matt      | 0.5 | Worked with V. Gosalia (D&T) regarding schedule 3a.  |
| 4/12/2001 | Cohn, Matt      | 0.7 | Administrative coordination of assignments.  |
| 4/12/2001 | Cohn, Matt      | 0.7 | Formatted schedules of assets and liabilities for subsidiaries based on changes from B. Greer (Weil).  |
| 4/12/2001 | Cohn, Matt      | 0.7 | Worked with statement of financial affairs 4a for the Subsidiaries per the file received from C. Jackman (Sunbeam).  |
| 4/12/2001 | Cohn, Matt      | 0.7 | Met with T. Sasso (D&T) to review changes proposed by B. Greer (Weil).   |

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| 4/12/2001 | Cohn, Matt     | 0.8 | Formatted schedules of assets and liabilities for Sunbeam Corporation based on changes from B. Greer (Weil).  |
| 4/12/2001 | Cohn, Matt     | 0.8 | Conference call with T. Sasso (D&T), K. Breheny (D&T) and B. Greer regarding changes that need to be made to the statement of financial affairs and schedules of assets and liabilities |
| 4/12/2001 | Cohn, Matt     | 1.1 | Made changes to schedule H for Sunbeam Corporation.   |
| 4/12/2001 | Cohn, Matt     | 6.4 | Formatted the statement of financial affairs word document for the subsidiaries and prepared it to be faxed to B. Greer (Weil).   |
| 4/12/2001 | Gosalia, Viral | 1.0 | Data scrubbing of Coleman disbursements.  |
| 4/12/2001 | Gosalia, Viral | 1.0 | Imported Coleman disbursements data into database.  |
| 4/12/2001 | Sasso, Tony    | 0.1 | Schedule E - final review.  |
| 4/12/2001 | Sasso, Tony    | 0.5 | Sunbeam Corporation - General notes to schedules - edits based on review from counsel.  |
| 4/12/2001 | Sasso, Tony    | 0.5 | Work session with Rob Schur - statement of financial affairs 3a data issues.  |
| 4/12/2001 | Sasso, Tony    | 0.5 | Calls to V. Gosalia (D&T) - resolution of statement of financial affairs 3a data issues.  |
| 4/12/2001 | Sasso, Tony    | 0.6 | Work session - schedule H - Sunbeam Corporation.  |
| 4/12/2001 | Sasso, Tony    | 0.6 | Schedule F - intercompany matters.  |
| 4/12/2001 | Sasso, Tony    | 1.0 | Schedules A and B - AI Realty - work session.   |
| 4/12/2001 | Sasso, Tony    | 1.0 | Conference call to B. Greer (Weil) regarding status and next steps.   |
| 4/12/2001 | Sasso, Tony    | 1.0 | Coordination of reconciliation analysis of schedule A and certain B schedules to company books and records.   |
| 4/12/2001 | Sasso, Tony    | 2.0 | Schedule D - Sunbeam Corporation - edits based on review from counsel.  |
| 4/12/2001 | Sasso, Tony    | 3.0 | Statement of financial affairs 3a work session.   |
| 4/12/2001 | Sasso, Tony    | 3.7 | Work sessions regarding supervision of staff - various statement of financial affairs and schedule items.   |
| 4/12/2001 | Taeger, Fred   | 0.9 | Organized and inserted missing information for schedule B-3.  |
| 4/12/2001 | Taeger, Fred   | 1.3 | Organized various schedules to be included in support binders.  |
| 4/12/2001 | Taeger, Fred   | 1.3 | Reviewed and printed incoming e-mails and attachments.  |
| 4/12/2001 | Taeger, Fred   | 1.4 | Edited the composition of schedule B-33 and re-formatted accordingly.   |
| 4/12/2001 | Taeger, Fred   | 2.0 | Updated support binders with new supporting documents for schedules and statements.   |
| 4/12/2001 | Taeger, Fred   | 2.5 | Reviewed miscellaneous schedules received from client to insure their inclusion in support binders.   |
| 4/12/2001 | Taeger, Fred   | 3.2 | Constructed spreadsheet detailing all documents transferred to BSI for schedule F.  |
| 4/13/2001 | Breheny, Kevin | 1.3 | Various discussions with D. Jackson regarding Sunbeam Products and Sunbeam Corporation.   |

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| 4/13/2001 | Breheny, Kevin  | 2.0 | Various discussions with M. Malone regarding outstanding items and issues relating to schedules and statements for operating entities and Sunbeam Corporation |
| 4/13/2001 | Breheny, Kevin  | 2.4 | Reviewed information provided by operating entities to be included in final statement of financial affairs for the operating entities.                        |
| 4/13/2001 | Breheny, Kevin  | 2.9 | Reviewed and revised control sheet.   |
| 4/13/2001 | Breheny, Kevin  | 3.3 | Various discussions with operating entities regarding requests for information relating schedules and statements.   |
| 4/13/2001 | Cheung, Rebecca | 0.4 | Organized and filed documents relating to statement of financial affairs for the operating entities.  |
| 4/13/2001 | Cheung, Rebecca | 0.5 | Compared schedules B-12 and statement S-8 to ensure all information has been properly included.   |
| 4/13/2001 | Cheung, Rebecca | 0.7 | Organized and filed documents relating to schedules of assets and liabilities for the operating entities.   |
| 4/13/2001 | Cheung, Rebecca | 1.0 | Revised location listing schedule.  |
| 4/13/2001 | Cheung, Rebecca | 1.0 | Prepared an open items list for schedule of assets and liabilities.   |
| 4/13/2001 | Cheung, Rebecca | 1.5 | Reviewed schedules to make sure updated information has been included.  |
| 4/13/2001 | Cheung, Rebecca | 2.0 | Formatted and revised various schedules.  |
| 4/13/2001 | Cheung, Rebecca | 4.0 | Reviewed revised schedules from the client to ensure all new information has been properly included in various schedules.                                     |
| 4/13/2001 | Cohn, Matt      | 0.8 | Reviewed and prepared schedule B-5 for Sunbeam Corporation.   |
| 4/13/2001 | Cohn, Matt      | 0.8 | Reviewed statement of financial affairs 10 for both Sunbeam Corporation and the operating entities.   |
| 4/13/2001 | Cohn, Matt      | 1.1 | Numerous calls with B. Greer (Weil) regarding formatting questions and changes to statement of financial affairs and schedules of assets and liabilities.     |
| 4/13/2001 | Cohn, Matt      | 2.5 | Formatted schedules of assets and liabilities for Sunbeam Corporation based on changes from B. Greer (Weil).  |
| 4/13/2001 | Cohn, Matt      | 2.7 | Formatted schedules of assets and liabilities for Subsidiaries based on changes from B. Greer (Weil).   |
| 4/13/2001 | Cohn, Matt      | 3.3 | Compiled schedule S-21b for the operating entities.   |
| 4/13/2001 | Gosalia, Viral  | 0.5 | Meeting with T. Sasso (D&T) and D. Regard (D&T) on status of all schedules and statements   |
| 4/13/2001 | Gosalia, Viral  | 0.5 | Data analysis on size of files for website submission.  |
| 4/13/2001 | Gosalia, Viral  | 3.0 | Generated operating entities wires statement.   |
| 4/13/2001 | Regard, Dan     | 2.5 | Review and revised work prepared by V. Gosalia(D&T) for statement 3a.   |
| 4/13/2001 | Sasso, Tony     | 0.4 | Meetings with M. Malone - various open matters.   |
| 4/13/2001 | Sasso, Tony     | 0.6 | Meetings with Don Jackson - intercompany balances.  |
| 4/13/2001 | Sasso, Tony     | 0.7 | AI Realty et al - General notes to schedules and statement of financial affairs - edits based on review from counsel.   |
| 4/13/2001 | Sasso, Tony     | 0.8 | Review of intercompany balances and issues.   |
| 4/13/2001 | Sasso, Tony     | 1.2 | Sunbeam Corporation - statement of financial affairs - edits based on comments from counsel.  |

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| 4/13/2001 | Sasso, Tony     | 1.3 | Work sessions with supervision of staff - various statement of financial affairs and schedule items.  |
| 4/13/2001 | Sasso, Tony     | 2.0 | Statement of financial affairs 3a - analysis and investigation of issues - corporate wire data.   |
| 4/13/2001 | Sasso, Tony     | 3.0 | Schedule D - AI Realty et al - edits based on review from counsel.  |
| 4/13/2001 | Taeger, Fred    | 0.8 | Organized files received from client into electronic folders.   |
| 4/13/2001 | Taeger, Fred    | 1.3 | Organized files received from client and included into appropriate support binders.   |
| 4/13/2001 | Taeger, Fred    | 1.5 | Reviewed and printed various schedules received from client relating to statement of financial affairs for the operating entities.                            |
| 4/13/2001 | Taeger, Fred    | 1.8 | Reviewed and printed incoming e-mails and attachments.  |
| 4/13/2001 | Taeger, Fred    | 1.9 | Reconciled differences between final statement of financial affairs 3a and company provided source inputs.  |
| 4/13/2001 | Taeger, Fred    | 2.7 | Formatted headings for all schedule G items to comply with court appointed standards.   |
| 4/14/2001 | Breheny, Kevin  | 0.8 | Review of information included in support binders for final schedules and statements.   |
| 4/14/2001 | Breheny, Kevin  | 1.0 | Various discussions with M. Malone regarding outstanding items and issues relating to schedules and statements for operating entities and Sunbeam Corporation |
| 4/14/2001 | Breheny, Kevin  | 1.0 | Review of deliverables and open items with M. Cohn (D&T).   |
| 4/14/2001 | Breheny, Kevin  | 2.1 | Assisted with preparation, reviewed and revised various schedules and statements for operating entities.  |
| 4/14/2001 | Cohn, Matt      | 1.5 | Review of deliverables and open items with Kevin Breheny (D&T).   |
| 4/16/2001 | Breheny, Kevin  | 0.8 | Various discussions with V. Gosalia regarding statement 3a.   |
| 4/16/2001 | Breheny, Kevin  | 0.8 | Conference call with T. Sasso (D&T), M. Cohn (D&T) and L. Campbell of BSI regarding schedule F.   |
| 4/16/2001 | Breheny, Kevin  | 0.8 | Conference call with M Cohn (D&T), T. Sasso (D&T) and L. Campbell of BSI regarding schedule F.  |
| 4/16/2001 | Breheny, Kevin  | 1.3 | Various discussions with BSI regarding schedule F.  |
| 4/16/2001 | Breheny, Kevin  | 1.7 | Administrative coordination of assignments.   |
| 4/16/2001 | Breheny, Kevin  | 2.1 | Various discussions with operating entities regarding information provided for schedules and statements.  |
| 4/16/2001 | Breheny, Kevin  | 5.8 | Reviewed information provided by operating entities to be included in final schedules of assets and liabilities for the operating entities.                   |
| 4/16/2001 | Cheung, Rebecca | 0.5 | Sorted e-mail from inbox for additional information from the client.  |
| 4/16/2001 | Cheung, Rebecca | 1.0 | Organized and filed documents received from the client in the appropriate binder.   |
| 4/16/2001 | Cheung, Rebecca | 1.0 | Reviewed and printed and formatted various schedules related to schedule of assets and liabilities as requested by K. Breheny (D&T)                           |



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| 4/16/2001 | Cheung, Rebecca | 1.0 | Reconciled schedule of assets and liabilities, B-15.   |
| 4/16/2001 | Cheung, Rebecca | 2.0 | Reviewed schedule of financial affairs and the corresponding source documents for its schedules.                     |
| 4/16/2001 | Cheung, Rebecca | 3.0 | Updated various schedules for schedule of assets and liabilities.  |
| 4/16/2001 | Cheung, Rebecca | 3.0 | Reconciled information between schedule B-15 and statement S-18.   |
| 4/16/2001 | Cohn, Matt      | 0.5 | Reconciliation of work papers in appropriate binders.  |
| 4/16/2001 | Cohn, Matt      | 0.8 | Conference call with T. Sasso (D&T), K. Breheny (D&T) and L. Campbell of BSI regarding schedule F.                   |
| 4/16/2001 | Cohn, Matt      | 1.5 | Formatted statement of financial affairs for operating entities based on changes from B. Greer (Weil).               |
| 4/16/2001 | Cohn, Matt      | 1.7 | Administrative coordination of assignments.  |
| 4/16/2001 | Cohn, Matt      | 1.8 | Made changes to operating entities statement of financial affairs S-14.  |
| 4/16/2001 | Cohn, Matt      | 1.8 | Formatted statement of financial affairs for Sunbeam Corporation based on changes from B. Greer (Weil).              |
| 4/16/2001 | Cohn, Matt      | 1.9 | Formatted schedules of assets and liabilities for Sunbeam Corporation Company based on changes from S. Isko.         |
| 4/16/2001 | Cohn, Matt      | 2.1 | Reformatted Sunbeam Corporation statement of financial affairs per changes suggested by M. Malone.                   |
| 4/16/2001 | Gosalia, Viral  | 0.5 | Call with F. Taeger (D&T) on data reconciliation.  |
| 4/16/2001 | Gosalia, Viral  | 2.0 | Data cleaned wires for operating entities.   |
| 4/16/2001 | Gosalia, Viral  | 3.5 | Generated statement of checks for operating entities.  |
| 4/16/2001 | Peck, Heather   | 1.7 | Verified support for schedules was properly filed in binders.  |
| 4/16/2001 | Peck, Heather   | 2.2 | Verified support for schedule of assets and liabilities for Sunbeam Corporation company was filed in proper binder.  |
| 4/16/2001 | Peck, Heather   | 2.6 | Recalculated and created schedule B-33.  |
| 4/16/2001 | Regard, Dan     | 1.0 | Review and revised work prepared by V. Gosalia(D&T) for statement 3a.  |
| 4/16/2001 | Sasso, Tony     | 0.3 | Meeting with M. Malone - review of in-house counsel comments on Sunbeam Corporation schedules.                       |
| 4/16/2001 | Sasso, Tony     | 0.8 | Conference call with M Cohn (D&T), K. Breheny (D&T) and L. Campbell of BSI regarding schedule F.                     |
| 4/16/2001 | Sasso, Tony     | 1.0 | Conference calls with Brian Greer (Weil) to discuss and resolve edits and issues.                                    |
| 4/16/2001 | Sasso, Tony     | 1.0 | Case administration.   |
| 4/16/2001 | Sasso, Tony     | 2.0 | Statement of financial affairs 3a - review and edits to data.  |
| 4/16/2001 | Sasso, Tony     | 2.9 | Numerous edits to various schedules based on bankruptcy counsel and in-house counsel review.                         |
| 4/16/2001 | Sasso, Tony     | 3.0 | Work sessions staff - various statement of financial affairs and schedule items.                                     |
| 4/16/2001 | Taeger, Fred    | 1.2 | Replied to various e-mails from Sunbeam employees in an attempt to gather additional information.                    |
| 4/16/2001 | Taeger, Fred    | 1.4 | Organized and disbursed Reviewed and printed documents from client to D&T team members responsible for each section. |

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| 4/16/2001 | Taeger, Fred    | 2.7 | Organized files received from client into electronic folders.  |
| 4/16/2001 | Taeger, Fred    | 2.8 | Organized client files Reviewed and printed into appropriate support binders.  |
| 4/16/2001 | Taeger, Fred    | 3.9 | Reviewed and printed various schedules received from client relating to schedules and statements.                                      |
| 4/17/2001 | Breheeny, Kevin | 0.3 | Various discussions with BSI regarding schedule F.   |
| 4/17/2001 | Breheeny, Kevin | 0.8 | Various discussions with D. Jackson regarding Sunbeam Products and Sunbeam Corporation.  |
| 4/17/2001 | Breheeny, Kevin | 0.9 | Met with R. Gahagan to discuss changes to statement of financial affairs 17c.  |
| 4/17/2001 | Breheeny, Kevin | 2.1 | Various discussions with operating entities regarding requests for information relating schedules and statements.                      |
| 4/17/2001 | Breheeny, Kevin | 2.8 | Worked with H. Peck (D&T) with review of schedule F.   |
| 4/17/2001 | Breheeny, Kevin | 5.0 | Reviewed information provided by operating entities to be included in final statement of financial affairs for the operating entities. |
| 4/17/2001 | Cheung, Rebecca | 0.4 | Compiled completed schedules related to schedule of assets and liabilities per K. Breheeny's (D&T) request.                            |
| 4/17/2001 | Cheung, Rebecca | 1.0 | Reconciled schedule of assets and liabilities, B-26 and B-27 with additional information provided by client.                           |
| 4/17/2001 | Cheung, Rebecca | 1.4 | Revised various schedules of schedule of assets and liabilities per K. Breheeny's (D&T) request.                                       |
| 4/17/2001 | Cheung, Rebecca | 1.5 | Updated schedule of assets and liabilities, schedule A.  |
| 4/17/2001 | Cheung, Rebecca | 2.0 | Reconciled schedule of assets and liabilities, B-15.   |
| 4/17/2001 | Cheung, Rebecca | 2.0 | Reconciled schedule of assets and liabilities, B-33.   |
| 4/17/2001 | Cheung, Rebecca | 2.0 | Updated schedule of assets and liabilities, B-12.  |
| 4/17/2001 | Cheung, Rebecca | 3.5 | Revised various schedules of schedule of assets and liabilities per T. Sasso's (D&T) request.  |
| 4/17/2001 | Cohn, Matt      | 0.3 | Worked on the formatting of statement of financial affairs 18a.  |
| 4/17/2001 | Cohn, Matt      | 0.6 | Worked on changes to statement of financial affairs 20a for operating entities.  |
| 4/17/2001 | Cohn, Matt      | 0.6 | Met with B. Totte to review schedule E for operating entities.   |
| 4/17/2001 | Cohn, Matt      | 0.6 | Met with T. Sasso (D&T) to review the status of the deliverables.  |
| 4/17/2001 | Cohn, Matt      | 0.9 | Met with R. Gahagan to discuss changes to statement of financial affairs 17c.  |
| 4/17/2001 | Cohn, Matt      | 1.2 | Prepared statement of financial affairs 25 for operating entities.   |
| 4/17/2001 | Cohn, Matt      | 1.3 | Administrative coordination of assignments.  |
| 4/17/2001 | Cohn, Matt      | 1.4 | Reviewed and updated statement of financial affairs S-18a with additional information provided by D. Jackson.                          |
| 4/17/2001 | Cohn, Matt      | 2.1 | Inserted shareholders into statement of financial affairs S-21b for operating entities using the organizational chart.                 |

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| 4/17/2001 | Cohn, Matt      | 2.7 | Reformatted Sunbeam Corporation statement of financial affairs per changes suggested by M. Malone.  |
| 4/17/2001 | Cohn, Matt      | 3.8 | Formatted operating entities and Sunbeam Corporation statement of financial affairs in order to disperse to counsel.  |
| 4/17/2001 | Gosalia, Viral  | 2.5 | Entered in correct addresses for schedules.   |
| 4/17/2001 | Gosalia, Viral  | 3.0 | Created access database with report functions.  |
| 4/17/2001 | Peck, Heather   | 3.2 | Assisted K. Breheny (D&T) with review of schedule F.  |
| 4/17/2001 | Peck, Heather   | 3.9 | Assisted with schedule F, pre-petition liabilities existing at 3/31 for the operating entities.   |
| 4/17/2001 | Regard, Dan     | 0.5 | Review and revised work prepared by V. Gosalia(D&T) for statement 3a.   |
| 4/17/2001 | Sasso, Tony     | 0.6 | Met with M Cohn (D&T) to review the status of the deliverables.   |
| 4/17/2001 | Sasso, Tony     | 1.0 | Conference calls with Brian Greer (Weil) to discuss and resolve edits and outstanding issues.   |
| 4/17/2001 | Sasso, Tony     | 5.0 | Work sessions with staff - various statement of financial affairs and schedule items.   |
| 4/17/2001 | Sasso, Tony     | 6.7 | Numerous edits to various schedules based on bankruptcy counsel and in-house counsel review.  |
| 4/17/2001 | Taeger, Fred    | 1.5 | Replied to various e-mails from Sunbeam employees in an attempt to gather additional information.   |
| 4/17/2001 | Taeger, Fred    | 1.6 | Organized various schedules received from client to be included in support binders  |
| 4/17/2001 | Taeger, Fred    | 1.8 | Organized files received from client into electronic folders.   |
| 4/17/2001 | Taeger, Fred    | 2.3 | Organized documents prepared by Company into appropriate support binders.   |
| 4/17/2001 | Taeger, Fred    | 3.0 | Reconciled amounts and vendors to be reported on schedule G with summary schedule based on source documents to be filed in support binders.                   |
| 4/17/2001 | Taeger, Fred    | 3.2 | Reviewed and printed various schedules received from client relating to schedules and statements.   |
| 4/17/2001 | Venezia, Joe    | 1.9 | Agreed zero balances per the prepared schedule noted above to the supporting schedules.   |
| 4/17/2001 | Venezia, Joe    | 2.1 | Prepared schedule of environmental legal claims for Sunbeam Corporation and the operating entities.   |
| 4/18/2001 | Breheny, Kevin  | 2.1 | Various discussions with M. Malone regarding outstanding items and issues relating to schedules and statements for operating entities and Sunbeam Corporation |
| 4/18/2001 | Breheny, Kevin  | 2.1 | Various discussions with operating entities regarding requests for information relating schedules and statements.   |
| 4/18/2001 | Breheny, Kevin  | 3.1 | Review and revise control sheet.  |
| 4/18/2001 | Breheny, Kevin  | 4.1 | Assisted with preparation, reviewed and revised various schedules and statements for operating entities.  |
| 4/18/2001 | Cheung, Rebecca | 0.3 | Added addresses to the schedule of assets and liabilities, B-28.  |

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| 4/18/2001 | Cheung, Rebecca | 0.5 | Explained to new team member F. Richter (D&T) tasks to be completed relating to further organization of client-prepared data.            |
| 4/18/2001 | Cheung, Rebecca | 0.7 | Reviewed various completed schedules of statement of financial affairs and the supporting documents provided by the client.              |
| 4/18/2001 | Cheung, Rebecca | 1.0 | Copied, referenced, and formatted schedule of assets and liabilities, B-28.  |
| 4/18/2001 | Cheung, Rebecca | 1.5 | Revised schedule of assets and liabilities, B-28, to reflect changes made by M. Malone.  |
| 4/18/2001 | Cheung, Rebecca | 2.8 | Prepared statement of asset and liabilities, B-33.   |
| 4/18/2001 | Cheung, Rebecca | 3.2 | Reviewed, printed and sorted e-mails and schedules in the appropriate binder related to statement of financial affairs.                  |
| 4/18/2001 | Cheung, Rebecca | 3.3 | Reviewed, printed and sorted e-mails and schedules in the appropriate binder related to schedule of assets and liabilities.              |
| 4/18/2001 | Cohn, Matt      | 0.3 | Met with R. Gahagan to discuss changes to statement of financial affairs 17c.  |
| 4/18/2001 | Cohn, Matt      | 0.7 | Corrections to statement of financial affairs 3b for Sunbeam Corporation.  |
| 4/18/2001 | Cohn, Matt      | 1.3 | Administrative coordination of assignments.  |
| 4/18/2001 | Cohn, Matt      | 1.9 | Reviewed, sorted and formatted 19a and 19c for both Sunbeam Corporation and operating entities.  |
| 4/18/2001 | Cohn, Matt      | 2.1 | Conference call with T. Sasso (D&T) and B. Greer (Weil) reviewing changes and open items.  |
| 4/18/2001 | Cohn, Matt      | 2.7 | Formatted Sunbeam Corporation schedules of assets and liabilities.   |
| 4/18/2001 | Cohn, Matt      | 3.0 | Formatted operating entities and Sunbeam Corporation statement of financial affairs.   |
| 4/18/2001 | Cohn, Matt      | 3.7 | Edits to all 4 deliverables based on comments from B. Greer (Weil), S. Isko (Sunbeam), C. Jackman (Sunbeam), and J. Frederick (Sunbeam). |
| 4/18/2001 | Gosalia, Viral  | 2.0 | Data cleaned wires for operating entities.   |
| 4/18/2001 | Gosalia, Viral  | 3.0 | Imported operating entities wire data.   |
| 4/18/2001 | Gosalia, Viral  | 3.5 | Developed wire database for operating entities.  |
| 4/18/2001 | Gosalia, Viral  | 5.5 | Generated revised wires statement for operating entities.  |
| 4/18/2001 | Peck, Heather   | 3.8 | Assisted with the preparation of schedule B-12.  |
| 4/18/2001 | Peck, Heather   | 4.2 | Assisted with the preparation of statement S-18a.  |
| 4/18/2001 | Richter, Frank  | 0.5 | Worked with R. Cheung (D&T) to asses tasks to be completed relating to organization of client-prepared data.                             |
| 4/18/2001 | Sasso, Tony     | 0.9 | Review of schedule B33.  |
| 4/18/2001 | Sasso, Tony     | 2.0 | Review of statement of financial affairs 3a.   |
| 4/18/2001 | Sasso, Tony     | 2.0 | Meetings with M. Malone and other Company representatives - review of various open items and issues.                                     |
| 4/18/2001 | Sasso, Tony     | 2.1 | Conference calls with Brian Greer (Weil) to discuss and resolve edits and outstanding issues.  |
| 4/18/2001 | Sasso, Tony     | 3.0 | Work sessions with staff - various statement of financial affairs and schedules of assets and liabilities items.                         |

|           |                 |     |   |
|-----------|-----------------|-----|---|
| 4/18/2001 | Sasso, Tony     | 4.0 | Numerous edits to various statements and schedules based on bankruptcy counsel and in house counsel review.   |
| 4/18/2001 | Taeger, Fred    | 1.7 | Replied to various e-mails from Sunbeam employees regarding collection of information for final schedules and statements.   |
| 4/18/2001 | Taeger, Fred    | 1.7 | Organized files Reviewed and printed into appropriate binder.   |
| 4/18/2001 | Taeger, Fred    | 1.8 | Organized files received from client into electronic folders.   |
| 4/18/2001 | Taeger, Fred    | 2.3 | Organized various schedules provided by client to be included in support binders.   |
| 4/18/2001 | Taeger, Fred    | 2.4 | Reconciled differences between inventory locations provided by Company and inventory balances provided by Company.  |
| 4/18/2001 | Taeger, Fred    | 3.5 | Reviewed and printed and reviewed various schedules received from client relating to final schedules and statements.  |
| 4/19/2001 | Breheeny, Kevin | 0.2 | Various discussions with B. Greer (Weil) regarding schedules and statements.  |
| 4/19/2001 | Breheeny, Kevin | 0.2 | Review of information included in support binders for final schedules and statements.   |
| 4/19/2001 | Breheeny, Kevin | 0.3 | Reviewed example of schedules and statements with R. Milligan (D&T).  |
| 4/19/2001 | Breheeny, Kevin | 0.5 | Met with T. Sasso (D&T), M. Cohn (D&T) and M. Malone to discuss outstanding items.  |
| 4/19/2001 | Breheeny, Kevin | 1.0 | Review and revise control sheet.  |
| 4/19/2001 | Breheeny, Kevin | 1.4 | Various discussions with operating entities relating to schedule F and statement 3a.  |
| 4/19/2001 | Breheeny, Kevin | 3.9 | Worked with H. Peck (D&T) with review of schedule F.  |
| 4/19/2001 | Breheeny, Kevin | 4.2 | Assisted with preparation, reviewed and revised various sections of statement of financial affairs for operating entities.  |
| 4/19/2001 | Cohn, Matt      | 0.5 | Met with T. Sasso (D&T), K. Breheeny (D&T) and M. Malone to discuss outstanding items.  |
| 4/19/2001 | Cohn, Matt      | 0.6 | Added notes and new entries to statement of financial affairs 17c for both operating entities and Sunbeam Corporation.  |
| 4/19/2001 | Cohn, Matt      | 1.1 | Conference call with T. Sasso (D&T) and B. Greer (Weil) regarding timing of deliverable and format.   |
| 4/19/2001 | Cohn, Matt      | 1.8 | Added entries to B-20 for Sunbeam Corporation per C. Jackman.   |
| 4/19/2001 | Cohn, Matt      | 2.7 | Edited statement of financial affairs Sunbeam Corporation per changes from B. Greer (Weil) sent evening 4/18.   |
| 4/19/2001 | Cohn, Matt      | 2.8 | Updated statement of financial affairs 2, statement of financial affairs 9, and statement of financial affairs 10 for operating entities per changes from M. Malone.            |
| 4/19/2001 | Cohn, Matt      | 2.9 | Formatted operating entities and Sunbeam Corporation statement of financial affairs and Sunbeam Corporation schedules of assets and liabilities in order to disperse to counsel |

|           |                 |     |   |
|-----------|-----------------|-----|---|
| 4/19/2001 | Cohn, Matt      | 4.5 | Made changes to schedule G for both operating entities and Sunbeam Corporation.   |
| 4/19/2001 | Gosalia, Viral  | 2.3 | Data analysis of Sunbeam Corporation wires.   |
| 4/19/2001 | Gosalia, Viral  | 3.0 | Generated Sunbeam Corporation wire schedules.   |
| 4/19/2001 | Gosalia, Viral  | 4.0 | Data reconciliation for Sunbeam Corporation schedules and statements.   |
| 4/19/2001 | Gosalia, Viral  | 4.7 | Transferred Sunbeam Corporation wires to access from sql server to generate reports.  |
| 4/19/2001 | Milligan, Robin | 0.5 | Conference call with T. Sasso (D&T) and L. Manzano(Sunbeam Latin America) regarding wire transfers.                                   |
| 4/19/2001 | Milligan, Robin | 1.0 | Reviewed example of schedules and statements to assist K. Breheny (D&T).  |
| 4/19/2001 | Milligan, Robin | 1.5 | Correspondence with L. Manzano (Sunbeam Latin America) regarding wire transfers.  |
| 4/19/2001 | Milligan, Robin | 3.2 | Assisted in research of miscellaneous wire transfers for statement 3a.  |
| 4/19/2001 | Milligan, Robin | 3.8 | Assisted in verifying total inventory counts taken within last year for the operating entities.                                       |
| 4/19/2001 | Peck, Heather   | 2.3 | Assisted with the preparation of schedule B-20.   |
| 4/19/2001 | Peck, Heather   | 2.9 | Reviewed, revised and reconciled through the time summaries for March 2001.   |
| 4/19/2001 | Peck, Heather   | 3.9 | Assisted K. Breheny (D&T) with review of schedule F.  |
| 4/19/2001 | Richter, Frank  | 1.1 | Reviewed and printed out Sunbeam check run.   |
| 4/19/2001 | Richter, Frank  | 3.2 | Agreed electronic deliverables to manual workpapers for schedules and statements.   |
| 4/19/2001 | Richter, Frank  | 3.7 | Assisted with the preparation of schedule B for operating entities.   |
| 4/19/2001 | Sasso, Tony     | 1.0 | Conference calls with Brian Greer (Weil) to discuss and resolve edits and issues  |
| 4/19/2001 | Sasso, Tony     | 2.0 | Meetings with M. Malone and other Company and D&T representatives - review of various open items and issues and suggested resolution. |
| 4/19/2001 | Sasso, Tony     | 2.0 | Statement of financial affairs 3a - reconcile data and review output.   |
| 4/19/2001 | Sasso, Tony     | 3.0 | Work sessions with staff - various statement of financial affairs and schedule items.   |
| 4/19/2001 | Sasso, Tony     | 7.0 | Numerous edits to various statements and schedules based on bankruptcy counsel and in house counsel review.                           |
| 4/19/2001 | Taeger, Fred    | 0.2 | Reviewed and printed incoming e-mails and attachments of support documentation to be included in final schedules & statements.        |
| 4/19/2001 | Taeger, Fred    | 1.0 | Organized files received from Company into electronic folders.  |
| 4/19/2001 | Taeger, Fred    | 1.3 | Organized documents provided by Company into appropriate support binders.   |
| 4/19/2001 | Taeger, Fred    | 2.0 | Formatted schedule G for the operating entities.  |
| 4/19/2001 | Taeger, Fred    | 2.4 | Organized various schedules to be included in support binders.  |
| 4/19/2001 | Taeger, Fred    | 3.1 | Reviewed and printed various schedules received from client relating to schedules and statements.                                     |

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|-----------|-----------------|-----|---|
| 4/19/2001 | Taeger, Fred    | 4.5 | Reconciled differences between inputs into the database and outputs generated for 3a.   |
| 4/20/2001 | Breheny, Kevin  | 2.0 | Various discussions with operating entities relating to schedule F and statement 3a.  |
| 4/20/2001 | Breheny, Kevin  | 2.0 | Various discussions with operating entities regarding information provided for schedules and statements.                                    |
| 4/20/2001 | Breheny, Kevin  | 2.0 | Reviewed final schedules and statements to be provided to counsel and management.   |
| 4/20/2001 | Breheny, Kevin  | 2.1 | Reviewed information provided by operating entities to be included in final schedules of assets and liabilities for the operating entities. |
| 4/20/2001 | Breheny, Kevin  | 2.1 | Various discussions with V. Gosalia regarding statement 3a.   |
| 4/20/2001 | Breheny, Kevin  | 2.1 | Administrative coordination of assignments.   |
| 4/20/2001 | Breheny, Kevin  | 3.2 | Worked with H. Peck (D&T) with review of schedule F.  |
| 4/20/2001 | Cohn, Matt      | 1.3 | Conversations with B. Greer (Weil) regarding various issues including formatting and intercompany interest.                                 |
| 4/20/2001 | Cohn, Matt      | 2.1 | Administrative coordination of assignments.   |
| 4/20/2001 | Cohn, Matt      | 3.0 | Creation of signature pages for schedules and statements.   |
| 4/20/2001 | Cohn, Matt      | 3.5 | Edits to all 4 deliverables based on comments from S. Isko, C. Jackman, and J. Frederick of Sunbeam.  |
| 4/20/2001 | Cohn, Matt      | 4.5 | Edits to all 4 deliverables based on comments from B. Greer (Weil) and L. Fife (Weil).  |
| 4/20/2001 | Gosalia, Viral  | 3.0 | Data reconciliation for Sunbeam Corporation schedules.  |
| 4/20/2001 | Gosalia, Viral  | 4.0 | Data reconciliation schedules for operating entities.   |
| 4/20/2001 | Gosalia, Viral  | 5.0 | Reimported data into database as per data reconciliation.   |
| 4/20/2001 | Milligan, Robin | 0.8 | Reviewed and tied personal property and inventory amounts for various schedules.  |
| 4/20/2001 | Milligan, Robin | 1.6 | Organized and documented other lease schedule amounts.  |
| 4/20/2001 | Milligan, Robin | 2.7 | Researched capitalization of fixed assets for operating entities.   |
| 4/20/2001 | Milligan, Robin | 2.9 | Agreed lease totals for Sunbeam Corporation and prepared footnote .   |
| 4/20/2001 | Peck, Heather   | 6.5 | Assisted K. Breheny (D&T) with review of schedule F.  |
| 4/20/2001 | Richter, Frank  | 0.5 | Worked on accounts payable schedule for schedules of assets and liabilities.  |
| 4/20/2001 | Richter, Frank  | 3.7 | Copied deliverables for delivery to bankruptcy counsel.   |
| 4/20/2001 | Richter, Frank  | 3.8 | Assisted with the preparation of schedule B for operating entities.   |
| 4/20/2001 | Sasso, Tony     | 1.0 | Statement of financial affairs 3a - reconcile data and review output.   |
| 4/20/2001 | Sasso, Tony     | 2.0 | Work sessions with staff - various statement of financial affairs and schedule items.   |

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| 4/20/2001 | Sasso, Tony       | 2.0  | Conference calls with Brian Greer (Weil) and other attorneys at Weil to resolve remaining issues and disclosures.                                |
| 4/20/2001 | Sasso, Tony       | 2.5  | Meetings with M. Malone and other Company and D&T representatives - review of various open items and issues and suggested resolution.            |
| 4/20/2001 | Sasso, Tony       | 3.0  | Numerous edits to various statements and schedules based on bankruptcy counsel and in house counsel review.                                      |
| 4/20/2001 | Visosevic, Zorica | 1.8  | Traced and agreed additions to schedule F per client e-mails.  |
| 4/20/2001 | Visosevic, Zorica | 2.2  | Footed and cross footed client prepared schedules of lease obligations.  |
| 4/20/2001 | Visosevic, Zorica | 3.2  | Assisted with the organization of supporting documentation for schedules and statements.   |
| 4/21/2001 | Breheny, Kevin    | 0.2  | Various discussions with BSI regarding schedule F.   |
| 4/21/2001 | Breheny, Kevin    | 0.3  | Various discussions with D. Jackson regarding Sunbeam Products and Sunbeam Corporation.  |
| 4/21/2001 | Breheny, Kevin    | 1.8  | Various discussions with operating entities regarding information provided for schedules and statements.   |
| 4/21/2001 | Breheny, Kevin    | 3.1  | Review and revised control sheet.  |
| 4/21/2001 | Breheny, Kevin    | 3.2  | Reviewed information provided by operating entities to be included in final statement of financial affairs for the operating entities.           |
| 4/21/2001 | Breheny, Kevin    | 4.0  | Reviewed final schedules and statements to be provided to counsel and management.  |
| 4/21/2001 | Cohn, Matt        | 1.8  | Input and review of statement of financial affairs 15 for the operating entities based on information from C. Jackman and V. Michael of Sunbeam. |
| 4/21/2001 | Cohn, Matt        | 2.6  | Review of statement of financial affairs S-19a, 19c, and 20b based on changes made by B. Allen (Sunbeam).  |
| 4/21/2001 | Cohn, Matt        | 3.1  | Changes to the "G" schedules per L. Fife (Weil).   |
| 4/21/2001 | Cohn, Matt        | 4.8  | Reviewed and printed and reviewed all 4 Deliverables in their entirety.  |
| 4/21/2001 | Cohn, Matt        | 5.6  | Performed quality control on the 4 deliverables.   |
| 4/21/2001 | Gosalia, Viral    | 1.0  | Edited schedules as requested by T. Sasso (D&T).   |
| 4/21/2001 | Gosalia, Viral    | 1.0  | Combined operating entities wires into single pdf.   |
| 4/21/2001 | Gosalia, Viral    | 1.5  | Removed wire line items from operating entities list.  |
| 4/21/2001 | Gosalia, Viral    | 5.0  | Generated final schedules for review.  |
| 4/21/2001 | Gosalia, Viral    | 7.0  | Generated pdf files for wires as its related to the operating.   |
| 4/21/2001 | Sasso, Tony       | 0.5  | Conference calls with Brian Greer (Weil) to discuss and resolve edits and issues.  |
| 4/21/2001 | Sasso, Tony       | 2.0  | Finalize cover pages, page counts and logistics issues.  |
| 4/21/2001 | Sasso, Tony       | 2.0  | Case administration.   |
| 4/21/2001 | Sasso, Tony       | 10.5 | Supervision and review of PDF conversions of data files and other remaining matters to finalize documents for filing.                            |
| 4/22/2001 | Breheny, Kevin    | 0.2  | Status update with T. Sasso (D&T).   |
| 4/22/2001 | Breheny, Kevin    | 9.0  | Reviewed final schedules and statements and pdf conversion.  |
| 4/22/2001 | Cohn, Matt        | 2.1  | Monitored the transition to .pdf files.  |



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| 4/22/2001 | Gosalia, Viral | 3.5 | Generated final schedules in pdf format   |
| 4/22/2001 | Gosalia, Viral | 4.5 | Generated final statements in pdf format  |
| 4/22/2001 | Sasso, Tony    | 0.2 | Status update with K Breheny (D&T).   |
| 4/23/2001 | Breheny, Kevin | 0.2 | Status update for final filing with T. Sasso (D&T).   |
| 4/23/2001 | Breheny, Kevin | 2.0 | Various discussions with B. Greer (Weil) regarding schedules and statements.  |
| 4/23/2001 | Breheny, Kevin | 3.1 | Reviewed final schedules and statements and pdf conversion.   |
| 4/23/2001 | Breheny, Kevin | 4.1 | Review of information included in support binders for final schedules and statements.   |
| 4/23/2001 | Cohn, Matt     | 1.5 | Monitored the transition to .pdf files.   |
| 4/23/2001 | Cohn, Matt     | 3.7 | Met with B. Greer (Weil) and D. Sciabarese (Weil).  |
| 4/23/2001 | Gosalia, Viral | 3.0 | Compression and electronic delivery of all pdfs.  |
| 4/23/2001 | Gosalia, Viral | 5.0 | Made revisions to operating entities and Sunbeam Corporation schedules in pdf format.   |
| 4/23/2001 | Sasso, Tony    | 0.2 | Status update for final filing with K Breheny (D&T).  |
| 4/23/2001 | Taeger, Fred   | 0.7 | Reviewed and printed and reviewed information provided by operating entities via e-mail.  |
| 4/23/2001 | Taeger, Fred   | 0.8 | Filed previously Reviewed and printed and organized schedules into appropriate support binders.                                       |
| 4/23/2001 | Taeger, Fred   | 1.0 | Reviewed and printed remainder of client provided support documentation to be included in final schedules and statements.             |
| 4/23/2001 | Taeger, Fred   | 1.3 | Organized source documentation provided by client on shared drive.  |
| 4/23/2001 | Taeger, Fred   | 2.0 | Electronically organized schedules provided by client via e-mail in appropriate electronic folders.                                   |
| 4/23/2001 | Taeger, Fred   | 3.0 | Organized documents e-mailed to D&T in support binders.   |
| 4/24/2001 | Breheny, Kevin | 3.1 | Review of information included in support binders for final schedules and statements.   |
| 4/24/2001 | Sasso, Tony    | 0.1 | Telephone call with M. Malone - consultation on monthly operating report.   |
| 4/24/2001 | Taeger, Fred   | 2.3 | Matched support to final schedule B-1 to B-3 included in schedule of assets and liabilities for the operating entities.               |
| 4/24/2001 | Taeger, Fred   | 3.5 | Matched support to final schedule B-9 to B-12 included in schedules of schedule of assets and liabilities for the operating entities. |
| 4/24/2001 | Taeger, Fred   | 3.6 | Matched support to final schedule B-15 to B-20 included in schedules of assets and liabilities for the operating entities.            |
| 4/25/2001 | Taeger, Fred   | 0.6 | Matched support to final schedule B-21 and B-22 included schedules of assets and liabilities for the operating entities.              |
| 4/25/2001 | Taeger, Fred   | 1.6 | Matched support to final schedule B-26 included in schedule of assets and liabilities for the operating entities.                     |
| 4/25/2001 | Taeger, Fred   | 1.9 | Matched support to final schedule B-23 included in schedules of assets and liabilities for the operating entities.                    |

|           |                |     |   |
|-----------|----------------|-----|---|
| 4/25/2001 | Taeger, Fred   | 1.9 | Matched support to final schedule B-27 included in schedules of assets and liabilities for the operating entities.                |
| 4/25/2001 | Taeger, Fred   | 3.7 | Matched support to final schedule B-28 included in schedules of assets and liabilities for the operating entities.                |
| 4/26/2001 | Gosalia, Viral | 1.0 | Breakdown of schedule F pdf files for electronic delivery.  |
| 4/26/2001 | Taeger, Fred   | 0.2 | Matched support to final schedule H included in schedule of assets and liabilities for the operating entities.                    |
| 4/26/2001 | Taeger, Fred   | 1.0 | Matched support to final schedule E included in schedule of assets and liabilities for the operating entities.                    |
| 4/26/2001 | Taeger, Fred   | 1.5 | Matched support to final schedule G included in schedule of assets and liabilities for the operating entities.                    |
| 4/26/2001 | Taeger, Fred   | 2.0 | Matched support to final schedule B-33 included in schedule of assets and liabilities for the operating entities.                 |
| 4/26/2001 | Taeger, Fred   | 2.0 | Matched support to final schedule D included in schedules of assets and liabilities for the operating entities.                   |
| 4/26/2001 | Taeger, Fred   | 2.5 | Matched support to final schedule F included in schedule of assets and liabilities for the operating entities.                    |
| 4/27/2001 | Taeger, Fred   | 0.9 | Finalized binders and organized work area.  |
| 4/27/2001 | Taeger, Fred   | 3.0 | Reviewed all support for statement of financial affairs for the operating entities and resolved discrepancies and open items.     |
| 4/27/2001 | Taeger, Fred   | 4.2 | Reviewed all support for schedule of assets and liabilities for the operating entities and resolved discrepancies and open items. |
| 5/4/2001  | Sasso, Tony    | 1.0 | Case Administration   |
| 5/7/2001  | Breheny, Kevin | 8.0 | Monthly billing and case administration   |
| 5/7/2001  | Cohn, Matt     | 5.5 | Administration of case.   |
| 5/8/2001  | Breheny, Kevin | 8.0 | Monthly billing and case administration   |
| 5/9/2001  | Cohn, Matt     | 8.0 | Monthly billing and case administration   |
| 5/19/2001 | Gosalia, Viral | 2.0 | Reformatted 3a for use by Sunbeam for other informational purposes relating to requests of counsel.                               |
| 7/2/2001  | Sasso, Anthony | 1.1 | Case administration related to fee application  |
| 7/3/2001  | Sasso, Anthony | 0.7 | Case administration related to fee application  |
| 7/11/2001 | Sasso, Anthony | 0.3 | Case administration related to fee application  |
| 7/24/2001 | Rubin, Dan     | 1.0 | Research for 10K public company filing disclosures  |
| 7/24/2001 | Sasso, Anthony | 0.6 | Research for 10K public company filing disclosures  |

**Total Matter Code #7 Hours - Deloitte & Touche** 1,619.9  
**Reorganization Services Group**

**Professional Hours Spent On:****Matter Code #8****Special Project: Responding to Subpoenas and**

| <u>Date</u> | <u>Name</u>   | <u>Hours</u> | <u>Task</u>                             |
|-------------|---------------|--------------|---|
| 6/26/2001   | Spiegel, Noel | 1.0          | Responding to subpoenas and depositions |
| 6/27/2001   | Spiegel, Noel | 4.0          | Responding to subpoenas and depositions |
| 6/29/2001   | Spiegel, Noel | 12.0         | Responding to subpoenas and depositions |
| 7/12/2001   | Spiegel, Noel | 12.0         | Responding to subpoenas and depositions |
| 7/13/2001   | Spiegel, Noel | 12.0         | Responding to subpoenas and depositions |

**Total Matter Code #8 Hours - Special Project:  
Responding to Subpoenas and Depositions**

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**41.0**

**Professional Hours Spent On:****Matter Code #9****Fiscal Year 2002 Financial Statement Audits**

| <u>Date</u> | <u>Name</u>       | <u>Hours</u> | <u>Task</u>   |
|-------------|-------------------|--------------|---|
| 8/2/2002    | Thibault, Steve   | 1.0          | Audit supervision   |
| 8/9/2002    | Dobrow, Sheau-chi | 1.0          | Obtained an update and understanding of the Company's financial situation since last audit.                                   |
| 8/9/2002    | Dobrow, Sheau-chi | 3.0          | Attended the Sarbanes Oxley Act webcast conference.   |
| 8/9/2002    | Thibault, Steve   | 1.0          | Audit supervision   |
| 8/9/2002    | Thibault, Steve   | 3.0          | Sarbanes-Oxley Act presentation   |
| 8/9/2002    | Venezia, Joe      | 3.0          | Attended the Sarbanes Oxley Act webcast.  |
| 8/12/2002   | Ameen, Jane       | 4.0          | Preparation for planning meeting and initial documentation of international correspondence for 2002 audit                     |
| 8/12/2002   | Venezia, Joe      | 4.0          | Preparation of time for court reporting and meeting with J. Frederick   |
| 8/14/2002   | Cullen, Peggy     | 2.0          | Assistance with third party review of workpapers  |
| 8/14/2002   | Dobrow, Sheau-chi | 1.8          | Obtained an understanding of financial statements structure by product lines.   |
| 8/14/2002   | Dobrow, Sheau-chi | 3.2          | Started to prepare audit planning for international entities by different product lines.                                      |
| 8/14/2002   | Thibault, Steve   | 2.0          | Coleman benefit plan accounting   |
| 8/16/2002   | Ameen, Jane       | 0.5          | Meeting regarding Mexico cash flow and working capital funding  |
| 8/16/2002   | Ameen, Jane       | 3.5          | Planning meeting with R. Ferrera regarding international consolidation  |
| 8/16/2002   | Thibault, Steve   | 2.0          | Coleman benefit plan accounting   |
| 8/16/2002   | Venezia, Joe      | 3.0          | Preparation for and participation in the initial trial balance meeting for sunbeam domestic with R. Ferrar and J. McCullough. |
| 8/19/2002   | Thibault, Steve   | 1.0          | Post-emergence financial statement and filing requirements  |
| 8/19/2002   | Zimka, Ami        | 0.2          | Preparing for planning call to take place the following day   |
| 8/20/2002   | Anderson, Eric    | 0.4          | Planning meeting with J. Becker and A. Zimka (D&T) to tailor our audit approach for the upcoming audit.                       |

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|-----------|-------------------|-----|--|
| 8/20/2002 | Thibault, Steve   | 4.0 | Post-emergence financial statement and filing requirements   |
| 8/20/2002 | Zimka, Ami        | 0.4 | Planning call with JoEllen Becker (Sunbeam) and Eric Anderson (D&T).   |
| 8/21/2002 | Anderson, Eric    | 1.0 | Worked on developing the planning memo for testing of General Computer Controls & Business Cycle Controls.               |
| 8/21/2002 | Venezia, Joe      | 2.0 | Reviewed prior year risk assessment documents in performing initial planning procedures.                                 |
| 8/22/2002 | Venezia, Joe      | 2.0 | Continued reviewing prior year risk assessment documents in performing initial planning procedures.                      |
| 8/22/2002 | Venezia, Joe      | 2.0 | Began completing the current year risk assessment documents as part of planning procedures.                              |
| 8/23/2002 | Thibault, Steve   | 2.0 | Subsidiary option accounting   |
| 8/27/2002 | Ameen, Jane       | 3.0 | Initial review of planning documents   |
| 8/27/2002 | Dobrow, Sheau-chi | 1.4 | Discussed with R. Ferrer regarding audit planning for international subsidiaries by product lines.                       |
| 8/27/2002 | Dobrow, Sheau-chi | 2.7 | Obtained Hyperion management reporting by product lines from R. Ferrer and gained an understanding of the new structure. |
| 8/27/2002 | Dobrow, Sheau-chi | 3.9 | Reviewed understanding of client's business, fraud checklist and audit plan by accounts.                                 |
| 8/27/2002 | Thibault, Steve   | 2.0 | Income taxes and fresh start accounting issues   |
| 8/27/2002 | Venezia, Joe      | 1.3 | Discussed with R. Ferrer regarding audit planning for international subsidiaries by product lines.                       |
| 8/27/2002 | Venezia, Joe      | 2.7 | Obtained Hyperion management reporting by product lines from R. Ferrer and gained an understanding of the new structure. |
| 8/28/2002 | Ameen, Jane       | 3.0 | Initial review of registration statement on Form 8-K   |
| 8/28/2002 | Fuehrmeyer, James | 0.2 | Assistance with third party review of workpapers   |
| 8/28/2002 | Thibault, Steve   | 3.0 | Review of disclosure statement Form 8-K  |
| 8/29/2002 | Ameen, Jane       | 2.5 | Initial review of pro forma information in registration statement on form 8-K  |
| 8/29/2002 | Ameen, Jane       | 3.5 | Review of disclosure statement to be included in registration statement on form 8-K                                      |
| 8/29/2002 | Dobrow, Sheau-chi | 1.3 | Read Form 8-K and term sheet draft.  |
| 8/29/2002 | Dobrow, Sheau-chi | 1.8 | Compiled exhibits and schedules to Form 8-K.   |
| 8/29/2002 | Dobrow, Sheau-chi | 3.1 | Started to reference Exhibit E Projected Financial Information and obtained supporting documents.                        |
| 8/29/2002 | Dobrow, Sheau-chi | 3.8 | Continued to reference Exhibit E Projected Financial Information and obtained supporting documents.                      |
| 8/29/2002 | Fuehrmeyer, James | 0.6 | Assistance with third party review of workpapers   |
| 8/29/2002 | Thibault, Steve   | 4.0 | Review of disclosure statement Form 8-K  |
| 8/29/2002 | Thibault, Steve   | 4.0 | Continued the review of disclosure statement Form 8-K  |
| 8/30/2002 | Dobrow, Sheau-chi | 0.2 | Requested minutes from beginning of the year to most current.  |
| 8/30/2002 | Dobrow, Sheau-chi | 1.1 | Prepared subsequent events checklist program.  |
| 8/30/2002 | Dobrow, Sheau-chi | 2.8 | Continued to prepare concurring review package including management representation letter and valuation report.          |

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| 8/30/2002 | Dobrow, Sheau-chi  | 2.9 | Started to prepare concurring review package including record of report issuance, Form 8-K documents and legal response update. |
| 8/30/2002 | Michaelis, Natalie | 1.0 | Planning procedures for 2002 audit  |
| 8/30/2002 | Thibault, Steve    | 3.0 | Disclosure statement Form 8-K   |
| 9/2/2002  | Ameen, Jane        | 3.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/2/2002  | Bab, Kyle          | 2.0 | Meet with First Alert personnel and allowed them to review workpapers   |
| 9/3/2002  | Ameen, Jane        | 0.8 | Begin initial planning of 2002 audit  |
| 9/3/2002  | Ameen, Jane        | 2.3 | Prepare scheduling for 2002 audit   |
| 9/3/2002  | Ameen, Jane        | 2.7 | Preparation and review of audit file documents for Disclosure Statement to be included in registration statement on form 8-K    |
| 9/3/2002  | Ameen, Jane        | 3.7 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/3/2002  | Bagby, Charlie     | 2.0 | Concurring review of Disclosure Statement and 8-K filing  |
| 9/3/2002  | Cullen, Peggy      | 1.0 | Preparation of access letters for third party review of workpapers  |
| 9/3/2002  | Dobrow, Sheau-chi  | 1.3 | Referenced Lyon fire gain amount to Exhibit E Projected Financial Information   |
| 9/3/2002  | Dobrow, Sheau-chi  | 3.1 | Started to prepare stock option analysis which relates to Disclosure Statement  |
| 9/3/2002  | Dobrow, Sheau-chi  | 3.6 | Continued to prepare stock option analysis which relates to Disclosure Statement  |
| 9/3/2002  | Nelson, Clint      | 2.5 | Budget and planning matters   |
| 9/3/2002  | Thibault, Steve    | 1.0 | Bankruptcy court billing documentation  |
| 9/3/2002  | Thibault, Steve    | 7.0 | Disclosure Statement Form 8-K review  |
| 9/3/2002  | Venezia, Joe       | 3.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/4/2002  | Ameen, Jane        | 2.0 | Preparation and review of audit file documents for Disclosure Statement to be included in registration statement on form 8-K    |
| 9/4/2002  | Ameen, Jane        | 3.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/4/2002  | Ameen, Jane        | 4.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/4/2002  | Bagby, Charlie     | 2.0 | Concurring review of Disclosure Statement and 8-K filing  |
| 9/4/2002  | Cullen, Peggy      | 2.0 | Review of 2001 workpapers prior to third party review   |
| 9/4/2002  | Dobrow, Sheau-chi  | 0.6 | Discussed with M. Newberry regarding changes in prepetition liabilities and documented such information                         |
| 9/4/2002  | Dobrow, Sheau-chi  | 3.6 | Continued to review Disclosure Statement to be included in registration statement on form 8-K                                   |
| 9/4/2002  | Dobrow, Sheau-chi  | 3.8 | Started to review Disclosure Statement to be included in registration statement on form 8-K                                     |
| 9/4/2002  | Venezia, Joe       | 4.0 | Continued completing the current year risk assessment documents as part of planning procedures                                  |
| 9/4/2002  | Venezia, Joe       | 4.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |

