

ERNST & YOUNG LLP  
 Internal Auditors for Debtor  
 200 S. Biscayne Blvd.  
 Suite 3900  
 Miami, FL 33131  
 (305) 415-1679  
 James C. Kaufman, Partner

UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

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

**COVER SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES FOR  
 REVIEWING APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT OF  
 EXPENSES FILED UNDER 11 U.S.C. SECTION 330**

**FIFTH AND FINAL APPLICATION**

|                                                                   |                                  |              |
|-------------------------------------------------------------------|----------------------------------|--------------|
| <b>NAME OF APPLICANT:</b>                                         | Ernst & Young LLP                |              |
| <b>ROLE IN THE CASE:</b>                                          | Internal Auditors for the Debtor |              |
| <b>CURRENT APPLICATION:</b><br>(July 1, 2002 – December 18, 2002) | Fees Requested:                  | \$212,118.00 |
|                                                                   | Expenses Requested:              | \$ 30,393.00 |
| <b>PRIOR APPLICATIONS:</b><br>(February 6, 2001 – June 30, 2002)  | Fees Previously Requested:       | \$679,781.00 |
|                                                                   | Fees Previously Awarded:         | \$645,791.95 |
|                                                                   | Expenses Previously Requested:   | \$105,763.00 |
|                                                                   | Expenses Previously Awarded:     | \$105,763.00 |
| <b>FINAL APPLICATION:</b>                                         | Total Fees Requested:            | \$891,899.00 |
|                                                                   | Total Expenses Requested:        | \$136,156.00 |

**Summary of Hours for Professional Services Rendered to Sunbeam Corporation  
By Ernst & Young LLP  
For the Period July 1, 2002 through December 18, 2002**

| Professionals            | Level              | Rate  | Fifth Interim |                  |
|--------------------------|--------------------|-------|---------------|------------------|
|                          |                    |       | Hours         | Fees             |
| Adamski, Brian J         | IAS Manager        | \$115 | 4.2           | \$483            |
| Alverson III, William J. | IAS Senior Manager | \$115 | 5.0           | \$575            |
| Fernandez, Frances       | Senior Associate   | \$115 | 72.0          | \$8,280          |
| Garcia, Yovani           | IAS Senior         | \$115 | 145.8         | \$16,767         |
| Hawkins, Robert B        | IAS Senior         | \$115 | 93.0          | \$10,695         |
| Hukin, Simon G           | IAS Senior         | \$115 | 36.8          | \$4,232          |
| Kaufman, James C         | IAS Partner        | \$115 | 2.2           | \$253            |
| Kelly Jr., James F.      | IAS Staff          | \$115 | 122.5         | \$14,088         |
| Merino, Felipe           | IAS Senior         | \$115 | 322.4         | \$37,076         |
| Miller, James A          | IAS Partner        | \$115 | 4.3           | \$495            |
| Morris, Mitchell P       | IAS Manager        | \$115 | 345.9         | \$39,779         |
| Parrott, Holly J         | IAS Staff          | \$115 | 37.8          | \$4,347          |
| Perez-Soto, Luis T       | IAS Senior         | \$115 | 28.2          | \$3,243          |
| Pinto, Isabel            | IAS Staff          | \$115 | 70.1          | \$8,062          |
| Walsh, John P            | IAS Senior Manager | \$115 | 318.8         | \$36,662         |
| Wilson, Tracy W          | IAS Staff          | \$115 | 235.5         | \$27,083         |
| Grand Total              |                    |       | <u>1844.5</u> | <u>\$212,118</u> |