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| 9/5/2002  | Cullen, Peggy      | 1.0 | Coordination of third party review of workpapers  |
| 9/5/2002  | Dobrow, Sheau-chi  | 1.7 | Obtained an understanding of DKW valuation analysis   |
| 9/5/2002  | Dobrow, Sheau-chi  | 2.3 | Reviewed the fair value of the new secured note   |
| 9/5/2002  | Nelson, Clint      | 0.5 | Address scheduling matters  |
| 9/5/2002  | Venezia, Joe       | 1.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/5/2002  | Venezia, Joe       | 2.0 | Preparation and review of time for court reporting purposes   |
| 9/6/2002  | Dobrow, Sheau-chi  | 1.9 | Obtained an understanding of the fresh start accounting adjustment projections  |
| 9/6/2002  | Dobrow, Sheau-chi  | 2.1 | Referenced the support documents of fresh start accounting adjustment to Exhibit E Projected Financial Information                      |
| 9/6/2002  | Venezia, Joe       | 8.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/9/2002  | Dobrow, Sheau-chi  | 1.3 | Read minutes of Sunbeam Products  |
| 9/9/2002  | Dobrow, Sheau-chi  | 3.2 | Started to review revised Disclosure Statement to be included in registration statement on form 8-K                                     |
| 9/9/2002  | Dobrow, Sheau-chi  | 3.5 | Continued to review revised Disclosure Statement to be included in registration statement on form 8-K                                   |
| 9/9/2002  | Mathew, Michelle   | 7.0 | Agreed the Disclosure Statement filing to the edgarized 8-K filing  |
| 9/9/2002  | Milligan, Robin    | 5.0 | Agreed the Disclosure Statement filing to the edgarized 8-K filing  |
| 9/10/2002 | Venezia, Joe       | 4.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/10/2002 | Venezia, Joe       | 4.0 | Reviewed and discussed manager and partner Disclosure Statement comments with client management.  |
| 9/11/2002 | Nelson, Clint      | 1.5 | Research credit card incentives   |
| 9/11/2002 | Provost, Jeff      | 0.5 | Research on accounting for incentive programs   |
| 9/11/2002 | Venezia, Joe       | 3.0 | Review of Disclosure Statement to be included in registration statement on form 8-K   |
| 9/12/2002 | Ameen, Jane        | 3.0 | Continued the initial planning of 2002 audit  |
| 9/12/2002 | Ameen, Jane        | 4.0 | Begin initial planning of 2002 audit  |
| 9/12/2002 | Nelson, Clint      | 1.0 | Address scheduling matters  |
| 9/12/2002 | Nelson, Clint      | 1.0 | Address scheduling matters  |
| 9/13/2002 | Ameen, Jane        | 3.0 | Prepare scheduling for 2002 audit   |
| 9/13/2002 | Dobrow, Sheau-chi  | 1.1 | Read minutes of First Alert   |
| 9/13/2002 | Dobrow, Sheau-chi  | 2.9 | Read minutes of Coleman and Powermate   |
| 9/13/2002 | Michaelis, Natalie | 1.0 | Review prior year planning to determine testing of controls for the current year and testing of interim procedures for the current year |
| 9/13/2002 | Nelson, Clint      | 1.0 | Follow-up research on credit card incentives  |
| 9/13/2002 | Venezia, Joe       | 2.0 | Preliminary review of June 2002 financial statements to be included in Disclosure Statement   |
| 9/14/2002 | Thibault, Steve    | 1.0 | Audit Supervision   |
| 9/16/2002 | Ameen, Jane        | 3.0 | Planning for third quarter review   |
| 9/16/2002 | Nelson, Clint      | 0.8 | Address planning questions  |
| 9/16/2002 | Venezia, Joe       | 3.0 | Obtained and reviewed the preliminary September 30, 2001 review schedules from M. Newbery   |

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|-----------|-------------------|-----|---|
| 9/16/2002 | Venezia, Joe      | 3.0 | Discussed the product line schedule layout for the September 2001 review with J. McCullough. Obtained preliminary reconciliation schedules                |
| 9/16/2002 | Venezia, Joe      | 3.0 | Continued the review of the preliminary September 30, 2001 review schedules from M. Newbery   |
| 9/17/2002 | Cullen, Peggy     | 1.0 | Coordination of third party review of workpapers  |
| 9/17/2002 | Venezia, Joe      | 3.0 | Performed the rollforward of intangible assets for the September 2001 review  |
| 9/17/2002 | Venezia, Joe      | 3.0 | Performed the review of Sunbeam Products cash for the September 2001 review   |
| 9/17/2002 | Venezia, Joe      | 3.0 | Continued to discuss the product line schedule layout for the September 2001 review with J. McCullough. Reviewed the preliminary reconciliation schedules |
| 9/17/2002 | Visosevic, Zorica | 1.0 | Reviewed audit plan procedures and policies for quarterly review  |
| 9/17/2002 | Visosevic, Zorica | 1.0 | Met with J. McCullough to discuss and review restated 12/31/01 balances   |
| 9/17/2002 | Visosevic, Zorica | 1.0 | Met with S.Pichardo to discuss rollforward schedules for reserves accounts for the period ended 9/30/01   |
| 9/17/2002 | Visosevic, Zorica | 1.6 | Documented testing of prepaid items   |
| 9/17/2002 | Visosevic, Zorica | 3.4 | Reviewed account detail for 12/31/01 balances as restated to include retail scales business.  |
| 9/18/2002 | Cullen, Peggy     | 4.0 | Review of 2000 workpapers prior to third party review   |
| 9/18/2002 | Venezia, Joe      | 6.0 | Preparation and review of time for the fourth interim billing for court reporting purposes  |
| 9/18/2002 | Visosevic, Zorica | 1.3 | Met with S.Pichardo to discuss revised rollforward schedules for reserves accounts for the period ended 9/30/01   |
| 9/18/2002 | Visosevic, Zorica | 1.6 | Met with J. McCullough to discuss and review restated 9/30/01 balances  |
| 9/18/2002 | Visosevic, Zorica | 2.5 | Reviewed account detail for 9/30/01 balances as restated to include retail scales business.   |
| 9/18/2002 | Visosevic, Zorica | 2.6 | Obtained and reviewed account balance detail for reserve accounts testing   |
| 9/19/2002 | Babiak, Jennifer  | 8.0 | Facilitated the third party workpaper review  |
| 9/19/2002 | Cullen, Peggy     | 2.0 | Coordination of third party review of workpapers, and discussions with PricewaterhouseCoopers   |
| 9/19/2002 | Venezia, Joe      | 2.0 | Continued the preparation and review of time for the fourth interim billing for court reporting purposes  |
| 9/20/2002 | Ameen, Jane       | 1.5 | Coordination of workpapers and computers for third party review   |
| 9/20/2002 | Ameen, Jane       | 2.0 | Preparation of workpapers for third party review  |
| 9/20/2002 | Ameen, Jane       | 3.0 | Review and preparation of firm documents required for third party review  |
| 9/20/2002 | Bagby, Charlie    | 1.0 | Concurring review of Disclosure Statement and 8-K filing  |
| 9/20/2002 | Cullen, Peggy     | 1.0 | Discussions with PricewaterhouseCoopers related to third party acquisition  |
| 9/20/2002 | Dobrow, Sheau-chi | 1.4 | Continued to review revised Disclosure Statement to be included in registration statement on form 8-K   |
| 9/20/2002 | Dobrow, Sheau-chi | 2.6 | Started to review revised Disclosure Statement to be included in registration statement on form 8-K   |

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| 9/20/2002 | Nelson, Clint      | 0.5 | Make arrangement to get files ready for 3rd party review   |
| 9/20/2002 | Nelson, Clint      | 1.0 | Making arrangements to get workpapers ready for third party review   |
| 9/20/2002 | Thibault, Steve    | 1.0 | Bankruptcy court billing documentation   |
| 9/20/2002 | Thibault, Steve    | 1.0 | Access to workpaper matters  |
| 9/20/2002 | Venezia, Joe       | 6.0 | Continued the preparation and review of time for the fourth interim billing for court reporting purposes   |
| 9/20/2002 | Visosevic, Zorica  | 2.0 | Reconciled client prepared rollforward schedule for warranty reserve to general ledger   |
| 9/20/2002 | Visosevic, Zorica  | 2.0 | Tested 9/30/01 warranty reserve balances.  |
| 9/20/2002 | Visosevic, Zorica  | 2.0 | Reconciled client prepared rollforward schedule for coop reserve to general ledger   |
| 9/20/2002 | Visosevic, Zorica  | 2.0 | Tested 9/30/01 coop reserve balances.  |
| 9/22/2002 | Michaelis, Natalie | 2.0 | Prepare Coleman 2001 audit file for a third party review   |
| 9/22/2002 | Nelson, Clint      | 1.0 | Review files for 3rd party review  |
| 9/22/2002 | Nelson, Clint      | 1.0 | Reviewing workpapers for third party review  |
| 9/23/2002 | Ameen, Jane        | 0.5 | Meeting with B. Carabetta regarding 8-K  |
| 9/23/2002 | Ameen, Jane        | 1.0 | Preparation and review of file for 8-K   |
| 9/23/2002 | Anderson, Eric     | 1.6 | Developed the ERS budget and planning documentation. This was comprised of general computer controls planning, as well as business cycle controls planning |
| 9/23/2002 | Dobrow, Sheau-chi  | 2.0 | Continued to review revised Disclosure Statement to be included in registration statement on form 8-K  |
| 9/23/2002 | Nelson, Clint      | 1.0 | Planning discussion with J. Provost (D&T)  |
| 9/23/2002 | Nelson, Clint      | 1.0 | Planning discussion with B. Yim (D&T)  |
| 9/23/2002 | Nelson, Clint      | 1.0 | Planning discussion with J. Provost (D&T)  |
| 9/23/2002 | Provost, Jeff      | 1.0 | Planning discussions with C. Nelson (D&T)  |
| 9/23/2002 | Provost, Jeff      | 1.0 | Planning discussions with C. Nelson (D&T)  |
| 9/23/2002 | Venezia, Joe       | 2.0 | Obtained and reviewed the rollforward of property for the September 2001 review  |
| 9/23/2002 | Venezia, Joe       | 3.0 | Obtained and reviewed the rollforward of reorganization costs for the September 2001 review  |
| 9/23/2002 | Venezia, Joe       | 4.0 | Performed the rollforward of property for the September 2001 review  |
| 9/23/2002 | Visosevic, Zorica  | 1.5 | Reconciled client prepared rollforward schedule for environmental reserve to general ledger  |
| 9/23/2002 | Visosevic, Zorica  | 2.0 | Reconciled client prepared rollforward schedule for litigation reserve to general ledger   |
| 9/23/2002 | Visosevic, Zorica  | 2.3 | Tested 9/30/01 environmental reserve balances.   |
| 9/23/2002 | Visosevic, Zorica  | 3.2 | Tested 9/30/01 litigation reserve balances   |
| 9/24/2002 | Ameen, Jane        | 2.0 | Planning for third quarter review  |
| 9/24/2002 | Ameen, Jane        | 3.0 | Preparation and review of file for 8-K   |
| 9/24/2002 | Callahan, Kathy    | 8.0 | Facilitated the third party workpaper review   |
| 9/24/2002 | Nelson, Clint      | 0.3 | Address scheduling matters   |
| 9/24/2002 | Venezia, Joe       | 2.0 | Performed the rollforward of reorganization costs for the September 2001 review  |
| 9/24/2002 | Venezia, Joe       | 3.0 | Prepared workpaper file to be reviewed by third party.   |
| 9/24/2002 | Venezia, Joe       | 3.0 | Assisted with the review of workpapers by third party.   |



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| 9/24/2002 | Visosevic, Zorica | 1.5  | Met with S.Pichardo to discuss allocation procedures for retail scales business                 |
| 9/24/2002 | Visosevic, Zorica | 1.6  | Reviewed clients allocation assumptions for retail scales business                              |
| 9/24/2002 | Visosevic, Zorica | 1.7  | Met with C.Chalfant to discuss allocation procedures for outdoor grills business                |
| 9/24/2002 | Visosevic, Zorica | 2.0  | Compared and reviewed client prepared rollforward schedules for outdoor grills business         |
| 9/24/2002 | Visosevic, Zorica | 2.2  | Reviewed clients allocation assumptions for outdoor grills business                             |
| 9/25/2002 | Ameen, Jane       | 4.0  | Preparation and review of file for 8-K  |
| 9/25/2002 | Boros Jr., Nick   | 10.5 | Facilitated the third party workpaper review  |
| 9/25/2002 | Nelson, Clint     | 0.1  | Address scheduling matters  |
| 9/25/2002 | Thibault, Steve   | 1.0  | Concurring review consultations   |
| 9/25/2002 | Thibault, Steve   | 1.0  | Form 8-K review   |
| 9/25/2002 | Venezia, Joe      | 2.0  | Preparation and review of time for court reporting purposes                                     |
| 9/25/2002 | Venezia, Joe      | 3.0  | Obtained and reviewed the inventory obsolescence rollforward for the September 2001 review      |
| 9/25/2002 | Venezia, Joe      | 3.0  | Performed the rollforward of the inventory obsolescence for the September 2001 review           |
| 9/25/2002 | Visosevic, Zorica | 2.0  | Reconciled client prepared rollforward schedule for sales return reserve to general ledger      |
| 9/25/2002 | Visosevic, Zorica | 2.0  | Tested 9/30/01 sales return reserve balances.   |
| 9/26/2002 | Boros Jr., Nick   | 9.5  | Facilitated the third party workpaper review  |
| 9/26/2002 | Thibault, Steve   | 3.0  | Form 8-K review and review of related workpapers  |
| 9/27/2002 | Ameen, Jane       | 1.0  | Scheduling and planning for 2002 audit  |
| 9/27/2002 | Boros Jr., Nick   | 7.0  | Facilitated the third party workpaper review  |
| 9/27/2002 | Thibault, Steve   | 1.0  | Form 8-K review   |
| 9/27/2002 | Thibault, Steve   | 2.0  | Audit committee meeting   |
| 9/27/2002 | Thibault, Steve   | 2.0  | Audit Supervision   |
| 9/27/2002 | Venezia, Joe      | 2.0  | Obtained and reviewed the full absorption schedule for the September 2001 review                |
| 9/27/2002 | Visosevic, Zorica | 1.7  | Prepared list of outstanding items for testing of 9/30/01 reserve balances                      |
| 9/27/2002 | Visosevic, Zorica | 2.0  | Tested 9/30/01 product liability reserve balances.  |
| 9/27/2002 | Visosevic, Zorica | 2.0  | Cleared open items and obtained additional information for testing of coop reserve balances     |
| 9/27/2002 | Visosevic, Zorica | 2.3  | Reconciled client prepared rollforward schedule for product liability reserve to general ledger |
| 9/30/2002 | Ameen, Jane       | 1.0  | Meeting with B. Carabetta regarding Disclosure Statement  |
| 9/30/2002 | Ameen, Jane       | 1.0  | Planning and scheduling for 2002 audit  |
| 9/30/2002 | Ameen, Jane       | 2.0  | Review of Disclosure Statement  |
| 9/30/2002 | Ameen, Jane       | 4.0  | Preparation and review of audit file documents for Disclosure Statement                         |
| 9/30/2002 | Thibault, Steve   | 1.0  | Sarbanes-Oxley Act implications for third quarter review  |
| 9/30/2002 | Thibault, Steve   | 1.0  | Audit Supervision   |
| 9/30/2002 | Venezia, Joe      | 3.0  | Analyzed the full absorption schedule for the September 2001 review                             |
| 9/30/2002 | Venezia, Joe      | 3.0  | Obtained and reviewed the debt rollforward for the September 2001 review                        |

|           |                   |     |   |
|-----------|-------------------|-----|---|
| 9/30/2002 | Venezia, Joe      | 3.0 | Performed the rollforward of debt for the September 2001 review   |
| 9/30/2002 | Visosevic, Zorica | 0.8 | Compiled balance sheet data for testing   |
| 9/30/2002 | Visosevic, Zorica | 2.0 | Obtained and reviewed account balance detail for analytical testing of balance sheet accounts for international division    |
| 9/30/2002 | Visosevic, Zorica | 2.5 | Compiled income statement data for testing of fluctuation in account balances for international division                    |
| 9/30/2002 | Visosevic, Zorica | 2.7 | Set up workpapers for analytical testing of income statement accounts for international division                            |
| 10/1/2002 | Ameen, Jane       | 3.0 | Review of disclosure statement to be filed with bankruptcy court  |
| 10/1/2002 | Bagby, Charlie    | 2.0 | Concurring review of 8-K and disclosure statement   |
| 10/1/2002 | Venezia, Joe      | 3.0 | Obtained and began the preliminary review of the disclosure statement to be filed with the bankruptcy court.                |
| 10/1/2002 | Venezia, Joe      | 3.0 | Continued the review of the disclosure statement to be filed with the bankruptcy court.                                     |
| 10/1/2002 | Venezia, Joe      | 3.0 | Performed the update of subsequent event in conjunction with the disclosure statement filing.                               |
| 10/1/2002 | Visosevic, Zorica | 1.0 | Obtained and reviewed account balance detail for analytical testing of balance sheet accounts for sunbeam grills division.. |
| 10/1/2002 | Visosevic, Zorica | 1.0 | Set up workpapers for analytical testing of income statement accounts for sunbeam grills.                                   |
| 10/1/2002 | Visosevic, Zorica | 1.0 | Compiled income statement data for testing of fluctuation in account balances for sunbeam grills.                           |
| 10/1/2002 | Visosevic, Zorica | 1.6 | Reviewed income statement reports for international division obtained from R. Farrera.                                      |
| 10/1/2002 | Visosevic, Zorica | 3.4 | Compiled balance sheet data for testing and discussed with C. Chalfant significant variances in sunbeam grills balances.    |
| 10/1/2002 | Zimka, Ami        | 1.0 | Review of prior year general computer controls testing.   |
| 10/2/2002 | Ameen, Jane       | 2.0 | Review of disclosure statement to be filed with bankruptcy court  |
| 10/2/2002 | Ameen, Jane       | 3.0 | Supervision and review of workpapers for disclosure statement   |
| 10/2/2002 | Nelson, Clint     | 1.0 | Review some planning, coordinate scheduling, transfer data to senior  |
| 10/2/2002 | Slagter, Howard   | 0.5 | Review of disclosure statement to be filed with bankruptcy court  |
| 10/2/2002 | Thibault, Steve   | 1.0 | Review of revised disclosure statement draft  |
| 10/2/2002 | Thibault, Steve   | 2.0 | Audit supervision   |
| 10/2/2002 | Venezia, Joe      | 3.0 | Prepared the record of report issuance and attorney request letter for the disclosure statement filing.                     |
| 10/2/2002 | Venezia, Joe      | 3.0 | Prepared the management representation letter and continued the review of the disclosure statement filing.                  |
| 10/2/2002 | Venezia, Joe      | 3.0 | Reviewed the updated the disclosure statement filing following discussions with client management.                          |

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| 10/2/2002 | Visosevic, Zorica | 0.6 | Met with C.Younce to discuss fluctuation in income statement accounts in international division.   |
| 10/2/2002 | Visosevic, Zorica | 1.3 | Documented testing of income statement fluctuations.   |
| 10/2/2002 | Visosevic, Zorica | 2.5 | Continued review of income statement reports for international division by region obtained from R. Farrera.  |
| 10/2/2002 | Visosevic, Zorica | 3.6 | Reviewed balance sheet reports for international division by region obtained from R. Farrera.  |
| 10/2/2002 | Wong, David       | 2.5 | Preparation of ERS document request list for all areas of ERS scope  |
| 10/2/2002 | Yim, Brian        | 0.8 | Reviewed prior year audit file to gain understanding and set up current year audit file.   |
| 10/2/2002 | Yim, Brian        | 1.2 | Performed and documented fiscal year 2002 audit planning.  |
| 10/3/2002 | Dunaway, Kerry    | 2.0 | Coordination of the schedule for the First Alert quarterly review.   |
| 10/3/2002 | Thibault, Steve   | 1.0 | Audit supervision  |
| 10/3/2002 | Thibault, Steve   | 1.0 | Review of August bank deliverable  |
| 10/3/2002 | Thibault, Steve   | 1.0 | Sarbanes-Oxley Act materials for sales meeting   |
| 10/3/2002 | Visosevic, Zorica | 2.0 | Prepared and referenced manual testing workpapers for managements review.  |
| 10/3/2002 | Visosevic, Zorica | 2.0 | Discussed with M.Newberry and J.McCullough and requested additional information for income statement accounts testing for Sunbeam corporate division.  |
| 10/3/2002 | Visosevic, Zorica | 2.0 | Documented testing of income statement accounts for corporate division.  |
| 10/3/2002 | Visosevic, Zorica | 2.0 | Requested additional supporting schedules from S.Pichardo, for testing of account balances for Sunbeam products domestic division.   |
| 10/3/2002 | Wong, David       | 0.5 | Communicated and discussed document request with A. Zimka (D&T)  |
| 10/4/2002 | Visosevic, Zorica | 1.0 | Discussed changes and fluctuations in corporate accounts with J.McCullough.  |
| 10/4/2002 | Visosevic, Zorica | 1.5 | Documented testing of income statement fluctuations.   |
| 10/4/2002 | Visosevic, Zorica | 2.3 | Set up workpapers for analytical testing of income statement and balance sheet accounts for Sunbeam corporate.   |
| 10/4/2002 | Visosevic, Zorica | 3.2 | Analytically tested fluctuations in income statement and balance sheet accounts for corporate.   |
| 10/4/2002 | Wong, David       | 1.0 | Communicated and discussed document request memos with J. Becker and C. Conto  |
| 10/7/2002 | Bagby, Charlie    | 2.0 | Concurring review of 8-K and disclosure statement  |
| 10/7/2002 | Berry, Maureen    | 0.5 | Update planning documents.   |
| 10/7/2002 | Berry, Maureen    | 0.6 | Meeting with J. Becker , E. Janowsky , C. Shoemake , A. Zimka (D&T), R. Robson (D&T), M. Berry (D&T).<br>Opening meeting to understand changes in computer environment and review testing procedures |
| 10/7/2002 | Berry, Maureen    | 0.7 | Review prior year workpapers to gain understanding of computer environment.  |
| 10/7/2002 | Berry, Maureen    | 1.0 | Meeting with J. Becker , A. Zimka (D&T), R. Robson (D&T) and M. Berry (D&T). Opening meeting to understand changes in computer environment and get contact information for testing                   |

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|-----------|--------------------|-----|---|
| 10/7/2002 | Callahan, Kathy    | 4.0 | Review of disclosure statement to be filed with bankruptcy court  |
| 10/7/2002 | Dunaway, Kerry     | 1.0 | Coordination of the schedule for the First Alert quarterly review.  |
| 10/7/2002 | Mathew, Michelle   | 8.0 | Review of disclosure statement to be filed with bankruptcy court  |
| 10/7/2002 | Medici, Peter      | 8.0 | Review of disclosure statement to be filed with bankruptcy court  |
| 10/7/2002 | Michaelis, Natalie | 0.4 | Discuss current year changes with M. Potter   |
| 10/7/2002 | Michaelis, Natalie | 0.8 | Prepare current year audit file for carry forward application   |
| 10/7/2002 | Michaelis, Natalie | 1.7 | Update understanding the client's business with the current year changes  |
| 10/7/2002 | Michaelis, Natalie | 3.1 | Complete fraud assessment checklists  |
| 10/7/2002 | Robson, Ryan       | 0.5 | Meeting with A. Zimka (D&T) and M. Berry (D&T) to review meetings with J. Becker, C. Shoemake, and E. Janowsky                                      |
| 10/7/2002 | Robson, Ryan       | 0.5 | Prepare for Application Development Meeting   |
| 10/7/2002 | Robson, Ryan       | 0.5 | Document Meeting with T. Wheeland   |
| 10/7/2002 | Robson, Ryan       | 0.5 | Review Documentation available on Intranet for Application Development  |
| 10/7/2002 | Robson, Ryan       | 0.6 | Meeting with J. Becker, C. Shoemake, E. Janowsky, A. Zimka (D&T), M. Berry (D&T) Overview of IT Environment and future initiatives                  |
| 10/7/2002 | Robson, Ryan       | 0.6 | Set up Meetings for testing in Operations and Application Development   |
| 10/7/2002 | Robson, Ryan       | 0.7 | Review Prior year W/P's   |
| 10/7/2002 | Robson, Ryan       | 1.0 | Meeting with T. Wheeland - Application Development  |
| 10/7/2002 | Robson, Ryan       | 1.1 | Meeting with J. Becker, A. Zimka (D&T), M. Berry (D&T)-Review changes in IT Environment   |
| 10/7/2002 | Robson, Ryan       | 2.0 | Prepare Testing Matrices for Operations, Application Development, Network Support, Hardware Support, Svstems Software Support. and Database Support |
| 10/7/2002 | Thibault, Steve    | 1.0 | Review of Form 8-K  |
| 10/7/2002 | Thibault, Steve    | 1.0 | Audit supervision   |
| 10/7/2002 | Urquhart, Amanda   | 0.1 | Payroll Controls Testing Narrative  |
| 10/7/2002 | Urquhart, Amanda   | 0.4 | Cash Controls Testing   |
| 10/7/2002 | Urquhart, Amanda   | 0.7 | Payroll Controls Testing  |
| 10/7/2002 | Urquhart, Amanda   | 0.8 | Fixed Assets Controls Testing   |
| 10/7/2002 | Urquhart, Amanda   | 0.9 | Inventory Controls Testing  |
| 10/7/2002 | Urquhart, Amanda   | 1.0 | Accounts Receivable Controls Testing  |
| 10/7/2002 | Urquhart, Amanda   | 2.1 | Fixed Asset Control Testing Narrative   |
| 10/7/2002 | Urquhart, Amanda   | 2.2 | Fixed Assets MAP preparation  |
| 10/7/2002 | Visosevic, Zorica  | 1.5 | Prepared workpapers for inventory observation testing.  |
| 10/7/2002 | Visosevic, Zorica  | 1.6 | Correspondence with G.Moon regarding the inventory observation schedule and procedures.   |
| 10/7/2002 | Visosevic, Zorica  | 2.9 | Review of 8K filling.   |
| 10/7/2002 | Visosevic, Zorica  | 3.0 | Set up workpapers for testing of balance sheet and income statement fluctuations for Pelouze.   |
| 10/7/2002 | Wong, David        | 1.0 | Prepared testing for Revenue cycle  |

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| 10/7/2002 | Yim, Brian         | 0.8 | Calculated planning materiality for the quarterly reviews  |
| 10/7/2002 | Yim, Brian         | 1.3 | Obtained and reviewed hyperion reports from Sunbeam for Coleman domestic for 9/30/01 quarterly review                                      |
| 10/7/2002 | Yim, Brian         | 2.5 | Set up workpapers in quarterly review file for quarters ended 9/30/01 and 9/30/02  |
| 10/7/2002 | Yim, Brian         | 3.4 | Prepared planning memo for both 2001 and 2002 quarterly reviews  |
| 10/7/2002 | Zimka, Ami         | 0.5 | Allocating workpaper assignments to team.  |
| 10/7/2002 | Zimka, Ami         | 0.6 | Kick-off meeting with JoEllen Becker, Maureen Berry (D&T), Ryan Robson (D&T), Ed Janowsky and Cliff Shoemake.                              |
| 10/7/2002 | Zimka, Ami         | 0.8 | Discussing and review of ERS audit plan with Financial Audit Team.   |
| 10/7/2002 | Zimka, Ami         | 1.1 | Kick-off meeting with JoEllen Becker, Maureen Berry (D&T), and Ryan Robson (D&T).  |
| 10/8/2002 | Berry, Maureen     | 0.3 | Email correspondence with J. Becker , M. Moore for security items  |
| 10/8/2002 | Berry, Maureen     | 0.3 | Meeting with J. Nelson to discuss data center. Included data center tour.  |
| 10/8/2002 | Berry, Maureen     | 0.4 | Update understanding workpapers for data center and environmental access.  |
| 10/8/2002 | Berry, Maureen     | 0.4 | Create security test plan for AS/400   |
| 10/8/2002 | Berry, Maureen     | 0.5 | Meeting with E. Janowsky , C. Shoemake , A. Zimka (D&T), and M. Berry (D&T). Discussed budgeting and strategv process for the IT function. |
| 10/8/2002 | Berry, Maureen     | 0.5 | Perform AS/400 testing and review SekChek security report  |
| 10/8/2002 | Berry, Maureen     | 0.5 | Prepare for meeting with T. McGowan , including email correspondence.  |
| 10/8/2002 | Berry, Maureen     | 0.7 | Create business continuity/disaster recovery test plan.  |
| 10/8/2002 | Berry, Maureen     | 0.7 | Document meetings results regarding budgeting and planning.  |
| 10/8/2002 | Berry, Maureen     | 0.8 | Document testing information for physical and environmental security.  |
| 10/8/2002 | Berry, Maureen     | 0.8 | Perform AS/400 testing and review SekChek security report  |
| 10/8/2002 | Berry, Maureen     | 1.0 | Create security test plan for AS/400   |
| 10/8/2002 | Berry, Maureen     | 1.2 | Perform AS/400 testing and review SekChek security report  |
| 10/8/2002 | Dobrow, Sheau-chi  | 1.1 | Obtained an understanding of Hyperion reports by product lines.  |
| 10/8/2002 | Dobrow, Sheau-chi  | 3.9 | Started to prepare audit referral instructions for Coleman and Powermate audit teams.  |
| 10/8/2002 | Dobrow, Sheau-chi  | 4.0 | Discussed with R. Ferrer regarding Hyperion set up for international subsidiaries.   |
| 10/8/2002 | Dunaway, Kerry     | 0.3 | Telephone conversation with B.Strasma, Controller, regarding the prepared by client listing.   |
| 10/8/2002 | Dunaway, Kerry     | 1.7 | Preparation of the quarterly prepared by client listing for documents need for the quarterly review.                                       |
| 10/8/2002 | Michaelis, Natalie | 0.9 | Update Coleman locations for the current year  |

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| 10/8/2002 | Michaelis, Natalie | 1.2 | Update understand the fixed asset cycle for the current year.  |
| 10/8/2002 | Michaelis, Natalie | 1.3 | Update understand the inventory cycle for the current year.  |
| 10/8/2002 | Michaelis, Natalie | 1.5 | Update understand the expenditure cycle for the current year.  |
| 10/8/2002 | Robson, Ryan       | 0.2 | Review meeting notes from T. Wheeland meeting  |
| 10/8/2002 | Robson, Ryan       | 0.3 | Review Intranet for documentation  |
| 10/8/2002 | Robson, Ryan       | 0.5 | Meeting with T. Wheeland - Application Development follow up   |
| 10/8/2002 | Robson, Ryan       | 1.0 | Develop Application Development Test Procedures  |
| 10/8/2002 | Robson, Ryan       | 1.2 | Document Application Development Policies and Procudures   |
| 10/8/2002 | Robson, Ryan       | 1.5 | Perform Application Development Testing  |
| 10/8/2002 | Robson, Ryan       | 1.5 | Review Application Development Policies and Procedures   |
| 10/8/2002 | Robson, Ryan       | 1.8 | Review Testing plans from 2001   |
| 10/8/2002 | Urquhart, Amanda   | 0.3 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate   |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Cash Controls Testing  |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Inventory Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Accounts Receivable Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Inventory Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 0.5 | Accounts Receivable Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 0.8 | Payroll Controls - Meeting with G. Upshaw  |
| 10/8/2002 | Urquhart, Amanda   | 0.8 | Cash Controls Testing  |
| 10/8/2002 | Urquhart, Amanda   | 0.8 | Expenditure Controls Testing   |
| 10/8/2002 | Urquhart, Amanda   | 2.4 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate   |
| 10/8/2002 | Venezia, Joe       | 3.0 | Prepared the record of report issuance and attorney request letter for the 8-K filing.   |
| 10/8/2002 | Venezia, Joe       | 3.0 | Prepared the record of report issuance and attorney request letter for the 8-K filing.   |
| 10/8/2002 | Venezia, Joe       | 3.0 | Reviewed the updated the 8-K filing following discussions with client management.  |
| 10/8/2002 | Visosevic, Zorica  | 1.0 | Discussed with E.Walsh and J.Ziegler, variances in cash accounts as of 9/30/01 and 12/31/01 and documented such in testing workpapers. |
| 10/8/2002 | Visosevic, Zorica  | 1.0 | Continued testing fluctuations in balances for Pelouze and Packs and travel.   |
| 10/8/2002 | Visosevic, Zorica  | 3.0 | Set up workpapers for testing of balance sheet and income statement fluctuations for Packs and Travel.                                 |
| 10/8/2002 | Wong, David        | 0.5 | Prepared testing for Revenue cycle   |
| 10/8/2002 | Yim, Brian         | 0.7 | Obtained hyperion reports from P. Severson for 9/30/01 Powermate quarterly review and forwarded the reports to assistant               |
| 10/8/2002 | Yim, Brian         | 0.9 | Obtained hyperion reports from Sunbeam for Coleman international branches for 9/30/01 quarterly review                                 |
| 10/8/2002 | Yim, Brian         | 1.3 | Discussed with P. Severson procedures and necessary documents for quarterly review of Powermate  |

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| 10/8/2002 | Yim, Brian         | 2.4 | Analyzed the 9/30/01 Coleman domestic balances by comparing to 12/31/01 audited balances, noting significant fluctuations                    |
| 10/8/2002 | Yim, Brian         | 2.7 | Prepared analytical review workpaper for Coleman domestic for 9/30/01 quarterly review and input balances obtained from hvberion reports     |
| 10/8/2002 | Zimka, Ami         | 0.6 | Information Strategy meeting with Maureen Berry (D&T), Ryan Robson (D&T), Ed Janowsky and Cliff Shoemake.                                    |
| 10/8/2002 | Zimka, Ami         | 0.9 | Discussing and review of ERS audit plan with Financial Audit Team.   |
| 10/9/2002 | Berry, Maureen     | 0.2 | Document disaster recovery notes from meeting.   |
| 10/9/2002 | Berry, Maureen     | 0.3 | Prepare for meeting with B. Seligman regarding disaster recovery testing.  |
| 10/9/2002 | Berry, Maureen     | 0.3 | Prepare for meeting with S. Dougherty regarding network administration   |
| 10/9/2002 | Berry, Maureen     | 0.3 | Email correspondence and meeting coordination with various Sunbeam personnel.  |
| 10/9/2002 | Berry, Maureen     | 0.3 | Prepare the network security test plan.  |
| 10/9/2002 | Berry, Maureen     | 0.4 | Meeting with H. Schmoll regarding roles and responsibilities, including end user network administration.                                     |
| 10/9/2002 | Berry, Maureen     | 0.4 | Review users with access to computer room.   |
| 10/9/2002 | Berry, Maureen     | 0.5 | Update understanding of computer environment for security.   |
| 10/9/2002 | Berry, Maureen     | 0.5 | Prepare for meeting with H. Schmoll regarding end user network administration.   |
| 10/9/2002 | Berry, Maureen     | 0.6 | Meeting with B. Seligman regarding disaster recovery plans and testing for the AS/400.   |
| 10/9/2002 | Berry, Maureen     | 0.6 | Correspondence with various Sunbeam personnel in Hattiesburg regarding coordination of test procedures to be performed the week of Oct 28th. |
| 10/9/2002 | Berry, Maureen     | 0.7 | Review SekChek Report  |
| 10/9/2002 | Berry, Maureen     | 0.7 | Meeting with T. McGowan regarding AS/400 security.   |
| 10/9/2002 | Berry, Maureen     | 0.7 | Meeting with S. Dougherty regarding network administration.  |
| 10/9/2002 | Berry, Maureen     | 0.8 | Document network security testing.   |
| 10/9/2002 | Berry, Maureen     | 1.2 | Document AS/400 security testing.  |
| 10/9/2002 | Berry, Maureen     | 1.2 | Document AS/400 security testing.  |
| 10/9/2002 | Dobrow, Sheau-chi  | 1.3 | Corresponded with Coleman and Powermate audit teams regarding this year's audit.   |
| 10/9/2002 | Dobrow, Sheau-chi  | 3.7 | Continued to prepare audit referral instructions for Coleman and Powermate audit teams.  |
| 10/9/2002 | Michaelis, Natalie | 0.3 | Update the preliminary analytic procedure  |
| 10/9/2002 | Michaelis, Natalie | 0.6 | Update understand the treasury cycle for the current year.   |
| 10/9/2002 | Michaelis, Natalie | 0.6 | Update the determining of planning materiality   |
| 10/9/2002 | Michaelis, Natalie | 1.2 | Update understand the payroll cycle for the current year.  |
| 10/9/2002 | Michaelis, Natalie | 1.4 | Update understand the revenue cycle for the current year.  |
| 10/9/2002 | Michaelis, Natalie | 1.4 | Update the cash risk assessment and audit plan   |
| 10/9/2002 | Michaelis, Natalie | 1.6 | Update the receivables risk assessment and audit plan  |

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| 10/9/2002  | Nelson, Clint      | 1.3 | Review of quarterly procedures plan and address staff questions  |
| 10/9/2002  | Robson, Ryan       | 1.0 | Follow up on Exceptions with T. Wheeland   |
| 10/9/2002  | Robson, Ryan       | 1.0 | Populate Document 1540   |
| 10/9/2002  | Robson, Ryan       | 1.2 | Review Prior Year WPs  |
| 10/9/2002  | Robson, Ryan       | 1.3 | Develop Testing Plans For Network Support  |
| 10/9/2002  | Robson, Ryan       | 1.5 | Develop Testing Plans for Hardware Support   |
| 10/9/2002  | Robson, Ryan       | 2.0 | Document Application Development Detailed Testing Matrix   |
| 10/9/2002  | Thibault, Steve    | 1.0 | Audit supervision  |
| 10/9/2002  | Urquhart, Amanda   | 0.2 | Cash Controls Testing  |
| 10/9/2002  | Urquhart, Amanda   | 0.3 | Fixed Assets Control Testing   |
| 10/9/2002  | Urquhart, Amanda   | 0.3 | Cash Controls Testing  |
| 10/9/2002  | Urquhart, Amanda   | 0.7 | Fixed Assets Controls Testing  |
| 10/9/2002  | Urquhart, Amanda   | 0.8 | Expenditure Controls Testing   |
| 10/9/2002  | Urquhart, Amanda   | 0.8 | Fixed Assets Controls Testing  |
| 10/9/2002  | Urquhart, Amanda   | 1.0 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate   |
| 10/9/2002  | Urquhart, Amanda   | 1.7 | Interview with Debbie Dinges for Fixed Asset Control Testing   |
| 10/9/2002  | Urquhart, Amanda   | 2.3 | Interview with Mark Fletchall for Fixed Asset Control Testing  |
| 10/9/2002  | Yim, Brian         | 1.4 | Prepared analytical review workpaper for Coleman-Canada for 9/30/01 quarterly review and input balances obtained from hyperion reports       |
| 10/9/2002  | Yim, Brian         | 1.5 | Prepared analytical review workpaper for Coleman-Asia pacific for 9/30/01 quarterly review and input balances obtained from hyperion reports |
| 10/9/2002  | Yim, Brian         | 2.3 | Discussed with A. Macy the significant fluctuations noted in the 9/30/01 Coleman domestic analytical review                                  |
| 10/9/2002  | Yim, Brian         | 2.8 | Documented and corroborated A. Macy's explanations for the significant fluctuations  |
| 10/10/2002 | Berry, Maureen     | 0.2 | Meeting with B. Seligman to discuss changes is AS/400 security   |
| 10/10/2002 | Berry, Maureen     | 0.3 | Meeting with S. Robinson to discuss virus protection on the servers  |
| 10/10/2002 | Berry, Maureen     | 0.3 | Email correspondence with various Sunbeam personnel regarding meetings   |
| 10/10/2002 | Berry, Maureen     | 0.4 | Meeting with T. Wheeland to discuss JD Edwards security administration.  |
| 10/10/2002 | Berry, Maureen     | 1.2 | Meeting with M. Moore to discuss end user administration and JDE Security  |
| 10/10/2002 | Dobrow, Sheau-chi  | 1.2 | Reviewed Hyperion reports by product lines for 9/30/02.  |
| 10/10/2002 | Dobrow, Sheau-chi  | 3.8 | Continued to plan 2002 audit.  |
| 10/10/2002 | Dunaway, Kerry     | 0.3 | Telephone conversation with B.Strasma, Controller, regarding the preparation of the reserve roll forwards.                                   |
| 10/10/2002 | Dunaway, Kerry     | 2.2 | Preparation of the reserve roll forward template to be used in the quarterly review procedures.  |
| 10/10/2002 | Michaelis, Natalie | 1.1 | Update the intangibles risk assessment and audit plan  |
| 10/10/2002 | Michaelis, Natalie | 1.2 | Update the property risk assessment and audit plan   |
| 10/10/2002 | Michaelis, Natalie | 1.3 | Update the prepaid risk assessment and audit plan  |



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| 10/10/2002 | Michaelis, Natalie | 1.3 | Update the accrued expenses and reserves risk assessment and audit plan  |
| 10/10/2002 | Michaelis, Natalie | 1.5 | Update the payables risk assessment and audit plan   |
| 10/10/2002 | Michaelis, Natalie | 1.6 | Update the inventory risk assessment and audit plan  |
| 10/10/2002 | Robson, Ryan       | 0.5 | Prepare for meeting with J. Nelson - Backups and Job Scheduling  |
| 10/10/2002 | Robson, Ryan       | 0.5 | Review 1540  |
| 10/10/2002 | Robson, Ryan       | 0.6 | Document meeting with K. Connelly  |
| 10/10/2002 | Robson, Ryan       | 0.7 | Document Meeting with J. Nelson, Operations  |
| 10/10/2002 | Robson, Ryan       | 1.0 | Meeting with J. Nelson - Backups and Job Scheduling  |
| 10/10/2002 | Robson, Ryan       | 1.0 | Meeting with K. Connelly - Robot Job Scheduling  |
| 10/10/2002 | Robson, Ryan       | 1.0 | Meeting with M. Moore - Help Desk Operations   |
| 10/10/2002 | Robson, Ryan       | 1.2 | Populate Application Development Testing Matrix  |
| 10/10/2002 | Robson, Ryan       | 1.5 | Develop Test plan for Help Desk App  |
| 10/10/2002 | Urquhart, Amanda   | 0.3 | Fixed Assets Controls Testing  |
| 10/10/2002 | Urquhart, Amanda   | 0.5 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/10/2002 | Urquhart, Amanda   | 0.7 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/10/2002 | Urquhart, Amanda   | 1.0 | Fixed Assets Controls Testing  |
| 10/10/2002 | Urquhart, Amanda   | 1.3 | Fixed Assets Controls Testing  |
| 10/10/2002 | Urquhart, Amanda   | 1.8 | Interview with Lori Becker for Payroll Control Testing   |
| 10/10/2002 | Urquhart, Amanda   | 3.5 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate   |
| 10/10/2002 | Yim, Brian         | 0.8 | Analyzed the 9/30/01 Coleman-Asia pacific balances by comparing to 12/31/01 audited balances, noting significant fluctuations                              |
| 10/10/2002 | Yim, Brian         | 1.2 | Prepared analytical review workpaper for Coleman-international headquarters for 9/30/01 quarterly review and input balances obtained from hvberion reports |
| 10/10/2002 | Yim, Brian         | 1.3 | Prepared analytical review workpaper for Coleman-Japan for 9/30/01 quarterly review and input balances obtained from hvberion reports                      |
| 10/10/2002 | Yim, Brian         | 1.3 | Prepared analytical review workpaper for Coleman-Latin America for 9/30/01 quarterly review and input balances obtained from hvberion reports              |
| 10/10/2002 | Yim, Brian         | 1.4 | Prepared analytical review workpaper for Coleman-other international for 9/30/01 quarterly review and input balances obtained from hvberion reports        |
| 10/10/2002 | Yim, Brian         | 2.0 | Assisted staff with Powermate analytical review for 9/30/01 quarterly review   |
| 10/11/2002 | Ameen, Jane        | 3.0 | Planning and scheduling for 2002 audit   |
| 10/11/2002 | Berry, Maureen     | 0.2 | Document AS/400 security testing.  |
| 10/11/2002 | Berry, Maureen     | 0.2 | Meeting with AJ Hemsey to discuss virus protection on end user computers.  |
| 10/11/2002 | Berry, Maureen     | 0.2 | Meeting with M. Moore regarding user access to As/400.   |
| 10/11/2002 | Berry, Maureen     | 0.3 | Email and voicemails with various Sunbeam personnel regarding meetings and testing   |
| 10/11/2002 | Berry, Maureen     | 0.5 | Prepare planning documents and emails for business cycle testing   |
| 10/11/2002 | Berry, Maureen     | 0.5 | Document AS/400 security testing.  |

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| 10/11/2002 | Berry, Maureen     | 0.5 | Meeting with B. Seligman regarding command access for the AS/400.  |
| 10/11/2002 | Berry, Maureen     | 0.5 | Document discussion with B. Seligman   |
| 10/11/2002 | Berry, Maureen     | 1.1 | Document AS/400 security testing.  |
| 10/11/2002 | Dobrow, Sheau-chi  | 4.0 | Continued to plan and schedule 2002 audit.   |
| 10/11/2002 | Dunaway, Kerry     | 0.5 | Follow-up discussion with B. Strasma, Controller, regarding questions on the reserve roll forward template and the prepared by client listing. |
| 10/11/2002 | Michaelis, Natalie | 0.9 | Update the equity risk assessment and audit plan   |
| 10/11/2002 | Michaelis, Natalie | 1.0 | Update the stock-based compensation risk assessment and audit plan   |
| 10/11/2002 | Michaelis, Natalie | 1.1 | Update the accrued other postretirement benefit risk assessment and audit plan   |
| 10/11/2002 | Michaelis, Natalie | 1.1 | Update the operating expenses risk assessment and audit plan   |
| 10/11/2002 | Michaelis, Natalie | 1.2 | Update the payroll risk assessment and audit plan  |
| 10/11/2002 | Michaelis, Natalie | 1.3 | Update the cost of sales risk assessment and audit plan  |
| 10/11/2002 | Michaelis, Natalie | 1.4 | Update the sales risk assessment and audit plan  |
| 10/11/2002 | Robson, Ryan       | 0.3 | Set up meetings for operations and network   |
| 10/11/2002 | Robson, Ryan       | 0.7 | Review all meetings for week.  |
| 10/11/2002 | Robson, Ryan       | 1.0 | Populate Document 1540   |
| 10/11/2002 | Robson, Ryan       | 1.1 | Meeting with H. Schmoll - Service Level Agreements/Help Desk   |
| 10/11/2002 | Robson, Ryan       | 1.4 | Prepare Request lists for Operations and Application Development   |
| 10/11/2002 | Robson, Ryan       | 1.5 | Review and Document SLA/Help Desk Meetings   |
| 10/11/2002 | Urquhart, Amanda   | 0.5 | Payroll Control Testing  |
| 10/11/2002 | Urquhart, Amanda   | 1.0 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/11/2002 | Urquhart, Amanda   | 1.5 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/11/2002 | Urquhart, Amanda   | 2.0 | Quarterly Balance Sheet/Income Statement domestic analytical-Powermate   |
| 10/11/2002 | Urquhart, Amanda   | 3.0 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/11/2002 | Visosevic, Zorica  | 1.7 | Set up workpapers for testing of balance sheet statement fluctuations per region for international division                                    |
| 10/11/2002 | Visosevic, Zorica  | 2.0 | Correspondence and discussion of changes in the accounts for Pelouze with B.Strasma.   |
| 10/11/2002 | Visosevic, Zorica  | 2.3 | Set up workpapers for testing of income statement fluctuations per region for international division   |
| 10/11/2002 | Visosevic, Zorica  | 3.0 | Reviewed Hyper ion reports for international division by region obtained from R. Farrera.  |
| 10/11/2002 | Yim, Brian         | 0.5 | Analyzed the 9/30/01 Coleman-international headquarters balances by comparing to 12/31/01 audited balances. noting significant fluctuations    |
| 10/11/2002 | Yim, Brian         | 0.6 | Analyzed the 9/30/01 Coleman-other international balances by comparing to 12/31/01 audited balances, noting significant fluctuations           |

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| 10/11/2002 | Yim, Brian        | 0.9 | Analyzed the 9/30/01 Coleman-Latin America balances by comparing to 12/31/01 audited balances, noting significant fluctuations |
| 10/11/2002 | Yim, Brian        | 1.0 | Analyzed the 9/30/01 Coleman-Canada balances by comparing to 12/31/01 audited balances, noting significant fluctuations        |
| 10/11/2002 | Yim, Brian        | 1.1 | Analyzed the 9/30/01 Coleman-Japan balances by comparing to 12/31/01 audited balances, noting significant fluctuations         |
| 10/11/2002 | Yim, Brian        | 1.6 | Documented client's explanations for significant fluctuations in Coleman-Asia pacific analytical review                        |
| 10/11/2002 | Yim, Brian        | 2.3 | Discussed with W. Rishel the significant fluctuations noted in the 9/30/01 Coleman international analytical reviews            |
| 10/13/2002 | Dobrow, Sheau-chi | 2.0 | Updated audit referral instructions for international audit teams.   |
| 10/14/2002 | Berry, Maureen    | 0.2 | Meeting with T. Bendekovic to discuss Business Continuity Plan.  |
| 10/14/2002 | Berry, Maureen    | 0.2 | Review prior year expenditure cycle testing.   |
| 10/14/2002 | Berry, Maureen    | 0.2 | Meeting with M. Moore regarding new hires access testing.  |
| 10/14/2002 | Berry, Maureen    | 0.3 | Review prior year expenditure cycle testing.   |
| 10/14/2002 | Berry, Maureen    | 0.5 | Prepare new hires selections for security testing  |
| 10/14/2002 | Berry, Maureen    | 0.5 | Meeting with R. Jackson regarding expenditure cycle testing.   |
| 10/14/2002 | Berry, Maureen    | 0.8 | Document discussion with R. Schur  |
| 10/14/2002 | Berry, Maureen    | 1.0 | Review prior year treasury cycle information   |
| 10/14/2002 | Berry, Maureen    | 1.0 | Meeting with D. Rochford and M. Willever regarding Hyperion application.   |
| 10/14/2002 | Berry, Maureen    | 1.0 | Review the Sunbeam long range plan and document in workpapers.   |
| 10/14/2002 | Berry, Maureen    | 1.3 | Meeting with R. Schur regarding treasury cycle testing.  |
| 10/14/2002 | Davison, Aaron    | 0.2 | Discussion with B. Strasma on timing of interim review.  |
| 10/14/2002 | Davison, Aaron    | 2.1 | Review of audit instructions for third quarter review and final audit  |
| 10/14/2002 | Davison, Aaron    | 2.2 | Review of audit instructions for third quarter review and final audit for participating offices                                |
| 10/14/2002 | Davison, Aaron    | 3.5 | Review of fiscal year 2001 and 2000 audit workpapers.  |
| 10/14/2002 | Dobrow, Sheau-chi | 2.0 | Continued to plan 2002 audit procedures.   |
| 10/14/2002 | Dunaway, Kerry    | 0.2 | Forwarding relevant audit documentation and client correspondence to A. Davison (D&T).   |
| 10/14/2002 | Dunaway, Kerry    | 0.2 | Restore backup of the prior year First Alert workpapers.   |
| 10/14/2002 | Dunaway, Kerry    | 2.6 | Walk through the quarterly review plan with A. Davison (D&T).  |
| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.                              |
| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis year-to-date international September 30, 2002 to September 20, 2001.                         |

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| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.                       |
| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001.                  |
| 10/14/2002 | Jeter, Rebecca    | 1.0 | Prepare balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                                      |
| 10/14/2002 | Jeter, Rebecca    | 1.5 | Prepare income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.                      |
| 10/14/2002 | Jeter, Rebecca    | 1.5 | Prepare income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.                   |
| 10/14/2002 | Nelson, Clint     | 0.5 | Receive status update of work  |
| 10/14/2002 | Nelson, Clint     | 0.5 | Research credit card incentive accounting  |
| 10/14/2002 | Robson, Ryan      | 0.2 | Meeting with M. Moore to discuss requests made   |
| 10/14/2002 | Robson, Ryan      | 0.5 | Meeting with M. Moore - Training Module  |
| 10/14/2002 | Robson, Ryan      | 0.5 | Document meeting with C. Martin  |
| 10/14/2002 | Robson, Ryan      | 0.5 | Document meeting with M. Moore   |
| 10/14/2002 | Robson, Ryan      | 1.0 | Meeting with C. Martin - IT Purchasing   |
| 10/14/2002 | Robson, Ryan      | 1.5 | Document Network Testing Matrix  |
| 10/14/2002 | Robson, Ryan      | 1.8 | Perform Infrastructure Detailed Testing  |
| 10/14/2002 | Robson, Ryan      | 2.0 | Populate Document 1540   |
| 10/14/2002 | Thibault, Steve   | 1.0 | Audit supervision  |
| 10/14/2002 | Urquhart, Amanda  | 0.3 | Payroll Controls Testing   |
| 10/14/2002 | Urquhart, Amanda  | 0.3 | Fixed Assets Controls Testing  |
| 10/14/2002 | Urquhart, Amanda  | 0.4 | Payroll Controls Testing   |
| 10/14/2002 | Urquhart, Amanda  | 0.5 | Quarterly Balance Sheet/ Income Statement domestic analytical - Powermate  |
| 10/14/2002 | Urquhart, Amanda  | 0.5 | Cash Controls Testing  |
| 10/14/2002 | Urquhart, Amanda  | 1.0 | Discussion with P. Severson regarding Quarterly Balance Sheet/Income Statement domestic analytical                         |
| 10/14/2002 | Urquhart, Amanda  | 1.0 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/14/2002 | Urquhart, Amanda  | 2.0 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/14/2002 | Urquhart, Amanda  | 2.1 | Quarterly Balance Sheet/Income Statement international analytical-Powermate  |
| 10/14/2002 | Visosevic, Zorica | 1.3 | Met with S.Pichardo to further discuss changes in balance sheet account and requested additional supporting documentation. |
| 10/14/2002 | Visosevic, Zorica | 1.5 | Prepared list of open items and requests for management review.  |
| 10/14/2002 | Visosevic, Zorica | 3.0 | Referenced and reviewed manual reports to testing workpapers.  |
| 10/14/2002 | Visosevic, Zorica | 3.2 | Documented testing of balance sheet fluctuation based on additional supporting documentation obtained from S.Pichardo.     |
| 10/14/2002 | Yim, Brian        | 1.0 | Documented client's explanations for significant fluctuations in Coleman-other international analytical review             |
| 10/14/2002 | Yim, Brian        | 1.2 | Documented client's explanations for significant fluctuations in Coleman-Japan analytical review                           |

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| 10/14/2002 | Yim, Brian        | 1.2 | Documented client's explanations for significant fluctuations in Coleman-international headquarters analytical review                            |
| 10/14/2002 | Yim, Brian        | 1.5 | Documented client's explanations for significant fluctuations in Coleman-Canada analytical review  |
| 10/14/2002 | Yim, Brian        | 1.5 | Documented client's explanations for significant fluctuations in Coleman-Latin America analytical review   |
| 10/14/2002 | Yim, Brian        | 1.6 | Discussed with A. Macy to obtain rollforward schedules for reserve testing, including warranty, sales returns, coop, receivables, and inventory. |
| 10/15/2002 | Ameen, Jane       | 1.2 | Planning for 2002 audit  |
| 10/15/2002 | Ameen, Jane       | 2.7 | Planning of 2002 audit reporting procedures  |
| 10/15/2002 | Ameen, Jane       | 3.1 | Planning of 2002 interoffice procedures for audit  |
| 10/15/2002 | Berry, Maureen    | 0.1 | Meeting with R. Carrodegus and J. Ott to discuss card key access to Sunbeam facilities.  |
| 10/15/2002 | Berry, Maureen    | 0.1 | Meeting with B. Seligman regarding super user access to AS/400.  |
| 10/15/2002 | Berry, Maureen    | 0.2 | Email with various Sunbeam personnel regarding security and meetings.  |
| 10/15/2002 | Berry, Maureen    | 0.2 | Document discussion regarding card key access.   |
| 10/15/2002 | Berry, Maureen    | 0.2 | Document discussion with T. Bendekovic.  |
| 10/15/2002 | Berry, Maureen    | 0.2 | Document business continuity testing.  |
| 10/15/2002 | Berry, Maureen    | 0.3 | Meeting with T. Bendekovic to discuss Business Continuity Plan.  |
| 10/15/2002 | Berry, Maureen    | 0.3 | Document notes from meeting with J. Nelson   |
| 10/15/2002 | Berry, Maureen    | 0.4 | Meeting with J. Nelson to discuss general security, firewall, remote access, etc.  |
| 10/15/2002 | Berry, Maureen    | 0.7 | Document information security testing.   |
| 10/15/2002 | Berry, Maureen    | 0.7 | Document general meeting notes for understanding of computer environment.  |
| 10/15/2002 | Berry, Maureen    | 1.3 | Perform security testing and document in test plan.  |
| 10/15/2002 | Berry, Maureen    | 1.8 | Document AS/400 testing in test plan; new/terminated user testing.   |
| 10/15/2002 | Davison, Aaron    | 1.3 | Discussions with B. Strasma L. Stork and J. McComb on timing and coordination of physical inventory.   |
| 10/15/2002 | Davison, Aaron    | 1.5 | Preliminary review of client provided consolidated First Alert income statement and balance sheet.   |
| 10/15/2002 | Davison, Aaron    | 1.6 | Meeting with L. Stork to discuss client assist schedule and documentation provided.  |
| 10/15/2002 | Davison, Aaron    | 2.2 | Review of consolidated and international balance statements for variances outside of threshold.  |
| 10/15/2002 | Davison, Aaron    | 2.9 | Review of consolidated and international income statements for variances outside of threshold.   |
| 10/15/2002 | Dobrow, Sheau-chi | 2.0 | Started to plan 2002 interim audit procedures.   |
| 10/15/2002 | Dobrow, Sheau-chi | 2.0 | Continued to update audit referral instructions for international audit teams.   |
| 10/15/2002 | Dunaway, Kerry    | 1.3 | Meeting with M. Karolich, Chief Financial Officer, and B. Strasma, Controller, to discuss the quarterly review plan.                             |
| 10/15/2002 | Dunaway, Kerry    | 1.5 | Walk through the documents prepared by First Alert for the quarterly review with L.Stork, Accounting Manager.                                    |

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| 10/15/2002 | Dunaway, Kerry   | 1.7 | Walk through the documents prepared by First Alert for the quarterly review with A. Davison (D&T).  |
| 10/15/2002 | Jeter, Rebecca   | 1.0 | Prepare income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.   |
| 10/15/2002 | Jeter, Rebecca   | 1.0 | Prepare income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.   |
| 10/15/2002 | Jeter, Rebecca   | 1.0 | Prepare income statement analysis year-to-date international September 30, 2002 to September 20, 2001.  |
| 10/15/2002 | Jeter, Rebecca   | 1.0 | Prepare income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.  |
| 10/15/2002 | Jeter, Rebecca   | 1.0 | Prepare income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.  |
| 10/15/2002 | Jeter, Rebecca   | 1.0 | Prepare income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001.   |
| 10/15/2002 | Jeter, Rebecca   | 1.0 | Balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.   |
| 10/15/2002 | Jeter, Rebecca   | 1.0 | Testing of cash as of September 30,2002.  |
| 10/15/2002 | Nelson, Clint    | 0.8 | Conference call regarding audit scope and reporting, with J. Provost(D&T), B. Yim(D&T), J. Ameen(D&T), Sherrie Dobrow(D&T) and various client personnel |
| 10/15/2002 | Nelson, Clint    | 1.2 | Plant tour  |
| 10/15/2002 | Nelson, Clint    | 1.5 | Planning discussion w/ Marlyn Potter  |
| 10/15/2002 | Nelson, Clint    | 2.0 | Research regarding incentive programs   |
| 10/15/2002 | Nelson, Clint    | 3.5 | General engagement planning   |
| 10/15/2002 | Provost, Jeff    | 0.8 | Conference call regarding audit scope and reporting C. Nelson, B. Yim, J. Ameen and various client personnel  |
| 10/15/2002 | Provost, Jeff    | 1.2 | Plant tour  |
| 10/15/2002 | Provost, Jeff    | 1.5 | Planning discussion w/ Marlyn Potter  |
| 10/15/2002 | Provost, Jeff    | 2.0 | Research regarding incentive programs   |
| 10/15/2002 | Provost, Jeff    | 3.5 | General engagement planning   |
| 10/15/2002 | Robson, Ryan     | 0.3 | Meeting with A. Sawyer - AR Forms   |
| 10/15/2002 | Robson, Ryan     | 0.5 | Meeting with C. Martin - IT Purchasing  |
| 10/15/2002 | Robson, Ryan     | 1.2 | Document meeting with C. Martin - IT Purchasing   |
| 10/15/2002 | Robson, Ryan     | 1.2 | Perform Operations Testing  |
| 10/15/2002 | Robson, Ryan     | 1.5 | Perform Application Development Testing   |
| 10/15/2002 | Robson, Ryan     | 1.6 | Document Application Development Testing on Matrix  |
| 10/15/2002 | Robson, Ryan     | 1.7 | Consolidate Network, Software and Hardware Matrices   |
| 10/15/2002 | Robson, Ryan     | 2.0 | Populate Document 1540  |
| 10/15/2002 | Urquhart, Amanda | 1.2 | Plant Tour  |
| 10/15/2002 | Urquhart, Amanda | 1.2 | Quarterly Balance Sheet/Income Statement international analytical-Coleman   |
| 10/15/2002 | Urquhart, Amanda | 1.3 | Planning Review of Interim Financial Information Completion   |
| 10/15/2002 | Urquhart, Amanda | 3.6 | Payroll Controls Testing  |
| 10/15/2002 | Urquhart, Amanda | 4.2 | Fixed Assets Controls Testing   |

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| 10/15/2002 | Visosevic, Zorica | 2.0 | Prepared list of additional requests and supporting documents based on the managers review of the testing workpapers for litigation reserve.                         |
| 10/15/2002 | Visosevic, Zorica | 2.2 | Cleared managements review notes related to legal reserve testing.   |
| 10/15/2002 | Visosevic, Zorica | 2.3 | Cleared managements review notes related to environmental reserve testing.   |
| 10/15/2002 | Visosevic, Zorica | 2.5 | Cleared review notes for coop reserve testing.   |
| 10/15/2002 | Yim, Brian        | 0.8 | Attended conference call regarding audit scope and reporting, with J. Provost(D&T), C. Nelson(D&T), J. Ameen(D&T), Sherrie Dobrow(D&T), and various client personnel |
| 10/15/2002 | Yim, Brian        | 1.0 | Set up workpaper for accounts receivable reserve analysis and input the rollforward schedule obtained from client.   |
| 10/15/2002 | Yim, Brian        | 1.0 | Discussed and obtained various reserve rollforward schedules for Powermate from P. Severson  |
| 10/15/2002 | Yim, Brian        | 1.2 | Attended plant tour.   |
| 10/15/2002 | Yim, Brian        | 1.2 | Traced provision, write-off, and ending balance in the receivables reserve rollforward schedule to the general ledger.   |
| 10/15/2002 | Yim, Brian        | 1.2 | Discussed with and obtained explanations from A. Macy for significant variances from the receivables reserve analysis.   |
| 10/15/2002 | Yim, Brian        | 1.6 | Analyzed reasonableness of the receivables reserve rollforward using analytical procedures, which developed expectations based on 2001 audited balances              |
| 10/16/2002 | Ameen, Jane       | 3.0 | Begin review of planning of quarterly review   |
| 10/16/2002 | Ameen, Jane       | 4.0 | Begin review of analytical procedures for 2001 quarterly information   |
| 10/16/2002 | Berry, Maureen    | 0.3 | Meeting with J. Becker to discuss security policies and procedures   |
| 10/16/2002 | Berry, Maureen    | 0.3 | Meeting with J. McCullough regarding role in treasury cycle.   |
| 10/16/2002 | Berry, Maureen    | 0.3 | Prepare treasury cycle narrative and test plan.  |
| 10/16/2002 | Berry, Maureen    | 0.4 | Document disaster recovery testing. Review disaster recovery documents provided by B. Seligman .   |
| 10/16/2002 | Berry, Maureen    | 0.5 | Complete business continuity/disaster recovery testing and send to manager.  |
| 10/16/2002 | Berry, Maureen    | 0.6 | Document disaster recovery testing.  |
| 10/16/2002 | Berry, Maureen    | 0.7 | Document treasury cycle testing.   |
| 10/16/2002 | Berry, Maureen    | 0.7 | Meeting with R. Ferrar regarding derivative transactions.  |
| 10/16/2002 | Berry, Maureen    | 1.0 | Meeting with E. Walsh regarding accounts receivable securitization.  |
| 10/16/2002 | Berry, Maureen    | 1.4 | Complete information security test plan and send to manager for review.  |
| 10/16/2002 | Berry, Maureen    | 1.8 | Perform treasury cycle testing.  |
| 10/16/2002 | Davison, Aaron    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date domestic September 30, 2002 to September 30 2001 |

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| 10/16/2002 | Davison, Aaron    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date international September 30, 2002 to September 30 2001    |
| 10/16/2002 | Davison, Aaron    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date domestic September 30, 2002 to September 30 2001      |
| 10/16/2002 | Davison, Aaron    | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date consolidated September 30, 2002 to September 30 2001     |
| 10/16/2002 | Davison, Aaron    | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date consolidated September 30, 2002 to September 30 2001  |
| 10/16/2002 | Davison, Aaron    | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date international September 30, 2002 to September 30 2001 |
| 10/16/2002 | Davison, Aaron    | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about balance sheet analysis year-to-date September 30, 2002 to September 30, 2001.                   |
| 10/16/2002 | Davison, Aaron    | 0.9 | Review of the sales returns reserve rollforward  |
| 10/16/2002 | Davison, Aaron    | 1.1 | Review of K-Mart provision in the co-op reserve  |
| 10/16/2002 | Davison, Aaron    | 1.2 | Review of K-Mart provision in the allowance for doubtful accounts  |
| 10/16/2002 | Davison, Aaron    | 1.4 | Review of co-op and volume reserve rollforward   |
| 10/16/2002 | Davison, Aaron    | 1.5 | Review of the warranty returns reserve rollforward   |
| 10/16/2002 | Davison, Aaron    | 1.9 | Review of allowance for doubtful accounts rollforward  |
| 10/16/2002 | Dobrow, Sheau-chi | 1.0 | Corresponded with D&T Lyon audit teams regarding 2002 audit.   |
| 10/16/2002 | Dobrow, Sheau-chi | 2.1 | Continued to plan 2002 interim audit procedures.   |
| 10/16/2002 | Dobrow, Sheau-chi | 2.4 | Continued to plan 2002 interim audit procedures.   |
| 10/16/2002 | Dobrow, Sheau-chi | 3.0 | Started to set up accounts receivable reserve review for 9/30/01.  |
| 10/16/2002 | Jeter, Rebecca    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date domestic September 30, 2002 to September 30 2001         |
| 10/16/2002 | Jeter, Rebecca    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date international September 30, 2002 to September 30 2001    |
| 10/16/2002 | Jeter, Rebecca    | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date domestic September 30, 2002 to September 30 2001      |
| 10/16/2002 | Jeter, Rebecca    | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis year-to-date consolidated September 30, 2002 to September 30 2001     |



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| 10/16/2002 | Jeter, Rebecca   | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date consolidated September 30, 2002 to September 20 2001  |
| 10/16/2002 | Jeter, Rebecca   | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date international September 30, 2002 to September 20 2001 |
| 10/16/2002 | Jeter, Rebecca   | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                   |
| 10/16/2002 | Jeter, Rebecca   | 0.6 | Prepare income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.  |
| 10/16/2002 | Jeter, Rebecca   | 0.6 | Prepare income statement analysis year-to-date international September 30, 2002 to September 20, 2001.   |
| 10/16/2002 | Jeter, Rebecca   | 0.6 | Prepare income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.   |
| 10/16/2002 | Jeter, Rebecca   | 0.6 | Prepare income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001.  |
| 10/16/2002 | Jeter, Rebecca   | 0.6 | Prepare balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.  |
| 10/16/2002 | Jeter, Rebecca   | 1.0 | Prepare income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.   |
| 10/16/2002 | Jeter, Rebecca   | 1.5 | Prepare income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.  |
| 10/16/2002 | Nelson, Clint    | 0.5 | General engagement planning  |
| 10/16/2002 | Nelson, Clint    | 0.5 | Research credit card incentive accounting  |
| 10/16/2002 | Robson, Ryan     | 0.2 | Meeting with A. Zimka (D&T) via call to discuss testing matrices   |
| 10/16/2002 | Robson, Ryan     | 0.8 | Meeting with J. Becker - Technical Support, Training, Change Committee   |
| 10/16/2002 | Robson, Ryan     | 1.0 | Review Operations Matrix before sending to manager   |
| 10/16/2002 | Robson, Ryan     | 1.0 | Review Application Development Matrix before sending to manager  |
| 10/16/2002 | Robson, Ryan     | 1.0 | Populate Database Matrix   |
| 10/16/2002 | Robson, Ryan     | 1.5 | Populate Network, Software and Hardware Matrices   |
| 10/16/2002 | Robson, Ryan     | 2.5 | Populate Document 1540   |
| 10/16/2002 | Thibault, Steve  | 2.0 | Audit supervision  |
| 10/16/2002 | Urquhart, Amanda | 0.3 | Planning Review of Interim Financial Information Map   |
| 10/16/2002 | Urquhart, Amanda | 0.6 | Discussion with P. Severson regarding Quarterly Balance Sheet/Income Statement analytical - Powermate  |
| 10/16/2002 | Urquhart, Amanda | 0.8 | Quarterly Balance Sheet/Income Statement international analytical-Coleman  |
| 10/16/2002 | Urquhart, Amanda | 0.9 | Payroll Controls Testing   |
| 10/16/2002 | Urquhart, Amanda | 1.0 | Payroll Controls Testing   |
| 10/16/2002 | Urquhart, Amanda | 1.3 | Fixed Assets Controls Testing  |
| 10/16/2002 | Urquhart, Amanda | 1.6 | Quarterly Balance Sheet/Income Statement international analytical-Coleman  |

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| 10/16/2002 | Urquhart, Amanda  | 3.5 | Quarterly Balance Sheet/Income Statement international analytical-Coleman   |
| 10/16/2002 | Visosevic, Zorica | 1.7 | Prepared open items list and client request list for all testing areas.   |
| 10/16/2002 | Visosevic, Zorica | 2.0 | Correspondence and instructions to inventory observation team at Neosho facility.   |
| 10/16/2002 | Visosevic, Zorica | 2.3 | Continued testing of environmental reserves   |
| 10/16/2002 | Visosevic, Zorica | 3.0 | Discussed changes to testing approach of legal reserves with J.Ameen (D&T) and continued testing of legal reserves.                                   |
| 10/16/2002 | Yim, Brian        | 1.0 | Set up workpaper for inventory reserve analysis and input the rollforward schedule obtained from client.  |
| 10/16/2002 | Yim, Brian        | 1.2 | Set up workpaper for warranty reserve analysis and input the rollforward schedule obtained from client.   |
| 10/16/2002 | Yim, Brian        | 1.5 | Discussed with and obtained explanations from A. Macy for significant variances from the inventory reserve analysis.                                  |
| 10/16/2002 | Yim, Brian        | 1.8 | Traced provision, write-off, and ending balance in the inventory reserve rollforward schedule to the general ledger.                                  |
| 10/16/2002 | Yim, Brian        | 2.5 | Analyzed reasonableness of the inventory reserve rollforward using analytical procedures, which developed expectations based on 2001 audited balances |
| 10/16/2002 | Zimka, Ami        | 1.0 | Discussing test plans with Ryan Robson (D&T).   |
| 10/17/2002 | Ameen, Jane       | 1.0 | Planning for interoffice coordination of 2002 audit   |
| 10/17/2002 | Ameen, Jane       | 2.0 | Continue review of 2001 quarterly information   |
| 10/17/2002 | Berry, Maureen    | 0.2 | Meeting with E. Walsh regarding accounts receivable securitization, other investments.  |
| 10/17/2002 | Berry, Maureen    | 0.3 | Document treasury cycle testing relating to the use of loan registers.  |
| 10/17/2002 | Berry, Maureen    | 0.4 | Document treasury cycle testing relating to the use of loan registers.  |
| 10/17/2002 | Berry, Maureen    | 0.5 | Perform treasury cycle testing for a/r securitization.  |
| 10/17/2002 | Berry, Maureen    | 0.6 | Perform treasury cycle testing for a/r securitization.  |
| 10/17/2002 | Berry, Maureen    | 1.0 | Meeting with E. Janowsky , J. Becker , C. Shoemake regarding findings through fieldwork.  |
| 10/17/2002 | Berry, Maureen    | 2.0 | Perform treasury cycle testing for DIP credit facility.   |
| 10/17/2002 | Berry, Maureen    | 2.0 | Perform treasury cycle testing for a/r securitization.  |
| 10/17/2002 | Davison, Aaron    | 0.5 | Review of the sales returns reserve rollforward   |
| 10/17/2002 | Davison, Aaron    | 1.5 | Review of the inventory variation provision   |
| 10/17/2002 | Davison, Aaron    | 2.0 | Review of the excess and obsolete reserve rollforward   |
| 10/17/2002 | Davison, Aaron    | 2.1 | Analysis of international and domestic income statement changes for the nine month period and quarter   |
| 10/17/2002 | Davison, Aaron    | 3.7 | Analysis of consolidated income statement changes for the nine month period and quarter   |
| 10/17/2002 | Dobrow, Sheau-chi | 1.4 | Corresponded with D&T Canada audit team regarding 2002 audit.   |
| 10/17/2002 | Dobrow, Sheau-chi | 1.6 | Corresponded with D&T Australia audit team regarding 2002 audit.  |

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| 10/17/2002 | Dobrow, Sheau-chi | 2.5 | Discussed changes in reserve for future deductions and cash tolerance write-offs with C. Conto and M. Lewis.                     |
| 10/17/2002 | Dobrow, Sheau-chi | 3.0 | Prepared known deduction reserve analysis for 9/30/01.   |
| 10/17/2002 | Dunaway, Kerry    | 0.3 | Review and prepare the quarterly independence acknowledgement document.  |
| 10/17/2002 | Dunaway, Kerry    | 0.3 | Update on status of quarterly review with A. Davison (D&T).  |
| 10/17/2002 | Dunaway, Kerry    | 0.5 | Status update meeting with B. Strasma, Controller.   |
| 10/17/2002 | Dunaway, Kerry    | 1.4 | Walk through questions over the balance sheet and income statement analytical review with A. Davison (D&T).                      |
| 10/17/2002 | Jeter, Rebecca    | 0.6 | Testing of cash as of September 30,2002.   |
| 10/17/2002 | Jeter, Rebecca    | 0.6 | Testing of prepaid expenses as of September 30, 2002.  |
| 10/17/2002 | Jeter, Rebecca    | 0.6 | Testing of fixed assets additions and retirements as of September 30, 2002.  |
| 10/17/2002 | Jeter, Rebecca    | 0.6 | Testing of outstanding checks as of September 30, 2002.  |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis year-to-date consolidated September 30, 2002 to September 20. 2001.     |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis year-to-date domestic September 30, 2002 to September 20. 2001.         |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis year-to-date international September 30, 2002 to September 20. 2001.    |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis quarter-to-date consolidated September 30, 2002 to September 20. 2001.  |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis quarter-to-date domestic September 30, 2002 to September 20. 2001.      |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about income statement analysis quarter-to-date international September 30, 2002 to September 20. 2001. |
| 10/17/2002 | Jeter, Rebecca    | 0.8 | Documentation of meeting about balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                     |
| 10/17/2002 | Robson, Ryan      | 0.2 | Meeting with A. Zimka (D&T) and M. Berry (D&T) to prepare for closing meeting with J. Becker, C. Shoemake. and E. Janowskv       |
| 10/17/2002 | Robson, Ryan      | 0.2 | Meeting with C. Shoemake - Contract Agreements   |
| 10/17/2002 | Robson, Ryan      | 0.5 | Prepare for Closing meeting with J. Becker, C. Shoemake and E. Janowsky  |
| 10/17/2002 | Robson, Ryan      | 1.0 | Meeting with J. Becker, C. Shoemake, E. Janowsky, A. Zimka (D&T), M. Berry (D&T) to review findings.                             |
| 10/17/2002 | Robson, Ryan      | 1.0 | Populate Database Matrix   |
| 10/17/2002 | Robson, Ryan      | 1.5 | Populate Network, Software and Hardware Matrices   |
| 10/17/2002 | Robson, Ryan      | 1.6 | Populate Document 4410   |
| 10/17/2002 | Robson, Ryan      | 2.0 | Populate Document 1540   |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | Coop Reserve Rollforward   |

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| 10/17/2002 | Urquhart, Amanda  | 0.3 | Warranty Reserve Rollforward   |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | Sales Reserve Rollforward  |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | Volume Rebates Reserve Rollforward   |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | Inventory Excess and Obsolescence Reserve Rollforward  |
| 10/17/2002 | Urquhart, Amanda  | 0.3 | A/R Reserve Analysis   |
| 10/17/2002 | Urquhart, Amanda  | 3.3 | Payroll Controls Testing   |
| 10/17/2002 | Visosevic, Zorica | 1.5 | Discussed restatement of 2001 Pelouze balances with L.Stork, and provided clarification on requested client prepared supporting schedules and reports. |
| 10/17/2002 | Visosevic, Zorica | 2.2 | Set up workpapers for testing of cash flows.   |
| 10/17/2002 | Visosevic, Zorica | 2.3 | Cleared review notes for warranty reserve testing.   |
| 10/17/2002 | Visosevic, Zorica | 3.0 | Cleared review notes for coop reserve and sales returns reserve testing.   |
| 10/17/2002 | Yim, Brian        | 1.0 | Set up workpaper for sales return reserve analysis and input the rollforward schedule obtained from client.  |
| 10/17/2002 | Yim, Brian        | 1.2 | Discussed with and obtained explanations from A. Macy for significant variances from the warranty reserve analysis.                                    |
| 10/17/2002 | Yim, Brian        | 1.5 | Traced provision, actual payments, and ending balance in the warranty reserve rollforward schedule to the general ledger.                              |
| 10/17/2002 | Yim, Brian        | 2.0 | Assisted staff with Powermate reserve rollforward testing.   |
| 10/17/2002 | Yim, Brian        | 2.3 | Analyzed reasonableness of the warranty reserve rollforward using analytical procedures, which developed expectations based on 2001 audited balances   |
| 10/17/2002 | Zimka, Ami        | 0.5 | Review of findings document.   |
| 10/17/2002 | Zimka, Ami        | 1.0 | Closing meeting for General Controls work with JoEllen Becker, Maureen Berry (D&T), Ryan Robson (D&T), Ed Janowsky and Cliff Shoemake.                 |
| 10/18/2002 | Berry, Maureen    | 0.5 | Update information security testing with results from closing meeting.   |
| 10/18/2002 | Davison, Aaron    | 2.1 | Preparation of quarterly checklist   |
| 10/18/2002 | Davison, Aaron    | 2.4 | Analysis of international and domestic income statement changes for the nine month period and quarter  |
| 10/18/2002 | Davison, Aaron    | 3.0 | Analysis of consolidated income statement changes for the nine month period and quarter  |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis year-to-date consolidated September 30, 2002 to September 20, 2001.                           |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis year-to-date domestic September 30, 2002 to September 20, 2001.                               |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis year-to-date international September 30, 2002 to September 20, 2001.                          |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis quarter-to-date consolidated September 30, 2002 to September 20, 2001.                        |

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| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis quarter-to-date domestic September 30, 2002 to September 20, 2001.                          |
| 10/18/2002 | Jeter, Rebecca    | 0.5 | Documentation of meeting about income statement analysis quarter-to-date international September 30, 2002 to September 20, 2001.                     |
| 10/18/2002 | Jeter, Rebecca    | 1.0 | Documentation of meeting about balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.   |
| 10/18/2002 | Jeter, Rebecca    | 1.0 | Income statement analysis quarter-to-date consolidated September 20, 2001 expectation to actual.   |
| 10/18/2002 | Jeter, Rebecca    | 1.0 | Balance sheet analysis year-to-date September 20, 2001 expectation to actual.  |
| 10/18/2002 | Jeter, Rebecca    | 2.0 | Testing of accounts receivable as of September 30, 2002.   |
| 10/18/2002 | Robson, Ryan      | 1.0 | Database Testing   |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Coop Reserve Rollforward   |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Warranty Reserve Rollforward   |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Sales Reserve Rollforward  |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Volume Rebates Reserve Rollforward   |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | Inventory Excess and Obsolescence Reserve Rollforward  |
| 10/18/2002 | Urquhart, Amanda  | 0.7 | A/R Reserve Analysis   |
| 10/18/2002 | Visosevic, Zorica | 1.5 | Prepared request list of open items and additional supporting documentation needed for all testing areas.  |
| 10/18/2002 | Visosevic, Zorica | 2.0 | Reviewed client prepared cash flow statement analysis.   |
| 10/18/2002 | Visosevic, Zorica | 2.2 | Discussed with M.Newberry and documented significant cash flow items.  |
| 10/18/2002 | Visosevic, Zorica | 2.3 | Testing of 9/30/01 cash flows.   |
| 10/18/2002 | Wong, David       | 1.0 | Reviewed revenue cycle documentation and reports from Cindee Johnson   |
| 10/18/2002 | Yim, Brian        | 0.7 | Set up workpaper for warranty reserve analysis and input the rollforward schedule obtained from client.  |
| 10/18/2002 | Yim, Brian        | 1.0 | Reviewed Powermate reserve rollforward testing.  |
| 10/18/2002 | Yim, Brian        | 1.2 | Traced provision, actual payments, and ending balance in the warranty reserve rollforward schedule to the general ledger.                            |
| 10/18/2002 | Yim, Brian        | 1.5 | Discussed with and obtained explanations from A. Macy for significant variances from the warranty reserve analysis.                                  |
| 10/18/2002 | Yim, Brian        | 1.6 | Traced provision, actual payments, and ending balance in the warranty reserve rollforward schedule to the general ledger.                            |
| 10/18/2002 | Yim, Brian        | 2.0 | Analyzed reasonableness of the warranty reserve rollforward using analytical procedures, which developed expectations based on 2001 audited balances |
| 10/19/2002 | Urquhart, Amanda  | 0.8 | Inventory Excess and Obsolescence Reserve Rollforward  |
| 10/19/2002 | Urquhart, Amanda  | 0.8 | A/R Reserve Analysis   |

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|------------|-----------------|-----|---|
| 10/20/2002 | Wong, David     | 1.0 | Reviewed revenue cycle documentation and reports from Cindee Johnson                                  |
| 10/20/2002 | Zimka, Ami      | 1.0 | Reviewing General Controls workpapers.  |
| 10/21/2002 | Ameen, Jane     | 1.0 | Review of various 2001 quarterly balances   |
| 10/21/2002 | Ameen, Jane     | 1.3 | Review of international 2001 quarterly information  |
| 10/21/2002 | Ameen, Jane     | 3.7 | Review of 9/30/2001 reserve balances  |
| 10/21/2002 | Berry, Maureen  | 0.2 | Update prior year management comments with current status.  |
| 10/21/2002 | Berry, Maureen  | 0.2 | Prepare for meeting with M. Mantzke (First Alert).  |
| 10/21/2002 | Berry, Maureen  | 0.2 | Prepare for meeting with D. Buchler (First Alert)   |
| 10/21/2002 | Berry, Maureen  | 0.3 | Tour of data center with J. Champion.   |
| 10/21/2002 | Berry, Maureen  | 0.3 | Meeting with M. Mantzke regarding network changes and purchases.                                      |
| 10/21/2002 | Berry, Maureen  | 0.3 | Meeting with D. Buchler regarding user administration procedures.                                     |
| 10/21/2002 | Berry, Maureen  | 0.5 | Update understanding of computer environment with notes from meeting with J. Champion.                |
| 10/21/2002 | Berry, Maureen  | 0.7 | Review prior year business cycle understanding documents.   |
| 10/21/2002 | Berry, Maureen  | 0.8 | Complete planning documents.  |
| 10/21/2002 | Berry, Maureen  | 0.8 | Complete the understanding of computer environments, per notes from meetings.                         |
| 10/21/2002 | Berry, Maureen  | 1.0 | Update information security test plan with notes from closing meeting.                                |
| 10/21/2002 | Berry, Maureen  | 1.0 | Review prior year workpapers relating to computer understanding and testing                           |
| 10/21/2002 | Berry, Maureen  | 1.0 | Meeting with J. Champion regarding general computer controls testing for 2002.                        |
| 10/21/2002 | Berry, Maureen  | 1.0 | Update understanding of computer environment with notes from meeting with J. Champion.                |
| 10/21/2002 | Berry, Maureen  | 1.0 | Prepare information security test plan.   |
| 10/21/2002 | Chapman, Stacie | 0.5 | Discussed trial balance with T. McMurtrey (D&T).  |
| 10/21/2002 | Chapman, Stacie | 0.5 | Worked with T. McMurtrey (D&T) on accounts receivable reconciliation.                                 |
| 10/21/2002 | Chapman, Stacie | 0.5 | Discussion with T. McMurtrey (D&T) and P. Jenkins on grouping of accounts for trial balance.          |
| 10/21/2002 | Chapman, Stacie | 1.4 | Updated trial balance account groupings with P. Jenkins.  |
| 10/21/2002 | Chapman, Stacie | 1.5 | Updated understanding of the business memos.  |
| 10/21/2002 | Chapman, Stacie | 2.7 | Performed accounts receivable testing. Performed sampling procedure and made selections for sampling. |
| 10/21/2002 | Chapman, Stacie | 2.9 | Performed accounts receivable testing. Completed aging comparison and reconciliation.                 |
| 10/21/2002 | Davison, Aaron  | 0.9 | Review of the sales returns reserve rollforward for 9/30/01   |
| 10/21/2002 | Davison, Aaron  | 1.4 | Review of co-op and volume reserve rollforward for 9/30/01  |
| 10/21/2002 | Davison, Aaron  | 1.5 | Review of the warranty returns reserve rollforward for 9/30/01  |
| 10/21/2002 | Davison, Aaron  | 1.9 | Review of allowance for doubtful accounts rollforward for 9/30/01                                     |
| 10/21/2002 | Davison, Aaron  | 2.3 | Review of the sales deduction reserve rollforward for 9/30/01   |

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| 10/21/2002 | Dobrow, Sheau-chi  | 2.0 | Started to review Hyperion data for all international subsidiaries obtained from R. Ferrer.      |
| 10/21/2002 | Dobrow, Sheau-chi  | 3.0 | Prepared uncollectible account reserve analysis for 9/30/01.                                     |
| 10/21/2002 | Dunaway, Kerry     | 2.0 | Review of the balance sheet analytical review as 9/30/2002                                       |
| 10/21/2002 | McMurtrey, Todd    | 0.3 | Worked on updating materiality workpapers.   |
| 10/21/2002 | McMurtrey, Todd    | 0.5 | Discussed trial balance with S. Chapman (D&T).   |
| 10/21/2002 | McMurtrey, Todd    | 0.5 | Worked with S. Chapman (D&T) on accounts receivable reconciliation                               |
| 10/21/2002 | McMurtrey, Todd    | 0.5 | Worked with P. Jenkins on getting financial information for preliminary analyticals.             |
| 10/21/2002 | McMurtrey, Todd    | 0.5 | Discussion with S. Chapman (D&T) and P. Jenkins on grouping of accounts for trial balance.       |
| 10/21/2002 | McMurtrey, Todd    | 1.0 | Worked on supervision and review workpapers in planning.   |
| 10/21/2002 | McMurtrey, Todd    | 1.2 | Worked on trial balance.   |
| 10/21/2002 | McMurtrey, Todd    | 2.3 | Worked on risk assessment and audit plan of engagement.  |
| 10/21/2002 | McMurtrey, Todd    | 3.2 | Worked on preliminary analyticals  |
| 10/21/2002 | Michaelis, Natalie | 2.7 | Complete the international analysis for eliminations and Europe.                                 |
| 10/21/2002 | Michaelis, Natalie | 3.4 | Complete the total international analysis and agree the information to client schedules          |
| 10/21/2002 | Robson, Ryan       | 2.0 | Complete Findings Document   |
| 10/21/2002 | Thibault, Steve    | 2.0 | Audit supervision  |
| 10/21/2002 | Urquhart, Amanda   | 0.3 | Coop Reserve Rollforward   |
| 10/21/2002 | Urquhart, Amanda   | 0.3 | Warranty Reserve Rollforward   |
| 10/21/2002 | Urquhart, Amanda   | 0.3 | Sales Reserve Rollforward  |
| 10/21/2002 | Urquhart, Amanda   | 0.3 | Volume Rebates Reserve Rollforward   |
| 10/21/2002 | Urquhart, Amanda   | 0.4 | Inventory Excess and Obsolescence Reserve Rollforward  |
| 10/21/2002 | Urquhart, Amanda   | 0.4 | A/R Reserve Analysis   |
| 10/21/2002 | Venezia, Joe       | 2.0 | Obtained and reviewed the updated debt covenants schedule and facility amendments from E. Walsh. |
| 10/21/2002 | Visosevic, Zorica  | 1.0 | Set up workpapers for analytical testing of Packs and Travel division for 2002.                  |
| 10/21/2002 | Visosevic, Zorica  | 1.2 | Set up workpapers for analytical testing of Outdoor Cooking division for 2002.                   |
| 10/21/2002 | Visosevic, Zorica  | 1.5 | Set up workpapers for analytical testing of Outdoor Cooking division for 2002.                   |
| 10/21/2002 | Visosevic, Zorica  | 2.3 | Set up workpapers for analytical testing of Sunbeam Products domestic division for 2002.         |
| 10/21/2002 | Visosevic, Zorica  | 3.0 | Set up workpapers for analytical testing of Sunbeam Products international division for 2002.    |
| 10/21/2002 | Wong, David        | 0.5 | Meeting w/ J. Venezia to discuss ERS testing activities  |
| 10/21/2002 | Wong, David        | 1.0 | Meeting with C. Conto to kick off Revenue testing  |
| 10/21/2002 | Wong, David        | 1.0 | Meeting with D. Bennett to discuss credit and collections controls                               |
| 10/21/2002 | Wong, David        | 1.0 | Updated narrative and testing based on meeting with D. Bennett                                   |

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| 10/21/2002 | Wong, David     | 1.0 | Meeting with S. Campbell to review AR reconciliation process  |
| 10/21/2002 | Wong, David     | 1.0 | Updated narrative and testing based on meeting with S. Campbell   |
| 10/21/2002 | Wong, David     | 1.0 | Reviewed revenue cycle procedures documentation obtained from C. Conto  |
| 10/21/2002 | Wong, David     | 1.5 | Prepared revenue cycle testing for 10/22/02   |
| 10/21/2002 | Yim, Brian      | 1.5 | Discussed with and obtained explanations from A. Macy for significant variances from the warranty reserve analysis.                                     |
| 10/21/2002 | Yim, Brian      | 2.5 | Analyzed reasonableness of the warranty reserve rollforward using analytical procedures, which developed expectations based on 2001 audited balances    |
| 10/22/2002 | Ameen, Jane     | 3.4 | Review and assist with interoffice quarterly review procedures  |
| 10/22/2002 | Ameen, Jane     | 3.6 | Supervise testing of reserve balances for quarterly review procedures   |
| 10/22/2002 | Berry, Maureen  | 0.1 | Coordinate audit work for First Alert with audit team.  |
| 10/22/2002 | Berry, Maureen  | 0.2 | Coordinate audit work for First Alert with audit team.  |
| 10/22/2002 | Berry, Maureen  | 0.2 | Update expenditure cycle testing documentation.   |
| 10/22/2002 | Berry, Maureen  | 0.3 | Update contact information for audit areas.   |
| 10/22/2002 | Berry, Maureen  | 0.5 | Document security file review in the understanding document.  |
| 10/22/2002 | Berry, Maureen  | 0.6 | Update information security test plan with notes from closing meeting.  |
| 10/22/2002 | Berry, Maureen  | 0.7 | Document understanding of Hyperion application  |
| 10/22/2002 | Berry, Maureen  | 0.7 | Complete understanding of computer environment document.  |
| 10/22/2002 | Berry, Maureen  | 0.7 | Update understanding of treasury cycle.   |
| 10/22/2002 | Berry, Maureen  | 0.8 | Document treasury cycle testing relating to DIP credit facility and loan registers.   |
| 10/22/2002 | Berry, Maureen  | 1.0 | Document understanding of JDE application security.   |
| 10/22/2002 | Berry, Maureen  | 1.2 | Review security files for AS/400.   |
| 10/22/2002 | Chapman, Stacie | 0.6 | Discussed testing of property with T. McMurtrey (D&T).  |
| 10/22/2002 | Chapman, Stacie | 1.7 | Tested accounts receivable.   |
| 10/22/2002 | Chapman, Stacie | 2.0 | Updated understanding of the business memos received back from powermate employees.   |
| 10/22/2002 | Chapman, Stacie | 2.4 | Performed accounts receivable testing. Revised information with L. Lindner.   |
| 10/22/2002 | Chapman, Stacie | 3.3 | Performed testing of property with the information provided by and help of B. Schroeder.  |
| 10/22/2002 | Davison, Aaron  | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis year-to-date domestic September 30, 2001 to September 30, 2000.     |
| 10/22/2002 | Davison, Aaron  | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis year-to-date international September 30, 2001 to September 30, 2000 |
| 10/22/2002 | Davison, Aaron  | 0.3 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis quarter-to-date domestic September 30, 2001 to September 30, 2000.  |



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| 10/22/2002 | Davison, Aaron     | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis year-to-date consolidated September 30, 2001 to September 30, 2000                      |
| 10/22/2002 | Davison, Aaron     | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) and R. Jeter (D&T) about income statement analysis quarter-to-date consolidated September 30, 2002 to September 30 2001 |
| 10/22/2002 | Davison, Aaron     | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about income statement analysis quarter-to-date international September 30, 2001 to September 30, 2000                  |
| 10/22/2002 | Davison, Aaron     | 0.4 | Meeting with B. Strasma, L. Stork, A. Davison (D&T) about balance sheet analysis year-to-date September 30, 2001 to September 30, 2000.                                     |
| 10/22/2002 | Davison, Aaron     | 1.1 | Documentation of variances in the consolidated 9/30/01 income statement.  |
| 10/22/2002 | Davison, Aaron     | 1.5 | Review of client provided consolidated First Alert income statement and balance sheet for 9/30/01.  |
| 10/22/2002 | Davison, Aaron     | 2.9 | Review of consolidated and international income statements for variances outside of threshold at 9/30/01.   |
| 10/22/2002 | Dunaway, Kerry     | 3.0 | Review of the income statement analytical review for the 9/30/2002 results.   |
| 10/22/2002 | McMurtrey, Todd    | 0.6 | Discussed testing of property with S. Chapman (D&T).  |
| 10/22/2002 | McMurtrey, Todd    | 0.7 | Talked with B. Guy about getting additional schedules to make detailed selections for inventory.  |
| 10/22/2002 | McMurtrey, Todd    | 0.8 | Talked with B. Guy about inventory schedules.   |
| 10/22/2002 | McMurtrey, Todd    | 0.9 | Talked with B. Guy about year-end inventory observations.   |
| 10/22/2002 | McMurtrey, Todd    | 1.3 | Tested inventory price testing selections   |
| 10/22/2002 | McMurtrey, Todd    | 1.5 | Made additional price testing selections.   |
| 10/22/2002 | McMurtrey, Todd    | 2.3 | Performed inventory reconciliation.   |
| 10/22/2002 | McMurtrey, Todd    | 2.9 | Made inventory price test selections.   |
| 10/22/2002 | Michaelis, Natalie | 0.8 | Input 2002 elimination and Europe analysis numbers  |
| 10/22/2002 | Michaelis, Natalie | 1.7 | Input 2002 elimination and Europe analysis numbers  |
| 10/22/2002 | Michaelis, Natalie | 2.0 | Prepare interim trial balance   |
| 10/22/2002 | Michaelis, Natalie | 2.1 | Input 2002 domestic numbers   |
| 10/22/2002 | Michaelis, Natalie | 3.8 | Create the 2002 domestic and international analysis   |
| 10/22/2002 | Provost, Jeff      | 0.5 | Plant tour  |
| 10/22/2002 | Provost, Jeff      | 3.5 | Balance sheet review meeting with Marlyn Potter and John Fitzgerald   |
| 10/22/2002 | Robson, Ryan       | 2.0 | Document Database Matrix  |
| 10/22/2002 | Thibault, Steve    | 8.0 | Coleman balance sheet review  |
| 10/22/2002 | Urquhart, Amanda   | 0.5 | Inventory Excess and Obsolescence Reserve<br>Rollforward  |
| 10/22/2002 | Urquhart, Amanda   | 0.5 | A/R Reserve Analysis  |
| 10/22/2002 | Venezia, Joe       | 2.0 | Began preparing a client request list for interim testing procedures.   |
| 10/22/2002 | Venezia, Joe       | 2.0 | Continued preparing a client request list for interim testing procedures.   |
| 10/22/2002 | Venezia, Joe       | 2.0 | Began initial planning activities for the 2002 audit.   |

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| 10/22/2002 | Visosevic, Zorica | 1.5 | Set up workpapers for analytical testing of Pelouze for 2002.   |
| 10/22/2002 | Visosevic, Zorica | 2.2 | Obtained and reviewed client prepared calculation of post audit reserve balance.                            |
| 10/22/2002 | Visosevic, Zorica | 2.3 | Discussed with S.Pichardo and documented in testing w/p, variances and computation of coop reserve balance. |
| 10/22/2002 | Visosevic, Zorica | 3.0 | Set up workpapers for coop reserve testing for 2002.  |
| 10/22/2002 | Wong, David       | 1.0 | Meeting with J. Tribble to discuss and observe customer master file maintenance process                     |
| 10/22/2002 | Wong, David       | 1.0 | Conducted testing of credit controls with D. Bennett  |
| 10/22/2002 | Wong, David       | 1.0 | Updated narrative and testing based on meeting with J. Tribble  |
| 10/22/2002 | Wong, David       | 1.0 | Updated narrative and testing based on meeting with S. Campbell   |
| 10/22/2002 | Wong, David       | 1.0 | Reviewed cash application procedures documentation from S. Campbell   |
| 10/22/2002 | Wong, David       | 1.5 | Meeting with S. Campbell to discuss controls in cash application process                                    |
| 10/22/2002 | Wong, David       | 1.5 | Updated narrative and testing based on meeting with A. Cunningham   |
| 10/22/2002 | Wong, David       | 2.0 | Discussed and observed AR reconciliation process with A. Cunningham   |
| 10/22/2002 | Wong, David       | 2.0 | Prepared revenue cycle testing for 10/23/02   |
| 10/23/2002 | Ameen, Jane       | 3.0 | Continue review of 2001 quarterly information including analytical procedures                               |
| 10/23/2002 | Bagby, Charlie    | 3.0 | Concurring review of 8-K and disclosure statement   |
| 10/23/2002 | Berry, Maureen    | 0.1 | Prepare network test plan   |
| 10/23/2002 | Berry, Maureen    | 0.2 | Review prior year findings.   |
| 10/23/2002 | Berry, Maureen    | 0.3 | Prepare information security test plan.   |
| 10/23/2002 | Berry, Maureen    | 0.3 | Meeting with M. Mantzke to discuss network changes and documentation.                                       |
| 10/23/2002 | Berry, Maureen    | 0.3 | Prepare network test plan   |
| 10/23/2002 | Berry, Maureen    | 0.3 | Prepare listing of users with command line authority on the AS/400 and document in the workpapers.          |
| 10/23/2002 | Berry, Maureen    | 0.3 | Meeting with J. Champion to discuss AS/400 users.   |
| 10/23/2002 | Berry, Maureen    | 0.4 | Document AS/400 testing relating to system values and settings.   |
| 10/23/2002 | Berry, Maureen    | 0.4 | Prepare initial list of findings to review with client.   |
| 10/23/2002 | Berry, Maureen    | 0.5 | Prepare listing of users with security administration authority on the AS/400 and document in workpapers.   |
| 10/23/2002 | Berry, Maureen    | 0.5 | Meeting with J. Champion to discuss preliminary findings.   |
| 10/23/2002 | Berry, Maureen    | 0.5 | Meeting with M. Karolich, B. Strasma, and J. Champion to discuss preliminary findings.                      |
| 10/23/2002 | Berry, Maureen    | 0.6 | Document AS/400 testing relating to system values and settings.   |
| 10/23/2002 | Berry, Maureen    | 1.0 | Prepare listings of users to give to the client (J. Champion).  |
| 10/23/2002 | Berry, Maureen    | 1.1 | Review user security files for AS/400   |
| 10/23/2002 | Berry, Maureen    | 1.2 | Meeting with J. Champion to discuss AS/400 security.  |
| 10/23/2002 | Chapman, Stacie   | 1.0 | Updated understanding of the business memos received back from powermate employees.                         |

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| 10/23/2002 | Chapman, Stacie    | 1.2 | Self reviewed accounts receivable workpapers.  |
| 10/23/2002 | Chapman, Stacie    | 1.5 | Performed accounts receivable testing with L. Lindner.   |
| 10/23/2002 | Chapman, Stacie    | 2.4 | Updated permanent file binders   |
| 10/23/2002 | Chapman, Stacie    | 3.9 | Performed testing of property with the information provided by and help of B. Schroeder.                   |
| 10/23/2002 | Davison, Aaron     | 0.8 | Discussion with L. Stork about reserve rollforwards to 9/30/01.  |
| 10/23/2002 | Davison, Aaron     | 3.2 | Documentation of variances in the consolidated 9/30/01 income statement.                                   |
| 10/23/2002 | Davison, Aaron     | 4.0 | Documentation of variances in the consolidated 9/30/01 balance sheet statement.                            |
| 10/23/2002 | Dobrow, Sheau-chi  | 1.1 | Prepared cash tolerance write-offs reserve analysis for 9/30/01.   |
| 10/23/2002 | Dobrow, Sheau-chi  | 2.0 | Continued to review Hyperion data for all international subsidiaries obtained from R. Ferrer.              |
| 10/23/2002 | Dobrow, Sheau-chi  | 3.9 | Prepared future deduction reserve analysis for 9/30/01.  |
| 10/23/2002 | Dunaway, Kerry     | 0.2 | Review the interim instructions provided by the audit team.  |
| 10/23/2002 | Dunaway, Kerry     | 2.8 | Review the reserves roll forward as of 9/30/2002.  |
| 10/23/2002 | McMurtrey, Todd    | 1.4 | Created workpapers for the third quarter audit of 2002.  |
| 10/23/2002 | McMurtrey, Todd    | 1.6 | Reviewed instructions and client prepared schedules for the third quarter audit of 2002                    |
| 10/23/2002 | McMurtrey, Todd    | 2.3 | Worked on reconciling clients internal hyperion reports to the trial balance.                              |
| 10/23/2002 | McMurtrey, Todd    | 2.7 | Reviewed fixed assets.   |
| 10/23/2002 | McMurtrey, Todd    | 3.0 | Reviewed accounts receivable.  |
| 10/23/2002 | Michaelis, Natalie | 1.2 | Run accounts receivable detail in ACL and agree total balance selections to detail for selections          |
| 10/23/2002 | Michaelis, Natalie | 1.5 | Document 2002 domestic fluctuations  |
| 10/23/2002 | Michaelis, Natalie | 2.6 | Discuss 2002 domestic quarterly analysis with A.Macy   |
| 10/23/2002 | Michaelis, Natalie | 3.7 | Analyze the 2001 and 2002 and determine mapping differences between the years to ensure comparable numbers |
| 10/23/2002 | Nelson, Clint      | 0.5 | Obtaining status update and addressing general staff questions   |
| 10/23/2002 | Robson, Ryan       | 2.0 | Update Management Letter Comments  |
| 10/23/2002 | Thibault, Steve    | 8.0 | European balance sheet review  |
| 10/23/2002 | Venezia, Joe       | 2.0 | Discussed the planning of inventory observations with B. Carabetta, M. Vied and S. Pichardo.               |
| 10/23/2002 | Venezia, Joe       | 2.0 | Obtained and reviewed preliminary footnotes for 10-Q from M. Newbery.                                      |
| 10/23/2002 | Venezia, Joe       | 2.0 | Continued to review preliminary footnotes for 10-Q from M. Newbery.  |
| 10/23/2002 | Venezia, Joe       | 2.0 | Continued to review preliminary footnotes for 10-Q from M. Newbery.  |
| 10/23/2002 | Venezia, Joe       | 2.0 | Discussed comments on draft of 10-Q footnotes with M. Newbery and B. Carabetta.                            |
| 10/23/2002 | Visosevic, Zorica  | 2.0 | Tested post audit reserve balance.   |
| 10/23/2002 | Visosevic, Zorica  | 2.2 | Reviewed volume rebates rollforward balance obtained from S.Pichardo.                                      |

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| 10/23/2002 | Visosevic, Zorica | 2.3 | Reviewed revised post audit rollforward balance obtained from S.Pichardo.  |
| 10/23/2002 | Visosevic, Zorica | 2.5 | Tested volume rebates reserve calculation.   |
| 10/23/2002 | Wong, David       | 0.5 | Call w/ Cindee Johnson to coordinate testing with her  |
| 10/23/2002 | Wong, David       | 0.5 | Call w/ M. Vied to discuss updating of inventory narrative   |
| 10/23/2002 | Wong, David       | 0.5 | Coordinated base price testing with D. Lamberti  |
| 10/23/2002 | Wong, David       | 0.5 | Communicated and coordinated review of payroll narrative with S. Sheehy  |
| 10/23/2002 | Wong, David       | 0.5 | Follow up with L. Kestetter with questions regarding testing   |
| 10/23/2002 | Wong, David       | 0.5 | Follow up with B. Nichols with questions regarding testing   |
| 10/23/2002 | Wong, David       | 1.0 | Reviewed customer master procedure documentation from J. Tribble   |
| 10/23/2002 | Wong, David       | 1.0 | Prepared revenue cycle testing for 10/24/02  |
| 10/23/2002 | Wong, David       | 1.5 | Discussed and observed cash application process for EDI transactions with L. Kestetter                             |
| 10/23/2002 | Wong, David       | 1.5 | Discussed and observed cash application process for Lock Box transactions with B. Nichols                          |
| 10/23/2002 | Wong, David       | 1.5 | Updated narrative and testing based on meeting with L. Kestetter   |
| 10/23/2002 | Wong, David       | 1.5 | Updated narrative and testing based on meeting with B. Nichols   |
| 10/24/2002 | Ameen, Jane       | 1.0 | Preliminary review of 2002 quarterly information   |
| 10/24/2002 | Ameen, Jane       | 4.0 | Planning of interoffice coordination and consolidation procedures for 2002 audit                                   |
| 10/24/2002 | Chapman, Stacie   | 1.0 | Discussed with T. McMurtrey (D&T) how to update third quarter 2002 workpapers.                                     |
| 10/24/2002 | Chapman, Stacie   | 2.8 | Updated permanent file with R. Norris. and R. Thomas.  |
| 10/24/2002 | Chapman, Stacie   | 2.9 | Tested quarterly balances.   |
| 10/24/2002 | Chapman, Stacie   | 3.3 | Updated understanding of business SAS documents, talked with P. Severson and C. Muhlbach.                          |
| 10/24/2002 | Davison, Aaron    | 1.0 | Review of 9/30/02 reserve rollforward workpapers   |
| 10/24/2002 | Davison, Aaron    | 2.0 | Review of 9/30/02 balance sheet workpapers   |
| 10/24/2002 | Davison, Aaron    | 2.0 | Answer review notes on 9/30/02 balance sheet workpapers  |
| 10/24/2002 | Davison, Aaron    | 3.0 | Review of 9/30/02 income statement workpapers  |
| 10/24/2002 | Dobrow, Sheau-chi | 2.0 | Modified Hyperion data for all international subsidiaries by product lines.  |
| 10/24/2002 | Dobrow, Sheau-chi | 4.0 | Prepared summary of accounts receivable reserve for 9/30/01.   |
| 10/24/2002 | Dunaway, Kerry    | 0.2 | Telephone discussion with S. Dobrow (D&T) to update on status of First Alert quarterly review.                     |
| 10/24/2002 | Dunaway, Kerry    | 0.2 | Review the financial statement review program  |
| 10/24/2002 | Dunaway, Kerry    | 0.3 | Walk through the status of the quarterly review with A. Davison (D&T).   |
| 10/24/2002 | Dunaway, Kerry    | 1.0 | Status update telephone discussion with L. Stork, Accounting Manager, B. Strasma, Controller and A. Davison (D&T). |