**Professional Services Rendered**  
**By Ernst & Young LLP**  
**On Behalf of the Debtor**  
**For the Period February 6, 2001 through December 18, 2002**

| Professionals                | Level              | Rate  | Fifth Interim |          | Comprehensive |          |
|------------------------------|--------------------|-------|---------------|----------|---------------|----------|
|                              |                    |       | Hours         | Fees     | Hours         | Fees     |
| Adamski, Brian J             | IAS Manager        | \$115 | 4.2           | \$483    | 31.7          | \$3,646  |
| Alba, Alejandro              | IAS Senior         | \$115 | 0.0           | \$0      | 160.0         | \$18,400 |
| Alverson III, William J.     | IAS Senior Manager | \$115 | 5.0           | \$575    | 14.2          | \$575    |
| Antonaglia, Carlos           | IAS Staff          | \$115 | 0.0           | \$0      | 19.0          | \$2,185  |
| Bincoletto, Enrico           | IAS Senior         | \$115 | 0.0           | \$0      | 18.0          | \$2,070  |
| Campos, Michael D            | ISAAS Staff        | \$170 | 0.0           | \$0      | 72.0          | \$12,240 |
| Catao, Antonio               | IAS Manager        | \$115 | 0.0           | \$0      | 7.0           | \$805    |
| Chevallet, Anne              | IAS Manager        | \$115 | 0.0           | \$0      | 84.0          | \$9,660  |
| Christopher W. Stearman      | ISAAS Senior       | \$170 | 0.0           | \$0      | 84.0          | \$14,280 |
| Cohen, Gerald                | IAS Partner        | \$115 | 0.0           | \$0      | 4.0           | \$460    |
| da Silva, Jose               | IAS Senior Manager | \$115 | 0.0           | \$0      | 8.0           | \$920    |
| Excoffier, Hugo              | IAS Senior         | \$115 | 0.0           | \$0      | 205.5         | \$23,633 |
| Fernandez, Andrea            | IAS Director       | \$115 | 0.0           | \$0      | 4.0           | \$460    |
| Fernandez, Frances           | Senior Associate   | \$115 | 72.0          | \$8,280  | 252.0         | \$28,980 |
| Fiallos, Saskia I            | IAS Senior         | \$115 | 0.0           | \$0      | 628.2         | \$72,243 |
| Frick, William               | IAS Staff          | \$115 | 0.0           | \$0      | 45.0          | \$5,175  |
| Garcia, Yovani               | IAS Senior         | \$115 | 145.8         | \$16,767 | 145.8         | \$16,767 |
| Giovampaola, Marco           | IAS Manager        | \$115 | 0.0           | \$0      | 26.0          | \$2,990  |
| Hawkins, Robert B            | IAS Senior         | \$115 | 93.0          | \$10,695 | 93.0          | \$10,695 |
| Hukin, Simon G               | IAS Senior         | \$115 | 36.8          | \$4,232  | 387.8         | \$44,597 |
| Kaufman, James C             | IAS Partner        | \$115 | 2.2           | \$253    | 70.0          | \$8,050  |
| Kelly Jr., James F.          | IAS Staff          | \$115 | 122.5         | \$14,088 | 122.5         | \$14,088 |