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| 10/24/2002 | Dunaway, Kerry     | 1.3 | Clear review notes on the review of the balance sheet and income statement analysis and the reserve roll forward workpaper. |
| 10/24/2002 | McMurtrey, Todd    | 0.4 | Showed L. Lindner the format and information needed for accounts receivable confirmations.                                  |
| 10/24/2002 | McMurtrey, Todd    | 0.7 | Scheduled people to handle year-end inventory observation.  |
| 10/24/2002 | McMurtrey, Todd    | 1.0 | Explained how to update the financial statements for the third quarter 2002 audit to S. Chapman (D&T).                      |
| 10/24/2002 | McMurtrey, Todd    | 1.2 | Worked on risk assessment and audit plan of engagement.   |
| 10/24/2002 | McMurtrey, Todd    | 1.3 | Worked on documentation of inventory testing.   |
| 10/24/2002 | McMurtrey, Todd    | 3.4 | Worked on inventory price testing.  |
| 10/24/2002 | Michaelis, Natalie | 1.9 | Clear review notes on 2001 reserve testing.   |
| 10/24/2002 | Michaelis, Natalie | 2.1 | Clear review notes on 2001 international analysis   |
| 10/24/2002 | Michaelis, Natalie | 2.3 | Clear review notes on 2001 domestic quarterly analysis  |
| 10/24/2002 | Michaelis, Natalie | 2.7 | Analyze inventory detail and run detail in ACL to make price testing selections   |
| 10/24/2002 | Thibault, Steve    | 8.0 | European balance sheet review   |
| 10/24/2002 | Venezia, Joe       | 2.0 | Prepared control testing activities schedule for 2002 audit business cycle testing  |
| 10/24/2002 | Venezia, Joe       | 2.0 | Continued to review preliminary footnotes for 10-Q from M. Newbery.   |
| 10/24/2002 | Venezia, Joe       | 2.0 | Obtained supporting schedules for 10-Q footnotes and referenced to 10-Q document.   |
| 10/24/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                                |
| 10/24/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                                |
| 10/24/2002 | Visosevic, Zorica  | 2.0 | Obtained and reviewed client prepared detail for post audit claims cleared.   |
| 10/24/2002 | Visosevic, Zorica  | 2.2 | Reviewed and referenced testing workpapers to Hyperion schedules and manual workpaper support.                              |
| 10/24/2002 | Visosevic, Zorica  | 2.3 | Obtained and reviewed client prepared detail for volume rebates reserve.  |
| 10/24/2002 | Visosevic, Zorica  | 2.5 | Discussed with M.Newberry and documented in testing workpapers changes to 9/30/02 cash flow statement.                      |
| 10/24/2002 | Wong, David        | 0.5 | Call with C. Conto to discuss status of revenue cycle testing   |
| 10/24/2002 | Wong, David        | 0.5 | Call with T. Ezell to discuss hourly payroll narrative and process  |
| 10/24/2002 | Wong, David        | 0.5 | Updated payroll narrative based on meeting with T. Ezell  |
| 10/24/2002 | Wong, David        | 0.5 | Follow up questions with T. Wheeland  |
| 10/24/2002 | Wong, David        | 1.0 | Meeting with S. Sheehy to review and update payroll cycle narrative   |
| 10/24/2002 | Wong, David        | 1.0 | Updated payroll narrative based on meeting with S. Sheehy   |
| 10/24/2002 | Wong, David        | 1.0 | Meeting with M. Vied and J. Venezia to discuss inventory testing for financial audit and updating of inventory narrative    |

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| 10/24/2002 | Wong, David        | 1.0 | Prepare revenue cycle testing for 10/25/02  |
| 10/24/2002 | Wong, David        | 1.0 | Updated cash application testing documentation with additional documentation received from S. Campbell          |
| 10/24/2002 | Wong, David        | 1.5 | Meeting with T. Wheeland to test next numbers and user access to base price table and customer master           |
| 10/24/2002 | Wong, David        | 1.5 | Update testing documentation to reflect testing with T. Wheeland  |
| 10/25/2002 | Cope, Chris        | 2.0 | Rolling forward Q 31/12/01 to Q 9/30/02 for long term debt balance.   |
| 10/25/2002 | Cope, Chris        | 3.0 | Rolling forward Q 31/12/01 to Q 9/30/02 for fixed asset balance.  |
| 10/25/2002 | Cope, Chris        | 3.5 | Reading 2001 financials to become familiar with client operations.  |
| 10/25/2002 | Davison, Aaron     | 1.0 | Answer review notes on 9/30/02 reserve rollforward workpapers.  |
| 10/25/2002 | Davison, Aaron     | 1.0 | Answer review notes on 9/30/01 reserve rollforward workpapers.  |
| 10/25/2002 | Davison, Aaron     | 1.5 | Answer review notes on 9/30/01 balance sheet workpapers.  |
| 10/25/2002 | Davison, Aaron     | 2.0 | 9/30/02 income statement tie-out to corporate numbers.  |
| 10/25/2002 | Davison, Aaron     | 3.0 | Preparation of memo on EITF 01-09   |
| 10/25/2002 | Davison, Aaron     | 3.5 | Answer review notes on 9/30/02 income statement.  |
| 10/25/2002 | Dobrow, Sheau-chi  | 1.2 | Discussed with C. Conto and D. Bennett regarding accounts receivable reserve for 9/30/01.                       |
| 10/25/2002 | Dobrow, Sheau-chi  | 1.8 | Updated various accounts receivable reserve for 9/30/01 based on discussions with C. Conto and D. Bennett.      |
| 10/25/2002 | Dunaway, Kerry     | 0.8 | Review of the First Alert Europe summary memo.  |
| 10/25/2002 | Dunaway, Kerry     | 0.9 | Review of the balance sheet analysis for the quarter ended 9/30/01.   |
| 10/25/2002 | Dunaway, Kerry     | 1.3 | Review of the income statement analysis for the quarter ended 9/30/01.  |
| 10/25/2002 | Michaelis, Natalie | 2.7 | Analyze 2002 international quarterly numbers and fluctuations.  |
| 10/25/2002 | Michaelis, Natalie | 2.9 | Analyze 2002 mapping between Sunbeam Hyperion and Coleman Hyperion and tie out balances                         |
| 10/25/2002 | Thibault, Steve    | 8.0 | European balance sheet review   |
| 10/25/2002 | Venezia, Joe       | 2.0 | Continued to prepare control testing activities schedule for 2002 audit business cycle testing                  |
| 10/25/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 10/25/2002 | Venezia, Joe       | 2.0 | Preparation and review of time for court reporting purposes.  |
| 10/25/2002 | Venezia, Joe       | 2.0 | Continued the preparation and review of time for court reporting purposes.                                      |
| 10/25/2002 | Venezia, Joe       | 2.0 | Continued the preparation and review of time for court reporting purposes.                                      |
| 10/25/2002 | Visosevic, Zorica  | 2.0 | Cleared managements review notes related to post audit reserve and volume rebates reserve.                      |
| 10/25/2002 | Visosevic, Zorica  | 2.2 | Requested and reviewed supporting documentation to changes in income statement accounts for corporate division. |

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| 10/25/2002 | Visosevic, Zorica | 2.3 | Discussed with J.McCullough and documented in quarterly testing workpapers variances in income statement accounts for corporate division. |
| 10/25/2002 | Visosevic, Zorica | 2.5 | Requested and reviewed supporting documentation to changes in balance sheet accounts for corporate division.                              |
| 10/25/2002 | Wong, David       | 1.0 | Meeting with C. Conto to discuss revenue narrative updates and sales variance tracking  |
| 10/25/2002 | Wong, David       | 1.5 | Testing of base price with D. Lamberti  |
| 10/25/2002 | Wong, David       | 1.5 | Testing of Next numbers for sales orders, invoices, credit memos with C. Jones  |
| 10/25/2002 | Wong, David       | 2.0 | Updated narrative and testing documentation to reflect testing with D. Lamberti   |
| 10/26/2002 | Berry, Maureen    | 0.8 | Prepare fixed asset testing matrix.   |
| 10/26/2002 | Berry, Maureen    | 1.0 | Review prior year fixed asset understanding.  |
| 10/26/2002 | Berry, Maureen    | 2.5 | Update expenditure cycle narrative with meeting notes.  |
| 10/26/2002 | Cullen, Peggy     | 4.0 | Review of 9/30/02 quarterly review workpapers   |
| 10/27/2002 | Berry, Maureen    | 0.7 | Document treasury cycle testing.  |
| 10/27/2002 | Berry, Maureen    | 1.2 | Update treasury cycle narrative.  |
| 10/27/2002 | Wong, David       | 1.0 | Prepared revenue testing for 10/28/02   |
| 10/27/2002 | Wong, David       | 1.0 | Update narrative and testing documentation to reflect testing with C. Jones   |
| 10/27/2002 | Wong, David       | 1.5 | Update narrative and testing documentation to reflect testing with C. Jones   |
| 10/28/2002 | Ameen, Jane       | 2.0 | Coordination of interoffice planning for 2002 audit   |
| 10/28/2002 | Ameen, Jane       | 4.0 | Review of 2002 quarterly information for Products with M. Malone, A. Le Fevre, and S. Pichardo, and B. Carabetta                          |
| 10/28/2002 | Berry, Maureen    | 0.2 | Meeting with D. Robinson to discuss fixed asset reports and data extract requests.  |
| 10/28/2002 | Berry, Maureen    | 0.5 | Review prior year fixed asset cycle documents.  |
| 10/28/2002 | Berry, Maureen    | 0.5 | Review fixed asset policy provided by D. Robinson.  |
| 10/28/2002 | Berry, Maureen    | 0.5 | Prepare for meeting with D. Robinson.   |
| 10/28/2002 | Berry, Maureen    | 0.5 | Update understanding of computer environment.   |
| 10/28/2002 | Berry, Maureen    | 0.5 | Update prior year management comments   |
| 10/28/2002 | Berry, Maureen    | 0.5 | Update understanding of computer environment.   |
| 10/28/2002 | Berry, Maureen    | 0.8 | Document fixed asset testing relating to the disposition of assets.   |
| 10/28/2002 | Berry, Maureen    | 1.0 | Meeting with D. Robinson to discuss fixed asset policies and procedures.  |
| 10/28/2002 | Berry, Maureen    | 1.0 | Update fixed assets understanding per discussion with D. Robinson.  |
| 10/28/2002 | Berry, Maureen    | 1.0 | Document fixed asset testing relating to the recording of assets.   |
| 10/28/2002 | Berry, Maureen    | 1.0 | Complete information security test plan.  |
| 10/28/2002 | Berry, Maureen    | 1.5 | Document treasury cycle understanding.  |
| 10/28/2002 | Chapman, Stacie   | 2.5 | Performed tests of legal liability reserve amounts. Made selections to test from loss run report provided by Leslie Ring.                 |
| 10/28/2002 | Chapman, Stacie   | 2.5 | Performed tests of legal liability reserve amounts. Looked through case files for indemnity and expense forms.                            |

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| 10/28/2002 | Chapman, Stacie    | 3.0 | Performed tests of legal liability reserve amounts.<br>Documented findings from case files.   |
| 10/28/2002 | Cope, Chris        | 1.0 | Fluctuation review for Long Term Debt balances  |
| 10/28/2002 | Cope, Chris        | 2.0 | Investigating variance between closing balance per 12/31/01 and opening balance per 1/1/02 for fixed asset per client prepared rollforward.     |
| 10/28/2002 | Cope, Chris        | 3.0 | Recalculating transfers to current portion and exchange gains/losses for term debt to 9/30/02.  |
| 10/28/2002 | Cope, Chris        | 3.5 | Tracing additions and repayments of term debt to supporting documentation and wire transfers to 9/30/02.  |
| 10/28/2002 | Davison, Aaron     | 1.0 | 9/30/02 balance sheet tie-out to corporate numbers.   |
| 10/28/2002 | Davison, Aaron     | 1.0 | 9/30/01 balance sheet tie-out to corporate numbers.   |
| 10/28/2002 | Davison, Aaron     | 2.0 | 9/30/01 income statement tie-out to corporate numbers.  |
| 10/28/2002 | Davison, Aaron     | 2.0 | Brief the First Alert audit team on physical inventory and timing of interim.   |
| 10/28/2002 | Davison, Aaron     | 2.5 | 9/30/02 tie-out of income statement to numbers reviewed by D&T Europe.  |
| 10/28/2002 | Davison, Aaron     | 2.5 | Preparation of client request list.   |
| 10/28/2002 | Dobrow, Sheau-chi  | 2.0 | Corresponded with Coleman and Powermate audit teams regarding this year's audit and bankruptcy status.  |
| 10/28/2002 | Dobrow, Sheau-chi  | 3.1 | Started to set up accounts receivable reserve review for 9/30/02.   |
| 10/28/2002 | Dobrow, Sheau-chi  | 3.9 | Prepared known deduction reserve analysis for 9/30/02.  |
| 10/28/2002 | Dunaway, Kerry     | 3.0 | Review and edit the summary memo for the quarterly review.  |
| 10/28/2002 | Luedke, Scott      | 2.0 | Tax research concerning fresh start accounting.   |
| 10/28/2002 | McMurtrey, Todd    | 1.0 | Reviewed accounts receivable.   |
| 10/28/2002 | Michaelis, Natalie | 0.9 | Assist staff with inventory price testing   |
| 10/28/2002 | Michaelis, Natalie | 2.5 | Complete 2002 international analysis with numbers received from Hyperion reports and agree to client schedule                                   |
| 10/28/2002 | Michaelis, Natalie | 3.1 | Prepare warranty reserve testing  |
| 10/28/2002 | Nelson, Clint      | 1.0 | Review 3Q planning  |
| 10/28/2002 | Provost, Jeff      | 0.5 | Review of Coleman audit committee materials   |
| 10/28/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 10/28/2002 | Venezia, Joe       | 2.0 | Performed various planning activities related to business cycle control testing.  |
| 10/28/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.  |
| 10/28/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.  |
| 10/28/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.  |
| 10/28/2002 | Visosevic, Zorica  | 2.2 | Performed analytical test of income statement for sunbeam domestic division.  |
| 10/28/2002 | Visosevic, Zorica  | 2.3 | Discussed with M.Newberry and reviewed supporting documentation for variance in other income balance for sunbeam domestic division by customer. |



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| 10/28/2002 | Visosevic, Zorica | 2.5 | Requested additional supporting documentation for testing of Sunbeam Grills.  |
| 10/28/2002 | Visosevic, Zorica | 3.0 | Discussed with S. Pichardo and reviewed supporting documentation for variance in cost of sales percentages for sunbeam domestic division by customer. |
| 10/28/2002 | Wong, David       | 0.5 | Meeting with S. Pichardo to discuss sales variance tracking and reporting   |
| 10/28/2002 | Wong, David       | 0.5 | Follow up with J. Tribble regarding customer master access  |
| 10/28/2002 | Wong, David       | 0.5 | Update with J. Venezia regarding revenue testing  |
| 10/28/2002 | Wong, David       | 0.5 | Call with M. Berry (DT) to discuss sales order testing steps that she will be conducting in Hattiesburg   |
| 10/28/2002 | Wong, David       | 1.0 | Obtained and reviewed sales variance report examples  |
| 10/28/2002 | Wong, David       | 1.0 | Updated narrative and testing documentation to reflect sale variance testing with S. Pichardo   |
| 10/28/2002 | Wong, David       | 1.0 | Call with J. Morrison to discuss testing of sales order entry process   |
| 10/28/2002 | Wong, David       | 1.0 | Prepare revenue testing for 10/30/02  |
| 10/28/2002 | Wood, Erin        | 0.1 | Meeting with R. Thomas to request new hire and termination listings for 2002  |
| 10/28/2002 | Wood, Erin        | 0.4 | Observation of Computer Room Controls   |
| 10/28/2002 | Wood, Erin        | 0.5 | Kickoff meeting with R. Thomas  |
| 10/28/2002 | Wood, Erin        | 1.1 | General controls overview meeting with R. Thomas  |
| 10/28/2002 | Wood, Erin        | 1.2 | Setting up AS/2 workpapers (rotation plan, determine testing areas)   |
| 10/28/2002 | Wood, Erin        | 1.2 | Meeting with K. Sandstrom and T. Ratka to discuss areas of overall computer processing environment understanding                                      |
| 10/28/2002 | Wood, Erin        | 2.3 | Continuing updating understanding of the computer processing environment document   |
| 10/28/2002 | Wood, Erin        | 2.6 | Updating understanding of the computer processing environment document  |
| 10/28/2002 | Zimka, Ami        | 0.2 | Discussing status of work with Maureen Berry (D&T).   |
| 10/29/2002 | Ameen, Jane       | 2.0 | Supervise review of 2002 and 2001 quarterly information   |
| 10/29/2002 | Ameen, Jane       | 3.0 | Review of 2002 quarterly information  |
| 10/29/2002 | Ameen, Jane       | 4.0 | Attendance and preparation for Coleman Audit Committee meeting  |
| 10/29/2002 | Berry, Maureen    | 0.2 | Document fixed asset disposal testing in matrix.  |
| 10/29/2002 | Berry, Maureen    | 0.2 | Review documentation received from client regarding depreciation of fixed assets.   |
| 10/29/2002 | Berry, Maureen    | 0.2 | Update A. Zimka (Manager) on status of testing items for business cycle testing.  |
| 10/29/2002 | Berry, Maureen    | 0.3 | Review fixed asset disposal policy.   |
| 10/29/2002 | Berry, Maureen    | 0.4 | Document sales order entry process as observed with A. Milsap.  |
| 10/29/2002 | Berry, Maureen    | 0.4 | Meet with D. Robinson to discuss depreciation.  |
| 10/29/2002 | Berry, Maureen    | 0.4 | Review documentation received from client regarding depreciation of fixed assets.   |
| 10/29/2002 | Berry, Maureen    | 0.4 | Meeting with J. Gavin to discuss expenditure cycle testing.   |

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| 10/29/2002 | Berry, Maureen    | 0.4 | Update fixed asset testing matrix for acquisitions testing.  |
| 10/29/2002 | Berry, Maureen    | 0.5 | Review documentation received from client regarding depreciation of fixed assets.                              |
| 10/29/2002 | Berry, Maureen    | 0.6 | Observe sales order entry process with A. Milsap for revenue cycle testing.                                    |
| 10/29/2002 | Berry, Maureen    | 0.8 | Review documentation received from client regarding depreciation of fixed assets.                              |
| 10/29/2002 | Berry, Maureen    | 0.8 | Perform testing on the fixed asset reconciliation report (FA ledger to GL).                                    |
| 10/29/2002 | Berry, Maureen    | 1.4 | Create testing document for testing acquisition of fixed assets.   |
| 10/29/2002 | Berry, Maureen    | 1.6 | Review fixed asset disposal documents and document testing in the fixed assets testing matrix.                 |
| 10/29/2002 | Berry, Maureen    | 2.2 | Document network testing per discussions with M. Manstke.  |
| 10/29/2002 | Boomer, Jodi      | 7.0 | Inventory observation of Sunbeam Grills  |
| 10/29/2002 | Chapman, Stacie   | 0.5 | Stuffed envelopes for A/R confirmations to be sent out.  |
| 10/29/2002 | Chapman, Stacie   | 0.5 | Assembled current year binder.   |
| 10/29/2002 | Chapman, Stacie   | 1.0 | Documented findings from billing files.  |
| 10/29/2002 | Chapman, Stacie   | 1.0 | Made selections of invoices and obtained check listing from K. Garvey.   |
| 10/29/2002 | Chapman, Stacie   | 1.5 | Performed tests of legal liability reserve amounts. Looked through billing files to find invoices for testing. |
| 10/29/2002 | Chapman, Stacie   | 1.5 | Traced invoice amounts to check listing.   |
| 10/29/2002 | Chapman, Stacie   | 2.0 | Closed review notes for Control Testing.   |
| 10/29/2002 | Chapman, Stacie   | 3.5 | Performed inventory testing.   |
| 10/29/2002 | Cope, Chris       | 1.0 | Fluctuation review for current portion of Long Term Debt balances and short term debt.                         |
| 10/29/2002 | Cope, Chris       | 1.5 | Planning meeting and Warranty Reserve discussion   |
| 10/29/2002 | Cope, Chris       | 3.5 | Setting up Fixed Asset addition and disposal testing for balances to 9/30/02.                                  |
| 10/29/2002 | Cope, Chris       | 4.0 | Warranty Reserve rollforward to 9/30/02  |
| 10/29/2002 | Cullen, Peggy     | 2.0 | Review of 9/30/02 quarterly review workpapers  |
| 10/29/2002 | Dobrow, Sheau-chi | 2.6 | Prepared future deduction reserve analysis for 9/30/02.  |
| 10/29/2002 | Dobrow, Sheau-chi | 3.4 | Prepared uncollectible account reserve analysis for 9/30/02.   |
| 10/29/2002 | Dunaway, Kerry    | 1.0 | Review the 9/30/2001 reserve roll forward document.  |
| 10/29/2002 | McMurtrey, Todd   | 0.2 | Discussed with R. Norris about getting rollforwards for warranty and sales returns.                            |
| 10/29/2002 | McMurtrey, Todd   | 0.3 | Discussed with A. Stiff about getting rollforwards for accruals.   |
| 10/29/2002 | McMurtrey, Todd   | 1.2 | Finished testing volume-rebate reserve rollforward for third quarter 2001.                                     |
| 10/29/2002 | McMurtrey, Todd   | 1.3 | Discussed with P. Jenkins differences in Powermate and Sunbeam groupings.                                      |
| 10/29/2002 | McMurtrey, Todd   | 1.3 | Finished testing co-op reserve rollforward for third quarter 2001.   |
| 10/29/2002 | McMurtrey, Todd   | 1.9 | Cleared review notes on variances for powermate domestic.  |

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| 10/29/2002 | McMurtrey, Todd    | 2.0 | Updated all third quarter 2002 workpapers for 3 month profit and loss data.                         |
| 10/29/2002 | McMurtrey, Todd    | 2.8 | Updated third quarter 2002 workpapers.  |
| 10/29/2002 | Michaelis, Natalie | 1.1 | Discuss with A. Macy mosquito delete returns  |
| 10/29/2002 | Michaelis, Natalie | 1.7 | Prepare accounts receivable reserve testing   |
| 10/29/2002 | Michaelis, Natalie | 1.9 | Prepare coop reserve testing  |
| 10/29/2002 | Michaelis, Natalie | 1.9 | Prepare gross margin analysis   |
| 10/29/2002 | Michaelis, Natalie | 2.1 | Prepare common side analysis  |
| 10/29/2002 | Michaelis, Natalie | 2.8 | Prepare sales return testing  |
| 10/29/2002 | Nelson, Clint      | 6.5 | Review 3Q planning and 2001 and 2002  |
| 10/29/2002 | Provost, Jeff      | 0.5 | Review of Powermate audit committee materials   |
| 10/29/2002 | Provost, Jeff      | 2.0 | Coleman audit committee conference call   |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.                            |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.                            |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.                            |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.                            |
| 10/29/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.        |
| 10/29/2002 | Visosevic, Zorica  | 2.2 | Tested sales return reserve for the quarter ending 9/30/02 balances.                                |
| 10/29/2002 | Visosevic, Zorica  | 2.3 | Continued analytical fluctuation testing for Pelouze.   |
| 10/29/2002 | Visosevic, Zorica  | 2.5 | Obtained and reviewed additional documentation for testing of sales returns.                        |
| 10/29/2002 | Visosevic, Zorica  | 3.0 | Continued analytical fluctuation testing for sunbeam domestic division.                             |
| 10/29/2002 | Wood, Erin         | 0.5 | Making selections for new hire/termination security testing and setting up testing workpapers       |
| 10/29/2002 | Wood, Erin         | 0.7 | Norton AntiVirus and Backup Schedule Testing  |
| 10/29/2002 | Wood, Erin         | 1.1 | Meeting with D. Johnson to discuss database support testing   |
| 10/29/2002 | Wood, Erin         | 1.1 | AS/400 System Values testing  |
| 10/29/2002 | Wood, Erin         | 1.3 | Performed new hire/termination testing  |
| 10/29/2002 | Wood, Erin         | 1.5 | Selecting testing for general computer controls and inserting into workpapers                       |
| 10/29/2002 | Wood, Erin         | 1.6 | Meeting with K Sandstrom to discuss termination testing and AS/400 System Values testing            |
| 10/29/2002 | Wood, Erin         | 2.1 | Updating general controls testing with information from D. Johnson meeting                          |
| 10/30/2002 | Ameen, Jane        | 2.0 | Review of 2002 analytical procedures  |
| 10/30/2002 | Ameen, Jane        | 3.0 | Attendance and preparation for Powermate audit committee meeting                                    |
| 10/30/2002 | Ameen, Jane        | 3.0 | Attendance and preparation for BRK Brands audit committee meeting                                   |
| 10/30/2002 | Berry, Maureen     | 0.2 | Discussion with K. Shoemake regarding the receiving process for the expenditure cycle update.       |
| 10/30/2002 | Berry, Maureen     | 0.2 | Phone discussion with E. Baca regarding physical asset maintenance. Set up meeting for next day.    |
| 10/30/2002 | Berry, Maureen     | 0.3 | Meeting with L. Porter to discuss plant controller responsibilities and asset physical maintenance. |

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| 10/30/2002 | Berry, Maureen    | 0.3 | Discussion with G. Ziegler regarding purchase orders for the expenditure cycle update.                               |
| 10/30/2002 | Berry, Maureen    | 0.3 | Document fixed asset physical safeguard controls in matrix.  |
| 10/30/2002 | Berry, Maureen    | 0.4 | Emails and voicemails with various Sunbeam personnel regarding expenditure cycle updates.                            |
| 10/30/2002 | Berry, Maureen    | 0.5 | Perform depreciation expense testing.  |
| 10/30/2002 | Berry, Maureen    | 0.5 | Update information security test plan.   |
| 10/30/2002 | Berry, Maureen    | 0.5 | Update treasury cycle understanding memo.  |
| 10/30/2002 | Berry, Maureen    | 0.8 | Tour of Hattiesburg manufacturing plant and distribution center with L. Porter and D. Robinson.                      |
| 10/30/2002 | Berry, Maureen    | 1.0 | Perform testing on the fixed asset reconciliation report (FA ledger to GL).  |
| 10/30/2002 | Berry, Maureen    | 1.0 | Perform fixed asset testing relating to depreciation calculations.   |
| 10/30/2002 | Berry, Maureen    | 1.0 | Perform fixed asset testing relating to depreciation calculations.   |
| 10/30/2002 | Berry, Maureen    | 2.0 | Complete testing relating to comparison of detailed fixed asset ledger to general ledger and document in workpapers. |
| 10/30/2002 | Chapman, Stacie   | 1.4 | Performed testing of product liability.  |
| 10/30/2002 | Chapman, Stacie   | 1.5 | Performed quarterly international testing.   |
| 10/30/2002 | Chapman, Stacie   | 1.6 | Performed controls testing.  |
| 10/30/2002 | Chapman, Stacie   | 3.5 | Quarterly review of international operations   |
| 10/30/2002 | Cope, Chris       | 2.0 | Testing Warranty Reserve and expense to 9/30/02.   |
| 10/30/2002 | Cope, Chris       | 3.5 | Setting up testing for year end audit.   |
| 10/30/2002 | Cope, Chris       | 3.5 | Litigation Reserve rollforward to 9/30/02. Setting up year end testing.  |
| 10/30/2002 | Cope, Chris       | 4.0 | Environmental Reserve rollforward to 9/30/02. Setting up year end testing.   |
| 10/30/2002 | Cullen, Peggy     | 2.0 | Audit committee meeting preparation and meeting attendance   |
| 10/30/2002 | Dobrow, Sheau-chi | 1.0 | Corresponded with D&T Lyon audit teams regarding 2002 audit.   |
| 10/30/2002 | Dobrow, Sheau-chi | 1.1 | Prepared cash tolerance write-offs reserve analysis for 9/30/02.   |
| 10/30/2002 | Dobrow, Sheau-chi | 1.9 | Prepared summary of accounts receivable reserve for 9/30/02.   |
| 10/30/2002 | McMurtrey, Todd   | 0.2 | Discussed with L. Lindner about getting accounts receivable reserve rollforward.                                     |
| 10/30/2002 | McMurtrey, Todd   | 0.8 | Discussed with P. Jenkins coding differences on the income statement.  |
| 10/30/2002 | McMurtrey, Todd   | 0.8 | Discussed with P. Jenkins how powermate - latin america flows through the company for financial reporting.           |
| 10/30/2002 | McMurtrey, Todd   | 1.4 | Tested volume rebate reserve rollforward for third quarter 2002  |
| 10/30/2002 | McMurtrey, Todd   | 1.5 | Tested co-op advertising rollforward for third quarter 2002.   |
| 10/30/2002 | McMurtrey, Todd   | 1.5 | Reviewed all powermate workpapers and ensured that all information was consistent with testing.                      |
| 10/30/2002 | McMurtrey, Todd   | 1.6 | Tested accounts receivable reserve rollforward for third quarter 2002.   |

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| 10/30/2002 | McMurtrey, Todd    | 3.2 | Tested warranty and sales return reserves rollforwards for third quarter 2002.                                       |
| 10/30/2002 | Michaelis, Natalie | 1.7 | Clear review notes on 2002 analysis  |
| 10/30/2002 | Michaelis, Natalie | 1.9 | Assist with inventory price testing  |
| 10/30/2002 | Michaelis, Natalie | 2.1 | Complete questionnaire concerning interim reporting  |
| 10/30/2002 | Michaelis, Natalie | 2.8 | Complete review checklist  |
| 10/30/2002 | Nelson, Clint      | 0.3 | Summarizing 3Q questions identified for discussion with partner  |
| 10/30/2002 | Provost, Jeff      | 1.5 | Powermate audit committee conference call  |
| 10/30/2002 | Thibault, Steve    | 2.0 | Powermate audit committee meeting; review of materials and attendance at meeting                                     |
| 10/30/2002 | Thibault, Steve    | 2.0 | First Alert audit committee meeting; review of materials and attendance at meeting                                   |
| 10/30/2002 | Thibault, Steve    | 2.0 | Audit supervision  |
| 10/30/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                         |
| 10/30/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                         |
| 10/30/2002 | Venezia, Joe       | 2.0 | Discussed 10-Q comments and changes with M. Newbery.   |
| 10/30/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                         |
| 10/30/2002 | Venezia, Joe       | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                         |
| 10/30/2002 | Visosevic, Zorica  | 2.2 | Prepared list of proposed adjustments.   |
| 10/30/2002 | Visosevic, Zorica  | 2.3 | Cleared management review notes for analytical testing procedures for all divisions.                                 |
| 10/30/2002 | Visosevic, Zorica  | 2.5 | Tested customer funds reserve for the quarter ending 9/30/02 balances.   |
| 10/30/2002 | Visosevic, Zorica  | 3.0 | Continued analytical fluctuation testing for Packs and Travel.   |
| 10/30/2002 | Wong, David        | 0.5 | Call with C. Jones to obtain sample range for sales order testing  |
| 10/30/2002 | Wong, David        | 0.5 | Call with J. Morrison to present sample for sales order testing and expected supporting documentation to be obtained |
| 10/30/2002 | Wong, David        | 1.0 | Follow up with B. Nichols regarding the cash application process for lockbox transactions                            |
| 10/30/2002 | Wong, David        | 1.0 | Update testing documentation with additional information from B. Nichols   |
| 10/30/2002 | Wong, David        | 1.0 | Meeting with E. McDonnell to corroborate and discuss credit and collection process controls                          |
| 10/30/2002 | Wong, David        | 1.0 | Update testing documentation to reflect testing with E. McDonnell  |
| 10/30/2002 | Wong, David        | 1.0 | Follow up with J. Morrison regarding sales order testing   |
| 10/30/2002 | Wong, David        | 1.0 | Update narrative based on conversation with J. Morrison regarding sales order process                                |
| 10/30/2002 | Wong, David        | 1.0 | Reviewed sales order procedures obtained from M. Graham  |
| 10/30/2002 | Wong, David        | 1.0 | Prepare revenue testing for 10/31/02   |
| 10/30/2002 | Wong, David        | 3.0 | Reviewed and updated testing documentation with results of sales order testing conducted by M. Berry                 |

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|------------|-----------------|-----|--|
| 10/30/2002 | Wood, Erin      | 0.4 | Finish new hire/termination testing  |
| 10/30/2002 | Wood, Erin      | 1.2 | Meeting with R. Thomas to discuss user testing and management approval of database upgrades.   |
| 10/30/2002 | Wood, Erin      | 1.4 | Meeting with K. Sandstrom about software licensing audits  |
| 10/30/2002 | Wood, Erin      | 3.2 | Updating general controls testing document with information from K. Sandstrom meeting (security settings, policies, antivirus, physical security, computer room controls)                  |
| 10/30/2002 | Wood, Erin      | 3.3 | Updating general controls testing with information from R. Thomas and K. Sandstrom meetings (database upgrades, software licensing audits, business continuity planning, backup schedules) |
| 10/30/2002 | Zimka, Ami      | 1.0 | Reviewing General Controls workpapers.   |
| 10/31/2002 | Ameen, Jane     | 3.0 | Attendance and preparation for Sunbeam Products audit committee meeting  |
| 10/31/2002 | Ameen, Jane     | 3.0 | Continue review of 2002 quarterly information  |
| 10/31/2002 | Berry, Maureen  | 0.1 | Phone discussion with M. Newberry regarding fixed asset quarterly reporting.   |
| 10/31/2002 | Berry, Maureen  | 0.1 | Meeting with D. Robinson to observe depreciation reasonableness checks.  |
| 10/31/2002 | Berry, Maureen  | 0.2 | Meeting with E. Baca regarding physical maintenance of assets.   |
| 10/31/2002 | Berry, Maureen  | 0.2 | Update prior year management comments for Sunbeam Products.  |
| 10/31/2002 | Berry, Maureen  | 0.2 | Document testing relating to depreciation reasonableness checks.   |
| 10/31/2002 | Berry, Maureen  | 0.2 | Complete fixed asset testing documentation   |
| 10/31/2002 | Berry, Maureen  | 0.2 | Update understanding of computer environment per review notes from manager.  |
| 10/31/2002 | Berry, Maureen  | 0.2 | Discussions with Sunbeam personnel (R. Ferrar and R. Schur) regarding derivative transaction reporting.  |
| 10/31/2002 | Berry, Maureen  | 0.3 | Meeting with J. Sanderson to observe the physical maintenance program.   |
| 10/31/2002 | Berry, Maureen  | 0.3 | Update prior year management comments for Sunbeam Products.  |
| 10/31/2002 | Berry, Maureen  | 0.4 | Complete understanding of expenditure cycle document.  |
| 10/31/2002 | Berry, Maureen  | 0.5 | Document testing relating to physical maintenance of assets.   |
| 10/31/2002 | Berry, Maureen  | 0.5 | Document treasury cycle testing  |
| 10/31/2002 | Berry, Maureen  | 0.6 | Update understanding of the expenditure cycle.   |
| 10/31/2002 | Berry, Maureen  | 0.6 | Document treasury cycle testing regarding derivatives.   |
| 10/31/2002 | Berry, Maureen  | 0.7 | Meeting with J. Gavin and D. Robinson to informally summarize procedures covered regarding fixed assets and expenditure cycle.   |
| 10/31/2002 | Berry, Maureen  | 0.9 | Document treasury cycle testing regarding derivatives.   |
| 10/31/2002 | Berry, Maureen  | 1.0 | Document treasury cycle testing relating to investments.   |
| 10/31/2002 | Berry, Maureen  | 1.8 | Document treasury cycle testing relating to loans.   |
| 10/31/2002 | Chapman, Stacie | 1.7 | Updated Accounts Receivable Confirmation Summary   |

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|------------|-------------------|-----|--|
| 10/31/2002 | Chapman, Stacie   | 2.5 | Quarterly review of international operations testing   |
| 10/31/2002 | Chapman, Stacie   | 3.8 | Tested inventory pricing   |
| 10/31/2002 | Cope, Chris       |     | Environmental Reserve rollforward to 9/30/02. Setting up year end testing. Gathering supporting                                    |
|            |                   | 2.0 | documentation for fluctuations   |
| 10/31/2002 | Cope, Chris       |     | Litigation Reserve rollforward to 9/30/02. Setting up year end testing. Gathering supporting documentation                         |
|            |                   | 3.0 | for significant fluctuations.  |
| 10/31/2002 | Cope, Chris       | 3.0 | Debtors Securitization Footnote Review   |
| 10/31/2002 | Dobrow, Sheau-chi | 0.6 | Discussed with D. Ernst regarding accounts receivable reserve for 9/30/02.   |
| 10/31/2002 | Dobrow, Sheau-chi | 0.8 | Discussed with E. McDonald regarding accounts receivable reserve for 9/30/02.  |
| 10/31/2002 | Dobrow, Sheau-chi | 1.0 | Modified Hyperion data for all international subsidiaries by product lines.  |
| 10/31/2002 | Dobrow, Sheau-chi | 1.1 | Discussed with C. Conto and D. Bennett regarding accounts receivable reserve for 9/30/02.  |
| 10/31/2002 | Dobrow, Sheau-chi | 1.4 | Updated various accounts receivable reserve for 9/30/02 based on discussions with C. Conto and D. Bennett.                         |
| 10/31/2002 | Dobrow, Sheau-chi | 3.1 | Updated K-mart accounts receivable write-off information.  |
| 10/31/2002 | McMurtrey, Todd   | 0.3 | Discussed getting inventory reserve rollforward from P. Severson.  |
| 10/31/2002 | McMurtrey, Todd   | 1.2 | Documented differences in variances.   |
| 10/31/2002 | McMurtrey, Todd   | 1.2 | Reviewed all powermate workpapers and ensured that all information was consistent with testing.                                    |
| 10/31/2002 | McMurtrey, Todd   | 2.0 | Worked on reconciling clients internal hyperion reports to the trial balance.  |
| 10/31/2002 | McMurtrey, Todd   | 2.3 | Discussed variances for third quarter 2002 review with P. Severson for all locations.  |
| 10/31/2002 | Nelson, Clint     | 2.3 | Review 3Q and address general questions  |
| 10/31/2002 | Thibault, Steve   | 2.0 | Sunbeam Products audit committee meeting; review of materials and attendance at meeting  |
| 10/31/2002 | Thibault, Steve   | 2.0 | Audit supervision  |
| 10/31/2002 | Venezia, Joe      | 2.0 | Obtained Lyon fire documentation from D&T France and began reviewing.  |
| 10/31/2002 | Venezia, Joe      | 2.0 | Continued to review the Lyon fire documentation from D&T France.   |
| 10/31/2002 | Venezia, Joe      | 2.0 | Reviewed Sunbeam Grills balance sheet transfer entry.  |
| 10/31/2002 | Venezia, Joe      | 2.0 | Continued to review the Sunbeam Grills balance sheet transfer entry and discussed implications with J. McCullough and C. Chalfant. |
| 10/31/2002 | Venezia, Joe      | 2.0 | Continued to obtain supporting schedules for 10-Q footnotes and referenced to 10-Q document.                                       |
| 10/31/2002 | Visosevic, Zorica | 1.5 | Tested coop funds reserve for the quarter ending 9/30/02 balances.   |
| 10/31/2002 | Visosevic, Zorica | 2.0 | Obtained and reviewed additional documentation for testing of customer funds returns.  |
| 10/31/2002 | Visosevic, Zorica | 2.2 | Reviewed client prepared support for fixed assets write offs for Pelouze.  |
| 10/31/2002 | Visosevic, Zorica | 2.3 | Reviewed client prepared schedule of one off adjustments.  |

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| 10/31/2002 | Wong, David       | 0.5 | Meeting with S. Peterson to clarify credit note supporting documentation                                     |
| 10/31/2002 | Wong, David       | 0.5 | Update testing documentation to reflect meeting with S. Peterson   |
| 10/31/2002 | Wong, David       | 0.5 | Meeting with R. Sinclair to review base price access reports   |
| 10/31/2002 | Wong, David       | 0.5 | Update meeting with J. Venezia to discuss status of revenue testing  |
| 10/31/2002 | Wong, David       | 0.5 | Follow up with J. Morrison regarding sales order testing   |
| 10/31/2002 | Wong, David       | 1.0 | Meeting with M. Vied and J. Venezia to discuss inventory testing for financial audit and inventory narrative |
| 10/31/2002 | Wong, David       | 1.0 | Updated testing documentation to reflect credit note supporting documentation from C. Conto                  |
| 10/31/2002 | Wong, David       | 1.5 | Reviewed credit note supporting documentation obtained from C. Conto   |
| 10/31/2002 | Wong, David       | 2.0 | Performed testing of sales order process with documentation obtained from J. Morrison                        |
| 10/31/2002 | Wood, Erin        | 1.0 | Putting together and reviewing manual workpapers   |
| 10/31/2002 | Wood, Erin        | 1.2 | Exit meeting with R. Thomas to discuss exceptions and findings   |
| 10/31/2002 | Wood, Erin        | 2.3 | Write up potential management letter comments  |
| 10/31/2002 | Wood, Erin        | 2.8 | Write up of insights   |
| 10/31/2002 | Zimka, Ami        | 1.5 | Reviewing General Controls workpapers.   |
| 11/1/2002  | Ameen, Jane       | 2.0 | Supervision and review of 2002 quarterly information   |
| 11/1/2002  | Berry, Maureen    | 0.1 | Phone conversation with S. Dobrow (D&T) regarding treasury cycle testing.                                    |
| 11/1/2002  | Chapman, Stacie   | 1.0 | Quarterly review of international operations documentation   |
| 11/1/2002  | Chapman, Stacie   | 3.9 | Tested inventory pricing with B. Collier and S. Ash.   |
| 11/1/2002  | Cope, Chris       | 2.5 | International analytical review  |
| 11/1/2002  | Cope, Chris       | 2.5 | International analytical review  |
| 11/1/2002  | Cope, Chris       | 3.0 | Debt Footnote review   |
| 11/1/2002  | Cope, Chris       | 3.5 | Debtors Securitization Footnote Review   |
| 11/1/2002  | Davison, Aaron    | 1.4 | Creation of trial balance  |
| 11/1/2002  | Deane, Katherine  | 1.0 | Physical inventory inspection  |
| 11/1/2002  | Deane, Katherine  | 4.0 | Physical inventory inspection  |
| 11/1/2002  | Deane, Katherine  | 4.0 | Physical inventory inspection  |
| 11/1/2002  | Dobrow, Sheau-chi | 1.0 | Corresponded with D&T Canada and France regarding 2002 audit procedures.                                     |
| 11/1/2002  | Dobrow, Sheau-chi | 3.1 | Finalized accounts receivable reserve testing for 9/30/02 review.  |
| 11/1/2002  | Dobrow, Sheau-chi | 3.9 | Finalized accounts receivable reserve testing for 9/30/01 review.  |
| 11/1/2002  | Jeter, Rebecca    | 0.5 | Income statement analysis year-to-date consolidated September 20, 2001 expectation to actual.                |
| 11/1/2002  | Jeter, Rebecca    | 0.5 | Income statement analysis quarter-to-date consolidated September 20, 2001 expectation to actual.             |
| 11/1/2002  | Jeter, Rebecca    | 0.5 | Balance sheet analysis year-to-date September 20, 2001 expectation to actual.                                |



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| 11/1/2002 | Jeter, Rebecca     | 1.0 | Income statement analysis year-to-date consolidated September 20, 2001 expectation to actual.        |
| 11/1/2002 | Jeter, Rebecca     | 1.0 | Income statement analysis quarter-to-date consolidated September 20, 2001 expectation to actual.     |
| 11/1/2002 | Jeter, Rebecca     | 1.0 | Balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                        |
| 11/1/2002 | Jeter, Rebecca     | 1.0 | Balance sheet analysis year-to-date September 20, 2001 expectation to actual.                        |
| 11/1/2002 | Jeter, Rebecca     | 3.0 | Compilation of the trial balance.  |
| 11/1/2002 | Jeter, Rebecca     | 3.5 | Testing of accounts receivable as of September 30, 2002.   |
| 11/1/2002 | Michaelis, Natalie | 0.4 | Discuss property balances with D. Dinges for coleman international consolidated balances             |
| 11/1/2002 | Michaelis, Natalie | 1.4 | Prepare open item listing  |
| 11/1/2002 | Michaelis, Natalie | 2.1 | Review Europe memorandum   |
| 11/1/2002 | Michaelis, Natalie | 2.4 | Prepare Kmart accounts receivable testing  |
| 11/1/2002 | Michaelis, Natalie | 2.8 | Clear review notes on 2001 analysis  |
| 11/1/2002 | Nelson, Clint      | 0.3 | Audit committee conference call  |
| 11/1/2002 | Nelson, Clint      | 0.5 | Obtain a general overview of planning  |
| 11/1/2002 | Nelson, Clint      | 0.8 | Address scheduling matters   |
| 11/1/2002 | Nelson, Clint      | 1.3 | Review 3Q 2002   |
| 11/1/2002 | Nelson, Clint      | 1.5 | Review planning  |
| 11/1/2002 | Nelson, Clint      | 1.5 | Plant Tour   |
| 11/1/2002 | Nelson, Clint      | 2.0 | Review 3Q 2001   |
| 11/1/2002 | Nelson, Clint      | 2.0 | Review 3Q 2001   |
| 11/1/2002 | Venezia, Joe       | 2.0 | Obtained complete 10-Q document and began review of management discussion and analysis.              |
| 11/1/2002 | Venezia, Joe       | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis. |
| 11/1/2002 | Venezia, Joe       | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis. |
| 11/1/2002 | Venezia, Joe       | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis. |
| 11/1/2002 | Visosevic, Zorica  | 1.5 | Reviewed and referenced manual working papers for management review.                                 |
| 11/1/2002 | Visosevic, Zorica  | 2.0 | Cleared management review notes for quarterly review.  |
| 11/1/2002 | Visosevic, Zorica  | 2.2 | Reviewed actuary reports related to testing of product liability.                                    |
| 11/1/2002 | Visosevic, Zorica  | 2.3 | Prepared list of outstanding items for requested additional supporting documentation for all areas.  |
| 11/1/2002 | Wong, David        | 2.0 | Update testing documentation based on supporting documents received from J. Morrison                 |
| 11/1/2002 | Wood, Erin         | 1.8 | Finalizing insights for workpapers   |
| 11/1/2002 | Wood, Erin         | 2.4 | Finalizing of potential management letter comments   |
| 11/1/2002 | Zimka, Ami         | 1.2 | Discussing test results with Dave Wong (D&T)   |
| 11/2/2002 | Berry, Maureen     | 0.5 | Complete documentation of treasury cycle and review related documents received from clients.         |
| 11/2/2002 | Chapman, Stacie    | 1.1 | Documented results of inventory pricing tests  |
| 11/2/2002 | Jeter, Rebecca     | 1.0 | Income statement analysis year-to-date consolidated September 20, 2001 expectation to actual.        |

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| 11/2/2002 | Jeter, Rebecca     | 1.0 | Income statement analysis quarter-to-date consolidated September 20, 2001 expectation to actual.           |
| 11/2/2002 | Jeter, Rebecca     | 1.0 | Balance sheet analysis year-to-date September 30, 2002 to September 20, 2001.                              |
| 11/2/2002 | Jeter, Rebecca     | 1.0 | Balance sheet analysis year-to-date September 20, 2001 expectation to actual.                              |
| 11/2/2002 | Jeter, Rebecca     | 4.0 | Compilation of the trial balance.  |
| 11/2/2002 | Jeter, Rebecca     | 4.0 | Compilation of the trial balance.  |
| 11/2/2002 | Michaelis, Natalie | 3.2 | Clear review notes on analysis   |
| 11/2/2002 | Michaelis, Natalie | 3.6 | Clear review notes on reserve testing  |
| 11/3/2002 | Provost, Jeff      | 1.0 | Review Coleman quarterly procedures  |
| 11/4/2002 | Ameen, Jane        | 3.0 | Supervision of 2002 interim audit procedures   |
| 11/4/2002 | Ameen, Jane        | 3.0 | Supervision of planning for 2002 audit   |
| 11/4/2002 | Cope, Chris        | 3.0 | GE Capital Canada covenant testing   |
| 11/4/2002 | Cope, Chris        | 3.0 | GE Capital Purchase Agreement covenant testing   |
| 11/4/2002 | Cope, Chris        | 3.5 | DIP Covenant testing   |
| 11/4/2002 | Davison, Aaron     | 1.0 | Review of fraud checklist with B. Strasma, Controller.   |
| 11/4/2002 | Davison, Aaron     | 3.5 | Preparation of the fraud checklist.  |
| 11/4/2002 | Davison, Aaron     | 3.5 | Review of prior year workpapers.   |
| 11/4/2002 | Dobrow, Sheau-chi  | 1.2 | Reviewed Hyperion reports by product lines for 9/30/02.  |
| 11/4/2002 | Dobrow, Sheau-chi  | 1.3 | Corresponded with Coleman and Powermate audit teams regarding this year's audit.                           |
| 11/4/2002 | Dobrow, Sheau-chi  | 3.7 | Continued to plan testing for judgmental reserves.   |
| 11/4/2002 | Dobrow, Sheau-chi  | 3.8 | Continued to plan 2002 audit.  |
| 11/4/2002 | McMurtrey, Todd    | 1.0 | Worked on inventory variance analysis.   |
| 11/4/2002 | McMurtrey, Todd    | 1.0 | Worked on balance sheet variances.   |
| 11/4/2002 | Nelson, Clint      | 0.2 | Phone call with J. Venezia (D&T) to discuss Neosho and quarterly reporting                                 |
| 11/4/2002 | Nelson, Clint      | 0.3 | Review quarter work  |
| 11/4/2002 | Nelson, Clint      | 0.5 | Discussion with M. Potter, Coleman, about the entry to remove Neosho from Coleman's books                  |
| 11/4/2002 | Nelson, Clint      | 1.3 | Review quarter work  |
| 11/4/2002 | Sedivy, Heidi      | 0.5 | Meeting and tour with R. Klotz and E. Wood (D&T) to tour IS department and introductions with key contacts |
| 11/4/2002 | Sedivy, Heidi      | 0.8 | Meeting with K. Dutton and E. Wood (D&T) to discuss applications systems development testing               |
| 11/4/2002 | Sedivy, Heidi      | 1.0 | Review database implementation and support objectives relevant to Coleman                                  |
| 11/4/2002 | Sedivy, Heidi      | 1.0 | Selecting testing for general computer controls and inputting into workpapers                              |
| 11/4/2002 | Sedivy, Heidi      | 1.2 | Review systems implementation and maintenance objectives relevant to Coleman                               |
| 11/4/2002 | Sedivy, Heidi      | 2.0 | Review of prior year 1540 to gain general understanding of Coleman's computer processing environment       |
| 11/4/2002 | Summers, Jamie     | 4.0 | Final review of provision and footnote disclosure.   |
| 11/4/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.                                   |
| 11/4/2002 | Venezia, Joe       | 2.0 | Performed various planning activities related to business cycle control testing.                           |

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|-----------|-------------------|-----|---|
| 11/4/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 11/4/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 11/4/2002 | Wong, David       | 1.0 | Wrapping up of revenue cycle testing documentation. Follow up on outstanding items with contacts.                               |
| 11/4/2002 | Wood, Erin        | 0.1 | Met briefly with M. Rogers to introduce ourselves and set up meeting for tomorrow   |
| 11/4/2002 | Wood, Erin        | 0.2 | Setting up rotation plan  |
| 11/4/2002 | Wood, Erin        | 0.5 | Meeting and tour with R. Klotz and H. Sedivy (D&T) to tour IS department and introductions with key contacts                    |
| 11/4/2002 | Wood, Erin        | 0.8 | Meeting with K. Dutton and H. Sedivy (D&T) for an introduction to the Coleman application change control procedures             |
| 11/4/2002 | Wood, Erin        | 3.1 | Reviewing prior year workpapers/testing   |
| 11/4/2002 | Yim, Brian        | 3.0 | Prepared a summary memorandum for the quarterly reviews.  |
| 11/5/2002 | Ameen, Jane       | 1.0 | Scheduling for 2002 audit   |
| 11/5/2002 | Ameen, Jane       | 3.0 | Supervision of quarterly review procedures  |
| 11/5/2002 | Ameen, Jane       | 4.0 | Planning for 2002 audit   |
| 11/5/2002 | Cope, Chris       | 2.0 | Asset Impairment, Restructuring and Other Charges footnote review   |
| 11/5/2002 | Cope, Chris       | 2.5 | Debt Footnote review. Version 2   |
| 11/5/2002 | Cope, Chris       | 2.5 | Voluntary Petition for Relief Footnote review   |
| 11/5/2002 | Cope, Chris       | 2.5 | Management Discussion and Review analysis. Item 1 Legal Proceedings   |
| 11/5/2002 | Davison, Aaron    | 1.0 | Meeting with L. Stork to review the client request list.  |
| 11/5/2002 | Davison, Aaron    | 3.0 | Review of business cycle narratives.  |
| 11/5/2002 | Davison, Aaron    | 4.0 | Creation of the client request schedule for the 2002 audit.   |
| 11/5/2002 | Dobrow, Sheau-chi | 1.2 | Corresponded with Coleman and Powermate audit teams regarding this year's audit.  |
| 11/5/2002 | Dobrow, Sheau-chi | 2.0 | Started to update Sunbeam foreign subsidiaries 9/30/02 financial results.   |
| 11/5/2002 | Dobrow, Sheau-chi | 2.9 | Discussed with D&T audit team regarding interim audit procedures.   |
| 11/5/2002 | Dobrow, Sheau-chi | 3.9 | Continued to plan interim audit procedures.   |
| 11/5/2002 | Dunaway, Kerry    | 2.0 | Staffing coordination for year end timing.  |
| 11/5/2002 | McMurtrey, Todd   | 2.0 | Worked on balance sheet variances.  |
| 11/5/2002 | Sedivy, Heidi     | 0.5 | Meet with T. Rongish to discuss access administration to test and production environments                                       |
| 11/5/2002 | Sedivy, Heidi     | 0.6 | Meeting with M. Rogers and M. Minnick and E. Wood (D&T) to discuss database support testing                                     |
| 11/5/2002 | Sedivy, Heidi     | 1.0 | Meeting with R. Roth to discuss detailed applications system development testing procedures and request application change list |
| 11/5/2002 | Sedivy, Heidi     | 1.0 | Meeting with K. Rohloff to discuss freight applications system development and request test selection documentation             |
| 11/5/2002 | Sedivy, Heidi     | 1.2 | Planning and detailing general computer controls testing  |