| Kozakai, Kazuo               | IAS Senior         | \$115 | 0.0           | \$0      | 140.4         | \$16,146 |
| Kyle, David E                | IAS Manager        | \$115 | 0.0           | \$0      | 4.0           | \$460    |
| Longacre, Keith A.           | IAS Senior Manager | \$115 | 0.0           | \$0      | 2.0           | \$230    |
| Maggini, Gabriello           | IAS Senior         | \$115 | 0.0           | \$0      | 82.0          | \$9,430  |
| Menjivar, Itzbeth E          | IAS Senior         | \$115 | 0.0           | \$0      | 160.0         | \$18,400 |
| Merino, Felipe               | IAS Senior         | \$115 | 322.4         | \$37,076 | 322.4         | \$37,076 |
| Miller, James A              | IAS Partner        | \$115 | 4.3           | \$495    | 4.3           | \$495    |
| Mitsubishi, Hisataka         | IAS Senior         | \$115 | 0.0           | \$0      | 50.2          | \$5,773  |
| Moore, Gena R.               | IAS Senior         | \$115 | 0.0           | \$0      | 90.5          | \$10,408 |
| Morais, Queli                | IAS Staff          | \$115 | 0.0           | \$0      | 5.0           | \$575    |
| Morris, Mitchell P           | IAS Manager        | \$115 | 345.9         | \$39,779 | 792.9         | \$91,183 |
| Orellana, Sara S             | IAS Senior Manager | \$115 | 0.0           | \$0      | 1.0           | \$115    |
| Ota, Fabio                   | IAS Senior Manager | \$115 | 0.0           | \$0      | 11.0          | \$1,265  |
| Parrott, Holly J             | IAS Staff          | \$115 | 37.8          | \$4,347  | 209.3         | \$24,070 |
| Perez-Soto, Luis T           | IAS Senior         | \$115 | 28.2          | \$3,243  | 437.0         | \$50,255 |
| Pimentel, Francisco da Silva | IAS Senior         | \$115 | 0.0           | \$0      | 86.0          | \$9,890  |
| Pinto, Isabel                | IAS Staff          | \$115 | 70.1          | \$8,062  | 76.1          | \$8,752  |
| Rimbert, Sebastien           | IAS Staff          | \$115 | 0.0           | \$0      | 179.0         | \$20,585 |
| Rodrigues, Carolina          | IAS Senior         | \$115 | 0.0           | \$0      | 18.0          | \$2,070  |
| Rueff, Pascal                | IAS Senior         | \$115 | 0.0           | \$0      | 62.8          | \$7,222  |
| Saaveda, Julie               | IAS Senior         | \$115 | 0.0           | \$0      | 50.0          | \$5,750  |
| Senziani, Juan               | IAS Senior         | \$115 | 0.0           | \$0      | 19.0          | \$2,185  |
| Sopshin, Jeffrey A           | ISAAS Partner      | \$170 | 0.0           | \$0      | 3.0           | \$510    |
| Spector, Jason A             | IAS Senior         | \$115 | 0.0           | \$0      | 260.5         | \$29,958 |
| Spitz, Jodi                  | IAS Senior         | \$115 | 0.0           | \$0      | 137.0         | \$15,756 |
| Stearman, Christopher W      | ISAAS Senior       | \$170 | 0.0           | \$0      | 1.0           | \$170    |
| Thomas, Felicia              | IAS Senior         | \$115 | 0.0           | \$0      | 65.0          | \$7,475  |