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|-----------|---------------------|-----|---|
| 11/5/2002 | Sedivy, Heidi       | 1.2 | Meeting with L. Walker to discuss Boss system development testing procedures and request test selection documentation               |
| 11/5/2002 | Sedivy, Heidi       | 1.2 | Developed application testing spreadsheet   |
| 11/5/2002 | Sedivy, Heidi       | 1.8 | Making applications testing selections from list of changes   |
| 11/5/2002 | Summers, Jamie      | 2.0 | Meeting with Bob Totte to discuss review of FAS 142 recasting   |
| 11/5/2002 | Summers, Jamie      | 4.0 | Review of excel spreadsheets detailing recasting.   |
| 11/5/2002 | Thibault, Steve     | 2.0 | Third quarter review  |
| 11/5/2002 | van Gelder, Jeffrey | 1.2 | Meeting with Bob Totte to discuss review of FAS 142 recasting   |
| 11/5/2002 | Venezia, Joe        | 2.0 | Reviewed the prior year inventory observations and inventory compilation in preparation of the current year inventory observations. |
| 11/5/2002 | Venezia, Joe        | 2.0 | Discussed inventory observation locations with B. Carabetta.  |
| 11/5/2002 | Venezia, Joe        | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                |
| 11/5/2002 | Venezia, Joe        | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                |
| 11/5/2002 | Venezia, Joe        | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                |
| 11/5/2002 | Visosevic, Zorica   | 1.0 | Discussed with K.Bell actuary assumptions and product liability reserve calculation.  |
| 11/5/2002 | Visosevic, Zorica   | 1.0 | Reviewed accounts receivable securitization note disclosure.  |
| 11/5/2002 | Visosevic, Zorica   | 1.6 | Reviewed supporting documents for restructuring charges note disclosure.  |
| 11/5/2002 | Visosevic, Zorica   | 2.0 | Reviewed asset impairment note disclosure and supporting documents.   |
| 11/5/2002 | Visosevic, Zorica   | 3.4 | Documented testing of product liability reserve.  |
| 11/5/2002 | Wood, Erin          | 0.2 | Meeting with R. Klotz to request some information   |
| 11/5/2002 | Wood, Erin          | 0.6 | Meeting with M. Rogers, M. Mennick, and H. Sedivy (D&T) about database change control procedures                                    |
| 11/5/2002 | Wood, Erin          | 0.7 | Selection of testing for the Information Resource Strategy and Planning Section   |
| 11/5/2002 | Wood, Erin          | 0.7 | Reviewing H. Sedivy's (D&T) work  |
| 11/5/2002 | Yim, Brian          | 1.5 | Cleared review notes on analytical reviews in the quarterly review file.  |
| 11/5/2002 | Zimka, Ami          | 1.0 | Reviewing First Alert workpapers  |
| 11/6/2002 | Ameen, Jane         | 2.0 | Coordination of 2002 audit at participating offices   |
| 11/6/2002 | Cope, Chris         | 0.5 | Updating debt covenants for new GE Canada agreement and adding covenants for GE A/R   |
| 11/6/2002 | Cope, Chris         | 1.5 | Securitization agreement<br>Testing reconciliation of Assets per Rollforward vs. balance per JDE ledger                             |
| 11/6/2002 | Cope, Chris         | 3.0 | Completing addition and disposal testing to 9/30/02.  |
| 11/6/2002 | Cope, Chris         | 4.0 | Management discussion and Review analysis. Debt and Commitments and Contingencies   |
| 11/6/2002 | Davison, Aaron      | 2.0 | Review of business cycle narratives.  |
| 11/6/2002 | Davison, Aaron      | 2.0 | Creation of trial balance   |
| 11/6/2002 | Davison, Aaron      | 4.0 | Creation of audit plan by account   |

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|-----------|-------------------|-----|---|
| 11/6/2002 | Dobrow, Sheau-chi | 3.1 | Reviewed coop reserve rollforward and analysis as of interim date.  |
| 11/6/2002 | Dobrow, Sheau-chi | 3.2 | Reviewed warranty reserve rollforward and analysis as of interim date.  |
| 11/6/2002 | Dobrow, Sheau-chi | 3.7 | Reviewed sales returns reserve rollforward and analysis as of interim date.   |
| 11/6/2002 | Nelson, Clint     | 0.5 | Phone call with S. Dobrow (D&T) regarding deliverable package   |
| 11/6/2002 | Nelson, Clint     | 1.0 | Review quarter work   |
| 11/6/2002 | Nelson, Clint     | 1.3 | Review quarter work   |
| 11/6/2002 | Sedivy, Heidi     | 0.2 | Meeting with L. Walker to discuss non-departmental access rights and change communication                                     |
| 11/6/2002 | Sedivy, Heidi     | 0.3 | Meeting with T. Rongish for further explanations of access levels for user groups   |
| 11/6/2002 | Sedivy, Heidi     | 0.4 | Meeting with R. Roth to request IDEAL, A/P and Forecasting systems test selection documentation                               |
| 11/6/2002 | Sedivy, Heidi     | 0.5 | Meeting with T. Hall to discuss manufacturing system development testing procedures and request test selection documentation  |
| 11/6/2002 | Sedivy, Heidi     | 0.5 | Meeting with S. Harsh to discuss manufacturing system development testing procedures and request test selection documentation |
| 11/6/2002 | Sedivy, Heidi     | 0.5 | Updated A/S2 workpaper references and numerated manual papers   |
| 11/6/2002 | Sedivy, Heidi     | 0.7 | Meeting with T. Rongish to request access userIDs and access levels   |
| 11/6/2002 | Sedivy, Heidi     | 0.9 | Reviewed and compared access list to Information Systems organizational chart   |
| 11/6/2002 | Sedivy, Heidi     | 1.9 | Reviewed application testing documentation and updated results  |
| 11/6/2002 | Sedivy, Heidi     | 2.1 | Updated application testing results   |
| 11/6/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                          |
| 11/6/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                          |
| 11/6/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                          |
| 11/6/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                          |
| 11/6/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                          |
| 11/6/2002 | Wood, Erin        | 0.8 | Reviewing H. Sedivy's (D&T) work  |
| 11/6/2002 | Wood, Erin        | 2.7 | Powermate - Preparing comments to send to R. Thomas   |
| 11/6/2002 | Yim, Brian        | 3.5 | Cleared review notes on quarterly review reserve testing by obtaining additional explanations/documents from A. Macv.         |
| 11/6/2002 | Zimka, Ami        | 0.5 | Reviewing Sunbeam workpapers  |
| 11/6/2002 | Zimka, Ami        | 1.0 | Reviewing First Alert workpapers  |
| 11/7/2002 | Ameen, Jane       | 1.5 | Supervision of quarterly review procedures  |
| 11/7/2002 | Ameen, Jane       | 3.5 | Initial review of footnote information for quarterly review   |

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|-----------|-------------------|-----|--|
| 11/7/2002 | Cope, Chris       | 2.5 | Property, Plant and Equipment addition and disposal testing sample selection   |
| 11/7/2002 | Cope, Chris       | 3.2 | Updating debt covenants for new GE Canada agreement and adding covenants for GE A/R Securitization agreement                               |
| 11/7/2002 | Cope, Chris       | 3.5 | International analytical review  |
| 11/7/2002 | Davison, Aaron    | 2.0 | Creation of trial balance.   |
| 11/7/2002 | Davison, Aaron    | 2.0 | Creation of audit plan by account.   |
| 11/7/2002 | Davison, Aaron    | 4.0 | Creation of lead sheets and rollforward of prior year workpapers.  |
| 11/7/2002 | Dobrow, Sheau-chi | 2.9 | Revised warranty reserve rollforward and analysis as of interim date.  |
| 11/7/2002 | Dobrow, Sheau-chi | 3.0 | Revised sales returns reserve rollforward and analysis as of interim date.   |
| 11/7/2002 | Dobrow, Sheau-chi | 3.1 | Revised coop reserve rollforward and analysis as of interim date.  |
| 11/7/2002 | McMurtrey, Todd   | 0.4 | Worked on accrued variance analysis.   |
| 11/7/2002 | McMurtrey, Todd   | 1.2 | Worked on restructuring rollforward analysis.  |
| 11/7/2002 | McMurtrey, Todd   | 1.4 | Worked on international variance analysis.   |
| 11/7/2002 | Nelson, Clint     | 0.5 | Reading summary of current Coleman events  |
| 11/7/2002 | Nelson, Clint     | 0.5 | Communication with D&T France regarding the quarter  |
| 11/7/2002 | Nelson, Clint     | 0.5 | Address scheduling matters   |
| 11/7/2002 | Nelson, Clint     | 1.3 | Review quarter work  |
| 11/7/2002 | Nelson, Clint     | 2.0 | Review quarter work  |
| 11/7/2002 | Sedivy, Heidi     | 0.2 | Meeting with S. Harsh to discuss multiple userIDs  |
| 11/7/2002 | Sedivy, Heidi     | 0.4 | Meeting with G. Keller to discuss and request application and database backup procedures   |
| 11/7/2002 | Sedivy, Heidi     | 0.7 | Updated logical security understanding in 1540   |
| 11/7/2002 | Sedivy, Heidi     | 0.7 | Meeting with CR Toner and E. Wood (D&T) to discuss current audit status and findings and updated general computer controls understanding   |
| 11/7/2002 | Sedivy, Heidi     | 0.7 | Pulled and reviewed vendor contracts relevant to testing selections  |
| 11/7/2002 | Sedivy, Heidi     | 0.7 | Meeting with M. Minnick to request database change documentation   |
| 11/7/2002 | Sedivy, Heidi     | 1.3 | Developed database testing spreadsheet   |
| 11/7/2002 | Sedivy, Heidi     | 1.5 | Meeting with K. Dutton to request prioritization schedules for test selections and further discuss possible application systems exceptions |
| 11/7/2002 | Sedivy, Heidi     | 2.3 | Updated and documented database testing results  |
| 11/7/2002 | Thibault, Steve   | 6.0 | Third quarter review   |
| 11/7/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.   |
| 11/7/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                       |
| 11/7/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                       |
| 11/7/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                       |
| 11/7/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.                                       |
| 11/7/2002 | Wagdy, Mohab      | 0.5 | Review of final changes to provision binder.   |

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|           | Wong, David        | 2.0 | Wrapping up of sales order testing. Completing testing and documentation based on documents received from J. Morrison            |
| 11/7/2002 |                    |     |  |
| 11/7/2002 | Wood, Erin         | 0.4 | Preparing for meeting with C. Toner  |
| 11/7/2002 | Wood, Erin         | 0.7 | Meeting with C. Toner and H. Sedivy (D&T) about overview of the computer processing environment and to-date findings             |
| 11/7/2002 | Wood, Erin         | 0.8 | Reviewing H. Sedivy's (D&T) work   |
| 11/7/2002 | Wood, Erin         | 3.2 | Updating the overview of the computer processing environment workpaper   |
| 11/7/2002 | Yim, Brian         | 2.2 | Reviewed quarterly review summary memorandum for Coleman - Europe prepared by DTT - Lyon, France.                                |
| 11/7/2002 | Yim, Brian         | 2.3 | Obtained additional explanations from W. Rishel on analytical reviews of international regions.                                  |
| 11/8/2002 | Ameen, Jane        | 2.9 | Supervision of 2002 interim audit procedures   |
| 11/8/2002 | Ameen, Jane        | 3.1 | Supervision of participating office procedures for 2002 audit  |
| 11/8/2002 | Berry, Maureen     | 0.2 | Update management letter comments.   |
| 11/8/2002 | Cope, Chris        | 2.0 | Review of footnote verbiage.   |
| 11/8/2002 | Cope, Chris        | 2.5 | Depreciation step-up testing   |
| 11/8/2002 | Cope, Chris        | 3.5 | Disposal sampling  |
| 11/8/2002 | Davison, Aaron     | 2.0 | Meeting with B. Strasma and L. Stork to review the audit plan.   |
| 11/8/2002 | Davison, Aaron     | 3.0 | Preparation of cash workpapers and cash confirms.  |
| 11/8/2002 | Davison, Aaron     | 3.0 | Continue preparing the cash workpapers and cash confirms.  |
| 11/8/2002 | Deane, Katherine   | 1.0 | Work on and send bank confirmations  |
| 11/8/2002 | Deane, Katherine   | 1.5 | Review inventory count list and verify balances  |
| 11/8/2002 | Deane, Katherine   | 2.5 | Work on testing the cash account by reviewing bank statements and verifying account balances                                     |
| 11/8/2002 | Deane, Katherine   | 3.0 | Introduction to procedures used to test cash balances, inventory and a review cut off testing procedures with senior accountant. |
| 11/8/2002 | Dobrow, Sheau-chi  | 2.0 | Continued to update Sunbeam foreign subsidiaries 9/30/02 financial results.  |
| 11/8/2002 | Dobrow, Sheau-chi  | 2.6 | Revised post audit reserve rollforward and analysis as of interim date.  |
| 11/8/2002 | Dobrow, Sheau-chi  | 3.4 | Reviewed post audit reserve rollforward and analysis as of interim date.   |
| 11/8/2002 | Dunaway, Kerry     | 2.0 | Review the 1800 section of the planning documents.   |
| 11/8/2002 | McMurtrey, Todd    | 0.7 | Worked on income statement variances.  |
| 11/8/2002 | McMurtrey, Todd    | 1.5 | Worked on accrued variance analysis.   |
| 11/8/2002 | McMurtrey, Todd    | 1.8 | Worked on accrued variance analysis.   |
| 11/8/2002 | Michaelis, Natalie | 1.4 | Test quarterly reserve balances  |
| 11/8/2002 | Michaelis, Natalie | 2.6 | Document quarterly fluctuations  |
| 11/8/2002 | Nelson, Clint      | 1.0 | Review quarter work  |
| 11/8/2002 | Nelson, Clint      | 1.5 | Finalizing quarter documents   |
| 11/8/2002 | Sedivy, Heidi      | 1.5 | Review and documenting of manual workpapers  |
| 11/8/2002 | Sedivy, Heidi      | 3.1 | Updated general computer controls database testing activity results  |
| 11/8/2002 | Sedivy, Heidi      | 3.9 | Updated general computer controls application system activity testing  |
| 11/8/2002 | Thibault, Steve    | 4.0 | Third quarter review   |

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| 11/8/2002  | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.   |
| 11/8/2002  | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.   |
| 11/8/2002  | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.   |
| 11/8/2002  | Venezia, Joe      | 2.0 | Began to compile/prepare the information to be included in the 10-Q concurring review package.   |
| 11/8/2002  | Venezia, Joe      | 2.0 | Continued to compile/prepare the information to be included in the 10-Q concurring review package.   |
| 11/8/2002  | Wood, Erin        | 1.2 | Review of manual workpapers from C. Toner  |
| 11/8/2002  | Yim, Brian        | 1.8 | Cleared review notes on the summary memorandums.   |
| 11/8/2002  | Yim, Brian        | 3.2 | Cleared review notes on analytical reviews in the quarterly review file.   |
| 11/9/2002  | Ameen, Jane       | 2.0 | Supervision of quarterly review procedures   |
| 11/9/2002  | Ameen, Jane       | 4.0 | Review of information within 10Q draft document  |
| 11/9/2002  | Summers, Jamie    | 3.0 | Review of excel spreadsheets detailing recasting.  |
| 11/9/2002  | Thibault, Steve   | 5.0 | Third quarter review   |
| 11/9/2002  | Venezia, Joe      | 2.0 | Prepared summary memo for the 10-Q review.   |
| 11/9/2002  | Venezia, Joe      | 2.0 | Prepared management representation letter for the 10-Q review.   |
| 11/10/2002 | Deane, Katherine  | 2.0 | Test cash balances to verify accuracy  |
| 11/11/2002 | Ameen, Jane       | 2.0 | Planning for 2002 audit  |
| 11/11/2002 | Ameen, Jane       | 3.5 | Scheduling for 2002 audit  |
| 11/11/2002 | Ameen, Jane       | 4.0 | Supervision of interim procedures  |
| 11/11/2002 | Cope, Chris       | 2.0 | Reading MD&A for corrections   |
| 11/11/2002 | Cope, Chris       | 3.5 | Updating debt covenants for new GE Canada agreement and adding covenants for GE A/R  |
| 11/11/2002 | Cope, Chris       | 4.0 | Securitization agreement   |
| 11/11/2002 | Cope, Chris       | 4.0 | Addition sampling and detail testing   |
| 11/11/2002 | Davison, Aaron    | 3.0 | Preparation of fixed asset workpapers.   |
| 11/11/2002 | Davison, Aaron    | 4.0 | Complete planning documentation.   |
| 11/11/2002 | Davison, Aaron    | 4.0 | Preparation of accounts receivable workpapers.   |
| 11/11/2002 | Deane, Katherine  | 1.0 | Tested the shipping and receiving documents five days prior and after physical inventory inspection to see if amounts are properly included or excluded from inventory. This is known as cutoff testing. |
| 11/11/2002 | Deane, Katherine  | 1.5 | Inventory testing review   |
| 11/11/2002 | Deane, Katherine  | 1.5 | Tag control testing performed by comparing counts on tags with counts performed by D&T to make sure they are the same  |
| 11/11/2002 | Deane, Katherine  | 2.0 | Test cash balances continued   |
| 11/11/2002 | Deane, Katherine  | 2.0 | Talk to L. Stork about tag control procedures  |
| 11/11/2002 | Deane, Katherine  | 2.0 | Performed inventory tests  |
| 11/11/2002 | Deane, Katherine  | 2.0 | Cash tickmark review   |
| 11/11/2002 | Dobrow, Sheau-chi | 2.2 | Revised litigation reserve rollforward and analysis as of interim date.  |
| 11/11/2002 | Dobrow, Sheau-chi | 3.8 | Reviewed litigation reserve rollforward and analysis as of interim date.   |
| 11/11/2002 | Dobrow, Sheau-chi | 4.0 | Started to review 10Q balance sheets, income statements and statements of cash flows.  |
| 11/11/2002 | Hasnani, Mazhar   | 2.0 | Reviewed the client prepared summary of accounts, noting any exceptions from prior year balances.  |



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|------------|-------------------|-----|---|
| 11/11/2002 | Hasnani, Mazhar   | 3.0 | Prepared workpapers to account for accounts receivables factored with General Electric.                 |
| 11/11/2002 | Hasnani, Mazhar   | 3.3 | Performed testing of accounts receivables top ten customers testing through statistical sampling.       |
| 11/11/2002 | Hasnani, Mazhar   | 3.7 | Update the accounts receivables leadsheet for the current year.   |
| 11/11/2002 | Holton, Traci     | 1.0 | Reviewing client prepared cash schedules to determine appropriate accounts for testing                  |
| 11/11/2002 | Holton, Traci     | 1.0 | Setting up cash reconciliations and subtractive items testing worksheet for 9/30/02.                    |
| 11/11/2002 | Holton, Traci     | 3.0 | Tracing the cash balances in particular accounts to supporting documentation.                           |
| 11/11/2002 | Holton, Traci     | 4.0 | Review of 2001 financials and prior year workpapers   |
| 11/11/2002 | Nelson, Clint     | 0.6 | Review quarter work   |
| 11/11/2002 | Nelson, Clint     | 1.0 | Clear review notes of 3rd quarter   |
| 11/11/2002 | Richter, Frank    | 3.0 | Updated warranty reserve rollforward for interim testing.   |
| 11/11/2002 | Richter, Frank    | 3.0 | Updated coop rollforward for interim testing.   |
| 11/11/2002 | Richter, Frank    | 3.0 | Updated volume rebate rollforward for interim testing.  |
| 11/11/2002 | Thibault, Steve   | 8.0 | Third quarter review  |
| 11/11/2002 | Venezia, Joe      | 2.0 | Obtained the September 2002 trial balance from J. McCullough and began initial review.                  |
| 11/11/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/11/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.    |
| 11/11/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.    |
| 11/11/2002 | Venezia, Joe      | 2.0 | Continued the review of the complete 10-Q document including the management discussion and analysis.    |
| 11/11/2002 | Visosevic, Zorica | 1.3 | Assisted in setting cash balance testing workpapers and procedures.                                     |
| 11/11/2002 | Visosevic, Zorica | 2.5 | Performed planning by account procedures for balance sheet statement accounts.                          |
| 11/11/2002 | Visosevic, Zorica | 2.6 | Met with R.Shur to discuss treasury function and obtained information regarding derivatives testing.    |
| 11/11/2002 | Visosevic, Zorica | 3.6 | Performed planning by account procedures for income statement accounts.                                 |
| 11/11/2002 | Wong, David       | 1.0 | Clear review notes on Revenue testing   |
| 11/11/2002 | Wood, Erin        | 0.2 | Meeting with R. Klotz to request some documentation   |
| 11/11/2002 | Wood, Erin        | 1.3 | Meeting with C. Toner to discuss the budgeting process, training plans, and employee evaluation process |
| 11/11/2002 | Wood, Erin        | 2.4 | Finishing overview of the computer processing environment workpaper                                     |
| 11/11/2002 | Yim, Brian        | 2.0 | Obtained additional explanations from A. Groves on analytical reviews of international regions.         |
| 11/12/2002 | Ameen, Jane       | 1.0 | Supervision of 10Q procedures   |
| 11/12/2002 | Cope, Chris       | 2.5 | Agreeing D&T changes for 9/30/02 Q to client copy   |
| 11/12/2002 | Cope, Chris       | 3.0 | Footing 10Q   |
| 11/12/2002 | Cope, Chris       | 4.0 | Reading MD&A for corrections  |
| 11/12/2002 | Davison, Aaron    | 2.0 | Meeting with K Pasholk to discuss foreign exchange gain and loss.                                       |
| 11/12/2002 | Davison, Aaron    | 2.0 | Preparation of inventory workpapers.  |

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|------------|--------------------|-----|---|
| 11/12/2002 | Davison, Aaron     | 4.0 | Preparation of accounts payable workpapers  |
| 11/12/2002 | Davison, Aaron     | 4.0 | Elimination of intercompany accounts.   |
| 11/12/2002 | Deane, Katherine   | 1.5 | Further cash account analysis   |
| 11/12/2002 | Deane, Katherine   | 3.0 | Updated received bank confirmations and compared to cash account balance  |
| 11/12/2002 | Dobrow, Sheau-chi  | 2.1 | Reviewed 9/30/01 cash flows worksheet.  |
| 11/12/2002 | Dobrow, Sheau-chi  | 2.3 | Discussed with M. Newberry regarding questions on 9/30/02 cash flows worksheet.   |
| 11/12/2002 | Dobrow, Sheau-chi  | 2.4 | Discussed with M. Newberry regarding questions on 9/30/01 cash flows worksheet.   |
| 11/12/2002 | Dobrow, Sheau-chi  | 3.2 | Reviewed 9/30/02 cash flows worksheet.  |
| 11/12/2002 | Hasnani, Mazhar    | 1.0 | Reviewed the client prepared summary of accounts, noting any exceptions from prior year balances.                               |
| 11/12/2002 | Hasnani, Mazhar    | 3.5 | Used statistical sampling to study the accounts receivable balances and testing any customer balances with negative amounts.    |
| 11/12/2002 | Holton, Traci      | 1.0 | Reviewing product liability reserve balances.   |
| 11/12/2002 | Holton, Traci      | 1.5 | Preparation of bank confirmations.  |
| 11/12/2002 | Holton, Traci      | 3.0 | Determining the appropriate population and making selections for subtractive items testing.                                     |
| 11/12/2002 | Holton, Traci      | 4.0 | Footing and cross-footing of current draft of 10-Q.   |
| 11/12/2002 | Michaelis, Natalie | 1.7 | Clear review notes on quarterly testing.  |
| 11/12/2002 | Michaelis, Natalie | 2.3 | Clear review notes on quarterly reserve testing.  |
| 11/12/2002 | Provost, Jeff      | 1.0 | Review Coleman quarterly procedures   |
| 11/12/2002 | Thibault, Steve    | 8.0 | Third quarter review  |
| 11/12/2002 | Venezia, Joe       | 2.0 | Discussed differences between trial balance and Hyperion schedule with J. McCullough. Obtained reconciliation schedule.         |
| 11/12/2002 | Venezia, Joe       | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/12/2002 | Venezia, Joe       | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/12/2002 | Venezia, Joe       | 3.0 | Continued trial balance procedures for interim testing.   |
| 11/12/2002 | Visosevic, Zorica  | 3.0 | Reviewed client prepared cash flow statement and worksheet  |
| 11/12/2002 | Visosevic, Zorica  | 3.1 | Reviewed and referenced supporting documentation for comprehensive loss disclosure to the quarterly report.                     |
| 11/12/2002 | Visosevic, Zorica  | 3.9 | Reviewed and referenced supporting documentation for supplementary financial statement data disclosure to the quarterly report. |
| 11/12/2002 | Wood, Erin         | 0.2 | Review and signoff of the overview of the computer processing environment workpaper   |
| 11/12/2002 | Wood, Erin         | 1.4 | Preparation of additional questions for other IT individuals relating to the strategy and planning testing                      |
| 11/12/2002 | Wood, Erin         | 2.7 | Documentation of information from meeting with C. Toner Monday  |
| 11/12/2002 | Yim, Brian         | 2.5 | Documented client's explanations and additional findings on reserve testing.  |
| 11/12/2002 | Yim, Brian         | 3.5 | Cleared review notes from J. Provost (D&T) on quarterly review file.  |
| 11/12/2002 | Zimka, Ami         | 2.5 | Reviewing Sunbeam business cycle workpapers   |
| 11/13/2002 | Ameen, Jane        | 1.0 | Review of interim procedures  |
| 11/13/2002 | Ameen, Jane        | 4.0 | Planning for 2002 audit   |

|            |                   |     |   |
|------------|-------------------|-----|---|
| 11/13/2002 | Ameen, Jane       | 4.0 | Supervision of interim procedures   |
| 11/13/2002 | Berry, Maureen    | 0.1 | Clear manager review notes relating to understanding of expenditure cycle.  |
| 11/13/2002 | Berry, Maureen    | 0.3 | Update management letter comments for First Alert and communicate to client.  |
| 11/13/2002 | Cope, Chris       | 2.0 | Tieing Pelouze assets per client GL to consolidated accounts and setting up depreciation testing                                  |
| 11/13/2002 | Cope, Chris       | 3.0 | Tieing Grills assets per client GL to consolidated accounts and setting up depreciation testing                                   |
| 11/13/2002 | Cope, Chris       | 4.0 | Tieing Products assets per client GL to consolidated accounts and setting up depreciation testing                                 |
| 11/13/2002 | Davison, Aaron    | 2.0 | Continued the preparation of inventory workpapers.  |
| 11/13/2002 | Davison, Aaron    | 2.0 | Understanding the client's business.  |
| 11/13/2002 | Davison, Aaron    | 4.0 | Creation of preliminary analytics   |
| 11/13/2002 | Davison, Aaron    | 4.0 | Preparation and completion of fraud workpapers.   |
| 11/13/2002 | Deane, Katherine  | 1.5 | Cutoff testing continued  |
| 11/13/2002 | Deane, Katherine  | 2.0 | Introductions to prepaids assets testing with senior accountant   |
| 11/13/2002 | Deane, Katherine  | 2.0 | Talk to L. Stork about cutoff testing   |
| 11/13/2002 | Deane, Katherine  | 3.0 | Fixed assets testing continued  |
| 11/13/2002 | Deane, Katherine  | 3.0 | Fixed assets testing by verifying certain fixed assets exist through observation and review of asset receipts                     |
| 11/13/2002 | Dobrow, Sheau-chi | 0.7 | Discussed with R. Ferrer regarding gain on insurance settlement.  |
| 11/13/2002 | Dobrow, Sheau-chi | 1.9 | Obtained support for business segment data footnote.  |
| 11/13/2002 | Dobrow, Sheau-chi | 3.6 | Prepared gain on insurance settlement workpaper.  |
| 11/13/2002 | Dobrow, Sheau-chi | 3.8 | Reviewed gain on insurance settlement footnote.   |
| 11/13/2002 | Hasnani, Mazhar   | 2.0 | Met with L. Stork to discuss accounting for reserves for K-Mart accounts receivable balances.                                     |
| 11/13/2002 | Hasnani, Mazhar   | 2.5 | Interim accounts analysis   |
| 11/13/2002 | Hasnani, Mazhar   | 4.0 | Analyzed client prepared accounts receivables detail. Aged the detail and extracted any intercompany balances to perform testing. |
| 11/13/2002 | Hasnani, Mazhar   | 4.0 | Bad debt reserve analysis   |
| 11/13/2002 | Holton, Traci     | 1.0 | Testing product liability reserve balances.   |
| 11/13/2002 | Holton, Traci     | 1.0 | Assisting with necessary planning documentation.  |
| 11/13/2002 | Holton, Traci     | 1.0 | Selection and testing of prepaid items.   |
| 11/13/2002 | Holton, Traci     | 2.0 | Preparation of prepaid items worksheet for 9/30/02.   |
| 11/13/2002 | Holton, Traci     | 2.0 | Obtaining knowledge about client computer accounting system and procedures.   |
| 11/13/2002 | Nelson, Clint     | 0.3 | Clear review notes of 3rd quarter   |
| 11/13/2002 | Richter, Frank    | 1.8 | Referenced quarterly statement debt note to supporting documentation.   |
| 11/13/2002 | Richter, Frank    | 2.5 | Referenced quarterly statement accounts receivable securitization note to supporting documentation                                |
| 11/13/2002 | Richter, Frank    | 3.0 | Referenced quarterly statement reorganization costs note to supporting documentation  |
| 11/13/2002 | Richter, Frank    | 3.2 | Referenced quarterly statement liabilities subject to compromise note to supporting documentation                                 |
| 11/13/2002 | Thibault, Steve   | 7.0 | Third quarter review  |
| 11/13/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/13/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |

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|------------|-------------------|-----|---|
| 11/13/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/13/2002 | Venezia, Joe      | 3.0 | Continued trial balance procedures for interim testing.   |
| 11/13/2002 | Visosevic, Zorica | 1.5 | Reviewed revised Hyperion schedules for quarterly statements.   |
| 11/13/2002 | Visosevic, Zorica | 2.3 | Referenced balance sheet accounts to Hyperion schedules.  |
| 11/13/2002 | Visosevic, Zorica | 3.0 | Referenced income statement account to revised Hyperion schedules.  |
| 11/13/2002 | Visosevic, Zorica | 3.2 | Reviewed posted changes to cash flow statement.   |
| 11/13/2002 | Wong, David       | 1.0 | Clear review notes on Inventory/Payroll work papers   |
| 11/13/2002 | Wood, Erin        | 1.2 | Meeting with K.Dutton to discuss strategy and planning.   |
| 11/13/2002 | Wood, Erin        | 1.4 | Documentation of information from meeting with K. Dutton  |
| 11/14/2002 | Ameen, Jane       | 2.5 | Planning for 2002 audit   |
| 11/14/2002 | Ameen, Jane       | 3.2 | Supervision of interim procedures   |
| 11/14/2002 | Ameen, Jane       | 3.8 | Review of interim procedures  |
| 11/14/2002 | Bagby, Charlie    | 4.0 | Concurring review of 9/30/02 10-Q   |
| 11/14/2002 | Cope, Chris       | 2.5 | Agreeing D&T changes for 9/30/02 Q to client copy   |
| 11/14/2002 | Cope, Chris       | 3.0 | Referencing latest draft of 10Q from notes to MD&A.   |
| 11/14/2002 | Cope, Chris       | 4.0 | Referencing latest draft of 10Q from notes to MD&A.   |
| 11/14/2002 | Davison, Aaron    | 1.0 | Meeting with L Stork to discuss open items.   |
| 11/14/2002 | Davison, Aaron    | 2.0 | Senior review of prepaid expenses.  |
| 11/14/2002 | Davison, Aaron    | 2.0 | Review of general computer control workpapers.  |
| 11/14/2002 | Davison, Aaron    | 3.0 | Finalization of fraud workpapers.   |
| 11/14/2002 | Davison, Aaron    | 4.0 | Creation of audit plan for income and costs of sales.   |
| 11/14/2002 | Deane, Katherine  | 0.5 | Tickmark review for fixed assets  |
| 11/14/2002 | Deane, Katherine  | 1.0 | Accounts receivable phone consultation with L.Stork and E.Cantu   |
| 11/14/2002 | Deane, Katherine  | 1.5 | Assisted in accounts receivable testing   |
| 11/14/2002 | Deane, Katherine  | 1.5 | Fixed asset documentation review  |
| 11/14/2002 | Deane, Katherine  | 2.5 | Cutoff review and consultation with P. Labak  |
| 11/14/2002 | Deane, Katherine  | 2.5 | Depreciation testing  |
| 11/14/2002 | Deane, Katherine  | 3.0 | Talk with P.Labak regarding fixed assets  |
| 11/14/2002 | Dobrow, Sheau-chi | 1.3 | Discussed with R. Ferrer regarding intersegment reporting.  |
| 11/14/2002 | Dobrow, Sheau-chi | 3.8 | Continued to reference business segment data footnote.  |
| 11/14/2002 | Dobrow, Sheau-chi | 3.9 | Started to reference business segment data footnote.  |
| 11/14/2002 | Dunaway, Kerry    | 1.0 | Meet with B. Strasma, Controller, and M. Karolich, Chief Financial Officer, to discuss the full absorption cost change. |
| 11/14/2002 | Dunaway, Kerry    | 1.0 | Discuss Powermate merger with B. Strasma, Controller  |
| 11/14/2002 | Dunaway, Kerry    | 1.5 | Review accounting guidance related to full absorption cost accounting.  |
| 11/14/2002 | Dunaway, Kerry    | 3.0 | Review the planning documents for the audit.  |
| 11/14/2002 | Hasnani, Mazhar   | 2.0 | Analysis of accounts receivables balances to note outstanding balances over 120 days.                                   |
| 11/14/2002 | Hasnani, Mazhar   | 3.0 | Reviewed the client prepared warranty reserve calculation for reasonableness.   |
| 11/14/2002 | Hasnani, Mazhar   | 3.0 | Reviewed prior year workpapers. Discussed prior year questions with L. Stork.   |

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|------------|-------------------|-----|---|
| 11/14/2002 | Holton, Traci     | 0.5 | Determining the appropriate population and making selections for subtractive items testing.   |
| 11/14/2002 | Holton, Traci     | 1.5 | Setting up cash rollforward for 12/31/02  |
| 11/14/2002 | Holton, Traci     | 1.5 | Setting up prepaid items rollforward for 12/31/02   |
| 11/14/2002 | Holton, Traci     | 2.0 | Testing selections of prepaid items. Gathering supporting documentation for testing purposes.   |
| 11/14/2002 | Holton, Traci     | 3.0 | Selection and testing of prepaid items.   |
| 11/14/2002 | McMurtrey, Todd   | 1.0 | Cleared review notes for the third quarter review of 2001   |
| 11/14/2002 | McMurtrey, Todd   | 2.0 | Cleared review notes for the third quarter review of 2002   |
| 11/14/2002 | Richter, Frank    | 1.5 | Referenced quarterly statement business segment data note to supporting documentation   |
| 11/14/2002 | Richter, Frank    | 2.6 | Referenced quarterly statement gain on insurance settlement note to supporting documentation  |
| 11/14/2002 | Richter, Frank    | 2.9 | Referenced quarterly statement asset impairment note to supporting documentation  |
| 11/14/2002 | Richter, Frank    | 3.0 | Referenced quarterly statement supplementary financial statement data note to supporting documentation                                      |
| 11/14/2002 | Thibault, Steve   | 8.0 | Third quarter review  |
| 11/14/2002 | Venezia, Joe      | 2.0 | Bankruptcy court time and expense reporting for September 2002.   |
| 11/14/2002 | Venezia, Joe      | 2.0 | Discussed differences between trial balance and Hyperion schedule with J. McCullough. Obtained post closing September 2002 journal entries. |
| 11/14/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/14/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/14/2002 | Venezia, Joe      | 2.0 | Continued trial balance procedures for interim testing.   |
| 11/14/2002 | Visosevic, Zorica | 1.5 | Reviewed and tested adjustments to product liability reserve.   |
| 11/14/2002 | Visosevic, Zorica | 2.6 | Referenced testing workpapers for product liability to revised Hyperion.  |
| 11/14/2002 | Visosevic, Zorica | 2.9 | Referenced and reviewed financial statement notes to the second draft of quarterly report.  |
| 11/14/2002 | Visosevic, Zorica | 3.0 | Reviewed supporting documents for asset impairment changes to note disclosure.  |
| 11/14/2002 | Wood, Erin        | 1.3 | Meeting with C. Toner to discuss insights, findings, and steps still needing to be taken  |
| 11/14/2002 | Wood, Erin        | 2.1 | Write-up of insights/comments   |
| 11/14/2002 | Wood, Erin        | 2.5 | Reviewing General Controls Testing done by H. Sedivy (D&T)  |
| 11/14/2002 | Zimka, Ami        | 2.5 | Reviewing Sunbeam business cycle workpapers   |
| 11/15/2002 | Cope, Chris       | 3.0 | Assisting with prepaid expense testing  |
| 11/15/2002 | Cope, Chris       | 3.0 | Obtaining asset listing for assets with nil NBV and tailoring schedule for inclusion in depreciation testing                                |
| 11/15/2002 | Cope, Chris       | 4.0 | Extracting depreciation charges from administration charges and other SG&A expense codes  |
| 11/15/2002 | Davison, Aaron    | 3.0 | Development of the client request list for the year end audit   |
| 11/15/2002 | Davison, Aaron    | 3.0 | Review of new procedure for the full absorption reserve.  |

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| 11/15/2002 | Davison, Aaron      | 4.0 | Review of new procedure for the full absorption reserve.   |
| 11/15/2002 | Deane, Katherine    | 1.0 | Update fixed asset testing and tickmarks   |
| 11/15/2002 | Deane, Katherine    | 3.0 | Fixed asset review and discussion with P. Labak  |
| 11/15/2002 | Deane, Katherine    | 4.0 | Inventory review and testing   |
| 11/15/2002 | Dobrow, Sheau-chi   | 3.4 | Obtained support and referenced "cash flows" in management discussion and analysis.  |
| 11/15/2002 | Dobrow, Sheau-chi   | 3.6 | Obtained support and referenced "Three Months Ended September 30, 2002 Compared to Three Months Ended September 30, 2001" and "Nine Months Ended September 30, 2002 Compared to Nine Months Ended September 30, 2001" in management discussion and analysis. |
| 11/15/2002 | Hasnani, Mazhar     | 3.0 | Analyzed client's calculation factored with General Electric.  |
| 11/15/2002 | Holton, Traci       | 1.0 | Preparation of bank confirmations.   |
| 11/15/2002 | Holton, Traci       | 2.0 | Setting up cash rollforward for 12/31/02   |
| 11/15/2002 | Holton, Traci       | 3.0 | Setting up prepaid expenses rollforward for 12/31/02   |
| 11/15/2002 | Holton, Traci       | 3.0 | Tracing the cash balances in particular accounts to supporting documentation.  |
| 11/15/2002 | Keglovits, Dennis   | 3.0 | Planning for ERS procedures for Coleman and Powermate  |
| 11/15/2002 | Nelson, Clint       | 1.3 | Clear review notes of 3rd quarter  |
| 11/15/2002 | Richter, Frank      | 1.0 | Prepared audit selections for post audit reserve selections.   |
| 11/15/2002 | Richter, Frank      | 1.0 | Prepared audit selections for sales return reserve selections.   |
| 11/15/2002 | Richter, Frank      | 2.0 | Prepared audit selections for warranty reserve selections.   |
| 11/15/2002 | Richter, Frank      | 2.0 | Prepared audit selections for coop reserve selections.   |
| 11/15/2002 | Richter, Frank      | 3.0 | Updated sales return rollforward for interim testing.  |
| 11/15/2002 | Summers, Jamie      | 4.0 | Review of excel spreadsheets detailing recasting.  |
| 11/15/2002 | Thibault, Steve     | 4.0 | Third quarter review   |
| 11/15/2002 | van Gelder, Jeffrey | 1.8 | Review of excel spreadsheets detailing recasting.  |
| 11/15/2002 | Venezia, Joe        | 2.0 | Created audit leadsheets for Pelouze.  |
| 11/15/2002 | Venezia, Joe        | 2.0 | Created audit leadsheets for Corporate.  |
| 11/15/2002 | Venezia, Joe        | 2.0 | Created audit leadsheets for Sunbeam Grills.   |
| 11/15/2002 | Venezia, Joe        | 3.0 | Created audit leadsheets for Sunbeam Products domestic.  |
| 11/15/2002 | Visosevic, Zorica   | 1.0 | Discussed with L.Stork and documented in our testing papers recording of impairment charge to Pelouze.   |
| 11/15/2002 | Visosevic, Zorica   | 1.0 | Reviewed and updated master changes to the quarterly review.   |
| 11/15/2002 | Visosevic, Zorica   | 2.0 | Inquired with D.Juliano and obtained supporting documentation for reorganization cost testing.   |
| 11/15/2002 | Visosevic, Zorica   | 2.0 | Referenced and reviewed cash flow statement to the second draft of quarterly report.   |
| 11/15/2002 | Visosevic, Zorica   | 3.0 | Referenced and reviewed management discussion and analysis to the second draft of quarterly review.  |
| 11/15/2002 | Wood, Erin          | 1.8 | Preparation of manual workpapers   |
| 11/15/2002 | Wood, Erin          | 2.1 | Review and signoff of all Coleman workpapers to send to management for final review  |

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|------------|---------------------|-----|--|
| 11/15/2002 | Zimka, Ami          | 1.0 | Reviewing Sunbeam business cycle workpapers  |
| 11/16/2002 | Summers, Jamie      | 2.0 | Review of excel spreadsheets detailing recasting.  |
| 11/16/2002 | Thibault, Steve     | 4.0 | Third quarter review   |
| 11/17/2002 | Ameen, Jane         | 1.5 | Review of 10Q document   |
| 11/17/2002 | Thibault, Steve     | 8.0 | Third quarter review   |
| 11/17/2002 | Venezia, Joe        | 3.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/17/2002 | Venezia, Joe        | 3.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/18/2002 | Cope, Chris         | 2.0 | Reconciling CY Property balances for Asset testing   |
| 11/18/2002 | Cope, Chris         | 3.0 | Reconciling PY Property balances for Asset testing   |
| 11/18/2002 | Cope, Chris         | 4.0 | Step-up depreciation testing   |
| 11/18/2002 | Dobrow, Sheau-chi   | 2.5 | Reviewed 10Q.  |
| 11/18/2002 | Dobrow, Sheau-chi   | 3.1 | Obtained support regarding footnote "Cumulative Effect of Change in Accounting Principle".       |
| 11/18/2002 | Dobrow, Sheau-chi   | 3.4 | Referenced footnote "Cumulative Effect of Change in Accounting Principle".                       |
| 11/18/2002 | Richter, Frank      | 1.7 | Prepared selection for accounts receivable write-off selection.                                  |
| 11/18/2002 | Richter, Frank      | 2.0 | Continued testing of coop reserve actual deductions.   |
| 11/18/2002 | Richter, Frank      | 2.3 | Updated lead sheets for interim balances.  |
| 11/18/2002 | Richter, Frank      | 3.0 | Tested fixed asset step-up depreciation.   |
| 11/18/2002 | Summers, Jamie      | 2.0 | Additional review of calculations.   |
| 11/18/2002 | Summers, Jamie      | 4.0 | Discussion with J. van Gelder (D&T) regarding FAS 142 and valuation allowance.                   |
| 11/18/2002 | Thibault, Steve     | 9.0 | Third quarter review   |
| 11/18/2002 | van Gelder, Jeffrey | 4.8 | Review of Sunbeam tax provision and corresponding footnote disclosure.                           |
| 11/18/2002 | Venezia, Joe        | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/18/2002 | Venezia, Joe        | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/18/2002 | Venezia, Joe        | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/18/2002 | Venezia, Joe        | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis.      |
| 11/18/2002 | Visosevic, Zorica   | 1.7 | Reviewed SFAS 142 impairment summary support.  |
| 11/18/2002 | Visosevic, Zorica   | 2.0 | Reviewed adjusting entries worksheet and supporting documentation.                               |
| 11/18/2002 | Visosevic, Zorica   | 2.3 | Reviewed final draft of quarterly report for incorporated changes.                               |
| 11/18/2002 | Visosevic, Zorica   | 3.0 | Referenced final draft report according to new supporting documentation for implemented changes. |
| 11/18/2002 | Zimka, Ami          | 1.0 | Reviewing Sunbeam business cycle workpapers  |
| 11/19/2002 | Ameen, Jane         | 1.0 | Begin final backup of quarterly review information   |
| 11/19/2002 | Cope, Chris         | 2.0 | Step-up cost testing   |
| 11/19/2002 | Cope, Chris         | 3.0 | SG&A Detail testing - Grills   |
| 11/19/2002 | Cope, Chris         | 4.0 | SG&A Detail testing - Products   |
| 11/19/2002 | Dobrow, Sheau-chi   | 0.3 | Provided comments regarding edgarized version of 10Q to M. Malone.                               |
| 11/19/2002 | Dobrow, Sheau-chi   | 2.2 | Reviewed edgarized version of 10Q.   |
| 11/19/2002 | Dobrow, Sheau-chi   | 2.6 | Finalized reviewing 10Q.   |
| 11/19/2002 | Dobrow, Sheau-chi   | 3.9 | Reviewed 10Q.  |

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| 11/19/2002 | Dunaway, Kerry    | 0.5 | Conversation with B. Strasma, Controller, regarding the Europe inventories.                 |
| 11/19/2002 | Dunaway, Kerry    | 2.0 | Coordination of the Europe inventories.   |
| 11/19/2002 | Richter, Frank    | 1.3 | Continued testing of post audit reserve actual deductions.                                  |
| 11/19/2002 | Richter, Frank    | 1.5 | Prepared selections for Sunbeam Grills warranty reserve testing.                            |
| 11/19/2002 | Richter, Frank    | 3.0 | Continued testing of warranty reserve actual deductions.                                    |
| 11/19/2002 | Richter, Frank    | 3.2 | Discussed Sunbeam Grills reserves with C. Chalphant.  |
| 11/19/2002 | Summers, Jamie    | 2.0 | Review of final changes to provision binder.  |
| 11/19/2002 | Thibault, Steve   | 3.0 | Third quarter review  |
| 11/19/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/19/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/19/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/19/2002 | Venezia, Joe      | 3.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/19/2002 | Visosevic, Zorica | 1.3 | Updated testing workpapers for posted adjusting entries.                                    |
| 11/19/2002 | Visosevic, Zorica | 1.5 | Reconciled final changes to supporting documentation.                                       |
| 11/19/2002 | Visosevic, Zorica | 3.0 | Reviewed final draft of quarterly report and compared to SEC-Edgar version.                 |
| 11/19/2002 | Visosevic, Zorica | 3.2 | Obtained and re-referenced final Hyperion reports.  |
| 11/20/2002 | Ameen, Jane       | 1.5 | Final backup of quarterly review information  |
| 11/20/2002 | Cope, Chris       | 2.0 | Reconciling CY Depreciation balances for SG&A testing                                       |
| 11/20/2002 | Cope, Chris       | 3.5 | Step-up cost testing  |
| 11/20/2002 | Cope, Chris       | 4.0 | Reconciling PY Depreciation balances for SG&A testing                                       |
| 11/20/2002 | Dobrow, Sheau-chi | 3.0 | Referencing final 10Q document.   |
| 11/20/2002 | Dobrow, Sheau-chi | 3.0 | Referencing final 10Q document.   |
| 11/20/2002 | Dobrow, Sheau-chi | 3.0 | Referencing final 10Q document.   |
| 11/20/2002 | Dunaway, Kerry    | 2.5 | Review and preparation assistance with the year end prepared by client listing.             |
| 11/20/2002 | Richter, Frank    | 2.0 | Continued testing of sales return reserve actual deductions.                                |
| 11/20/2002 | Summers, Jamie    | 2.0 | Final review of FAS 142 impairment.   |
| 11/20/2002 | Thibault, Steve   | 2.0 | Third quarter review  |
| 11/20/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/20/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/20/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/20/2002 | Venezia, Joe      | 2.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/20/2002 | Venezia, Joe      | 3.0 | Continued the review of the 10-Q document including the management discussion and analysis. |
| 11/20/2002 | Visosevic, Zorica | 1.5 | Prepared manual workpapers for managements review.  |
| 11/20/2002 | Visosevic, Zorica | 2.2 | Reviewed referencing of notes to financial statement for accuracy.                          |



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| 11/20/2002 | Visosevic, Zorica  | 2.3 | Reviewed referencing of management discussion and analysis section for accuracy.           |
| 11/20/2002 | Visosevic, Zorica  | 3.0 | Updated manual workpapers for posted adjustments.  |
| 11/21/2002 | Cope, Chris        | 2.0 | SG&A Detail testing - Pelouze  |
| 11/21/2002 | Cope, Chris        | 3.0 | SG&A Detail testing - Corporate  |
| 11/21/2002 | Cope, Chris        | 3.5 | Extracting depreciation charges from administration charges and other COS expense codes    |
| 11/21/2002 | Nelson, Clint      | 0.5 | Preparing for audit planning meeting   |
| 11/21/2002 | Richter, Frank     | 2.3 | Prepared selections for Sunbeam Grills coop reserve testing.                               |
| 11/21/2002 | Richter, Frank     | 2.7 | Prepared selections for Sunbeam Grills sales return reserve testing.                       |
| 11/21/2002 | Richter, Frank     | 4.0 | Prepared inventory reconciliation by location.   |
| 11/21/2002 | Venezia, Joe       | 1.0 | Discussed trial balance reconciliations with J. McCullough.                                |
| 11/21/2002 | Venezia, Joe       | 2.0 | Bankruptcy court time and expense reporting for October 2002.                              |
| 11/21/2002 | Venezia, Joe       | 3.0 | Bankruptcy court time and expense reporting for October 2002.                              |
| 11/21/2002 | Venezia, Joe       | 3.0 | Bankruptcy court time and expense reporting for October 2002.                              |
| 11/21/2002 | Visosevic, Zorica  | 1.7 | Finalized backup procedures for quarterly report.  |
| 11/21/2002 | Visosevic, Zorica  | 2.0 | Prepared manual working papers for backup.   |
| 11/21/2002 | Visosevic, Zorica  | 2.3 | Prepared final electronic working papers for backup procedures.                            |
| 11/21/2002 | Visosevic, Zorica  | 3.0 | Cleared managements review notes related to quarterly review.                              |
| 11/22/2002 | Cope, Chris        | 2.0 | Step-up depreciation testing   |
| 11/22/2002 | Cope, Chris        | 3.0 | Testing selections for Products SG&A   |
| 11/22/2002 | Cope, Chris        | 4.0 | Compiling asset summary document   |
| 11/22/2002 | Dobrow, Sheau-chi  | 1.0 | Corresponded with D&T France and Mexico regarding 2002 audit procedures.                   |
| 11/22/2002 | Dobrow, Sheau-chi  | 4.0 | Planned and discussed remaining interim audit procedures                                   |
| 11/22/2002 | Dunaway, Kerry     | 1.0 | Status update and review of open items with A. Davison, D&T.                               |
| 11/22/2002 | Michaelis, Natalie | 3.5 | Planning meeting with C. Nelson (D&T), B. Yim (D&T), J. Provost (D&T).                     |
| 11/22/2002 | Nelson, Clint      | 0.5 | Preparing for audit planning meeting   |
| 11/22/2002 | Nelson, Clint      | 3.5 | Planning meeting, J Provost (D&T), B Yim (D&T), N Michaelis (D&T)                          |
| 11/22/2002 | Provost, Jeff      | 3.5 | Planning and SAS 99 discussions with B. Yim (D&T), N. Michaelis (D&T), and C. Nelson (D&T) |
| 11/22/2002 | Richter, Frank     | 2.0 | Prepared selections for inventory price testing.   |
| 11/22/2002 | Richter, Frank     | 3.0 | Discussed reserve selections with C. Conto.  |
| 11/22/2002 | Richter, Frank     | 4.0 | Coordinated inventory observations at various locations.                                   |
| 11/22/2002 | Venezia, Joe       | 2.0 | Agreed leadsheet balances to the 9/30/02 Hyperion schedule.                                |
| 11/22/2002 | Venezia, Joe       | 3.0 | Bankruptcy court time and expense reporting for October 2002.                              |
| 11/22/2002 | Venezia, Joe       | 3.0 | Bankruptcy court time and expense reporting for October 2002.                              |

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| 11/22/2002 | Visosevic, Zorica  | 1.5 | Reviewed and updated audit program for testing of sales balances.                              |
| 11/22/2002 | Visosevic, Zorica  | 2.2 | Reviewed prior year testing of sales balances.   |
| 11/22/2002 | Visosevic, Zorica  | 2.3 | Updated 9/30/02 leadsheets for adjustments.  |
| 11/22/2002 | Visosevic, Zorica  | 3.0 | Developed timing of interim procedures per area and personnel.                                 |
| 11/22/2002 | Yim, Brian         | 3.5 | Planning and SAS 99 discussion with C. Nelson (D&T), N. Michaelis (D&T), and J. Provost (D&T). |
| 11/23/2002 | Nelson, Clint      | 0.3 | Address scheduling matters   |
| 11/23/2002 | Nelson, Clint      | 0.5 | Wrap-up quarter documentation  |
| 11/23/2002 | Nelson, Clint      | 0.8 | Address interim procedure questions  |
| 11/25/2002 | Ameen, Jane        | 1.0 | Supervision of 2002 audit interim procedures   |
| 11/25/2002 | Berry, Maureen     | 0.2 | Prepare summary memo documenting procedures performed during audit.                            |
| 11/25/2002 | Berry, Maureen     | 0.5 | Update fixed asset cycle testing documentation in response to manager review questions.        |
| 11/25/2002 | Cope, Chris        | 2.0 | Compiling depreciation summary document  |
| 11/25/2002 | Cope, Chris        | 3.0 | Reconciling consolidated asset rollforward to individual divisions                             |
| 11/25/2002 | Cope, Chris        | 4.0 | Reconciling consolidated asset rollforward to individual divisions                             |
| 11/25/2002 | Davison, Aaron     | 3.0 | Senior review of accounts receivable workpapers.   |
| 11/25/2002 | Davison, Aaron     | 3.0 | Senior review of inventory workpapers.   |
| 11/25/2002 | Dobrow, Sheau-chi  | 2.1 | Continued to finalize 10Q review workpaper.  |
| 11/25/2002 | Dobrow, Sheau-chi  | 2.9 | Started to review re-referenced 10Q.   |
| 11/25/2002 | Dobrow, Sheau-chi  | 4.0 | Reviewed interim audit procedures testing.   |
| 11/25/2002 | Dunaway, Kerry     | 1.5 | Coordination of Europe inventories.  |
| 11/25/2002 | Holton, Traci      | 2.0 | Obtaining knowledge about client SG&A expenses.  |
| 11/25/2002 | Holton, Traci      | 3.0 | Testing of SG&A selections.  |
| 11/25/2002 | Holton, Traci      | 4.0 | Assisting in the making of appropriate selection for SG&A testing.                             |
| 11/25/2002 | Michaelis, Natalie | 2.0 | Test inventory prices.   |
| 11/25/2002 | Nelson, Clint      | 0.5 | Prepare for inventory observation  |
| 11/25/2002 | Richter, Frank     | 2.0 | Continued coordination of inventory observations.  |
| 11/25/2002 | Richter, Frank     | 3.0 | Retrieved inventory price testing invoices from JDE system.                                    |
| 11/25/2002 | Richter, Frank     | 4.0 | Continued inventory price testing procedures.  |
| 11/25/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and inventory scheduling for the 2002 audit.             |
| 11/25/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and inventory scheduling for the 2002 audit.             |
| 11/25/2002 | Venezia, Joe       | 2.0 | Performed various planning activities related to business cycle control testing.               |
| 11/25/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and inventory scheduling for the 2002 audit.             |
| 11/25/2002 | Visosevic, Zorica  | 1.0 | Setup workpapers for testing of sales balances.  |
| 11/25/2002 | Visosevic, Zorica  | 1.2 | Obtained and reviewed current year divisional schedules.                                       |
| 11/25/2002 | Visosevic, Zorica  | 1.5 | Reviewed and updated audit program for testing of cost of sales balances.                      |
| 11/25/2002 | Visosevic, Zorica  | 2.3 | Reviewed prior year testing of cost of sales balances.   |
| 11/25/2002 | Visosevic, Zorica  | 3.0 | Reviewed prior year Hyperion divisional schedules.   |
| 11/26/2002 | Ameen, Jane        | 1.0 | Supervision of 2002 audit interim procedures   |

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|------------|--------------------|-----|--|
| 11/26/2002 | Cope, Chris        | 2.0 | Reconciling asset leadsheets to divisional rollforward - Grills  |
| 11/26/2002 | Cope, Chris        | 3.0 | Compiling asset summary document   |
| 11/26/2002 | Cope, Chris        | 4.0 | Reconciling asset leadsheets to divisional rollforward - Products  |
| 11/26/2002 | Dobrow, Sheau-chi  | 2.4 | Continued to review interim audit procedures testing.  |
| 11/26/2002 | Dobrow, Sheau-chi  | 2.6 | Reviewed interim audit procedures testing.   |
| 11/26/2002 | Michaelis, Natalie | 1.8 | Complete planning documentation.   |
| 11/26/2002 | Michaelis, Natalie | 3.2 | Complete open items on internal control testing.   |
| 11/26/2002 | Nelson, Clint      | 0.5 | Address interim procedure questions  |
| 11/26/2002 | Richter, Frank     | 1.5 | Discussed Sunbeam Grills reserve selections with C. Chalphant.   |
| 11/26/2002 | Richter, Frank     | 2.2 | Continued inventory price testing procedures.  |
| 11/26/2002 | Richter, Frank     | 2.3 | Reviewed prepaid assets interim testing workpapers.  |
| 11/26/2002 | Richter, Frank     | 3.0 | Reviewed cash interim testing workpapers.  |
| 11/26/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities for the 2002   |
| 11/26/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities and inventory scheduling for the 2002 audit.   |
| 11/26/2002 | Venezia, Joe       | 2.0 | Continued initial planning activities for the 2002   |
| 11/26/2002 | Venezia, Joe       | 3.0 | Continued initial planning activities for the 2002   |
| 11/26/2002 | Visosevic, Zorica  | 1.5 | Reviewed inventory observation workpapers for Neosho Facility.   |
| 11/26/2002 | Visosevic, Zorica  | 2.2 | Updated audit maps for interim testing procedures.   |
| 11/26/2002 | Visosevic, Zorica  | 2.3 | Prepared supporting documentation request list for testing of sales and cost of sales.   |
| 11/26/2002 | Visosevic, Zorica  | 3.0 | Set up workpapers for testing of sales balances for products domestic.   |
| 11/27/2002 | Cope, Chris        | 2.0 | Reconciling asset leadsheets to divisional rollforward - Pelouze   |
| 11/27/2002 | Cope, Chris        | 3.0 | Reconciling asset leadsheets to divisional rollforward - Corporate   |
| 11/27/2002 | Cope, Chris        | 4.0 | Reconciling asset leadsheets to divisional rollforward - Grills  |
| 11/27/2002 | Michaelis, Natalie | 2.0 | Document additional planning information.  |
| 11/27/2002 | Nelson, Clint      | 0.5 | Planning   |
| 11/27/2002 | Nelson, Clint      | 0.5 | Prepare for inventory observation  |
| 11/29/2002 | Keglovits, Dennis  | 2.0 | Review of ERS workpapers for Coleman and Powermate   |
| 12/1/2002  | Provost, Jeff      | 0.3 | Audit supervision  |
| 12/2/2002  | Ameen, Jane        | 2.0 | Supervision of 2002 audit interim procedures   |
| 12/2/2002  | Cope, Chris        | 2.0 | Depreciation testing - Sunbeam Products Domestic   |
| 12/2/2002  | Cope, Chris        | 3.0 | Depreciation testing - Grills  |
| 12/2/2002  | Cope, Chris        | 4.0 | Depreciation testing - Sunbeam Products Domestic   |
| 12/2/2002  | Dobrow, Sheau-chi  | 3.0 | Started to prepare audit plan presentation.  |
| 12/2/2002  | Hair, Lori         | 1.0 | Review of inventory observation instructions   |
| 12/2/2002  | Holton, Traci      | 2.0 | Determined the appropriate population and made selections for other assets.  |
| 12/2/2002  | Holton, Traci      | 3.0 | Reviewing cash workpapers for the purposes of clearing review notes.   |
| 12/2/2002  | Holton, Traci      | 4.0 | Reading prior year inventory testing workpapers to obtain knowledge about the client for the purposes of doing an inventory observation on 12/4. |
| 12/2/2002  | Michaelis, Natalie | 2.0 | Prepare inventory instructions for Coleman sites   |

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|-----------|--------------------|-----|---|
| 12/2/2002 | Nelson, Clint      | 0.3 | Review planning work  |
| 12/2/2002 | Nelson, Clint      | 0.8 | Coordinate inventory staffing   |
| 12/2/2002 | Richter, Frank     | 3.0 | Updated warranty reserve rollforward for interim testing.   |
| 12/2/2002 | Richter, Frank     | 3.0 | Updated coop rollforward for interim testing.   |
| 12/2/2002 | Richter, Frank     | 3.0 | Updated volume rebate rollforward for interim testing.  |
| 12/2/2002 | Venezia, Joe       | 2.0 | Preparation of audit plan presentation.   |
| 12/2/2002 | Venezia, Joe       | 2.0 | Preparation of audit plan presentation.   |
| 12/2/2002 | Venezia, Joe       | 2.0 | Preparation of audit plan presentation.   |
| 12/2/2002 | Venezia, Joe       | 3.0 | Preparation of audit plan presentation.   |
| 12/2/2002 | Visosevic, Zorica  | 2.0 | Reviewed manual working papers for inventory cut-off testing.   |
| 12/2/2002 | Welch, James       | 2.0 | Using JD Edwards to pull vendor invoices for inventory price testing  |
| 12/2/2002 | Welch, James       | 3.0 | Review of vendor invoices and document findings into inventory price testing worksheet  |
| 12/2/2002 | Welch, James       | 4.0 | Reading prior year financial statements and workpapers to develop understanding of client.  |
| 12/3/2002 | Ameen, Jane        | 1.0 | Supervision of 2002 audit interim procedures  |
| 12/3/2002 | Cope, Chris        | 2.0 | Restating list of zero net book value assets into form transferable into depreciation expense expectation - Pelouze                       |
| 12/3/2002 | Cope, Chris        | 3.0 | Restating list of zero net book value assets into form transferable into depreciation expense expectation - Grills                        |
| 12/3/2002 | Cope, Chris        | 4.0 | Depreciation testing - Pelouze  |
| 12/3/2002 | Dobrow, Sheau-chi  | 2.0 | Continued to prepare audit plan presentation.   |
| 12/3/2002 | Dobrow, Sheau-chi  | 2.0 | Started to prepare audit budget for international subsidiaries based on information submitted by D&T international participating offices. |
| 12/3/2002 | Epp, Russell       | 8.0 | Inventory observation and documentation   |
| 12/3/2002 | Hair, Lori         | 5.0 | Inventory observation   |
| 12/3/2002 | Holton, Traci      | 2.0 | Determining the appropriate population and making selections for other income/expenses testing.   |
| 12/3/2002 | Holton, Traci      | 3.0 | Setting up other assets worksheet.  |
| 12/3/2002 | Holton, Traci      | 4.0 | Testing selections of other assets items. Gathering supporting documentation for testing purposes.  |
| 12/3/2002 | Johnson, Ian       | 2.5 | Documentation of inventory observation  |
| 12/3/2002 | Johnson, Ian       | 4.0 | Inventory observation   |
| 12/3/2002 | Kalina, Kevin      | 6.0 | Inventory observation   |
| 12/3/2002 | Keglovits, Dennis  | 2.0 | Review of ERS workpapers for Coleman and Powermate  |
| 12/3/2002 | Mattson, Rebecca   | 8.0 | Inventory observation   |
| 12/3/2002 | Michaelis, Natalie | 2.0 | Discuss with B. Cole inventory procedures and necessary information needed for inventory observation                                      |
| 12/3/2002 | Nelson, Clint      | 0.8 | Review status of interim and year end estimated time of completion  |
| 12/3/2002 | Richter, Frank     | 1.7 | Documented volume rebate reserve selections   |
| 12/3/2002 | Richter, Frank     | 1.8 | Reviewed interim cash workpapers  |
| 12/3/2002 | Richter, Frank     | 2.5 | Documented warranty reserve selections  |
| 12/3/2002 | Richter, Frank     | 3.0 | Documented coop reserve selections  |
| 12/3/2002 | Venezia, Joe       | 2.0 | Review of audit planning documents  |

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| 12/3/2002 | Venezia, Joe       | 2.0 | Review of audit planning documents   |
| 12/3/2002 | Venezia, Joe       | 2.0 | Review of audit planning documents   |
| 12/3/2002 | Venezia, Joe       | 3.0 | Review of audit planning documents   |
| 12/3/2002 | Visosevic, Zorica  | 2.0 | Assisted staff in testing of other income and expenses.  |
| 12/3/2002 | Visosevic, Zorica  | 2.2 | Prepared first draft of the engagement letter.   |
| 12/3/2002 | Visosevic, Zorica  | 2.3 | Set up workpapers for testing of other income and expenses.  |
| 12/3/2002 | Visosevic, Zorica  | 2.5 | Reviewed sales testing support documentation and reports.  |
| 12/3/2002 | Welch, James       | 0.5 | Continued to request and review of documents from S. David for payroll testing   |
| 12/3/2002 | Welch, James       | 0.5 | Continued to request and review of documents from L. Fandino for payroll testing   |
| 12/3/2002 | Welch, James       | 1.0 | Request and review of documents from S. David (Payroll) for payroll testing  |
| 12/3/2002 | Welch, James       | 1.0 | Request and review of documents from L. Fandino (HR) for payroll testing   |
| 12/3/2002 | Welch, James       | 1.0 | Continued using JD Edwards to pull vendor invoices to validate inventory pricing   |
| 12/3/2002 | Welch, James       | 1.0 | Continued review of vendor invoices and document findings into inventory price testing worksheet   |
| 12/3/2002 | Welch, James       | 2.0 | Continued review of vendor invoices and document findings into inventory price testing worksheet   |
| 12/3/2002 | Welch, James       | 2.0 | Perform an analytical review of cash discounts   |
| 12/4/2002 | Buffington, Todd   | 4.0 | Documentation of inventory observation   |
| 12/4/2002 | Buffington, Todd   | 8.0 | Inventory observation  |
| 12/4/2002 | Cope, Chris        | 2.0 | Depreciation testing - Corporate   |
| 12/4/2002 | Cope, Chris        | 3.0 | Restating list of zero net book value assets into form transferable into depreciation expense expectation - Corporate                                  |
| 12/4/2002 | Cope, Chris        | 4.0 | Obtaining, restating and reconciling prior year property balances for Sunbeam Products Domestic to be used as opening balance for depreciation testing |
| 12/4/2002 | Holton, Traci      | 2.5 | Preparation of inventory observation workpapers.   |
| 12/4/2002 | Holton, Traci      | 4.0 | Setting up workpapers for inventory observation.   |
| 12/4/2002 | Holton, Traci      | 4.0 | Inventory observation  |
| 12/4/2002 | Kalina, Kevin      | 2.0 | Documentation of inventory observation   |
| 12/4/2002 | Mattson, Rebecca   | 2.0 | Documentation of inventory observation   |
| 12/4/2002 | Michaelis, Natalie | 0.7 | Review inventory compilation and make sheet to floor selections.   |
| 12/4/2002 | Michaelis, Natalie | 1.1 | Count raw material inventory at remote warehouse   |
| 12/4/2002 | Michaelis, Natalie | 1.9 | Review inventory adjustments after counting was completed.   |
| 12/4/2002 | Michaelis, Natalie | 2.2 | Count raw material inventory at main warehouse   |
| 12/4/2002 | Michaelis, Natalie | 2.4 | Count floor to sheet raw material inventory  |
| 12/4/2002 | Michaelis, Natalie | 3.7 | Count finished good inventory at main warehouse.   |
| 12/4/2002 | Nelson, Clint      | 9.0 | Inventory observation  |
| 12/4/2002 | Richter, Frank     | 1.5 | Documented inventory price testing selections  |
| 12/4/2002 | Richter, Frank     | 2.0 | Discussed inventory price testing invoices with R. Jackson.  |
| 12/4/2002 | Richter, Frank     | 2.6 | Discussed Sunbeam Grills inventory with C. Chalphant.  |

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| 12/4/2002 | Richter, Frank    | 2.9 | Retrieved inventory price testing inventory selections from JD Edwards.  |
| 12/4/2002 | Thibault, Steve   | 1.0 | Bankruptcy court billing documentation   |
| 12/4/2002 | Thibault, Steve   | 3.0 | Audit planning and supervision   |
| 12/4/2002 | Venezia, Joe      | 2.0 | Preparation of audit plan presentation.  |
| 12/4/2002 | Venezia, Joe      | 2.0 | Preparation of audit plan presentation.  |
| 12/4/2002 | Venezia, Joe      | 2.0 | Preparation of audit plan presentation.  |
| 12/4/2002 | Venezia, Joe      | 3.0 | Preparation of audit plan presentation.  |
| 12/4/2002 | Visosevic, Zorica | 1.0 | Reviewed prior year license revenue testing.   |
| 12/4/2002 | Visosevic, Zorica | 1.0 | Requested supporting documentation for licensing revenue testing.  |
| 12/4/2002 | Visosevic, Zorica | 1.6 | Assisted staff in testing of license revenues.   |
| 12/4/2002 | Visosevic, Zorica | 2.0 | Obtained and documented inventory standard cost selections for Neosho inventory observation.   |
| 12/4/2002 | Visosevic, Zorica | 3.4 | Set up workpapers for testing of licensing revenue.  |
| 12/4/2002 | Welch, James      | 0.5 | Continued to request and review of documents from L. Fandino for payroll testing   |
| 12/4/2002 | Welch, James      | 1.0 | Continued to request and review of documents from S. David (Payroll) for payroll testing   |
| 12/4/2002 | Welch, James      | 1.5 | Perform an analytical review of gross trade sales analysis.  |
| 12/4/2002 | Welch, James      | 2.0 | Continued to analytically review cash discounts  |
| 12/4/2002 | Welch, James      | 4.0 | Inventory observation at Sunbeam Latin America warehouse.  |
| 12/4/2002 | Yim, Brian        | 0.6 | Reviewed client adjustments for discrepancies found in the test counts   |
| 12/4/2002 | Yim, Brian        | 0.8 | Reviewed inventory count sheets and made sheet-to-floor test count selections  |
| 12/4/2002 | Yim, Brian        | 1.4 | Discussed with B. Cole regarding inventory count and obtained inventory count sheets   |
| 12/4/2002 | Yim, Brian        | 1.5 | Test counted raw material inventory at remote warehouse (floor-to-sheet)   |
| 12/4/2002 | Yim, Brian        | 1.6 | Test counted additional items for the discrepancies found  |
| 12/4/2002 | Yim, Brian        | 1.8 | Test counted raw material inventory at remote warehouse (sheet-to-floor)   |
| 12/4/2002 | Yim, Brian        | 2.1 | Test counted raw material inventory at main warehouse (sheet-to-floor)   |
| 12/4/2002 | Yim, Brian        | 2.2 | Test counted raw material inventory at main warehouse (floor-to-sheet))  |
| 12/5/2002 | Cope, Chris       | 2.0 | Obtaining, restating and reconciling prior year property balances for Pelouze to be used as opening balance for depreciation testing               |
| 12/5/2002 | Cope, Chris       | 3.0 | Obtaining, restating and reconciling prior year property balances for Grills to be used as opening balance for depreciation testing                |
| 12/5/2002 | Cope, Chris       | 4.0 | Obtaining, restating and reconciling prior year property balances for Pelouze to be used as opening balance for depreciation testing               |
| 12/5/2002 | Holton, Traci     | 2.5 | Preparation of inventory observation workpapers. Obtaining information regarding selections such as item description. sku numbers. std. costs etc. |
| 12/5/2002 | Holton, Traci     | 2.5 | Testing selections of other income/expenses.   |

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| 12/5/2002 | Holton, Traci      | 4.0 | Setting up other income/expenses workpapers.   |
| 12/5/2002 | Keglovits, Dennis  | 2.0 | Review of ERS workpapers for Coleman and Powermate   |
| 12/5/2002 | Nelson, Clint      | 0.5 | Summarize inventory observation data   |
| 12/5/2002 | Richter, Frank     | 1.0 | Documented post audit selections.  |
| 12/5/2002 | Richter, Frank     | 1.0 | Discussed coop selections with C. Conto.   |
| 12/5/2002 | Richter, Frank     | 2.0 | Discussed warranty selections with C. Conto.   |
| 12/5/2002 | Richter, Frank     | 2.0 | Discussed volume rebate selections with S Pichardo.  |
| 12/5/2002 | Richter, Frank     | 3.0 | Documented sales return selections.  |
| 12/5/2002 | Venezia, Joe       | 2.0 | Scheduling for 2002 audit.   |
| 12/5/2002 | Venezia, Joe       | 2.0 | Preparation of audit plan presentation.  |
| 12/5/2002 | Venezia, Joe       | 2.0 | Audit planning and supervision.  |
| 12/5/2002 | Venezia, Joe       | 3.0 | Preparation of audit plan presentation.  |
| 12/5/2002 | Visosevic, Zorica  | 1.0 | Made selections for overstatement testing of licensing revenue.                                |
| 12/5/2002 | Visosevic, Zorica  | 1.0 | Prepared coop reserves rollforward workpapers.   |
| 12/5/2002 | Visosevic, Zorica  | 1.6 | Documented testing of actual deductions for Grills division.                                   |
| 12/5/2002 | Visosevic, Zorica  | 2.0 | Prepared coop reserves testing memos and descriptions for update by the client.                |
| 12/5/2002 | Visosevic, Zorica  | 3.4 | Reviewed and documented client prepared reports regarding analytical testing of sales.         |
| 12/5/2002 | Welch, James       | 1.0 | Continued to request and review of documents from L. Fandino for payroll testing               |
| 12/5/2002 | Welch, James       | 1.0 | Continued to perform an analytical review of gross trade sales analysis.                       |
| 12/5/2002 | Welch, James       | 3.0 | Perform an analytical review of cost of goods sold.  |
| 12/5/2002 | Welch, James       | 4.0 | Perform an analytical review of licensing revenues   |
| 12/6/2002 | Ameen, Jane        | 2.0 | Supervision of 2002 audit interim procedures   |
| 12/6/2002 | Cope, Chris        | 2.0 | Tieing companies 9300 and 9320 individual rollforwards into consolidated company rollforward.  |
| 12/6/2002 | Cope, Chris        | 3.0 | Tieing companies 9000 individual rollforwards into consolidated company rollforward.           |
| 12/6/2002 | Cope, Chris        | 4.0 | Tieing companies 9304 individual rollforwards into consolidated company rollforward.           |
| 12/6/2002 | Dobrow, Sheau-chi  | 1.0 | Corresponded with D&T international participating offices regarding fluctuation in audit fees. |
| 12/6/2002 | Dobrow, Sheau-chi  | 1.3 | Revised international financial results by product lines as of 9/30/02.                        |
| 12/6/2002 | Dobrow, Sheau-chi  | 3.7 | Started to prepare international financial results by product lines as of 9/30/02.             |
| 12/6/2002 | Holton, Traci      | 2.0 | Gathering supporting documentation for testing other assets.                                   |
| 12/6/2002 | Holton, Traci      | 3.0 | Updating spreadsheet with information about Sunbeam's foreign subsidiaries.                    |
| 12/6/2002 | Holton, Traci      | 4.0 | Gathering supporting documentation for testing other income/expenses.                          |
| 12/6/2002 | Michaelis, Natalie | 2.0 | Review inventory counts received from K. Kalina (D&T) and L.Hair (D&T).                        |
| 12/6/2002 | Richter, Frank     | 1.7 | Discussed accounts receivable write off selections with C. Conto.                              |
| 12/6/2002 | Richter, Frank     | 2.0 | Continued inventory price testing documentation.   |

|           |                   |     |  |
|-----------|-------------------|-----|--|
| 12/6/2002 | Richter, Frank    | 2.3 | Prepared inventory observation workpapers for inventory test counts.   |
| 12/6/2002 | Richter, Frank    | 3.0 | Continued documentation of coop reserve selections   |
| 12/6/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/6/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/6/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/6/2002 | Venezia, Joe      | 3.0 | Continued correspondence with domestic participating offices   |
| 12/6/2002 | Visosevic, Zorica | 1.0 | Documented selections for testing of accounts receivable write offs.   |
| 12/6/2002 | Visosevic, Zorica | 1.0 | Prepared sales reserves testing memos and descriptions for update by the client.   |
| 12/6/2002 | Visosevic, Zorica | 1.6 | Set up workpapers for detailed testing of sales and prepared support documentation request list.                               |
| 12/6/2002 | Visosevic, Zorica | 2.0 | Updated and reviewed audit plan for sales and cost of sales detail testing.  |
| 12/6/2002 | Visosevic, Zorica | 3.4 | Reviewed prior year audit plan for accounts receivable testing.  |
| 12/6/2002 | Welch, James      | 1.0 | Continued to analytically review licensing revenues  |
| 12/6/2002 | Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.  |
| 12/6/2002 | Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.  |
| 12/6/2002 | Zimka, Ami        | 2.0 | Reviewing ERS workpapers   |
| 12/7/2002 | Nelson, Clint     | 0.5 | Summarize inventory observation data   |
| 12/9/2002 | Ameen, Jane       | 4.0 | Supervision and review of 2002 audit interim procedures  |
| 12/9/2002 | Cope, Chris       | 2.0 | Tieing companies 9300 and 9320 individual rollforwards into consolidated company rollforward.                                  |
| 12/9/2002 | Cope, Chris       | 3.0 | Referencing and updating asset and depreciation summary  |
| 12/9/2002 | Cope, Chris       | 4.0 | Tieing companies 9300 and 9320 individual rollforwards into consolidated company rollforward.                                  |
| 12/9/2002 | Dobrow, Sheau-chi | 1.3 | Corresponded with D&T international participating offices regarding fluctuation in audit fees.                                 |
| 12/9/2002 | Dobrow, Sheau-chi | 2.0 | Revised audit plan presentation regarding budget.  |
| 12/9/2002 | Dobrow, Sheau-chi | 2.8 | Revised audit budget for international subsidiaries based on information submitted by D&T international participating offices. |
| 12/9/2002 | Dobrow, Sheau-chi | 2.9 | Updated international participating offices information based on receipt of referral instructions.                             |
| 12/9/2002 | Holton, Traci     | 1.0 | Updating spreadsheet with information about Sunbeam's foreign subsidiaries.  |
| 12/9/2002 | Holton, Traci     | 2.0 | Testing interest income.   |
| 12/9/2002 | Holton, Traci     | 2.0 | Testing rental income.   |
| 12/9/2002 | Holton, Traci     | 4.0 | Gathering supporting documentation for testing other income/expenses.  |
| 12/9/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/9/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/9/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.  |
| 12/9/2002 | Venezia, Joe      | 3.0 | Audit planning and supervision.  |
| 12/9/2002 | Visosevic, Zorica | 1.3 | Prepared inventory testing memos and descriptions for update by the client.  |



|            |                   |     |   |
|------------|-------------------|-----|---|
| 12/9/2002  | Visosevic, Zorica | 2.5 | Prepared for and discussed with D.Bennett planning of year end accounts receivable testing.                   |
| 12/9/2002  | Visosevic, Zorica | 2.6 | Documented accounts receivable testing planning procedures performed.   |
| 12/9/2002  | Visosevic, Zorica | 2.6 | Reviewed audit program and policies regarding detail testing of sales.  |
| 12/9/2002  | Welch, James      | 1.0 | Continued to analytically review licensing revenues   |
| 12/9/2002  | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/9/2002  | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/9/2002  | Zimka, Ami        | 2.0 | Reviewing ERS workpapers  |
| 12/10/2002 | Ameen, Jane       | 3.0 | Supervision and review of 2002 audit interim procedures   |
| 12/10/2002 | Ameen, Jane       | 4.0 | Assist and Supervise preparation of audit committee presentation materials                                    |
| 12/10/2002 | Cope, Chris       | 2.0 | Reconciling current year depreciation balances for SG&A testing   |
| 12/10/2002 | Cope, Chris       | 3.0 | Tying companies 9300 and 9320 individual rollforwards into consolidated company rollforward.                  |
| 12/10/2002 | Cope, Chris       | 4.0 | Reconciling prior year depreciation balances for SG&A testing   |
| 12/10/2002 | Dobrow, Sheau-chi | 2.3 | Continued to organize correspondences from D&T international participating offices and followed up questions. |
| 12/10/2002 | Dobrow, Sheau-chi | 3.0 | Planned gross accounts receivable testing.  |
| 12/10/2002 | Dobrow, Sheau-chi | 3.7 | Organized correspondences from D&T international participating offices.                                       |
| 12/10/2002 | Holton, Traci     | 1.0 | Following up on inventory observation of Neosho.  |
| 12/10/2002 | Holton, Traci     | 4.0 | Determining standard cost for inventory items.  |
| 12/10/2002 | Holton, Traci     | 4.0 | Researching companies that have emerged from bankruptcy.  |
| 12/10/2002 | Holton, Traci     | 4.0 | Researching the accounting method used by companies after they have emerged from bankruptcy.                  |
| 12/10/2002 | Nelson, Clint     | 1.0 | Work on revised budget  |
| 12/10/2002 | Thibault, Steve   | 3.0 | Fresh start accounting matters  |
| 12/10/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/10/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/10/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/10/2002 | Venezia, Joe      | 3.0 | Continued correspondence with domestic participating offices  |
| 12/10/2002 | Visosevic, Zorica | 2.9 | Reviewed and tested sales by customer and SBU report obtained from S.Pichardo.                                |
| 12/10/2002 | Visosevic, Zorica | 3.0 | Researched SEC company filings in regards to purchase accounting disclosures.                                 |
| 12/10/2002 | Visosevic, Zorica | 3.1 | Researched SEC company filing in regards to fresh start accounting disclosures.                               |
| 12/10/2002 | Welch, James      | 1.0 | Continued to analytically review licensing revenues   |
| 12/10/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/10/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/11/2002 | Ameen, Jane       | 1.5 | Assist and supervise preparation of audit committee presentation materials                                    |
| 12/11/2002 | Ameen, Jane       | 3.5 | Supervision and review of 2002 audit interim procedures   |
| 12/11/2002 | Cope, Chris       | 2.0 | Interest expense testing  |

|            |                   |     |   |
|------------|-------------------|-----|---|
| 12/11/2002 | Cope, Chris       | 3.0 | Interest expense testing  |
| 12/11/2002 | Cope, Chris       | 4.0 | Obtaining, restating and reconciling prior year property balances for Grills to be used as opening balance for depreciation testing |
| 12/11/2002 | Nelson, Clint     | 1.0 | Work on revised budget  |
| 12/11/2002 | Nelson, Clint     | 2.0 | Work on revised budget  |
| 12/11/2002 | Thibault, Steve   | 2.0 | Audit planning  |
| 12/11/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/11/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/11/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/11/2002 | Venezia, Joe      | 3.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/11/2002 | Visosevic, Zorica | 1.5 | Assisted staff in requesting supporting documentation from client and followed up on the previous requests.                         |
| 12/11/2002 | Visosevic, Zorica | 2.0 | Reviewed audit program and policies regarding detail testing of cost of sales.  |
| 12/11/2002 | Visosevic, Zorica | 2.3 | Reviewed license revenue testing workpapers.  |
| 12/11/2002 | Visosevic, Zorica | 3.2 | Assisted in compiling audit committee presentation support.   |
| 12/11/2002 | Welch, James      | 1.0 | Continued to analytically review licensing revenues   |
| 12/11/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/11/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/12/2002 | Cope, Chris       | 2.0 | Other income and expenditure testing - Pelouze  |
| 12/12/2002 | Cope, Chris       | 3.0 | Other income and expenditure testing - Grills   |
| 12/12/2002 | Cope, Chris       | 4.0 | Other income and expenditure testing - Products Domestic  |
| 12/12/2002 | Keglovits, Dennis | 2.0 | Review of ERS workpapers for Coleman and Powermate  |
| 12/12/2002 | Nelson, Clint     | 0.5 | Work on revised budget  |
| 12/12/2002 | Thibault, Steve   | 2.0 | Audit planning  |
| 12/12/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/12/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/12/2002 | Venezia, Joe      | 2.0 | Review of audit planning documents  |
| 12/12/2002 | Venezia, Joe      | 3.0 | Review of audit planning documents  |
| 12/12/2002 | Visosevic, Zorica | 1.5 | Set up workpapers for detail testing of cost of sales.  |
| 12/12/2002 | Visosevic, Zorica | 2.0 | Inquiry of the client regarding the computer inquiry procedures necessary for testing of sales.                                     |
| 12/12/2002 | Visosevic, Zorica | 2.6 | Performed allocation of selections procedures for cost of sales testing.  |
| 12/12/2002 | Visosevic, Zorica | 2.9 | Revised audit steps and approach to testing based on the available supporting documentation.  |
| 12/12/2002 | Welch, James      | 1.0 | Continued to analytically review licensing revenues   |
| 12/12/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/12/2002 | Welch, James      | 4.0 | Continued to analytically review licensing revenues   |
| 12/13/2002 | Cope, Chris       | 2.0 | Interest expense testing  |
| 12/13/2002 | Cope, Chris       | 3.0 | Other income and expenditure testing - Corporate  |
| 12/13/2002 | Cope, Chris       | 4.0 | Interest expense testing  |
| 12/13/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |

|            |                   |     |   |
|------------|-------------------|-----|---|
| 12/13/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/13/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/13/2002 | Venezia, Joe      | 3.0 | Continued initial planning activities and scheduling for the 2002 audit.  |
| 12/13/2002 | Visosevic, Zorica | 1.0 | Performed initial review of areas subject to interim testing.   |
| 12/13/2002 | Visosevic, Zorica | 1.0 | Revised audit steps and approach to testing of cost of sales.   |
| 12/13/2002 | Visosevic, Zorica | 2.0 | Prepared and communicated to staff, audit progress status and requests.   |
| 12/13/2002 | Visosevic, Zorica | 2.0 | Inquiry of the client regarding the computer inquiry procedures necessary for testing of sales.                             |
| 12/13/2002 | Visosevic, Zorica | 3.0 | Complied open items list and clients support list for all areas and communicated further requests for supporting documents. |
| 12/13/2002 | Welch, James      | 1.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/13/2002 | Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/13/2002 | Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/14/2002 | Nelson, Clint     | 2.5 | Review planning work  |
| 12/14/2002 | Nelson, Clint     | 2.5 | Review planning work  |
| 12/16/2002 | Ameen, Jane       | 3.0 | Supervision of 2002 audit interim procedures  |
| 12/16/2002 | Nelson, Clint     | 0.3 | Review planning work  |
| 12/16/2002 | Nelson, Clint     | 1.0 | Review planning work  |
| 12/16/2002 | Venezia, Joe      | 2.0 | Continued correspondence with domestic participating offices  |
| 12/16/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.   |
| 12/16/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.   |
| 12/16/2002 | Venezia, Joe      | 3.0 | Audit planning and supervision.   |
| 12/16/2002 | Visosevic, Zorica | 1.7 | Reviewed manual workpapers for licensing revenue testing.   |
| 12/16/2002 | Visosevic, Zorica | 2.0 | Updated Sunbeam Outdoors leadsheets.  |
| 12/16/2002 | Visosevic, Zorica | 2.0 | Assisted audit staff in requesting supporting documents for testing of sales.   |
| 12/16/2002 | Visosevic, Zorica | 2.3 | Assisted staff with computer inquires to make sales testing selections.   |
| 12/16/2002 | Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/16/2002 | Welch, James      | 4.0 | Continued to perform an analytical review of cost of good sold.   |
| 12/17/2002 | Ameen, Jane       | 3.0 | Supervision of 2002 audit interim procedures  |
| 12/17/2002 | Dobrow, Sheau-chi | 2.0 | Corresponded with D&T international participating offices regarding audit referral instructions.                            |
| 12/17/2002 | Hair, Lori        | 2.0 | Documentation of inventory observation  |
| 12/17/2002 | Nelson, Clint     | 0.5 | Review budget   |
| 12/17/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.   |
| 12/17/2002 | Venezia, Joe      | 2.0 | Audit planning and supervision.   |
| 12/17/2002 | Visosevic, Zorica | 1.3 | Correspondence with client and report requests regarding accounts receivable testing.                                       |

|            |                   |     |  |
|------------|-------------------|-----|--|
| 12/17/2002 | Visosevic, Zorica | 1.5 | Reviewed testing of sales for grills division.   |
| 12/17/2002 | Visosevic, Zorica | 2.0 | Followed up on open items for testing of licensing revenue.  |
| 12/17/2002 | Visosevic, Zorica | 3.2 | Reviewed manual support documentation for testing of sales.  |
| 12/17/2002 | Yim, Brian        | 3.0 | Reviewed internal control testing workpapers.  |
| 12/18/2002 | Nelson, Clint     | 1.0 | Review planning work   |
| 12/18/2002 | Venezia, Joe      | 2.0 | Scheduling for 2002 audit.   |
| 12/18/2002 | Venezia, Joe      | 2.0 | Continued initial planning activities for the 2002   |
| 12/18/2002 | Visosevic, Zorica | 1.5 | Assisted audit staff in requesting additional supporting documents for testing of cost of sales.       |
| 12/18/2002 | Visosevic, Zorica | 2.0 | Requested additional supporting documentation for sales and cost of sales testing.                     |
| 12/18/2002 | Visosevic, Zorica | 2.2 | Reviewed interim testing progress and prepared detailed plan by testing area for follow up procedures. |
| 12/18/2002 | Visosevic, Zorica | 2.3 | Assisted staff with computer inquires into inventory management testing.                               |

**Total Matter Code #9 Hours - Fiscal Year 2002** 4,223.5  
**Financial Statement Audits**

**Total Professional Hours** 24,988.0

**EXHIBIT "H"**

**Sunbeam Corporation**  
**Deloitte & Touche LLP**  
*Expense Summary by Individual*  
 February 6, 2001 to December 18, 2002

**Matter Code #1: Deloitte & Touche Audit Services Group - Fiscal Year 2000 Financial Statement Audits**

| <u>Name</u>   | <u>Title</u>     | <u>Hotel</u>     | <u>Airfare</u>     | <u>Transportation</u> | <u>Other</u>       | <u>Total</u>        |
|---|------------------|------------------|--------------------|-----------------------|--------------------|---------------------|
| Ameen, Jane   | Senior Manager   | \$ -             | \$ -               | \$ 220.00             | \$ -               | \$ 220.00           |
| Bergman, Alan   | Assistant        | -                | -                  | 536.42                | 369.00             | 905.42              |
| Bray, Richard   | Assistant        | -                | -                  | 67.32                 | 12.00              | 79.32               |
| Campbell, Yolanda   | Senior           | -                | -                  | -                     | 16.12              | 16.12               |
| Cullen, Peggy   | Partner          | -                | -                  | 115.54                | -                  | 115.54              |
| Davison, Aaron  | Senior           | -                | -                  | 24.00                 | 213.00             | 237.00              |
| Dibbern, Lindsay  | Assistant        | -                | -                  | -                     | 120.00             | 120.00              |
| Dobrow, Sheau-chi   | Manager          | -                | -                  | 1,575.60              | 774.00             | 2,349.60            |
| Gabb, James   | Assistant        | -                | -                  | -                     | 60.00              | 60.00               |
| Graham, Casey   | Assistant        | -                | -                  | 69.00                 | 35.00              | 104.00              |
| Harter, Kirsten   | Senior           | -                | -                  | 886.72                | 216.00             | 1,102.72            |
| Harvey, Jena  | Assistant        | -                | -                  | 124.20                | -                  | 124.20              |
| Knight, Giles   | Senior           | -                | -                  | 341.42                | -                  | 341.42              |
| Kuker, Galite   | Manager          | -                | -                  | 13.80                 | 7.10               | 20.90               |
| Mas, Mike   | Senior           | -                | -                  | 8.00                  | -                  | 8.00                |
| Milligan, Robin   | Assistant        | -                | -                  | 103.20                | 240.00             | 343.20              |
| Moran, Michelle   | Manager          | 546.06           | 1,096.31           | 177.09                | 54.00              | 1,873.46            |
| Mueller, Michael  | Senior Assistant | -                | -                  | 414.57                | 232.00             | 646.57              |
| Padilla, Erik   | Senior           | -                | -                  | -                     | 120.00             | 120.00              |
| Peck, Heather   | Senior Assistant | -                | -                  | 34.50                 | 367.00             | 401.50              |
| Richter, Frank  | Senior           | -                | -                  | 1,517.25              | 338.00             | 1,855.25            |
| Sebby, Joanne   | Senior           | -                | -                  | -                     | 120.00             | 120.00              |
| Sorrentino, Dean  | Manager          | -                | -                  | 1,279.76              | 455.00             | 1,734.76            |
| Spiegel, Noel   | Partner          | 265.00           | 1,432.43           | 955.87                | 205.10             | 2,858.40            |
| Summers, Jaime  | Manager          | -                | -                  | 180.00                | 129.00             | 309.00              |
| Thibault, Steve   | Partner          | -                | -                  | 914.75                | 1,008.97           | 1,923.72            |
| Venezia, Joe  | Manager          | -                | -                  | 15.80                 | 194.00             | 209.80              |
| Visosevic, Zorica   | Senior           | -                | -                  | 339.48                | 218.00             | 557.48              |
| Wassman, Alice  | Senior Assistant | -                | -                  | 275.88                | 156.00             | 431.88              |
| Yu, Jennifer  | Senior           | -                | -                  | -                     | 280.00             | 280.00              |
| <hr/>   |                  |                  |                    |                       |                    |                     |
| <b>Total Matter Code #1: Deloitte &amp; Touche Audit Services Group - Fiscal Year 2000 Financial Statement Audits</b> |                  | <b>\$ 811.06</b> | <b>\$ 2,528.74</b> | <b>\$ 10,190.17</b>   | <b>\$ 5,939.29</b> | <b>\$ 19,469.26</b> |

**Matter Code #2: Deloitte & Touche Audit Services Group - Fiscal Year 2001 Financial Statement Audits**

| <u>Name</u>         | <u>Title</u>     | <u>Hotel</u> | <u>Airfare</u> | <u>Transportation</u> | <u>Other</u> | <u>Total</u> |
|---------------------|------------------|--------------|----------------|-----------------------|--------------|--------------|
| Ameen, Jane         | Senior Manager   | \$ -         | \$ -           | \$ 179.50             | \$ -         | \$ 179.50    |
| Anderson, Eric      | Senior           | 2,061.89     | 1,453.09       | 1,311.56              | 875.05       | 5,701.59     |
| Bangs, Brandi       | Senior Assistant | -            | -              | 120.75                | -            | 120.75       |
| Bergman, Alan       | Senior Assistant | -            | -              | 474.97                | 254.00       | 728.97       |
| Blackmore, Alison   | Senior Assistant | 140.00       | -              | -                     | 102.00       | 242.00       |
| Chategnier, David   | Senior Assistant | -            | -              | 91.25                 | -            | 91.25        |
| Cullen, Peggy       | Partner          | -            | -              | 126.32                | 60.38        | 186.70       |
| Davison, Aaron      | Senior           | -            | -              | -                     | 180.00       | 180.00       |
| Dobrow, Sheau-chi   | Manager          | -            | -              | 1,775.48              | 330.29       | 2,105.77     |
| Dunaway, Kerry      | Manager          | -            | -              | 4.45                  | -            | 4.45         |
| Flynn, Carrie       | Senior Assistant | -            | -              | 26.91                 | -            | 26.91        |
| Franciulli, Maria   | Assistant        | -            | -              | -                     | 12.00        | 12.00        |
| Garretson, Eric     | Manager          | 497.32       | 173.00         | 670.56                | 324.00       | 1,664.88     |
| Hasnani, Mazhar     | Senior Assistant | -            | -              | 579.64                | -            | 579.64       |
| Henderson, Sally    | Senior           | -            | -              | 260.61                | 547.00       | 807.61       |
| Kauffman, Brandon   | Assistant        | -            | -              | 93.16                 | -            | 93.16        |
| Keglovits, Dennis   | Senior Manager   | 309.96       | -              | 224.25                | 221.15       | 755.36       |
| Kennington, Michael | Assistant        | 638.26       | -              | 36.00                 | 364.00       | 1,038.26     |
| Leibach, Bill       | Manager          | 332.34       | -              | 138.32                | 80.00        | 550.66       |
| McMurtrey, Todd     | Senior           | 1,603.42     | -              | 1,814.52              | 1,038.07     | 4,456.01     |
| Messerly, Jason     | Assistant        | 58.00        | -              | 131.10                | 35.00        | 224.10       |
| Michaelis, Natalie  | Assistant        | 2,340.71     | -              | 822.15                | 850.84       | 4,013.70     |
| Milligan, Robin     | Senior Assistant | -            | -              | 172.00                | 441.00       | 613.00       |
| Padilla, Erik       | Senior           | 2,617.94     | -              | 849.10                | 1,378.55     | 4,845.59     |
| Provost, Jeff       | Partner          | 291.62       | -              | 590.66                | 274.73       | 1,157.01     |
| Reichenberger, Jana | Assistant        | -            | -              | 214.25                | -            | 214.25       |
| Richter, Frank      | Senior Assistant | -            | -              | 1,550.60              | 480.00       | 2,030.60     |
| Ruder, Craig        | Senior Assistant | 689.30       | -              | 323.10                | 238.00       | 1,250.40     |
| Sorrentino, Dean    | Manager          | -            | -              | 2,266.66              | 1,113.62     | 3,380.28     |
| Speciale, Kara      | Senior           | 332.34       | -              | 22.40                 | 90.00        | 444.74       |
| Terronez, Johanna   | Senior           | -            | -              | 155.25                | -            | 155.25       |
| Thibault, Steve     | Partner          | 2,057.90     | 14,549.95      | 2,008.65              | 1,193.01     | 19,809.51    |
| Venezia, Joe        | Senior           | -            | -              | 48.25                 | 578.29       | 626.54       |
| Visosevic, Zorica   | Senior Assistant | -            | -              | 757.74                | 465.00       | 1,222.74     |
| Wassmann, Alice     | Senior           | -            | -              | 662.53                | 228.00       | 890.53       |
| Welch, Rick         | Senior           | 344.51       | -              | 289.07                | 181.00       | 814.58       |
| Wong, Boeman        | Senior           | -            | -              | 17.52                 | 434.00       | 451.52       |
| Wong, Dave          | Senior           | 1,810.87     | 387.50         | 547.79                | 457.16       | 3,203.32     |
| Wood, Erin          | Senior           | 140.00       | -              | 241.50                | 48.00        | 429.50       |
| Zimka, Ami          | Manager          | 846.34       | 827.35         | 305.50                | 321.79       | 2,300.98     |

**Total Matter Code #2: Deloitte & Touche Audit Services Group - Fiscal Year 2001 Financial Statement Audits**

**\$ 17,112.72 \$ 17,390.89 \$ 19,904.07 \$ 13,195.93 \$ 67,603.61**

**Matter Code #3: Deloitte & Touche Audit Services Group - Benefit Plan Audits**

| <u>Name</u>   | <u>Title</u> | <u>Hotel</u> | <u>Airfare</u> | <u>Transportation</u> | <u>Other</u> | <u>Total</u> |
|---|--------------|--------------|----------------|-----------------------|--------------|--------------|
| <b>Total Matter Code #3: Deloitte &amp; Touche Audit Services Group - Benefit Plan Audits</b> |              |              |                |                       |              |              |
|   |              | \$ -         | \$ -           | \$ -                  | \$ -         | \$ -         |

**Matter Code #4: Deloitte & Touche Audit Services Group - Special Project: McMinnville fixed asset physical inventory**

| <u>Name</u>   | <u>Title</u>     | <u>Hotel</u> | <u>Airfare</u> | <u>Transportation</u> | <u>Other</u> | <u>Total</u> |
|---|------------------|--------------|----------------|-----------------------|--------------|--------------|
| Peck, Heather   | Senior Assistant | \$ 123.04    | \$ 169.50      | \$ 237.27             | \$ 129.64    | \$ 659.45    |
| <b>Total Matter Code #4: Deloitte &amp; Touche Audit Services Group - Special Project: McMinnville fixed asset physical inventory</b> |                  |              |                |                       |              |              |
|   |                  | \$ 123.04    | \$ 169.50      | \$ 237.27             | \$ 129.64    | \$ 659.45    |

**Matter Code #5: Deloitte & Touche Audit Services Group - Special Project: Assist in preparation of package for unsecured creditors**

| <u>Name</u>   | <u>Title</u> | <u>Hotel</u> | <u>Airfare</u> | <u>Transportation</u> | <u>Other</u> | <u>Total</u> |
|---|--------------|--------------|----------------|-----------------------|--------------|--------------|
| Balzano, Cory   | Assistant    | \$ -         | \$ -           | \$ 86.25              | \$ -         | \$ 86.25     |
| Paston, Shona   | Assistant    | -            | -              | 104.33                | -            | 104.33       |
| <b>Total Matter Code #5: Deloitte &amp; Touche Audit Services Group - Special Project: Assist in preparation of package for unsecured creditors</b> |              |              |                |                       |              |              |
|   |              | \$ -         | \$ -           | \$ 190.58             | \$ -         | \$ 190.58    |

**Matter Code #6: Deloitte & Touche Tax Services Group**

| <u>Name</u>       | <u>Title</u> | <u>Hotel</u> | <u>Airfare</u> | <u>Transportation</u> | <u>Other</u> | <u>Total</u> |
|-------------------|--------------|--------------|----------------|-----------------------|--------------|--------------|
| Dodsen, Jeff      | Manager      | \$ -         | \$ -           | \$ -                  | \$ 151.27    | \$ 151.27    |
| Kuker, Galite     | Manager      | -            | -              | -                     | 64.00        | 64.00        |
| Kushner, Jonathan | Partner      | 652.46       | 1,265.00       | 235.99                | 119.28       | 2,272.73     |
| Lazzaro, Mark     | Partner      | -            | -              | -                     | 148.55       | 148.55       |
| van Gelder, Jeff  | Partner      | -            | 808.00         | 82.00                 | 311.60       | 1,201.60     |
| Wilkerson, Bob    | Partner      | 273.15       | 926.50         | -                     | 12.00        | 1,211.65     |

**Total Matter Code #6: Deloitte & Touche Tax Services Group**

\$ 925.61 \$ 2,999.50 \$ 317.99 \$ 806.70 \$ 5,049.80

**Matter Code #7: Deloitte & Touche Reorganization Services Group**

| <u>Name</u>     | <u>Title</u> | <u>Hotel</u> | <u>Airfare</u> | <u>Transportation</u> | <u>Other</u> | <u>Total</u> |
|-----------------|--------------|--------------|----------------|-----------------------|--------------|--------------|
| Breheny, Kevin  | Manager      | \$ 9,525.50  | \$ 2,391.71    | \$ 2,970.39           | \$ 4,908.42  | \$ 19,796.02 |
| Cheung, Rebecca | Assistant    | -            | -              | 126.96                | 72.00        | 198.96       |
| Cohn, Matt      | Senior       | 5,778.59     | 3,334.00       | 1,211.20              | 1,650.96     | 11,974.75    |
| Gosalia, Viral  | Assistant    | 1,314.50     | 624.78         | 149.60                | 190.95       | 2,279.83     |
| Milligan, Robin | Assistant    | -            | -              | 5.00                  | -            | 5.00         |
| Richter, Frank  | Senior       | -            | -              | 55.30                 | -            | 55.30        |
| Sasso, Anthony  | Director     | 4,207.14     | 4,051.01       | 2,400.43              | 857.09       | 11,515.67    |
| Taeger, Fred    | Assistant    | -            | -              | 110.00                | -            | 110.00       |

**Total Matter Code #7: Deloitte & Touche Reorganization Services Group**

\$ 20,825.73 \$ 10,401.50 \$ 7,028.88 \$ 7,679.42 \$ 45,935.53

**Matter Code #8: Deloitte & Touche Audit Services Group - Special Project: Responding to Subpoenas and Depositions**

| <u>Name</u>   | <u>Title</u> | <u>Hotel</u> | <u>Airfare</u> | <u>Transportation</u> | <u>Other</u> | <u>Total</u> |
|---------------|--------------|--------------|----------------|-----------------------|--------------|--------------|
| Spiegel, Noel | Partner      | \$ -         | \$ -           | \$ 108.55             | \$ 76.37     | \$ 184.92    |



**Total Matter Code #8: Deloitte & Touche Audit Services Group - Special Project: Responding to Subpoenas and Depositions**

\$ - \$ - \$ 108.55 \$ 76.37 \$ 184.92

**Matter Code #9: Deloitte & Touche Audit Services Group - Fiscal Year 2002 Financial Statement Audits**

| <u>Name</u>        | <u>Title</u>          | <u>Hotel</u> | <u>Airfare</u> | <u>Transportation</u> | <u>Other</u> | <u>Total</u> |
|--------------------|-----------------------|--------------|----------------|-----------------------|--------------|--------------|
| Ameen, Jane        | Senior Manager        | \$ -         | \$ -           | \$ 76.00              | \$ -         | \$ 76.00     |
| Bab, Kyle          | Senior                | -            | -              | 35.55                 | -            | 35.55        |
| Berry, Maureen     | ERS Consultant        | 998.35       | 847.28         | 1,141.89              | 524.12       | 3,511.64     |
| Boomer, Jodi       | Assistant             | -            | -              | 126.39                | 21.00        | 147.39       |
| Boros Jr., Nick    | Assistant             | -            | -              | 36.15                 | -            | 36.15        |
| Callahan, Kathy    | Assistant             | -            | -              | 60.44                 | -            | 60.44        |
| Chapman, Stacie    | Assistant             | 694.68       | -              | 173.25                | 440.40       | 1,308.33     |
| Cope, Chris        | Senior Assistant      | -            | -              | 281.83                | -            | 281.83       |
| Davison, Aaron     | Senior                | -            | -              | 284.25                | 36.00        | 320.25       |
| Deane, Katherine   | Assistant             | -            | -              | 202.05                | 36.00        | 238.05       |
| Dobrow, Sheau-chi  | Manager               | -            | -              | 819.20                | 188.66       | 1,007.86     |
| Epp, Russell       | Assistant             | 73.66        | -              | 109.50                | 35.00        | 218.16       |
| Hair, Lori         | Assistant             | -            | -              | 69.35                 | -            | 69.35        |
| Hasnani, Mazhar    | Senior Assistant      | -            | -              | 105.12                | -            | 105.12       |
| Holton, Traci      | Assistant             | -            | -              | 432.92                | 63.23        | 496.15       |
| Jeter, Rebecca     | Assistant             | -            | -              | 37.23                 | -            | 37.23        |
| Kalina, Kevin      | Senior Assistant      | -            | -              | 31.40                 | -            | 31.40        |
| Mathew, Michelle   | Senior Assistant      | -            | -              | 31.01                 | -            | 31.01        |
| Mattson, Rebecca   | Senior Assistant      | -            | -              | 140.89                | -            | 140.89       |
| McMurtrey, Todd    | Senior                | 589.76       | -              | 519.76                | 363.00       | 1,472.52     |
| Medici, Peter      | Assistant             | -            | -              | 17.53                 | -            | 17.53        |
| Michaelis, Natalie | Senior                | 1,199.40     | -              | 679.04                | 540.68       | 2,419.12     |
| Milligan, Robin    | Senior                | -            | -              | 17.10                 | -            | 17.10        |
| Nelson, Clint      | Senior Manager        | 73.72        | -              | 637.64                | 173.36       | 884.72       |
| Provost, Jeff      | Partner               | -            | -              | 484.45                | 95.29        | 579.74       |
| Richter, Frank     | Senior                | -            | -              | 464.80                | 66.73        | 531.53       |
| Robson, Ryan       | ERS Consultant        | 1,106.74     | 638.50         | 259.28                | 352.00       | 2,356.52     |
| Sedivy, Heidi      | ERS Consultant        | 336.92       | -              | 146.00                | 174.00       | 656.92       |
| Thibault, Steve    | Partner               | 937.77       | 888.50         | 813.45                | 97.00        | 2,736.72     |
| Urquhart, Amanda   | Assistant             | 699.65       | -              | 341.10                | 432.00       | 1,472.75     |
| Venezia, Joe       | Manager               | -            | -              | -                     | 893.83       | 893.83       |
| Visosevic, Zorica  | Senior                | -            | -              | 817.60                | 371.77       | 1,189.37     |
| Welch, James       | Senior Assistant      | -            | -              | 138.34                | -            | 138.34       |
| Wong, David        | ERS Senior Consultant | 1,305.95     | 1,064.68       | 627.52                | 628.06       | 3,626.21     |
| Wood, Erin         | ERS Senior Consultant | 236.76       | -              | 164.26                | 577.00       | 978.02       |
| Yim, Brian         | Senior                | 799.60       | -              | 341.40                | 362.00       | 1,503.00     |
| Zimka, Ami         | ERS Manager           | 301.20       | 418.00         | 195.37                | 88.43        | 1,003.00     |

**Total Matter Code #9: Deloitte & Touche Audit Services Group - Fiscal Year 2002 Financial Statement Audits**

\$ 9,354.16 \$ 3,856.96 \$ 10,859.06 \$ 6,559.56 \$ 30,629.74

**TOTAL EXPENSES**

**\$ 49,152.32 \$ 37,347.09 \$ 48,836.57 \$ 34,386.91 \$ 169,722.89**

**EXHIBIT "I"****Sunbeam Corporation****Deloitte & Touche LLP**

*Detail Expense Records by Category and Individual  
February 6, 2001 to December 18, 2002*

**Matter Code #1: Deloitte & Touche Audit Services Group - Fiscal Year 2000 Financial Statement Audits****Expenses for: Ameen, Jane**

| <b><u>Week Ending</u></b> | <b><u>Expenses Type</u></b> | <b><u>Description</u></b> | <b><u>Amount</u></b> |
|---------------------------|-----------------------------|---------------------------|----------------------|
| 2/10/2001                 | Transportation              | Auto Mileage, Auto Tolls  | \$ 6.00              |
| 2/17/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 2/24/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 3/3/2001                  | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 3/10/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 3/17/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 3/24/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 3/31/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 4/7/2001                  | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 4/14/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 4/21/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 4/28/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 5/5/2001                  | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 5/12/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 5/19/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 5/26/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 6/1/2001                  | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 6/9/2001                  | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 6/16/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |
| 6/23/2001                 | Transportation              | Auto Mileage, Auto Tolls  | 10.00                |

|                                     |                |                          |                  |
|-------------------------------------|----------------|--------------------------|------------------|
| 6/30/2001                           | Transportation | Auto Mileage, Auto Tolls | 10.00            |
| 7/7/2001                            | Transportation | Auto Mileage, Auto Tolls | 4.00             |
| 7/14/2001                           | Transportation | Auto Mileage, Auto Tolls | 4.00             |
| 7/21/2001                           | Transportation | Auto Mileage, Auto Tolls | 6.00             |
| <b>Total Expenses - Ameen, Jane</b> |                |                          | <b>\$ 220.00</b> |

**Expenses for: Bergman, Alan**

| <u>Week Ending</u>                    | <u>Expenses Type</u>    | <u>Description</u>   | <u>Amount</u>    |
|---------------------------------------|-------------------------|--|------------------|
| 2/17/2001                             | Transportation          | Auto Mileage, Auto Tolls                                       | \$ 15.53         |
| 2/24/2001                             | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 30.60<br>24.00   |
| 3/3/2001                              | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 46.58<br>36.00   |
| 3/10/2001                             | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 34.50<br>43.00   |
| 3/17/2001                             | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 65.96<br>55.00   |
| 3/24/2001                             | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 66.95<br>43.00   |
| 3/31/2001                             | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 62.10<br>60.00   |
| 4/7/2001                              | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 45.90<br>48.00   |
| 4/14/2001                             | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 45.90<br>24.00   |
| 4/21/2001                             | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 61.20<br>36.00   |
| 4/28/2001                             | Transportation          | Auto Mileage, Auto Tolls                                       | 61.20            |
| <b>Total Expenses - Bergman, Alan</b> |                         |  | <b>\$ 905.42</b> |

**Expenses for: Bray, Richard**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>   |
|---------------------------------------|----------------------|------------------------------------|-----------------|
| 2/24/2001                             | Transportation       | Auto Mileage, Auto Tolls           | \$ 32.80        |
|                                       | Other                | Cost of meals while at client site | 12.00           |
| 3/1/2001                              | Transportation       | Auto Mileage, Auto Tolls           | 34.52           |
| <b>Total Expenses - Bray, Richard</b> |                      |                                    | <b>\$ 79.32</b> |

**Expenses for: Campbell, Yolanda**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                           | <u>Amount</u>   |
|---|----------------------|--|-----------------|
| 2/24/2001                                 | Other                | Federal Express charge to mail client files. | \$ 16.12        |
| <b>Total Expenses - Campbell, Yolanda</b> |                      |  | <b>\$ 16.12</b> |

**Expenses for: Cullen, Peggy**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u>    |
|---------------------------------------|----------------------|--------------------------|------------------|
| 2/17/2001                             | Transportation       | Auto Mileage, Auto Tolls | \$ 24.26         |
| 2/24/2001                             | Transportation       | Auto Mileage, Auto Tolls | 24.26            |
| 3/3/2001                              | Transportation       | Auto Mileage, Auto Tolls | 67.02            |
| <b>Total Expenses - Cullen, Peggy</b> |                      |                          | <b>\$ 115.54</b> |

**Expenses for: Davison, Aaron**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|--|----------------------|------------------------------------|------------------|
| 2/10/2001                              | Other                | Cost of meals while at client site | \$ 33.00         |
| 2/17/2001                              | Other                | Cost of meals while at client site | 60.00            |
| 2/24/2001                              | Transportation       | Auto Mileage, Auto Tolls           | 13.00            |
|  | Other                | Cost of meals while at client site | 60.00            |
| 3/3/2001                               | Transportation       | Auto Mileage, Auto Tolls           | 11.00            |
|  | Other                | Cost of meals while at client site | 60.00            |
| <b>Total Expenses - Davison, Aaron</b> |                      |                                    | <b>\$ 237.00</b> |

**Expenses for: Dibbern, Lindsay**

| <u>Week Ending</u>                       | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|--|----------------------|------------------------------------|------------------|
| 2/10/2001                                | Other                | Cost of meals while at client site | \$ 105.00        |
|  | Other                | Incidentals. out of town           | 15.00            |
| <b>Total Expenses - Dibbern, Lindsay</b> |                      |                                    | <b>\$ 120.00</b> |

**Expenses for: Dobrow, Sheau-chi**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>      |
|---|----------------------|------------------------------------|--------------------|
| 2/17/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | \$ 85.00           |
| 2/24/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 85.00              |
|   | Other                | Cost of meals while at client site | 36.00              |
| 3/3/2001                                  | Transportation       | Auto Mileage, Auto Tolls           | 85.00              |
|   | Other                | Cost of meals while at client site | 48.00              |
| 3/10/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 102.00             |
|   | Other                | Cost of meals while at client site | 354.00             |
| 3/17/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 102.00             |
|   | Other                | Cost of meals while at client site | 48.00              |
| 3/24/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 102.00             |
|   | Other                | Cost of meals while at client site | 48.00              |
| 3/31/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 89.00              |
|   | Other                | Cost of meals while at client site | 60.00              |
| 4/7/2001                                  | Transportation       | Auto Mileage, Auto Tolls           | 89.00              |
|   | Other                | Cost of meals while at client site | 60.00              |
| 4/14/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 89.00              |
|   | Other                | Cost of meals while at client site | 60.00              |
| 4/21/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 89.00              |
|   | Other                | Cost of meals while at client site | 60.00              |
| 4/28/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 89.00              |
| 5/19/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 89.00              |
| 5/26/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 89.00              |
| 6/1/2001                                  | Transportation       | Auto Mileage, Auto Tolls           | 71.20              |
| 6/9/2001                                  | Transportation       | Auto Mileage, Auto Tolls           | 89.00              |
| 6/16/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 89.00              |
| 6/23/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 71.20              |
| 6/30/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 71.20              |
| <b>Total Expenses - Dobrow, Sheau-chi</b> |                      |                                    | <b>\$ 2,349.60</b> |

**Expenses for: Gabb, James**

| <u>Week Ending</u>                  | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>   |
|-------------------------------------|----------------------|------------------------------------|-----------------|
| 2/10/2001                           | Other                | Cost of meals while at client site | \$ 36.00        |
| 2/17/2001                           | Other                | Cost of meals while at client site | 24.00           |
| <b>Total Expenses - Gabb, James</b> |                      |                                    | <b>\$ 60.00</b> |

**Expenses for: Graham, Casey**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|---------------------------------------|----------------------|------------------------------------|------------------|
| 3/24/2001                             | Transportation       | Auto Mileage, Auto Tolls           | \$ 69.00         |
|                                       | Other                | Cost of meals while at client site | 35.00            |
| <b>Total Expenses - Graham, Casey</b> |                      |                                    | <b>\$ 104.00</b> |

**Expenses for: Harter, Kirsten**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>      |
|---|----------------------|------------------------------------|--------------------|
| 2/10/2001                               | Transportation       | Auto Mileage, Auto Tolls           | \$ 141.12          |
|   | Other                | Cost of meals while at client site | 36.00              |
| 2/17/2001                               | Transportation       | Auto Mileage, Auto Tolls           | 235.20             |
|   | Other                | Cost of meals while at client site | 60.00              |
| 2/24/2001                               | Transportation       | Auto Mileage, Auto Tolls           | 249.20             |
|   | Other                | Cost of meals while at client site | 60.00              |
| 3/3/2001                                | Transportation       | Auto Mileage, Auto Tolls           | 261.20             |
|   | Other                | Cost of meals while at client site | 60.00              |
| <b>Total Expenses - Harter, Kirsten</b> |                      |                                    | <b>\$ 1,102.72</b> |

**Expenses for: Harvey, Jena**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u>    |
|--------------------------------------|----------------------|--------------------------|------------------|
| 5/19/2001                            | Transportation       | Auto Mileage, Auto Tolls | \$ 77.62         |
| 5/26/2001                            | Transportation       | Auto Mileage, Auto Tolls | 46.58            |
| <b>Total Expenses - Harvey, Jena</b> |                      |                          | <b>\$ 124.20</b> |

**Expenses for: Knight, Giles**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u>    |
|---------------------------------------|----------------------|--------------------------|------------------|
| 2/24/2001                             | Transportation       | Auto Mileage, Auto Tolls | \$ 39.70         |
| 3/3/2001                              | Transportation       | Auto Mileage, Auto Tolls | 39.70            |
| 3/10/2001                             | Transportation       | Auto Mileage, Auto Tolls | 47.64            |
| 3/17/2001                             | Transportation       | Auto Mileage, Auto Tolls | 47.64            |
| 3/24/2001                             | Transportation       | Auto Mileage, Auto Tolls | 47.64            |
| 3/31/2001                             | Transportation       | Auto Mileage, Auto Tolls | 39.70            |
| 4/7/2001                              | Transportation       | Auto Mileage, Auto Tolls | 39.70            |
| 4/14/2001                             | Transportation       | Auto Mileage, Auto Tolls | 39.70            |
| <b>Total Expenses - Knight, Giles</b> |                      |                          | <b>\$ 341.42</b> |

**Expenses for: Kuker, Galite**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>   |
|---------------------------------------|----------------------|------------------------------------|-----------------|
| 3/31/2001                             | Transportation       | Auto Mileage, Auto Tolls           | \$ 13.80        |
|                                       | Other                | Cost of meals while at client site | 7.10            |
| <b>Total Expenses - Kuker, Galite</b> |                      |                                    | <b>\$ 20.90</b> |

**Expenses for: Mas, Mike**

| <u>Week Ending</u>                | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u>  |
|-----------------------------------|----------------------|--------------------------|----------------|
| 2/10/2001                         | Transportation       | Auto Mileage, Auto Tolls | \$ 6.00        |
| 3/3/2001                          | Transportation       | Auto Mileage, Auto Tolls | 2.00           |
| <b>Total Expenses - Mas, Mike</b> |                      |                          | <b>\$ 8.00</b> |

**Expenses for: Milligan, Robin**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                      | <u>Amount</u>    |
|--------------------|----------------------|---|------------------|
| 2/24/2001          | Transportation       | Auto Mileage, Auto Tolls                | \$ 12.50         |
| 3/3/2001           | Transportation       | Auto Mileage, Auto Tolls                | 15.00            |
|                    | Other                | Cost of meals while at client site      | 48.00            |
| 3/10/2001          | Transportation       | Auto Mileage, Auto Tolls                | 33.20            |
|                    | Other                | Cost of meals while at client site      | 36.00            |
| 3/17/2001          | Transportation       | Auto Mileage, Auto Tolls                | 12.50            |
|                    | Other                | Cost of meals while at client site      | 60.00            |
| 3/24/2001          | Transportation       | Auto Mileage, Auto Tolls                | 12.50            |
|                    | Other                | Cost of meals while at client site      | 48.00            |
| 3/31/2001          | Transportation       | Auto Mileage, Auto Tolls                | 12.50            |
|                    | Other                | Cost of meals while at client site      | 48.00            |
| 4/21/2001          | Transportation       | Auto Mileage, Auto Tolls                | 5.00             |
|                    |                      | <b>Total Expenses - Milligan, Robin</b> | <b>\$ 343.20</b> |

**Expenses for: Moran, Michelle**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                      | <u>Amount</u>      |
|--------------------|----------------------|---|--------------------|
| 3/24/2001          | Transportation       | Auto Mileage, Auto Tolls                | \$ 177.09          |
|                    | Other                | Cost of meals while at client site      | 54.00              |
|                    | Hotel                | Hotel                                   | 546.06             |
|                    | Airfare              | Airfare                                 | 1,096.31           |
|                    |                      | <b>Total Expenses - Moran, Michelle</b> | <b>\$ 1,873.46</b> |

**Expenses for: Mueller, Michael**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u> |
|--------------------|----------------------|------------------------------------|---------------|
| 3/3/2001           | Transportation       | Auto Mileage, Auto Tolls           | \$ 59.85      |
|                    | Other                | Cost of meals while at client site | 12.00         |
| 3/10/2001          | Transportation       | Auto Mileage, Auto Tolls           | 79.41         |
|                    | Other                | Cost of meals while at client site | 55.00         |
| 3/17/2001          | Transportation       | Auto Mileage, Auto Tolls           | 71.82         |
|                    | Other                | Cost of meals while at client site | 43.00         |
| 3/24/2001          | Transportation       | Auto Mileage, Auto Tolls           | 71.82         |
|                    | Other                | Cost of meals while at client site | 43.00         |



|  |                |                                    |                  |
|--|----------------|------------------------------------|------------------|
| 3/31/2001                                | Transportation | Auto Mileage, Auto Tolls           | 71.82            |
|  | Other          | Cost of meals while at client site | 43.00            |
| 4/7/2001                                 | Transportation | Auto Mileage, Auto Tolls           | 59.85            |
|  | Other          | Cost of meals while at client site | 36.00            |
| <b>Total Expenses - Mueller, Michael</b> |                |                                    | <b>\$ 646.57</b> |

**Expenses for: Padilla, Erik**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|---------------------------------------|----------------------|------------------------------------|------------------|
| 2/10/2001                             | Other                | Cost of meals while at client site | \$ 105.00        |
|                                       | Other                | Incidentals, out of town           | 15.00            |
| <b>Total Expenses - Padilla, Erik</b> |                      |                                    | <b>\$ 120.00</b> |

**Expenses for: Peck, Heather**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|---------------------------------------|----------------------|------------------------------------|------------------|
| 2/24/2001                             | Other                | Cost of meals while at client site | \$ 36.00         |
| 3/3/2001                              | Transportation       | Auto Mileage, Auto Tolls           | 6.90             |
|                                       | Other                | Cost of meals while at client site | 60.00            |
| 3/10/2001                             | Transportation       | Auto Mileage, Auto Tolls           | 6.90             |
|                                       | Other                | Cost of meals while at client site | 60.00            |
| 3/17/2001                             | Transportation       | Auto Mileage, Auto Tolls           |                  |
|                                       | Other                | Cost of meals while at client site | 60.00            |
| 3/24/2001                             | Transportation       | Auto Mileage, Auto Tolls           | 6.90             |
|                                       | Other                | Cost of meals while at client site | 55.00            |
| 3/31/2001                             | Other                | Cost of meals while at client site | 48.00            |
| 4/7/2001                              | Other                | Cost of meals while at client site | 48.00            |
| 4/28/2001                             | Transportation       | Auto Mileage, Auto Tolls           | 13.80            |
| <b>Total Expenses - Peck, Heather</b> |                      |                                    | <b>\$ 401.50</b> |

**Expenses for: Richter, Frank**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u> |
|--------------------|----------------------|------------------------------------|---------------|
| 3/3/2001           | Transportation       | Auto Mileage, Auto Tolls           | \$ 138.25     |
|                    | Other                | Cost of meals while at client site | 60.00         |
| 3/10/2001          | Transportation       | Auto Mileage, Auto Tolls           | 162.40        |
|                    | Other                | Cost of meals while at client site | 48.00         |
| 3/17/2001          | Transportation       | Auto Mileage, Auto Tolls           | 165.90        |
|                    | Other                | Cost of meals while at client site | 55.00         |

|  |                |                                    |                    |
|--|----------------|------------------------------------|--------------------|
| 3/24/2001                              | Transportation | Auto Mileage, Auto Tolls           | 165.90             |
|  | Other          | Cost of meals while at client site | 55.00              |
| 3/31/2001                              | Transportation | Auto Mileage, Auto Tolls           | 138.25             |
|  | Other          | Cost of meals while at client site | 60.00              |
| 4/7/2001                               | Transportation | Auto Mileage, Auto Tolls           | 138.25             |
|  | Other          | Cost of meals while at client site | 60.00              |
| 4/14/2001                              | Transportation | Auto Mileage, Auto Tolls           | 138.25             |
| 4/21/2001                              | Transportation | Auto Mileage, Auto Tolls           | 82.95              |
| 4/28/2001                              | Transportation | Auto Mileage, Auto Tolls           | 82.95              |
| 6/16/2001                              | Transportation | Auto Mileage, Auto Tolls           | 138.25             |
| 6/23/2001                              | Transportation | Auto Mileage, Auto Tolls           | 138.25             |
| 6/30/2001                              | Transportation | Auto Mileage, Auto Tolls           | 27.65              |
| <b>Total Expenses - Richter, Frank</b> |                |                                    | <b>\$ 1,855.25</b> |

**Expenses for: Sebby, Joanne**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|---------------------------------------|----------------------|------------------------------------|------------------|
| 2/10/2001                             | Other                | Cost of meals while at client site | \$ 105.00        |
|                                       | Other                | Incidentals, out of town           | 15.00            |
| <b>Total Expenses - Sebby, Joanne</b> |                      |                                    | <b>\$ 120.00</b> |

**Expenses for: Sorrentino, Dean**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u> |
|--------------------|----------------------|------------------------------------|---------------|
| 2/10/2001          | Transportation       | Auto Mileage, Auto Tolls           | \$ 46.58      |
| 2/17/2001          | Transportation       | Auto Mileage, Auto Tolls           | 62.10         |
| 2/24/2001          | Transportation       | Auto Mileage, Auto Tolls           | 46.58         |
|                    | Other                | Cost of meals while at client site | 24.00         |
| 3/3/2001           | Transportation       | Auto Mileage, Auto Tolls           | 46.58         |
|                    | Other                | Cost of meals while at client site | 48.00         |
| 3/10/2001          | Transportation       | Auto Mileage, Auto Tolls           | 81.08         |
|                    | Other                | Cost of meals while at client site | 55.00         |
| 3/17/2001          | Transportation       | Auto Mileage, Auto Tolls           | 65.55         |
|                    | Other                | Cost of meals while at client site | 55.00         |
| 3/24/2001          | Transportation       | Auto Mileage, Auto Tolls           | 51.41         |
|                    | Other                | Cost of meals while at client site | 55.00         |

|  |                |                                    |                    |
|--|----------------|------------------------------------|--------------------|
| 3/31/2001                                | Transportation | Auto Mileage, Auto Tolls           | 81.08              |
|  | Other          | Cost of meals while at client site | 60.00              |
| 4/7/2001                                 | Transportation | Auto Mileage, Auto Tolls           | 65.55              |
|  | Other          | Cost of meals while at client site | 67.00              |
| 4/14/2001                                | Transportation | Auto Mileage, Auto Tolls           | 62.10              |
|  | Other          | Cost of meals while at client site | 12.00              |
| 4/21/2001                                | Transportation | Auto Mileage, Auto Tolls           | 81.08              |
|  | Other          | Cost of meals while at client site | 67.00              |
| 4/28/2001                                | Transportation | Auto Mileage, Auto Tolls           | 62.10              |
|  | Other          | Cost of meals while at client site | 12.00              |
| 5/12/2001                                | Transportation | Auto Mileage, Auto Tolls           | 46.58              |
| 5/19/2001                                | Transportation | Auto Mileage, Auto Tolls           | 31.05              |
| 5/26/2001                                | Transportation | Auto Mileage, Auto Tolls           | 46.58              |
| 6/1/2001                                 | Transportation | Auto Mileage, Auto Tolls           | 15.53              |
| 6/9/2001                                 | Transportation | Auto Mileage, Auto Tolls           | 46.59              |
| 6/16/2001                                | Transportation | Auto Mileage, Auto Tolls           | 46.59              |
| 6/23/2001                                | Transportation | Auto Mileage, Auto Tolls           | 62.12              |
| 6/30/2001                                | Transportation | Auto Mileage, Auto Tolls           | 62.12              |
| 7/7/2001                                 | Transportation | Auto Mileage, Auto Tolls           | 62.12              |
| 7/14/2001                                | Transportation | Auto Mileage, Auto Tolls           | 31.06              |
| 7/21/2001                                | Transportation | Auto Mileage, Auto Tolls           | 62.12              |
| 7/28/2001                                | Transportation | Auto Mileage, Auto Tolls           | 15.53              |
| <b>Total Expenses - Sorrentino, Dean</b> |                |                                    | <b>\$ 1,734.76</b> |

**Expenses for: Spiegel, Noel**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                    | <u>Amount</u>      |
|--------------------|----------------------|---------------------------------------|--------------------|
| 2/24/2001          | Airfare              | Round trip airfare to West Palm Beach | \$ 1,230.93        |
|                    | Transportation       | Auto Mileage, Auto Tolls, Taxi        | 574.00             |
|                    | Other                | Cost of meals while at client site    | 179.48             |
| 4/28/2001          | Other                | Cost of meals while at client site    | 25.62              |
|                    | Airfare              | Travel related to consent decree      | 201.50             |
|                    | Transportation       | Auto Mileage, Auto Tolls, Taxi        | 381.87             |
| 5/26/2001          | Hotel                | Hotel in Boca Raton, FL               | 265.00             |
|                    |                      | <b>Total Expenses - Spiegel, Noel</b> | <b>\$ 2,858.40</b> |

**Expenses for: Summers, Jamie**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                     | <u>Amount</u>    |
|--------------------|----------------------|--|------------------|
| 3/10/2001          | Transportation       | Auto Mileage, Auto Tolls               | \$ 30.00         |
|                    | Other                | Cost of meals while at client site     | 47.00            |
| 3/17/2001          | Transportation       | Auto Mileage, Auto Tolls               | 75.00            |
|                    | Other                | Cost of meals while at client site     | 82.00            |
| 3/24/2001          | Transportation       | Auto Mileage, Auto Tolls               | 75.00            |
|                    |                      | <b>Total Expenses - Summers, Jamie</b> | <b>\$ 309.00</b> |

**Expenses for: Thibault, Steve**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u> |
|--------------------|----------------------|------------------------------------|---------------|
| 2/10/2001          | Transportation       | Auto Mileage, Auto Tolls           | \$ 35.00      |
| 2/17/2001          | Transportation       | Auto Mileage, Auto Tolls           | 51.75         |
|                    | Other                | Cost of meals while at client site | 39.86         |
| 2/24/2001          | Transportation       | Auto Mileage, Auto Tolls           | 69.00         |
|                    | Other                | Cost of meals while at client site | 44.99         |
| 3/17/2001          | Transportation       | Auto Mileage, Auto Tolls           | 69.00         |
| 3/24/2001          | Transportation       | Auto Mileage, Auto Tolls           | 86.25         |
|                    | Other                | Cost of meals while at client site | 45.98         |
| 3/31/2001          | Transportation       | Auto Mileage, Auto Tolls           | 86.25         |
|                    | Other                | Cost of meals while at client site | 81.46         |
| 4/7/2001           | Transportation       | Auto Mileage, Auto Tolls           | 103.50        |
|                    | Other                | Cost of meals while at client site | 178.33        |
| 4/14/2001          | Transportation       | Auto Mileage, Auto Tolls           | 34.50         |
|                    | Other                | Cost of meals while at client site | 43.39         |

|   |                         |  |                    |
|---|-------------------------|--|--------------------|
| 4/21/2001                               | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 34.50              |
| 4/28/2001                               | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 51.75<br>95.19     |
| 5/5/2001                                | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Business-client                    | 51.75<br>101.15    |
| 5/12/2001                               | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Business-client                    | 34.50<br>51.01     |
| 5/19/2001                               | Transportation          | Auto Mileage, Auto Tolls                                       | 51.75              |
| 5/26/2001                               | Transportation          | Auto Mileage, Auto Tolls                                       | 17.25              |
| 6/1/2001                                | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Business-client                    | 51.75<br>75.39     |
| 6/9/2001                                | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Business-client meals              | 34.50<br>55.72     |
| 6/23/2001                               | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Business-client meals              | 17.25<br>32.99     |
| 6/30/2001                               | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Business-client meals              | 34.50<br>109.91    |
| 7/14/2001                               | Other                   | Business - client meals  | 53.60              |
| <b>Total Expenses - Thibault, Steve</b> |                         |  | <b>\$ 1,923.72</b> |

**Expenses for: Venezia, Joe**

| <u>Week Ending</u>                   | <u>Expenses Type</u>    | <u>Description</u>   | <u>Amount</u>    |
|--------------------------------------|-------------------------|--|------------------|
| 2/24/2001                            | Other                   | Cost of meals while at client site                             | \$ 36.00         |
| 3/24/2001                            | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 6.90<br>55.00    |
| 3/31/2001                            | Other                   | Cost of meals while at client site                             | 60.00            |
| 4/7/2001                             | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 6.90<br>31.00    |
| 4/21/2001                            | Transportation<br>Other | Auto Mileage, Auto Tolls<br>Cost of meals while at client site | 2.00<br>12.00    |
| <b>Total Expenses - Venezia, Joe</b> |                         |  | <b>\$ 209.80</b> |

**Expenses for: Visosevic, Zorica**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|---|----------------------|------------------------------------|------------------|
| 3/3/2001                                  | Transportation       | Auto Mileage, Auto Tolls           | \$ 69.00         |
|   | Other                | Cost of meals while at client site | 48.00            |
| 3/10/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 82.80            |
|   | Other                | Cost of meals while at client site | 48.00            |
| 3/17/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 86.94            |
|   | Other                | Cost of meals while at client site | 67.00            |
| 3/24/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 86.94            |
|   | Other                | Cost of meals while at client site | 55.00            |
| 4/21/2001                                 | Transportation       | Auto Mileage, Auto Tolls           | 13.80            |
| <b>Total Expenses - Visosevic, Zorica</b> |                      |                                    | <b>\$ 557.48</b> |

**Expenses for: Wassmann, Alice**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|---|----------------------|------------------------------------|------------------|
| 2/10/2001                               | Transportation       | Auto Mileage, Auto Tolls           | \$ 68.97         |
|   | Other                | Cost of meals while at client site | 36.00            |
| 2/17/2001                               | Transportation       | Auto Mileage, Auto Tolls           | 114.95           |
|   | Other                | Cost of meals while at client site | 60.00            |
| 2/24/2001                               | Transportation       | Auto Mileage, Auto Tolls           | 91.96            |
|   | Other                | Cost of meals while at client site | 60.00            |
| <b>Total Expenses - Wassmann, Alice</b> |                      |                                    | <b>\$ 431.88</b> |

**Expenses for: Yu, Jennifer**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|--------------------------------------|----------------------|------------------------------------|------------------|
| 3/3/2001                             | Other                | Cost of meals while at client site | \$ 60.00         |
| 3/10/2001                            | Other                | Cost of meals while at client site | 60.00            |
| 3/17/2001                            | Other                | Cost of meals while at client site | 60.00            |
| 3/24/2001                            | Other                | Cost of meals while at client site | 48.00            |
| 4/7/2001                             | Other                | Cost of meals while at client site | 52.00            |
| <b>Total Expenses - Yu, Jennifer</b> |                      |                                    | <b>\$ 280.00</b> |

**Total Detail Expense Records by Category and Individual for Matter Code #1:**

|   |                     |
|---|---------------------|
| <b>Deloitte &amp; Touche Audit Services Group - Fiscal Year 2000 Financial Statement Audits</b> | <b>\$ 19,469.26</b> |
|---|---------------------|

**Matter Code #2: Deloitte & Touche Audit Services Group - Fiscal Year 2001 Financial Statement Audits**

**Expenses for: Ameen, Jane**

| <u>Week Ending</u>                  | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|-------------------------------------|----------------------|-----------------------------------|------------------|
| 7/14/2001                           | Transportation       | Auto Mileage, Auto Tolls          | \$ 8.00          |
| 7/21/2001                           | Transportation       | Auto Mileage, Auto Tolls          | 2.00             |
| 7/28/2001                           | Transportation       | Auto Mileage, Auto Tolls          | 2.00             |
| 8/17/2001                           | Transportation       | Auto Mileage, Auto Tolls          | 8.00             |
| 8/24/2001                           | Transportation       | Auto Mileage, Auto Tolls          | 2.00             |
| 8/31/2001                           | Transportation       | Auto Mileage, Auto Tolls          | 2.00             |
| 9/8/2001                            | Transportation       | Auto Mileage, Auto Tolls          | 2.00             |
| 9/15/2001                           | Transportation       | Auto Mileage, Auto Tolls          | 4.00             |
| 1/31/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 12.00            |
| 2/16/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 15.00            |
| 2/23/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 15.00            |
| 2/28/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 15.00            |
| 3/9/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | 15.00            |
| 3/16/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 15.00            |
| 3/23/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 15.00            |
| 3/30/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 6.00             |
| 4/6/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 10.00         |
| 5/18/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 9.00             |
| 5/31/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 15.00            |
| 7/31/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 7.50             |
| <b>Total Expenses - Ameen, Jane</b> |                      |                                   | <b>\$ 179.50</b> |

**Expenses for: Anderson, Eric**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                   | <u>Amount</u>      |
|--|----------------------|--------------------------------------|--------------------|
| 9/22/2001                              | Airfare              | Airfare from Chicago to CSC facility | \$ 938.09          |
|  | Hotel                | Hotel at CSC facility                | 1,074.96           |
|  | Transportation       | Auto Mileage, Auto Tolls             | 580.82             |
|  | Other                | Business - Client meals              | 360.17             |
|  | Other                | Incidentals for 8 days of travel     | 40.00              |
| 10/6/2001                              | Hotel                | Lodging in Hattiesburg               | 374.24             |
|  | Airfare              | Airfare from Chicago                 | 515.00             |
|  | Transportation       | Rental car and gasoline              | 666.99             |
|  | Other                | Incidentals                          | 25.00              |
|  | Other                | Out of town meals                    | 175.00             |
| 10/13/2001                             | Hotel                | Lodging in Hattiesburg               | 612.69             |
|  | Transportation       | Parking and gasoline                 | 63.75              |
|  | Other                | Out of town Meals                    | 225.63             |
|  | Other                | Incidentals                          | 30.00              |
|  | Other                | Misc. Supplies                       | 19.25              |
| <b>Total Expenses - Anderson, Eric</b> |                      |                                      | <b>\$ 5,701.59</b> |

**Expenses for: Bangs, Brandi**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 12/29/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 120.75        |
| <b>Total Expenses - Bangs, Brandi</b> |                      |                                   | <b>\$ 120.75</b> |

**Expenses for: Bergman, Alan**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 1/31/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 113.55        |
|                                       | Other                | Overtime Meal Allowance           | 60.00            |
| 2/9/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | 132.14           |
|                                       | Other                | Overtime Meal Allowance           | 67.00            |
| 3/9/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | 114.64           |
|                                       | Other                | Overtime Meal Allowance           | 67.00            |
| 3/16/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 114.64           |
|                                       | Other                | Overtime Meal Allowance           | 60.00            |
| <b>Total Expenses - Bergman, Alan</b> |                      |                                   | <b>\$ 728.97</b> |



**Expenses for: Blackmore, Alison**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>    |
|---|----------------------|-------------------------------------|------------------|
| 10/20/2001                                | Hotel                | Lodging - Powermate                 | \$ 140.00        |
|   | Other                | Incidentals for 3 days of travel    | 15.00            |
|   | Other                | Business, client, out of town meals | 87.00            |
| <b>Total Expenses - Blackmore, Alison</b> |                      |                                     | <b>\$ 242.00</b> |

**Expenses for: Chategnier, David**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---|----------------------|-----------------------------------|-----------------|
| 1/4/2002                                  | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 91.25        |
| <b>Total Expenses - Chategnier, David</b> |                      |                                   | <b>\$ 91.25</b> |

**Expenses for: Cullen, Peggy**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 11/17/2001                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 20.81         |
| 2/23/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 77.04            |
|                                       | Other                | Business - Client Meals           | 44.70            |
| 3/30/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 28.47            |
| 4/6/2002                              | Other                | Business - Client Meals           | 15.68            |
| <b>Total Expenses - Cullen, Peggy</b> |                      |                                   | <b>\$ 186.70</b> |

**Expenses for: Davison, Aaron**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>      | <u>Amount</u>    |
|--|----------------------|-------------------------|------------------|
| 2/9/2002                               | Other                | Overtime Meal Allowance | \$ 60.00         |
| 2/16/2002                              | Other                | Overtime Meal Allowance | 60.00            |
| 2/23/2002                              | Other                | Overtime Meal Allowance | 60.00            |
| <b>Total Expenses - Davison, Aaron</b> |                      |                         | <b>\$ 180.00</b> |

**Expenses for: Dobrow, Sherrie**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u> |
|--------------------|----------------------|--------------------------|---------------|
| 8/17/2001          | Transportation       | Auto Mileage, Auto Tolls | \$ 35.60      |
| 8/24/2001          | Transportation       | Auto Mileage, Auto Tolls | 35.60         |
|                    | Other                | Business - Client meals  | 21.47         |
| 9/8/2001           | Transportation       | Auto Mileage, Auto Tolls | 17.80         |

|            |                |   |                    |
|------------|----------------|---|--------------------|
|            | Other          | Business - Client meals                   | 30.82              |
| 9/15/2001  | Transportation | Auto Mileage, Auto Tolls                  | 71.20              |
| 9/22/2001  | Transportation | Auto Mileage, Auto Tolls                  | 65.40              |
| 9/29/2001  | Transportation | Auto Mileage, Auto Tolls                  | 27.60              |
| 10/13/2001 | Transportation | Parking, Auto Mileage, Auto Tolls         | 99.00              |
| 10/20/2001 | Transportation | Parking, Auto Mileage, Auto Tolls         | 75.30              |
| 10/27/2001 | Transportation | Parking, Auto Mileage, Auto Tolls         | 99.00              |
| 10/31/2001 | Transportation | Parking, Auto Mileage, Auto Tolls         | 35.60              |
| 11/3/2001  | Transportation | Parking, Auto Mileage, Auto Tolls         | 35.60              |
| 1/25/2002  | Transportation | Auto Mileage, Auto Tolls                  | 179.40             |
|            | Other          | Business International Phone Call - Japan | 10.00              |
| 2/28/2002  | Transportation | Auto Mileage, Auto Tolls                  | 290.60             |
|            | Other          | Overtime Meal Allowance                   | 48.00              |
| 3/9/2002   | Transportation | Parking, Auto Mileage, Auto Tolls         | 173.99             |
|            | Other          | Overtime Meal Allowance                   | 62.00              |
| 3/23/2002  | Transportation | Parking, Auto Mileage, Auto Tolls         | 254.79             |
|            | Other          | Overtime Meal Allowance                   | 122.00             |
| 4/30/2002  | Transportation | Parking, Auto Mileage, Auto Tolls         | 260.40             |
|            | Other          | Overtime Meal Allowance                   | 36.00              |
| 5/4/2002   | Transportation | Parking, Auto Mileage, Auto Tolls         | 18.60              |
|            |                | <b>Total Expenses - Dobrow, Sheau-chi</b> | <b>\$ 2,105.77</b> |

**Expenses for: Dunaway, Kerry**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                     | <u>Amount</u>  |
|--------------------|----------------------|--|----------------|
| 11/17/2001         | Transportation       | Parking, Auto Mileage, Auto Tolls      | \$ 4.45        |
|                    |                      | <b>Total Expenses - Dunaway, Kerry</b> | <b>\$ 4.45</b> |

**Expenses for: Flynn, Carrie**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                    | <u>Amount</u>   |
|--------------------|----------------------|---------------------------------------|-----------------|
| 12/15/2001         | Transportation       | Parking, Auto Mileage, Auto Tolls     | \$ 26.91        |
|                    |                      | <b>Total Expenses - Flynn, Carrie</b> | <b>\$ 26.91</b> |

**Expenses for: Franciulli, Maria**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>      | <u>Amount</u>   |
|---|----------------------|-------------------------|-----------------|
| 5/11/2002                                 | Other                | Overtime Meal Allowance | \$ 12.00        |
| <b>Total Expenses - Franciulli, Maria</b> |                      |                         | <b>\$ 12.00</b> |

**Expenses for: Garretson, Eric**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                        | <u>Amount</u>      |
|---|----------------------|---|--------------------|
| 10/20/2001                              | Hotel                | Lodging - Coleman                         | \$ 68.94           |
|   | Airfare              | Airfare - Coleman                         | 173.00             |
|   | Transportation       | Rental Car, Gasoline, Auto Tolls          | 152.32             |
| 10/27/2001                              | Hotel                | Lodging - Coleman                         | 68.94              |
|   | Transportation       | Auto Mileage, Auto Tolls                  | 15.00              |
| 1/26/2002                               | Hotel                | Lodging - Coleman COR                     | 137.88             |
|   | Hotel                | Lodging - Coleman Powermate               | 110.78             |
|   | Other                | Business Client - Out of town meals       | 137.00             |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls         | 43.43              |
| 2/16/2002                               | Hotel                | Lodging - Coleman COR                     | 110.78             |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls, Rental | 459.81             |
|   | Other                | Business Client - Out of town meals       | 187.00             |
| <b>Total Expenses - Garretson, Eric</b> |                      |   | <b>\$ 1,664.88</b> |

**Expenses for: Hasnani, Mazhar**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>             | <u>Amount</u>    |
|---|----------------------|--------------------------------|------------------|
| 11/17/2001                              | Transportation       | Auto Mileage, Auto Tolls       | \$ 54.55         |
| 2/9/2002                                | Transportation       | Auto Mileage, Auto Tolls, Taxi | 168.18           |
| 2/23/2002                               | Transportation       | Auto Mileage, Auto Tolls, Taxi | 356.91           |
| <b>Total Expenses - Hasnani, Mazhar</b> |                      |                                | <b>\$ 579.64</b> |

**Expenses for: Henderson, Sally**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>             | <u>Amount</u> |
|--------------------|----------------------|--------------------------------|---------------|
| 2/9/2002           | Transportation       | Auto Mileage, Auto Tolls, Taxi | \$ 25.55      |
|                    | Other                | Overtime Meal Allowance        | 60.00         |
| 2/16/2002          | Transportation       | Auto Mileage, Auto Tolls, Taxi | 25.55         |
|                    | Other                | Overtime Meal Allowance        | 60.00         |
| 2/23/2002          | Transportation       | Auto Mileage, Auto Tolls, Taxi | 25.55         |
|                    | Other                | Overtime Meal Allowance        | 60.00         |

|  |                |                                   |                  |
|--|----------------|-----------------------------------|------------------|
| 2/28/2002                                | Transportation | Auto Mileage, Auto Tolls,Taxi     | 20.44            |
|  | Other          | Overtime Meal Allowance           | 48.00            |
| 3/2/2002                                 | Transportation | Auto Mileage, Auto Tolls,Taxi     | 10.22            |
|  | Other          | Overtime Meal Allowance           | 19.00            |
| 3/9/2002                                 | Transportation | Auto Mileage, Auto Tolls,Taxi     | 25.55            |
|  | Other          | Overtime Meal Allowance           | 60.00            |
| 3/16/2002                                | Transportation | Auto Mileage, Auto Tolls,Taxi     | 25.55            |
|  | Other          | Overtime Meal Allowance           | 60.00            |
| 3/23/2002                                | Transportation | Auto Mileage, Auto Tolls,Taxi     | 25.55            |
|  | Other          | Overtime Meal Allowance           | 60.00            |
| 3/24/2002                                | Transportation | Auto Mileage, Auto Tolls,Taxi     | 25.55            |
|  | Other          | Overtime Meal Allowance           | 60.00            |
| 4/13/2002                                | Transportation | Parking, Auto Mileage, Auto Tolls | 51.10            |
|  | Other          | Overtime Meal Allowance           | 60.00            |
| <b>Total Expenses - Henderson, Sally</b> |                |                                   | <b>\$ 807.61</b> |

**Expenses for: Kauffman, Brandon**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---|----------------------|-----------------------------------|-----------------|
| 11/30/2001                                | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 93.16        |
| <b>Total Expenses - Kauffman, Brandon</b> |                      |                                   | <b>\$ 93.16</b> |

**Expenses for: Keglovits, Dennis**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>    |
|---|----------------------|-------------------------------------|------------------|
| 10/27/2001                                | Hotel                | Lodging - Coleman                   | \$ 221.56        |
|   | Transportation       | Auto Mileage, Auto Tolls            | 103.50           |
|   | Other                | Telephone - Business out of town    | 19.11            |
|   | Other                | Business/Client - out of town       | 167.54           |
| 11/17/2001                                | Transportation       | Parking, Auto Mileage, Auto Tolls   | 120.75           |
|   | Hotel                | Lodging                             | 88.40            |
|   | Other                | Business - Client meals out of town | 34.50            |
| <b>Total Expenses - Keglovits, Dennis</b> |                      |                                     | <b>\$ 755.36</b> |

**Expenses for: Kennington, Michael**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>               | <u>Amount</u> |
|--------------------|----------------------|----------------------------------|---------------|
| 10/20/2001         | Hotel                | Lodging - Coleman/Powermate      | \$ 293.56     |
|                    | Other                | Incidentals for 5 days of travel | 25.00         |
|                    | Other                | Business/Client - out of town    | 161.00        |

|   |                |                                     |                    |
|---|----------------|-------------------------------------|--------------------|
| 1/26/2002                                   | Hotel          | Lodging - Coleman Powermate         | 344.70             |
|   | Other          | Business Client - Out of town meals | 178.00             |
|   | Transportation | Parking, Auto Mileage, Auto Tolls   | 36.00              |
| <b>Total Expenses - Kennington, Michael</b> |                |                                     | <b>\$ 1,038.26</b> |

**Expenses for: Leibach, Bill**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                     | <u>Amount</u>    |
|---------------------------------------|----------------------|--|------------------|
| 10/27/2001                            | Hotel                | Lodging - Coleman                      | \$ 332.34        |
|                                       | Transportation       | Auto Mileage, Auto Tolls               | 138.32           |
|                                       | Other                | Incidentals                            | 10.00            |
|                                       | Other                | Business/Client - out of town per diem | 70.00            |
| <b>Total Expenses - Leibach, Bill</b> |                      |  | <b>\$ 550.66</b> |

**Expenses for: McMurtrey, Todd**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                            | <u>Amount</u>      |
|---|----------------------|---|--------------------|
| 10/20/2001                              | Hotel                | Lodging - Coleman/Powermate                   | \$ 293.56          |
|   | Transportation       | Auto Mileage, Auto Tolls                      | 61.12              |
|   | Other                | Incidentals for 5 days of travel              | 25.00              |
|   | Other                | Business/Client - out of town per diem        | 161.00             |
| 10/27/2001                              | Hotel                | Lodging - Coleman/Powermate                   | 275.76             |
|   | Transportation       | Rental Car, Auto Mileage, Auto Tolls          | 724.26             |
|   | Other                | Incidentals for 5 days of travel              | 25.00              |
|   | Other                | Business/Client - out of town per diem        | 170.00             |
| 1/26/2002                               | Hotel                | Lodging - Coleman Powermate                   | 689.40             |
|   | Other                | Business Client - Out of town meals           | 362.00             |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls             | 296.14             |
|   | Other                | Out of town incidentals - \$5/day             | 60.00              |
|   | Other                | Business / Client Phone charges - out of town | 9.07               |
| 2/9/2002                                | Hotel                | Lodging - Coleman Powermate                   | 344.70             |
|   | Other                | Business Client - Out of town meals           | 196.00             |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls             | 733.00             |
|   | Other                | Out of town incidentals - \$5/day             | 30.00              |
| <b>Total Expenses - McMurtrey, Todd</b> |                      |   | <b>\$ 4,456.01</b> |

**Expenses for: Messerly, Jason**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                     | <u>Amount</u>    |
|---|----------------------|--|------------------|
| 10/31/2001                              | Hotel                | Lodging - Neosho Inventory Observation | \$ 58.00         |
|   | Transportation       | Auto Mileage, Auto Tolls               | 131.10           |
|   | Other                | Business/Client - out of town per diem | 35.00            |
| <b>Total Expenses - Messerly, Jason</b> |                      |  | <b>\$ 224.10</b> |

**Expenses for: Michaelis, Natalie**

| <u>Week Ending</u>                         | <u>Expenses Type</u> | <u>Description</u>                   | <u>Amount</u>      |
|--|----------------------|--------------------------------------|--------------------|
| 11/30/2001                                 | Hotel                | Lodging - Coleman/Powermate          | \$ 492.36          |
|  | Transportation       | Auto Mileage, Auto Tolls             | 155.25             |
|  | Other                | Incidentals - out of town            | 33.90              |
|  | Other                | Business/Client - out of town meals  | 149.00             |
| 12/8/2001                                  | Hotel                | Lodging - Coleman/Powermate          | 492.36             |
|  | Transportation       | Auto Mileage, Auto Tolls             | 155.25             |
|  | Other                | Incidentals - out of town            | 33.90              |
|  | Other                | Business/Client - out of town meals  | 110.00             |
| 1/26/2002                                  | Transportation       | Parking, Auto Mileage, Auto Tolls    | 170.55             |
|  | Other                | Business - Client meals out of town  | 154.00             |
|  | Hotel                | Lodging - Coleman COR                | 492.36             |
| 2/9/2002                                   | Transportation       | Parking, Auto Mileage, Auto Tolls    | 341.10             |
|  | Other                | Business - Client meals out of town  | 290.00             |
|  | Hotel                | Lodging - Coleman COR                | 863.63             |
|  | Other                | Out of town incidentals - \$5/day    | 50.00              |
|  | Other                | Out of town - Business Phone Charges | 30.04              |
| <b>Total Expenses - Michaelis, Natalie</b> |                      |                                      | <b>\$ 4,013.70</b> |

**Expenses for: Milligan, Robin**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---|----------------------|-----------------------------------|------------------|
| 2/23/2002                               | Other                | Overtime Meal Allowance           | \$ 134.00        |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls | 88.75            |
| 3/9/2002                                | Transportation       | Auto Mileage, Auto Tolls,Taxi     | 45.75            |
|   | Other                | Overtime Meal Allowance           | 127.00           |
| 3/23/2002                               | Transportation       | Auto Mileage, Auto Tolls,Taxi     | 25.00            |
|   | Other                | Overtime Meal Allowance           | 120.00           |
| 3/24/2002                               | Transportation       | Auto Mileage, Auto Tolls,Taxi     | 12.50            |
|   | Other                | Overtime Meal Allowance           | 60.00            |
| <b>Total Expenses - Milligan, Robin</b> |                      |                                   | <b>\$ 613.00</b> |

**Expenses for: Padilla, Erik**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u> |
|--------------------|----------------------|-------------------------------------|---------------|
| 11/30/2001         | Hotel                | Lodging - Coleman                   | \$ 369.27     |
|                    | Transportation       | Auto Mileage, Auto Tolls            | 138.00        |
|                    | Other                | Incidentals - out of town           | 40.30         |
|                    | Other                | Business/Client - out of town meals | 175.00        |

|                                       |                |                                     |                    |
|---------------------------------------|----------------|-------------------------------------|--------------------|
| 12/8/2001                             | Hotel          | Lodging - Coleman                   | 443.12             |
|                                       | Transportation | Auto Mileage, Auto Tolls            | 131.10             |
|                                       | Other          | Per Diem/Incidentals - out of town  | 55.30              |
|                                       | Other          | Business/Client - out of town meals | 131.00             |
| 1/26/2002                             | Hotel          | Lodging - Coleman COR               | 943.92             |
|                                       | Other          | Business Client - Out of town meals | 588.95             |
|                                       | Transportation | Parking, Auto Mileage, Auto Tolls   | 290.00             |
| 2/9/2002                              | Hotel          | Lodging - Coleman COR               | 861.63             |
|                                       | Other          | Business Client - Out of town meals | 338.00             |
|                                       | Transportation | Parking, Auto Mileage, Auto Tolls   | 290.00             |
|                                       | Other          | Out of town incidentals - \$5/day   | 50.00              |
| <b>Total Expenses - Padilla, Erik</b> |                |                                     | <b>\$ 4,845.59</b> |

**Expenses for: Provost, Jeff**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|---------------------------------------|----------------------|-------------------------------------|--------------------|
| 1/26/2002                             | Transportation       | Auto Mileage, Auto Tolls, Parking   | \$ 264.16          |
|                                       | Hotel                | Lodging - Coleman Powermate         | 68.94              |
|                                       | Other                | Business Client - Out of town meals | 173.94             |
| 2/9/2002                              | Transportation       | Auto Mileage, Auto Tolls, Parking   | 326.50             |
|                                       | Hotel                | Lodging - Coleman Powermate         | 222.68             |
|                                       | Other                | Business Client - Out of town meals | 100.79             |
| <b>Total Expenses - Provost, Jeff</b> |                      |                                     | <b>\$ 1,157.01</b> |

**Expenses for: Reichenberger, Jana**

| <u>Week Ending</u>                          | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---|----------------------|-----------------------------------|------------------|
| 12/15/2001                                  | Transportation       | Auto Mileage, Auto Tolls, Parking | \$ 214.25        |
| <b>Total Expenses - Reichenberger, Jana</b> |                      |                                   | <b>\$ 214.25</b> |

**Expenses for: Richter, Frank**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u> |
|--------------------|----------------------|-----------------------------------|---------------|
| 2/23/2002          | Other                | Overtime Meal Allowance           | \$ 120.00     |
|                    | Transportation       | Parking, Auto Mileage, Auto Tolls | 355.90        |
| 3/9/2002           | Transportation       | Auto Mileage, Auto Tolls, Taxi    | 323.20        |
|                    | Other                | Overtime Meal Allowance           | 120.00        |
| 3/23/2002          | Transportation       | Auto Mileage, Auto Tolls, Taxi    | 290.50        |
|                    | Other                | Overtime Meal Allowance           | 120.00        |

|  |                |                                   |                    |
|--|----------------|-----------------------------------|--------------------|
| 4/6/2002                               | Transportation | Parking, Auto Mileage, Auto Tolls | 290.50             |
|  | Other          | Overtime Meal Allowance           | 120.00             |
| 4/20/2002                              | Transportation | Parking, Auto Mileage, Auto Tolls | 290.50             |
| <b>Total Expenses - Richter, Frank</b> |                |                                   | <b>\$ 2,030.60</b> |

**Expenses for: Ruder, Craig**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|--------------------------------------|----------------------|-------------------------------------|--------------------|
| 1/26/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls   | \$ 323.10          |
|                                      | Other                | Business - Client meals out of town | 238.00             |
|                                      | Hotel                | Lodging - Coleman COR               | 689.30             |
| <b>Total Expenses - Ruder, Craig</b> |                      |                                     | <b>\$ 1,250.40</b> |

**Expenses for: Sorrentino, Dean**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>               | <u>Amount</u> |
|--------------------|----------------------|----------------------------------|---------------|
| 7/27/2001          | Transportation       | Auto Mileage, Auto Tolls         | \$ 15.53      |
| 7/31/2001          | Transportation       | Auto Mileage, Auto Tolls         | 15.53         |
| 8/3/2001           | Transportation       | Auto Mileage, Auto Tolls         | 31.06         |
|                    | Other                | Business - Client meals          | 32.46         |
| 8/10/2001          | Transportation       | Auto Mileage, Auto Tolls         | 54.59         |
|                    | Other                | Business - Client meals          | 117.96        |
| 8/17/2001          | Transportation       | Auto Mileage, Auto Tolls         | 15.53         |
| 9/8/2001           | Transportation       | Auto Mileage, Auto Tolls         | 15.53         |
| 9/15/2001          | Transportation       | Auto Mileage, Auto Tolls         | 31.06         |
|                    | Other                | Business - Client meals          | 47.48         |
| 9/22/2001          | Transportation       | Auto Mileage, Auto Tolls         | 46.59         |
|                    | Other                | Business - Client meals          | 64.59         |
| 9/29/2001          | Transportation       | Auto Mileage, Auto Tolls         | 15.53         |
| 10/13/2001         | Transportation       | Auto Mileage, Auto Tolls         | 62.12         |
|                    | Transportation       | Parking                          | 12.00         |
| 10/20/2001         | Transportation       | Auto Mileage, Auto Tolls         | 62.12         |
| 11/17/2001         | Transportation       | Parking,Auto Mileage, Auto Tolls | 72.12         |
| 11/24/2001         | Transportation       | Parking,Auto Mileage, Auto Tolls | 46.59         |
|                    | Other                | Business/Client meals            | 36.59         |
| 11/30/2001         | Transportation       | Parking,Auto Mileage, Auto Tolls | 77.65         |
|                    | Other                | Business/Client meals            | 21.72         |



|            |                                  |   |                           |
|------------|----------------------------------|---|---------------------------|
| 12/8/2001  | Transportation<br>Other          | Parking,Auto Mileage, Auto Tolls<br>Business/Client meals                               | 62.12<br>21.55            |
| 12/15/2001 | Transportation<br>Other          | Parking,Auto Mileage, Auto Tolls<br>Business/Client meals                               | 77.65<br>29.22            |
| 12/22/2001 | Transportation<br>Other          | Parking,Auto Mileage, Auto Tolls<br>Business/Client meals                               | 77.65<br>54.80            |
| 12/29/2001 | Transportation                   | Parking,Auto Mileage, Auto Tolls  | 46.59                     |
| 1/5/2002   | Transportation                   | Parking,Auto Mileage, Auto Tolls  | 46.59                     |
| 1/19/2002  | Transportation<br>Other          | Parking,Auto Mileage, Auto Tolls<br>Business/Client meals                               | 89.65<br>32.31            |
| 1/26/2002  | Transportation                   | Parking,Auto Mileage, Auto Tolls  | 62.12                     |
| 1/31/2002  | Transportation                   | Parking,Auto Mileage, Auto Tolls  | 62.12                     |
| 2/2/2002   | Transportation                   | Parking,Auto Mileage, Auto Tolls  | 15.53                     |
| 2/9/2002   | Transportation                   | Parking,Auto Mileage, Auto Tolls  | 77.65                     |
| 2/16/2002  | Transportation<br>Other          | Parking,Auto Mileage, Auto Tolls<br>Business/Client meals                               | 102.23<br>17.15           |
| 2/23/2002  | Transportation<br>Other          | Parking,Auto Mileage, Auto Tolls<br>Business/Client meals                               | 102.23<br>25.40           |
| 2/28/2002  | Transportation<br>Other          | Parking,Auto Mileage, Auto Tolls<br>Overtime Meal Allowance                             | 65.72<br>12.00            |
| 3/2/2002   | Transportation                   | Parking, Auto Mileage, Auto Tolls   | 16.43                     |
| 3/9/2002   | Transportation<br>Other<br>Other | Parking, Auto Mileage, Auto Tolls<br>Overtime Meal Allowance<br>Business - Client meals | 102.95<br>31.00<br>68.33  |
| 3/16/2002  | Transportation<br>Other          | Parking, Auto Mileage, Auto Tolls<br>Overtime Meal Allowance                            | 102.95<br>67.00           |
| 3/23/2002  | Transportation<br>Other<br>Other | Parking, Auto Mileage, Auto Tolls<br>Overtime Meal Allowance<br>Business - Client meals | 102.95<br>48.00<br>113.95 |
| 3/30/2002  | Transportation                   | Parking, Auto Mileage, Auto Tolls   | 102.95                    |
| 3/31/2002  | Other                            | Overtime Meal Allowance   | 7.00                      |
| 4/6/2002   | Transportation<br>Other          | Parking, Auto Mileage, Auto Tolls<br>Overtime Meal Allowance                            | 65.72<br>36.00            |

|  |                |                                   |                    |
|--|----------------|-----------------------------------|--------------------|
| 4/13/2002                                | Transportation | Parking, Auto Mileage, Auto Tolls | 82.15              |
|  | Other          | Business/Client meals             | 101.13             |
| 4/20/2002                                | Transportation | Parking,Auto Mileage, Auto Tolls  | 65.72              |
|  | Other          | Business/Client meals             | 16.00              |
| 4/27/2002                                | Transportation | Parking,Auto Mileage, Auto Tolls  | 82.15              |
|  | Other          | Business/Client meals             | 26.85              |
| 4/30/2002                                | Transportation | Parking,Auto Mileage, Auto Tolls  | 16.43              |
| 5/4/2002                                 | Transportation | Parking,Auto Mileage, Auto Tolls  | 16.43              |
|  | Other          | Business/Client meals             | 85.13              |
| 5/11/2002                                | Transportation | Parking,Auto Mileage, Auto Tolls  | 16.43              |
| 5/18/2002                                | Transportation | Parking,Auto Mileage, Auto Tolls  | 20.00              |
| 5/25/2002                                | Transportation | Parking,Auto Mileage, Auto Tolls  | 12.00              |
| <b>Total Expenses - Sorrentino, Dean</b> |                |                                   | <b>\$ 3,380.28</b> |

**Expenses for: Speciale, Kara**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>    |
|--|----------------------|-------------------------------------|------------------|
| 10/27/2001                             | Hotel                | Lodging - Coleman                   | \$ 332.34        |
|  | Other                | Business/Client meals - out of town | 70.00            |
|  | Transportation       | Auto Mileage, Auto Tolls            | 22.40            |
|  | Other                | Incidentals for out of town travel  | 20.00            |
| <b>Total Expenses - Speciale, Kara</b> |                      |                                     | <b>\$ 444.74</b> |

**Expenses for: Terronez, Johanna**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u>    |
|---|----------------------|--------------------------|------------------|
| 11/17/2001                                | Transportation       | Auto Mileage, Auto Tolls | \$ 155.25        |
| <b>Total Expenses - Terronez, Johanna</b> |                      |                          | <b>\$ 155.25</b> |

**Expenses for: Thibault, Steve**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                   | <u>Amount</u> |
|--------------------|----------------------|--------------------------------------|---------------|
| 6/16/2001          | Transportation       | Taxi, Car Service, Limo, Bus, Subway | \$ 168.00     |
|                    | Transportation       | Train Fare                           | 81.00         |
|                    | Airfare              | Airline Ticket to Lyon, France       | 6,390.65      |
|                    | Hotel                | Hotel in Lyon, France                | 713.68        |
| 8/10/2001          | Transportation       | Auto Mileage, Auto Tolls             | 69.00         |
| 8/17/2001          | Transportation       | Auto Mileage, Auto Tolls             | 51.75         |
| 8/24/2001          | Transportation       | Auto Mileage, Auto Tolls             | 34.50         |

|            |                |  |          |
|------------|----------------|--|----------|
| 9/8/2001   | Transportation | Auto Mileage, Auto Tolls                           | 17.25    |
| 9/15/2001  | Transportation | Auto Mileage, Auto Tolls                           | 34.50    |
|            | Other          | Business - Client meals                            | 39.78    |
| 10/13/2001 | Transportation | Auto Mileage, Auto Tolls                           | 34.50    |
| 10/20/2001 | Transportation | Auto Mileage, Auto Tolls                           | 17.25    |
| 10/27/2001 | Transportation | Auto Mileage, Auto Tolls                           | 34.50    |
|            | Other          | Business - Client meals                            | 96.46    |
| 11/10/2001 | Transportation | Auto Mileage, Auto Tolls                           | 336.65   |
|            | Hotel          | Lodging - France, England, Germany                 | 861.33   |
|            | Airfare        | Miami to Europe                                    | 6,854.50 |
|            | Other          | Business - Client meals out of town                | 232.37   |
| 11/24/2001 | Transportation | Parking, Auto Mileage, Auto Tolls                  | 34.50    |
| 11/30/2001 | Transportation | Parking, Auto Mileage, Auto Tolls                  | 34.50    |
| 12/8/2001  | Transportation | Auto Mileage, Auto Tolls                           | 79.75    |
|            | Hotel          | Lodging  | 401.72   |
|            | Airfare        | Airfare  | 412.80   |
|            | Other          | Business - Client meals out of town                | 29.96    |
| 12/15/2001 | Transportation | Parking, Auto Mileage, Auto Tolls                  | 59.75    |
|            | Airfare        | Airfare  | 135.00   |
|            | Other          | Business - Client meals out of town                | 95.82    |
| 12/22/2001 | Other          | Business - Client meals out of town                | 52.81    |
|            | Transportation | Parking, Auto Mileage, Auto Tolls                  | 34.50    |
| 1/5/2002   | Other          | Business - Client meals                            | 46.97    |
| 1/12/2002  | Transportation | Parking, Auto Mileage, Auto Tolls                  | 36.50    |
|            | Other          | Business - Client meals                            | 32.56    |
| 1/19/2002  | Transportation | Parking, Auto Mileage, Auto Tolls                  | 54.75    |
|            | Other          | Business - Client meals out of town                | 55.55    |
| 1/26/2002  | Transportation | Parking, Auto Mileage, Auto Tolls                  | 36.50    |
|            | Other          | Business - Client meals out of town                | 62.16    |
| 1/31/2002  | Transportation | Parking, Auto Mileage, Auto Tolls                  | 54.75    |
|            | Other          | Business - Client meals out of town                | 58.45    |
| 2/9/2002   | Airfare        | Airfare from Ft. Lauderdale to Kearney<br>Nebraska | 757.00   |
|            | Hotel          | Hotel in Kearney Nebraska                          | 81.17    |
|            | Transportation | Taxi   | 29.00    |
| 2/16/2002  | Transportation | Parking, Auto Mileage, Auto Tolls                  | 36.50    |

|           |                |                                   |       |
|-----------|----------------|-----------------------------------|-------|
| 2/23/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 73.00 |
|           | Other          | Business - Client meals           | 22.07 |
| 2/28/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 36.50 |
|           | Other          | Business - Client meals           | 41.98 |
| 3/2/2002  | Transportation | Parking, Auto Mileage, Auto Tolls | 18.25 |
| 3/9/2002  | Transportation | Parking, Auto Mileage, Auto Tolls | 54.75 |
| 3/16/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 54.75 |
|           | Other          | Business - Client meals           | 47.76 |
| 3/23/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 91.25 |
| 3/30/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 91.25 |
|           | Other          | Business - Client meals           | 31.39 |
| 4/6/2002  | Transportation | Parking,Auto Mileage, Auto Tolls  | 73.00 |
| 4/13/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 36.50 |
|           | Other          | Business/Client meals             | 58.55 |
| 4/30/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 18.25 |
| 5/4/2002  | Transportation | Parking, Auto Mileage, Auto Tolls | 18.25 |
| 6/8/2002  | Transportation | Parking, Auto Mileage, Auto Tolls | 18.25 |
|           | Other          | Business/Client meals             | 62.42 |
| 6/15/2002 | Other          | Business/Client meals             | 34.09 |
| 6/29/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 18.25 |
| 7/20/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 18.25 |
| 7/27/2002 | Transportation | Parking, Auto Mileage, Auto Tolls | 18.25 |
|           | Other          | Business/Client meals             | 91.86 |

**Total Expenses - Thibault, Steve**

**\$ 19,809.51**

**Expenses for: Venezia, Joe**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u> |
|--------------------|----------------------|-----------------------------------|---------------|
| 10/20/2001         | Other                | Printer toner cartridge           | \$ 58.29      |
| 1/19/2002          | Other                | Overtime dinner meal allowance    | 12.00         |
| 2/2/2002           | Other                | Overtime dinner meal allowance    | 12.00         |
| 2/9/2002           | Other                | Overtime dinner meal allowance    | 60.00         |
| 2/16/2002          | Other                | Overtime dinner meal allowance    | 67.00         |
|                    | Transportation       | Parking, Auto Mileage, Auto Tolls | 3.65          |

|                                      |                |                                   |                  |
|--------------------------------------|----------------|-----------------------------------|------------------|
| 2/23/2002                            | Other          | Overtime dinner meal allowance    | 67.00            |
|                                      | Transportation | Parking, Auto Mileage, Auto Tolls | 3.65             |
| 2/28/2002                            | Other          | Overtime dinner meal allowance    | 48.00            |
| 3/2/2002                             | Transportation | Auto Mileage, Auto Tolls, Taxi    | 3.65             |
|                                      | Other          | Overtime Meal Allowance           | 12.00            |
| 3/9/2002                             | Other          | Overtime Meal Allowance           | 48.00            |
| 3/16/2002                            | Other          | Overtime Meal Allowance           | 60.00            |
| 3/23/2002                            | Transportation | Parking, Auto Mileage, Auto Tolls | 3.65             |
|                                      | Other          | Overtime dinner meal allowance    | 67.00            |
| 3/23/2002                            | Transportation | Parking, Auto Mileage, Auto Tolls | 3.65             |
|                                      | Other          | Overtime dinner meal allowance    | 67.00            |
| 6/29/2002                            | Other          | Business/Client meals             | 30.00            |
| <b>Total Expenses - Venezia, Joe</b> |                |                                   | <b>\$ 626.54</b> |

**Expenses for: Visosevic, Zorica**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>      |
|---|----------------------|-----------------------------------|--------------------|
| 2/16/2002                                 | Other                | Overtime dinner meal allowance    | \$ 67.00           |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls | 91.98              |
| 2/23/2002                                 | Other                | Overtime dinner meal allowance    | 67.00              |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls | 91.98              |
| 3/9/2002                                  | Other                | Overtime dinner meal allowance    | 91.00              |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls | 121.18             |
| 3/23/2002                                 | Other                | Overtime dinner meal allowance    | 120.00             |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls | 146.00             |
| 4/6/2002                                  | Transportation       | Parking, Auto Mileage, Auto Tolls | 146.00             |
|   | Other                | Overtime Meal Allowance           | 120.00             |
| 4/20/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | 146.00             |
| 5/4/2002                                  | Transportation       | Parking, Auto Mileage, Auto Tolls | 14.60              |
| <b>Total Expenses - Visosevic, Zorica</b> |                      |                                   | <b>\$ 1,222.74</b> |

**Expenses for: Wassman, Alice**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--|----------------------|-----------------------------------|------------------|
| 10/27/2001                             | Transportation       | Auto Mileage, Auto Tolls          | \$ 45.98         |
| 11/17/2001                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 183.92           |
| 2/9/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls | 227.70           |
|  | Other                | Overtime Meal Allowance           | 108.00           |
| 2/23/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | 204.93           |
|  | Other                | Overtime Meal Allowance           | 120.00           |
| <b>Total Expenses - Wassman, Alice</b> |                      |                                   | <b>\$ 890.53</b> |

**Expenses for: Welch, Rick**

| <u>Week Ending</u>                  | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>    |
|-------------------------------------|----------------------|-------------------------------------|------------------|
| 1/26/2002                           | Transportation       | Auto Mileage, Auto Tolls, Parking   | \$ 289.07        |
|                                     | Hotel                | Lodging - Coleman Powermate         | 344.51           |
|                                     | Other                | Business Client - Out of town meals | 181.00           |
| <b>Total Expenses - Welch, Rick</b> |                      |                                     | <b>\$ 814.58</b> |

**Expenses for: Wong, Boeman**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--------------------------------------|----------------------|-----------------------------------|------------------|
| 2/16/2002                            | Other                | Overtime dinner meal allowance    | \$ 67.00         |
|                                      | Transportation       | Parking, Auto Mileage, Auto Tolls | 4.38             |
| 2/23/2002                            | Other                | Overtime dinner meal allowance    | 67.00            |
|                                      | Transportation       | Parking, Auto Mileage, Auto Tolls | 4.38             |
| 2/28/2002                            | Other                | Overtime dinner meal allowance    | 48.00            |
| 3/2/2002                             | Transportation       | Auto Mileage, Auto Tolls, Taxi    | 4.38             |
|                                      | Other                | Overtime Meal Allowance           | 12.00            |
| 3/9/2002                             | Transportation       | Auto Mileage, Auto Tolls, Taxi    | 4.38             |
|                                      | Other                | Overtime Meal Allowance           | 60.00            |
| 3/16/2002                            | Other                | Overtime Meal Allowance           | 60.00            |
| 3/23/2002                            | Other                | Overtime Meal Allowance           | 60.00            |
| 3/24/2002                            | Other                | Overtime Meal Allowance           | 60.00            |
| <b>Total Expenses - Wong, Boeman</b> |                      |                                   | <b>\$ 451.52</b> |

**Expenses for: Wong, Dave**

| <u>Week Ending</u>                 | <u>Expenses Type</u> | <u>Description</u>                     | <u>Amount</u>      |
|------------------------------------|----------------------|--|--------------------|
| 10/27/2001                         | Airfare              | Airfare from Chicago to Boca Raton     | \$ 387.50          |
|                                    | Hotel                | Hotel at Boca Raton (2 weeks)          | 1,810.87           |
|                                    | Transportation       | Rental Car, Auto Mileage, Auto Tolls   | 547.79             |
|                                    | Other                | Business - Client meals out of town    | 356.00             |
|                                    |                      | Sprint Conference Call for Expenditure |                    |
|                                    | Other                | Business Cycle                         | 65.06              |
|                                    | Other                | Incidentals - out of town              | 24.00              |
|                                    | Other                | Business/Client telephone calls        | 12.10              |
| <b>Total Expenses - Wong, Dave</b> |                      |  | <b>\$ 3,203.32</b> |

**Expenses for: Wood, Erin**

| <u>Week Ending</u>                 | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u>    |
|------------------------------------|----------------------|--------------------------|------------------|
| 10/20/2001                         | Hotel                | Lodging - Powermate      | \$ 140.00        |
|                                    | Transportation       | Auto Mileage, Auto Tolls | 241.50           |
|                                    | Other                | Business - Client meals  | 33.00            |
|                                    | Other                | Incidentals for 3 days   | 15.00            |
| <b>Total Expenses - Wood, Erin</b> |                      |                          | <b>\$ 429.50</b> |

**Expenses for: Zimka, Ami**

| <u>Week Ending</u>                 | <u>Expenses Type</u> | <u>Description</u>                   | <u>Amount</u>      |
|------------------------------------|----------------------|--------------------------------------|--------------------|
| 9/8/2001                           | Transportation       | Auto Mileage, Auto Tolls             | \$ 214.15          |
|                                    | Airfare              | Airfare from Chicago to Boca Raton   | 393.50             |
|                                    | Hotel                | Hotel at Boca Raton                  | 494.44             |
|                                    | Other                | Business - Client meals              | 185.82             |
| 1/0/1900                           | Transportation       | Auto Mileage, Auto Tolls             | 91.35              |
|                                    | Airfare              | Airfare from Chicago to CSC facility | 433.85             |
|                                    | Hotel                | Hotel at CSC facility                | 351.90             |
|                                    | Other                | Business - Client meals              | 118.00             |
|                                    | Other                | Phone charges                        | 17.97              |
| <b>Total Expenses - Zimka, Ami</b> |                      |                                      | <b>\$ 2,300.98</b> |

**Total Detail Expense Records by Category and Individual for Matter Code #2:**

|   |                     |
|---|---------------------|
| <b>Deloitte &amp; Touche Audit Services Group - Fiscal Year 2001 Financial Statement Audits</b> | <b>\$ 67,603.61</b> |
|---|---------------------|

**Matter Code #3: Deloitte & Touche Audit Services Group - Benefit Plan Audits**

**Total Detail Expense Records by Category and Individual for Matter Code #3:**

**Deloitte & Touche Audit Services Group - Benefit Plan Audits** \$ -

**Matter Code #4: Deloitte & Touche Audit Services Group - Special Project: McMinnville fixed asset physical inventory**

**Expenses for: Peck, Heather**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                        | <u>Amount</u>    |
|---------------------------------------|----------------------|---|------------------|
| 5/19/2001                             | Transportation       | Rental car                                | \$ 145.85        |
|                                       | Airfare              | Airline flight to McMinnville, TN         | 169.50           |
| 5/26/2001                             | Transportation       | Auto Mileage, Auto Tolls                  | 91.42            |
|                                       | Hotel                | Hotel/Lodging at McMinnville, TN Facility | 123.04           |
|                                       | Other                | Out of town meals/per diem                | 129.64           |
| <b>Total Expenses - Peck, Heather</b> |                      |   | <u>\$ 659.45</u> |

**Total Detail Expense Records by Category and Individual for Matter Code #4:**

**Deloitte & Touche Audit Services Group - Special Project: McMinnville fixed asset** \$ 659.45

**Matter Code #5: Deloitte & Touche Audit Services Group - Special Project: Assist in preparation of package for unsecured creditor**

**Expenses for: Balzano, Cory**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u>   |
|---------------------------------------|----------------------|--------------------------|-----------------|
| 5/19/2001                             | Transportation       | Auto Mileage, Auto Tolls | \$ 51.75        |
| 5/26/2001                             | Transportation       | Auto Mileage, Auto Tolls | 34.50           |
| <b>Total Expenses - Balzano, Cory</b> |                      |                          | <u>\$ 86.25</u> |



**Expenses for: Paston, Shona**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u>    |
|---------------------------------------|----------------------|--------------------------|------------------|
| 5/26/2001                             | Transportation       | Auto Mileage, Auto Tolls | \$ 104.33        |
| <b>Total Expenses - Paston, Shona</b> |                      |                          | <b>\$ 104.33</b> |

**Total Detail Expense Records by Category and Individual for Matter Code #5:  
Deloitte & Touche Audit Services Group - Special Project: Assist in preparation of**

**\$ 190.58**

**Matter Code #6: Deloitte & Touche Tax Services Group**

**Expenses for: Dodsens, Jeff**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|---------------------------------------|----------------------|------------------------------------|------------------|
| 4/21/2001                             | Other                | Cost of Meal while at client site. | \$ 136.27        |
|                                       |                      | Telephone Charges                  | 15.00            |
| <b>Total Expenses - Dodsens, Jeff</b> |                      |                                    | <b>\$ 151.27</b> |

**Expenses for: Kuker, Galite**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>   |
|---------------------------------------|----------------------|------------------------------------|-----------------|
| 3/24/2001                             | Other                | Cost of Meal while at client site. | \$ 64.00        |
| <b>Total Expenses - Kuker, Galite</b> |                      |                                    | <b>\$ 64.00</b> |

**Expenses for: Kushner, Jonathan**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>      |
|---|----------------------|------------------------------------|--------------------|
| 3/24/2001                                 | Hotel                | Hotels                             | \$ 424.05          |
|   | Airfare              | Airfare                            | 787.50             |
|   | Transportation       | Taxis                              | 100.00             |
|   | Other                | Cost of Meal while at client site. | 70.50              |
| 4/21/2001                                 | Other                | Telephone Charges                  | 14.00              |
|   | Airfare              | Airfare                            | 477.50             |
|   | Hotel                | Hotels                             | 228.41             |
|   | Transportation       | Taxis                              | 135.99             |
|   | Other                | Telephone Charges                  | 19.77              |
|   | Other                | Cost of Meal while at client site. | 15.01              |
| <b>Total Expenses - Kushner, Jonathan</b> |                      |                                    | <b>\$ 2,272.73</b> |

**Expenses for: Lazzaro, Mark**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>    |
|---------------------------------------|----------------------|------------------------------------|------------------|
| 3/24/2001                             | Other                | Cost of Meal while at client site. | \$ 102.54        |
| 4/7/2001                              | Other                | Cost of Meal while at client site. | 46.01            |
| <b>Total Expenses - Lazzaro, Mark</b> |                      |                                    | <b>\$ 148.55</b> |

**Expenses for: van Gelder, Jeff**

| <u>Week Ending</u>                       | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u>      |
|--|----------------------|------------------------------------|--------------------|
| 3/24/2001                                | Other                | Cost of Meal while at client site. | \$ 97.92           |
| 4/7/2001                                 | Other                | Executive Conference               | 23.68              |
|  | Other                | Direct Messenger                   | 20.00              |
|  | Other                | UPS                                | 6.77               |
| 4/21/2001                                | Other                | UPS                                | 50.23              |
| 4/6/2002                                 | Other                | Business/Client meals              | 82.00              |
|  | Other                | Teleconference                     | 113.00             |
| 4/13/2002                                | Airfare              | Airfare                            | 808.00             |
| <b>Total Expenses - van Gelder, Jeff</b> |                      |                                    | <b>\$ 1,201.60</b> |

**Expenses for: Wilkerson, Bob**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                       | <u>Amount</u>      |
|--|----------------------|--|--------------------|
| 4/7/2001                               | Other                | Airport Parking                          | \$ 12.00           |
|  | Airfare              | Roundtrip Travel Atlanta/Fort Lauderdale | 926.50             |
|  | Hotel                | Hotel and Meals                          | 273.15             |
| <b>Total Expenses - Wilkerson, Bob</b> |                      |  | <b>\$ 1,211.65</b> |

**Total Detail Expense Records by Category and Individual for Matter Code #6:  
Deloitte & Touche Tax Services Group**

**\$ 5,049.80**

**Matter Code #7: Deloitte & Touche Reorganization Services Group****Expenses for: Breheny, Kevin**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>   | <u>Amount</u> |
|--------------------|----------------------|--|---------------|
| 3/17/2001          | Transportation       | Auto Mileage, Auto Tolls                                   | \$ 152.54     |
|                    | Other                | Cost of meals while at client site                         | 318.85        |
|                    | Transportation       | Hotel  | 837.99        |
|                    | Airfare              | Airfare  | 691.71        |
| 3/24/2001          | Transportation       | Auto Mileage, Auto Tolls                                   | 415.88        |
|                    | Other                | Cost of meals while at client site                         | 382.56        |
|                    | Transportation       | Hotel  | 1,844.76      |
|                    | Airfare              | Airfare  | 453.50        |
| 3/31/2001          | Transportation       | Vehicle Transportation                                     | 277.27        |
|                    | Hotel                | Hotel & Parking  | 1,154.65      |
|                    | Other                | Cost of Recovery Services Group meals while at client site | 1,139.17      |
| 4/7/2001           | Transportation       | Vehicle Transportation                                     | 1,041.25      |
|                    | Hotel                | Hotel & Parking  | 1,418.14      |
|                    | Hotel                | Phone  | 180.71        |
|                    | Other                | Cost of Recovery Services Group meals while at client site | 734.25        |
| 4/14/2001          | Airfare              | Airfare  | 1,246.50      |
|                    | Transportation       | Vehicle Transportation                                     | 461.46        |
|                    | Other                | Cost of Recovery Services Group meals while at client site | 543.34        |
| 4/21/2001          | Hotel                | Hotel & Parking  | 4,269.96      |
|                    | Other                | Cost of Recovery Services Group meals while at client site | 1,479.34      |

|           |                |                                    |        |
|-----------|----------------|------------------------------------|--------|
| 4/28/2001 | Transportation | Taxi's                             | 98.12  |
|           | Other          | Cost of meals while at client site | 130.20 |
|           | Transportation | Car Rental                         | 523.87 |

|  |           |                  |
|--|-----------|------------------|
| <b>Total Expenses - Breheny, Kevin</b> | <b>\$</b> | <b>19,796.02</b> |
|--|-----------|------------------|

**Expenses for: Cheung, Rebecca**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u> |
|--------------------|----------------------|------------------------------------|---------------|
| 4/21/2001          | Transportation       | Auto Mileage                       | \$ 126.96     |
|                    | Other                | Cost of meals while at client site | 72.00         |

|   |           |               |
|---|-----------|---------------|
| <b>Total Expenses - Cheung, Rebecca</b> | <b>\$</b> | <b>198.96</b> |
|---|-----------|---------------|

**Expenses for: Cohn, Matt**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u> |
|--------------------|----------------------|------------------------------------|---------------|
| 3/31/2001          | Transportation       | Taxi's                             | \$ 103.40     |
|                    | Other                | Cost of meals while at client site | 68.94         |
|                    | Lodging              | Hotel                              | 897.08        |
|                    | Airfare              | Airfare                            | 477.50        |
|                    | Transportation       | Car Rental                         | 174.63        |
| 4/7/2001           | Transportation       | Taxi's                             | 107.00        |
|                    | Other                | Cost of meals while at client site | 279.56        |
|                    | Hotel                | Hotel                              | 1,087.61      |
|                    | Airfare              | Airfare                            | 333.50        |
| 4/14/2001          | Transportation       | Taxi's                             | 116.80        |
|                    | Other                | Cost of meals while at client site | 354.98        |
|                    | Transportation       | Incidentals                        | 30.00         |
|                    | Airfare              | Airfare                            | 2,523.00      |
| 4/21/2001          | Transportation       | Taxi's                             | 155.50        |
|                    | Other                | Cost of meals while at client site | 571.41        |
|                    | Hotel                | Hotel                              | 3,793.90      |
|                    | Hotel                | Parking                            | 104.94        |
|                    | Transportation       | Incidentals                        | 35.00         |
|                    | Transportation       | Gas                                | 30.00         |
|                    | Transportation       | Car Rental                         | 523.87        |
| 4/28/2001          | Other                | Cost of meals at client site       | 206.13        |

|                                    |           |                  |
|------------------------------------|-----------|------------------|
| <b>Total Expenses - Cohn, Matt</b> | <b>\$</b> | <b>11,974.75</b> |
|------------------------------------|-----------|------------------|

**Expenses for: Gosalia, Viral**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                     | <u>Amount</u>      |
|--------------------|----------------------|--|--------------------|
| 4/21/2001          | Other                | Computer Supplies - Ethernet Switch    | \$ 75.76           |
|                    | Transportation       | Taxi's                                 | 149.60             |
|                    | Hotel                | Hotel                                  | 1,314.50           |
|                    | Airfare              | Airfare                                | 624.78             |
|                    | Other                | Incidentals                            | 20.00              |
|                    | Other                | Phone                                  | 47.16              |
|                    | Other                | Cost of Meals at Client site           | 48.03              |
|                    |                      | <b>Total Expenses - Gosalia, Viral</b> | <b>\$ 2,279.83</b> |

**Expenses for: Milligan, Robin**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                      | <u>Amount</u>  |
|--------------------|----------------------|---|----------------|
| 4/21/2001          | Transportation       | Auto Mileage                            | \$ 5.00        |
|                    |                      | <b>Total Expenses - Milligan, Robin</b> | <b>\$ 5.00</b> |

**Expenses for: Richter, Frank**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                     | <u>Amount</u>   |
|--------------------|----------------------|--|-----------------|
| 4/21/2001          | Transportation       | Auto Mileage                           | \$ 55.30        |
|                    |                      | <b>Total Expenses - Richter, Frank</b> | <b>\$ 55.30</b> |

**Expenses for: Sasso, Anthony**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                 | <u>Amount</u> |
|--------------------|----------------------|------------------------------------|---------------|
| 3/17/2001          | Transportation       | Auto Mileage, Auto Tolls           | \$ 164.80     |
|                    | Other                | Cost of meals while at client site | 173.81        |
|                    | Transportation       | Hotel                              | 277.00        |
|                    | Airfare              | Airfare                            | 753.71        |
| 3/24/2001          | Transportation       | Auto Mileage, Auto Tolls           | 357.36        |
|                    | Other                | Cost of meals while at client site | 181.81        |
|                    | Transportation       | Hotel                              | 487.47        |
|                    | Airfare              | Airfare                            | 311.81        |
| 3/31/2001          | Transportation       | Taxi's                             | 276.60        |
|                    | Other                | Cost of meals while at client site | 45.05         |
|                    | Hotel                | Hotel                              | 804.85        |
|                    | Airfare              | Airfare                            | 269.75        |
| 4/7/2001           | Transportation       | Taxi's                             | 231.60        |
|                    | Hotel                | Hotel                              | 944.09        |
|                    | Airfare              | Airfare                            | 238.92        |
|                    | Transportation       | Gas                                | 8.94          |
|                    | Transportation       | Car Rental                         | 234.59        |

|           |                |  |                     |
|-----------|----------------|--|---------------------|
| 4/14/2001 | Transportation | Taxi's                                 | 310.80              |
|           | Other          | Cost of meals while at client site     | 293.81              |
|           | Hotel          | Hotel                                  | 909.15              |
|           | Airfare        | Airfare                                | 1,165.32            |
| 4/21/2001 | Transportation | Taxi's                                 | 275.60              |
|           | Other          | Cost of meals while at client site     | 8.75                |
|           | Hotel          | Hotel                                  | 784.58              |
|           | Airfare        | Airfare                                | 1,311.50            |
|           | Transportation | Phone                                  | 153.86              |
|           | Transportation | Car Rental                             | 540.14              |
|           |                | <b>Total Expenses - Sasso, Anthony</b> | <b>\$ 11,515.67</b> |

**Expenses for: Taeger, Fred**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                   | <u>Amount</u>    |
|--------------------|----------------------|--------------------------------------|------------------|
| 4/21/2001          | Transportation       | Auto Mileage                         | \$ 110.00        |
|                    |                      | <b>Total Expenses - Taeger, Fred</b> | <b>\$ 110.00</b> |

**Total Detail Expense Records by Category and Individual for Matter Code #7:**

**Deloitte & Touche Reorganization Services Group** **\$ 45,935.53**

**Matter Code #8: Deloitte & Touche Audit Services Group - Special Project: Responding to Subpoenas and Depositions**

**Expenses for: Spiegel, Noel**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>       | <u>Amount</u>    |
|---------------------------------------|----------------------|--------------------------|------------------|
| 6/30/2001                             | Transportation       | Auto Mileage, Auto Tolls | \$ 16.35         |
|                                       | Other                | Parking                  | 37.50            |
| 7/7/2001                              | Other                | Business-Client meals    | 38.87            |
| 7/14/2001                             | Transportation       | Parking                  | 51.50            |
|                                       | Transportation       | Auto Mileage, Auto Tolls | 40.70            |
| <b>Total Expenses - Spiegel, Noel</b> |                      |                          | <b>\$ 184.92</b> |

**Total Detail Expense Records by Category and Individual for Matter Code #8:  
Deloitte & Touche Audit Services Group - Special Project: Responding to Subpoenas  
and Depositions**

**\$ 184.92**

**Matter Code #9: Deloitte & Touche Audit Services Group - Fiscal Year 2002 Financial Statement Audits**

**Expenses for: Ameen, Jane**

| <u>Week Ending</u>                  |                |                                   |                 |
|-------------------------------------|----------------|-----------------------------------|-----------------|
| 9/7/2002                            | Transportation | Parking, Auto Mileage, Auto Tolls | \$ 5.00         |
| 9/21/2002                           | Transportation | Parking, Auto Mileage, Auto Tolls | 7.50            |
| 10/18/2002                          | Transportation | Parking, Auto Mileage, Auto Tolls | 5.00            |
| 10/25/2002                          | Transportation | Parking, Auto Mileage, Auto Tolls | 10.00           |
| 10/31/2002                          | Transportation | Parking, Auto Mileage, Auto Tolls | 12.50           |
| 11/15/2002                          | Transportation | Parking, Auto Mileage, Auto Tolls | 12.50           |
| 11/22/2002                          | Transportation | Parking, Auto Mileage, Auto Tolls | 9.50            |
| 11/29/2002                          | Transportation | Parking, Auto Mileage, Auto Tolls | 2.00            |
| 12/6/2002                           | Transportation | Parking, Auto Mileage, Auto Tolls | 12.00           |
| <b>Total Expenses - Ameen, Jane</b> |                |                                   | <b>\$ 76.00</b> |

**Expenses for: Bab, Kyle**

| <u>Week Ending</u>                | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|-----------------------------------|----------------------|-----------------------------------|-----------------|
| 9/7/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 35.55        |
| <b>Total Expenses - Bab, Kyle</b> |                      |                                   | <b>\$ 35.55</b> |

**Expenses for: Berry, Maureen**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|--|----------------------|-------------------------------------|--------------------|
| 10/11/2002                             | Airfare              | Airfare from Chicago                | \$ 236.50          |
|  | Hotel                | Lodging for client service          | 709.50             |
|  | Transportation       | Rental car, gasoline, parking, taxi | 421.97             |
|  | Other                | Out of town meals                   | 184.09             |
| 10/18/2002                             | Airfare              | Airfare from Chicago                | 382.00             |
|  | Transportation       | Rental car, gasoline, parking, taxi | 273.99             |
|  | Other                | Out of town meals                   | 155.00             |
| 10/31/2002                             | Airfare              | Airfare from Chicago                | 228.78             |
|  | Hotel                | Lodging for client service          | 288.85             |
|  | Transportation       | Rental car, gasoline, parking, taxi | 74.46              |
|  | Other                | Out of town meals                   | 171.03             |
| 11/1/2002                              | Transportation       | Rental car, gasoline, parking, taxi | 371.47             |
|  | Other                | Out of town meals                   | 14.00              |
| <b>Total Expenses - Berry, Maureen</b> |                      |                                     | <b>\$ 3,511.64</b> |

**Expenses for: Boomer, Jodi**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--------------------------------------|----------------------|-----------------------------------|------------------|
| 10/31/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 126.39        |
|                                      | Other                | Business/Client meals             | 21.00            |
| <b>Total Expenses - Boomer, Jodi</b> |                      |                                   | <b>\$ 147.39</b> |

**Expenses for: Boros Jr., Nick**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---|----------------------|-----------------------------------|-----------------|
| 9/28/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 36.15        |
| <b>Total Expenses - Boros Jr., Nick</b> |                      |                                   | <b>\$ 36.15</b> |

**Expenses for: Callahan, Kathy**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---|----------------------|-----------------------------------|-----------------|
| 9/28/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 51.52        |
| 10/11/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | 8.92            |
| <b>Total Expenses - Callahan, Kathy</b> |                      |                                   | <b>\$ 60.44</b> |



**Expenses for: Chapman, Stacie**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>      |
|--|----------------------|-----------------------------------|--------------------|
| 10/25/2002                             | Hotel                | Lodging for client service        | \$ 294.88          |
|  | Other                | Out of town meals                 | 161.00             |
|  | Other                | Incidentals                       | 25.00              |
| 10/31/2002                             | Hotel                | Lodging for client service        | 399.80             |
|  | Transportation       | Parking, Auto Mileage, Auto Tolls | 173.25             |
|  | Other                | Out of town meals                 | 175.00             |
|  | Other                | Incidentals                       | 79.40              |
| <b>Total Expenses - Chapman, Staci</b> |                      |                                   | <b>\$ 1,308.33</b> |

**Expenses for: Cope, Chris**

| <u>Week Ending</u>                  | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|-------------------------------------|----------------------|-----------------------------------|------------------|
| 10/31/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 55.15         |
| 11/8/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| 11/15/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| 11/22/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| 11/29/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | 16.78            |
| 12/6/2002                           | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| 12/13/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | 41.98            |
| <b>Total Expenses - Cope, Chris</b> |                      |                                   | <b>\$ 281.83</b> |

**Expenses for: Davison, Aaron**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--|----------------------|-----------------------------------|------------------|
| 10/18/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 120.00        |
| 11/8/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | 91.25            |
|  | Other                | Out of town meals                 | 36.00            |
| 11/15/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 73.00            |
| <b>Total Expenses - Davison, Aaron</b> |                      |                                   | <b>\$ 320.25</b> |

**Expenses for: Deane, Katherine**

| <u>Week Ending</u>                       | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--|----------------------|-----------------------------------|------------------|
| 11/8/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 103.50        |
|  | Other                | Out of town meals                 | 36.00            |
| 11/15/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls | 98.55            |
| <b>Total Expenses - Deane, Katherine</b> |                      |                                   | <b>\$ 238.05</b> |

**Expenses for: Dobrow, Sheau-chi**

| <u>Week Ending</u>                        | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>      |
|---|----------------------|-----------------------------------|--------------------|
| 8/10/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 18.60           |
|   | Other                | Business/Client meals             | 22.98              |
| 8/17/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | 18.60              |
|   | Other                | Business/Client meals             | 45.00              |
| 8/31/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | 55.80              |
| 9/7/2002                                  | Transportation       | Parking, Auto Mileage, Auto Tolls | 93.00              |
|   | Other                | Business - Telephone              | 5.00               |
| 9/14/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | 37.20              |
| 10/11/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 146.80             |
| 10/25/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 113.00             |
|   | Other                | Business - Client meals           | 47.27              |
| 10/31/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 113.00             |
| 11/8/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | 93.00              |
|   | Other                | Business - Client meals           | 46.13              |
| 11/15/2002                                | Other                | Business - Client meals           | 12.28              |
|   | Other                | Business - Telephone              | 10.00              |
| 11/22/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 18.60              |
| 11/29/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 37.20              |
| 12/6/2002                                 | Transportation       | Parking, Auto Mileage, Auto Tolls | 37.20              |
| 12/13/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | 37.20              |
| <b>Total Expenses - Dobrow, Sheau-chi</b> |                      |                                   | <b>\$ 1,007.86</b> |

**Expenses for: Epp, Russell**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--------------------------------------|----------------------|-----------------------------------|------------------|
| 12/6/2002                            | Hotel                | Lodging for client service        | \$ 73.66         |
|                                      | Transportation       | Parking, Auto Mileage, Auto Tolls | 109.50           |
|                                      | Other                | Out of town meals                 | 35.00            |
| <b>Total Expenses - Epp, Russell</b> |                      |                                   | <b>\$ 218.16</b> |

**Expenses for: Hair, Lori**

| <u>Week Ending</u>                 | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|------------------------------------|----------------------|-----------------------------------|-----------------|
| 12/6/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 69.35        |
| <b>Total Expenses - Hair, Lori</b> |                      |                                   | <b>\$ 69.35</b> |

**Expenses for: Hasnani, Mazhar**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---|----------------------|-----------------------------------|------------------|
| 11/15/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 105.12        |
| <b>Total Expenses - Hasnani, Mazhar</b> |                      |                                   | <b>\$ 105.12</b> |

**Expenses for: Holton, Traci**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 11/15/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 162.43        |
|                                       | Other                | Business - Client meals           | 63.23            |
| 11/29/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | 32.49            |
| 12/6/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 189.45           |
| 12/13/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | 48.55            |
| <b>Total Expenses - Holton, Traci</b> |                      |                                   | <b>\$ 496.15</b> |

**Expenses for: Jeter, Rebecca**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|--|----------------------|-----------------------------------|-----------------|
| 10/25/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 37.23        |
| <b>Total Expenses - Jeter, Rebecca</b> |                      |                                   | <b>\$ 37.23</b> |

**Expenses for: Kalina, Kevin**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---------------------------------------|----------------------|-----------------------------------|-----------------|
| 12/6/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 31.40        |
| <b>Total Expenses - Kalina, Kevin</b> |                      |                                   | <b>\$ 31.40</b> |

**Expenses for: Mathew, Michelle**

| <u>Week Ending</u>                       | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|--|----------------------|-----------------------------------|-----------------|
| 9/14/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 16.60        |
| 10/11/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls | 14.41           |
| <b>Total Expenses - Mathew, Michelle</b> |                      |                                   | <b>\$ 31.01</b> |

**Expenses for: Mattson, Rebecca**

| <u>Week Ending</u>                       | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--|----------------------|-----------------------------------|------------------|
| 12/6/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 140.89        |
| <b>Total Expenses - Mattson, Rebecca</b> |                      |                                   | <b>\$ 140.89</b> |

**Expenses for: McMurtrey, Todd**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>      |
|---|----------------------|-----------------------------------|--------------------|
| 10/25/2002                              | Hotel                | Lodging for client service        | \$ 294.88          |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls | 259.88             |
|   | Other                | Out of town meals                 | 156.50             |
|   | Other                | Incidentals                       | 25.00              |
| 10/31/2002                              | Hotel                | Lodging for client service        | 294.88             |
|   | Transportation       | Parking, Auto Mileage, Auto Tolls | 259.88             |
|   | Other                | Out of town meals                 | 156.50             |
|   | Other                | Incidentals                       | 25.00              |
| <b>Total Expenses - McMurtrey, Todd</b> |                      |                                   | <b>\$ 1,472.52</b> |

**Expenses for: Medici, Peter**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>   |
|---------------------------------------|----------------------|-----------------------------------|-----------------|
| 10/11/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 17.53        |
| <b>Total Expenses - Medici, Peter</b> |                      |                                   | <b>\$ 17.53</b> |

**Expenses for: Michaelis, Natalie**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                         | <u>Amount</u>      |
|--------------------|----------------------|--|--------------------|
| 10/11/2002         | Hotel                | Lodging for client service                 | \$ 399.80          |
|                    | Transportation       | Parking, Auto Mileage, Auto Tolls          | 341.10             |
|                    | Other                | Out of town meals                          | 154.00             |
|                    | Other                | Incidentals                                | 46.68              |
| 10/25/2002         | Hotel                | Lodging for client service                 | 399.80             |
|                    | Other                | Out of town meals                          | 154.00             |
| 10/31/2002         | Hotel                | Lodging for client service                 | 399.80             |
|                    | Transportation       | Parking, Auto Mileage, Auto Tolls          | 225.55             |
|                    | Other                | Out of town meals                          | 149.00             |
|                    | Other                | Incidentals                                | 25.00              |
| 12/6/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls          | 112.39             |
|                    | Other                | Overtime Meal Allowance                    | 12.00              |
|                    |                      | <b>Total Expenses - Michaelis, Natalie</b> | <b>\$ 2,419.12</b> |

**Expenses for: Milligan, Robin**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                      | <u>Amount</u>   |
|--------------------|----------------------|---|-----------------|
| 9/14/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls       | \$ 17.10        |
|                    |                      | <b>Total Expenses - Milligan, Robin</b> | <b>\$ 17.10</b> |

**Expenses for: Nelson, Clint**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                    | <u>Amount</u>    |
|--------------------|----------------------|---------------------------------------|------------------|
| 9/28/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls     | \$ 11.68         |
|                    | Other                | Business - Client meals               | 17.59            |
| 10/18/2002         | Transportation       | Parking, Auto Mileage, Auto Tolls     | 181.70           |
|                    | Other                | Business - Client meals               | 17.59            |
| 10/25/2002         | Hotel                | Lodging for client service            | 73.72            |
|                    | Transportation       | Parking, Auto Mileage, Auto Tolls     | 444.26           |
|                    | Other                | Out of town meals                     | 65.39            |
| 11/15/2002         | Other                | Business - Telephone                  | 21.30            |
| 11/22/2002         | Other                | Business - Telephone                  | 25.85            |
| 12/6/2002          | Other                | Business - Client meals               | 25.64            |
|                    |                      | <b>Total Expenses - Nelson, Clint</b> | <b>\$ 884.72</b> |

**Expenses for: Provost, Jeff**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 10/18/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 313.90        |
|                                       | Other                | Business - Client meals           | 95.29            |
| 10/31/2002                            | Transportation       | Parking, Auto Mileage, Auto Tolls | 170.55           |
| <b>Total Expenses - Provost, Jeff</b> |                      |                                   | <b>\$ 579.74</b> |

**Expenses for: Richter, Frank**

| <u>Week Ending</u>                     | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|--|----------------------|-----------------------------------|------------------|
| 11/15/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 116.20        |
|  | Other                | Business - Client meals           | 66.73            |
| 11/22/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 145.25           |
| 11/29/2002                             | Transportation       | Parking, Auto Mileage, Auto Tolls | 58.10            |
| 12/6/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls | 145.25           |
| <b>Total Expenses - Richter, Frank</b> |                      |                                   | <b>\$ 531.53</b> |

**Expenses for: Robson, Ryan**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|--------------------------------------|----------------------|-------------------------------------|--------------------|
| 10/11/2002                           | Airfare              | Airfare from Chicago                | \$ 256.50          |
|                                      | Hotel                | Lodging for client service          | 397.24             |
|                                      | Transportation       | Rental car, gasoline, parking, taxi | 86.00              |
|                                      | Other                | Out of town meals                   | 90.00              |
|                                      | Other                | Incidentals                         | 25.00              |
| 10/18/2002                           | Airfare              | Airfare from Chicago                | 382.00             |
|                                      | Hotel                | Lodging for client service          | 354.80             |
|                                      | Transportation       | Rental car, gasoline, parking, taxi | 86.00              |
|                                      | Other                | Out of town meals                   | 99.00              |
|                                      | Other                | Incidentals                         | 25.00              |
| 10/31/2002                           | Hotel                | Lodging for client service          | 354.70             |
|                                      | Transportation       | Rental car, gasoline, parking, taxi | 87.28              |
|                                      | Other                | Out of town meals                   | 108.00             |
|                                      | Other                | Incidentals                         | 5.00               |
| <b>Total Expenses - Robson, Ryan</b> |                      |                                     | <b>\$ 2,356.52</b> |

**Expenses for: Sedivy, Heidi**

| <u>Week Ending</u>                    | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|---------------------------------------|----------------------|-----------------------------------|------------------|
| 11/8/2002                             | Hotel                | Lodging for client service        | \$ 336.92        |
|                                       | Transportation       | Parking, Auto Mileage, Auto Tolls | 146.00           |
|                                       | Other                | Out of town meals                 | 149.00           |
|                                       | Other                | Incidentals                       | 25.00            |
| <b>Total Expenses - Sedivy, Heidi</b> |                      |                                   | <b>\$ 656.92</b> |

**Expenses for: Thibault, Steve**

| <u>Week Ending</u>                      | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|---|----------------------|-------------------------------------|--------------------|
| 8/10/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls   | \$ 36.50           |
| 8/24/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls   | 18.25              |
|   | Other                | Overtime Meal Allowance             | 48.50              |
| 8/31/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls   | 36.50              |
| 9/7/2002                                | Transportation       | Parking, Auto Mileage, Auto Tolls   | 18.25              |
| 10/25/2002                              | Airfare              | Airfare                             | 888.50             |
|   | Hotel                | Lodging for client service          | 937.77             |
|   | Transportation       | Train                               | 188.70             |
|   | Transportation       | Rental car, gasoline, parking, taxi | 278.00             |
| 10/31/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls   | 18.25              |
| 11/8/2002                               | Transportation       | Parking, Auto Mileage, Auto Tolls   | 54.75              |
| 11/15/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls   | 109.50             |
|   | Other                | Business - Client meals             | 48.50              |
| 11/22/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls   | 36.50              |
| 12/13/2002                              | Transportation       | Parking, Auto Mileage, Auto Tolls   | 18.25              |
| <b>Total Expenses - Thibault, Steve</b> |                      |                                     | <b>\$ 2,736.72</b> |

**Expenses for: Urquhart, Amanda**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u> |
|--------------------|----------------------|-----------------------------------|---------------|
| 10/11/2002         | Hotel                | Lodging for client service        | \$ 399.80     |
|                    | Transportation       | Parking, Auto Mileage, Auto Tolls | 341.10        |
|                    | Other                | Out of town meals                 | 157.50        |
|                    | Other                | Incidentals                       | 60.00         |

|            |       |                            |        |
|------------|-------|----------------------------|--------|
| 10/18/2002 | Hotel | Lodging for client service | 299.85 |
|            | Other | Out of town meals          | 157.50 |
|            | Other | Incidentals                | 57.00  |

|  |                    |
|--|--------------------|
| <b>Total Expenses - Urquhart, Amanda</b> | <b>\$ 1,472.75</b> |
|--|--------------------|

**Expenses for: Venezia, Joe**

| <u>Week Ending</u>                   | <u>Expenses Type</u> | <u>Description</u>      | <u>Amount</u>    |
|--------------------------------------|----------------------|-------------------------|------------------|
| 8/17/2002                            | Other                | Business/Client meals   | \$ 19.35         |
| 9/7/2002                             | Other                | Business - Client meals | 28.12            |
| 9/14/2002                            | Other                | Business - Client meals | 63.22            |
| 9/21/2002                            | Other                | Business - Client meals | 29.00            |
| 9/28/2002                            | Other                | Business - Client meals | 92.33            |
| 10/11/2002                           | Other                | Business - Client meals | 29.00            |
| 10/31/2002                           | Other                | Business - Client meals | 126.06           |
| 11/1/2002                            | Other                | Business - Client meals | 126.06           |
| 11/8/2002                            | Other                | Business - Client meals | 78.62            |
| 11/15/2002                           | Other                | Business - Client meals | 15.76            |
| 11/22/2002                           | Other                | Business - Client meals | 66.00            |
| 11/29/2002                           | Other                | Business - Client meals | 41.35            |
| 12/6/2002                            | Other                | Business - Client meals | 26.00            |
| 12/13/2002                           | Other                | Business - Client meals | 87.09            |
| 12/18/2002                           | Other                | Business - Client meals | 65.87            |
| <b>Total Expenses - Venezia, Joe</b> |                      |                         | <b>\$ 893.83</b> |

**Expenses for: Visosevic, Zorica**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u> |
|--------------------|----------------------|-----------------------------------|---------------|
| 9/21/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls | \$ 43.80      |
| 9/28/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls | 58.40         |
| 9/30/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls | 14.60         |
| 10/4/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls | 58.40         |
|                    | Other                | Business - Client meals           | 25.87         |



|            |                |   |                    |
|------------|----------------|---|--------------------|
| 10/11/2002 | Transportation | Parking, Auto Mileage, Auto Tolls         | 43.80              |
|            | Other          | Business - Client meals                   | 60.26              |
| 10/18/2002 | Transportation | Parking, Auto Mileage, Auto Tolls         | 73.00              |
| 10/25/2002 | Transportation | Parking, Auto Mileage, Auto Tolls         | 73.00              |
| 10/31/2002 | Transportation | Parking, Auto Mileage, Auto Tolls         | 58.40              |
|            | Other          | Business - Client meals                   | 98.47              |
| 11/1/2002  | Transportation | Parking, Auto Mileage, Auto Tolls         | 14.60              |
| 11/8/2002  | Transportation | Parking, Auto Mileage, Auto Tolls         | 14.60              |
| 11/15/2002 | Transportation | Parking, Auto Mileage, Auto Tolls         | 73.00              |
|            | Other          | Business - Client meals                   | 67.68              |
| 11/22/2002 | Transportation | Parking, Auto Mileage, Auto Tolls         | 73.00              |
| 11/29/2002 | Transportation | Parking, Auto Mileage, Auto Tolls         | 29.20              |
| 12/6/2002  | Transportation | Parking, Auto Mileage, Auto Tolls         | 73.00              |
|            | Other          | Business - Client meals                   | 52.49              |
| 12/13/2002 | Transportation | Parking, Auto Mileage, Auto Tolls         | 73.00              |
|            | Other          | Business - Client meals                   | 67.00              |
| 12/18/2002 | Transportation | Parking, Auto Mileage, Auto Tolls         | 43.80              |
|            |                | <b>Total Expenses - Visosevic, Zorica</b> | <b>\$ 1,189.37</b> |

**Expenses for: Welch, James**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                   | <u>Amount</u>    |
|--------------------|----------------------|--------------------------------------|------------------|
| 12/6/2002          | Transportation       | Parking, Auto Mileage, Auto Tolls    | \$ 54.75         |
| 12/13/2002         | Transportation       | Parking, Auto Mileage, Auto Tolls    | 54.75            |
| 12/18/2002         | Transportation       | Parking, Auto Mileage, Auto Tolls    | 28.84            |
|                    |                      | <b>Total Expenses - Welch, James</b> | <b>\$ 138.34</b> |

**Expenses for: Wong, David**

| <u>Week Ending</u> | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u> |
|--------------------|----------------------|-------------------------------------|---------------|
| 10/25/2002         | Airfare              | Airfare from Chicago                | \$ 728.94     |
|                    | Hotel                | Lodging for client service          | 350.95        |
|                    | Transportation       | Rental car, gasoline, parking, taxi | 313.76        |
|                    | Other                | Out of town meals                   | 246.34        |
|                    | Other                | Incidentals                         | 67.69         |

|                                     |                |                                     |                    |
|-------------------------------------|----------------|-------------------------------------|--------------------|
| 10/31/2002                          | Airfare        | Airfare from Chicago                | 335.74             |
|                                     | Hotel          | Lodging for client service          | 955.00             |
|                                     | Transportation | Rental car, gasoline, parking, taxi | 313.76             |
|                                     | Other          | Out of town meals                   | 246.34             |
|                                     | Other          | Incidentals                         | 67.69              |
| <b>Total Expenses - Wong, David</b> |                |                                     | <b>\$ 3,626.21</b> |

**Expenses for: Wood, Erin**

| <u>Week Ending</u>                 | <u>Expenses Type</u> | <u>Description</u>                | <u>Amount</u>    |
|------------------------------------|----------------------|-----------------------------------|------------------|
| 10/31/2002                         | Hotel                | Lodging for client service        | \$ 236.76        |
|                                    | Other                | Out of town meals                 | 152.00           |
|                                    | Other                | Incidentals                       | 25.00            |
| 11/8/2002                          | Transportation       | Parking, Auto Mileage, Auto Tolls | 82.13            |
|                                    | Other                | Out of town meals                 | 175.00           |
|                                    | Other                | Incidentals                       | 25.00            |
| 11/15/2002                         | Transportation       | Parking, Auto Mileage, Auto Tolls | 82.13            |
|                                    | Other                | Out of town meals                 | 175.00           |
|                                    | Other                | Incidentals                       | 25.00            |
| <b>Total Expenses - Wood, Erin</b> |                      |                                   | <b>\$ 978.02</b> |

**Expenses for: Yim, Brian**

|                                    |                |                                   |                    |
|------------------------------------|----------------|-----------------------------------|--------------------|
| 10/18/2002                         | Hotel          | Lodging for client service        | \$ 399.80          |
|                                    | Transportation | Parking, Auto Mileage, Auto Tolls | 170.70             |
|                                    | Other          | Out of town meals                 | 175.00             |
| 10/25/2002                         | Hotel          | Lodging for client service        | 399.80             |
|                                    | Transportation | Parking, Auto Mileage, Auto Tolls | 170.70             |
|                                    | Other          | Out of town meals                 | 175.00             |
| 12/6/2002                          | Other          | Overtime - Meal Allowance         | 12.00              |
| <b>Total Expenses - Brian, Yim</b> |                |                                   | <b>\$ 1,503.00</b> |

**Expenses for: Zimka, Ami**

| <u>Week Ending</u>                 | <u>Expenses Type</u> | <u>Description</u>                  | <u>Amount</u>      |
|------------------------------------|----------------------|-------------------------------------|--------------------|
| 10/11/2002                         | Airfare              | Airfare from Chicago                | \$ 418.00          |
|                                    | Hotel                | Lodging for client service          | 301.20             |
|                                    | Transportation       | Rental car, gasoline, parking, taxi | 195.37             |
|                                    | Other                | Out of town meals                   | 78.43              |
|                                    | Other                | Incidentals                         | 10.00              |
| <b>Total Expenses - Zimka, Ami</b> |                      |                                     | <b>\$ 1,003.00</b> |

**Total Detail Expense Records by Category and Individual for Matter Code #9:**  
**Deloitte & Touche Audit Services Group - Fiscal Year 2002 Financial Statement Audits**      \$      30,629.74

**TOTAL EXPENSES**      \$      169,722.89