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

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

**FINAL APPLICATION OF ERNST & YOUNG LLP FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

This application (“Application”) of the internal auditors for Sunbeam Corporation (the “Company”) is made by the professional service firm of Ernst & Young LLP (the “Applicant”). In support hereof, the Applicant respectfully represents as follows:

**PRELIMINARY STATEMENT**

1. By this Application, Ernst & Young LLP (the “E&Y”) seeks final allowance of fees and expenses that were previously filed on an interim basis in the aggregate amount of \$1,028,055.00 for the period of February 6, 2001 through December 18, 2002; (i) allowing on final basis compensation in the amount of \$891,899.00 and expenses in the amount of \$136,156.00 approved by the Court on an interim basis; (ii) allowing the final basis compensation in the amount of \$33,989.05 related to the 5% holdback; (iii) allowing the final basis compensation in the amount of \$40,721.60 related to the 20% holdback (iv) allowing the final basis compensation in the amount of \$8,510.00 and expenses in the

amount of \$234.00 not yet approved by the Court; (v) authorizing and directing the Debtor to pay the Applicant the sum of \$83,454.65 herein for services rendered to the Debtor during the Application Period.

### **BACKGROUND**

2. E&Y was employed as the Debtor's internal auditors in connection with the Debtor's Chapter 11 case pursuant to orders entered by the Court on February 6, 2001 and February 27, 2001. These orders authorized E&Y to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.
3. Pursuant to the Court's Order and pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Debtor has paid E&Y to-date \$944,600.35 as interim compensation for professional services rendered and as reimbursement for expenses. Compensation for professional services and expenses, which were previously approved without objection with regard to the 5% holdbacks in the aggregate, amount to \$33,989.05 and has not been approved by the Court and is unpaid. Compensation for professional services and expenses, which were previously approved without objection with regard to the 20% holdbacks in the aggregate, amount to \$40,721.60 and has not been approved by the Court and is unpaid. The following Interim Fee Applications have been filed with the Court however have not been approved without objections for the compensation in the amount of \$8,510.00 and expenses of \$234.00 remains unpaid.

### **GUIDELINES**

4. Accordingly, the Applicant submits the Application pursuant to sections 328, 330, 331, and 503(b) of the Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure

(“the “Bankruptcy Rules”) and in accordance with the U.S. Department of Justice, Executive Office for United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 (“the Guidelines”).

### **DESCRIPTION OF SERVICES**

5. A description of the principal services provided by the Applicant, which were at the request of the Company, during the Application Period is as set forth below:

#### **Internal Audit of Existing Control Environment**

E&Y performed the Household Group – Health Products General Financial Review draft report. The scope and objectives of this review, determined in conjunction with Debtor’s management, were to access the risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Health Products’ Aurora, Illinois location. The accounting processes reviewed included inventory and reserves. E&Y’s approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selecting sample transactions from these accounting processes to verify E&Y’s understanding of the various activities, and making recommendations to enhance the internal control structure. In addition, E&Y performed the Household Group – Safety Products General Financial Review draft report. The scope and objectives of this review, determined in conjunction with Debtor’s management, were to access the risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Health Products’ Aurora, Illinois and Juarez, Mexico locations. The accounting processes reviewed included general accounting, cash and banks, accounts receivable and cash receipts, inventory, prepaid expenses, property, plant, and equipment, payroll, and intercompany accounts receivable and accounts payable. E&Y’s approach included interviewing supervisory personnel and other accounting personnel responsible

for the accounting processes noted above, selecting sample transactions from these accounting processes to verify E&Y's understanding of the various activities, and making recommendations to enhance the internal control structure. Also, E&Y performed the Household Group – Health Products and Safety Products reserves review draft report. E&Y met with the Controller of Safety Products and the Assistant Controller of Health Products in order to review the calculation of the reserves. For Health Products, E&Y reviewed the sales returns, co-op/volume rebates, warranty, and excess and obsolete inventory reserves. For Safety Products, E&Y reviewed the sales returns, co-op/volume rebates, warranty, excess and obsolete inventory, deductions, allowance for bad debts, and secondary reserves. E&Y documented the methodology for each reserve, procedures performed and results obtained, comments, and summary of issues. In addition, E&Y met with Debtor's management to review the Sunbeam International – Latin America – Mexico General Financial Review – Follow-up Review draft report. In April – May 2000, E&Y performed a general financial review of general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable at the Sunbeam International – Latin America – Mexico facility in Mexico City. The results of that review identified various internal control enhancements required to provide a foundation for sound accounting and financial reporting. Based on E&Y's review, Debtor's management implemented action plans to mitigate these risks and to improve the structure and processes of the facility. E&Y performed a follow-up review to evaluate progress toward completion of these action plans. In addition, E&Y met with Debtor's management to review the Sunbeam International – Latin America – Miami Export General Financial Review – Follow-up Review draft report. In February – March 2000, E&Y performed a general financial review of general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable at the Sunbeam International – Latin America – Miami Export facility in Miami. The results on that review identified various internal control enhancements required to provide a foundation for sound accounting and financial reporting. Based on E&Y's review, Debtor's management implemented action plans to mitigate these risks and to improve the structure and process of the facility. E&Y

performed a follow-up review to evaluate progress toward completion of these action plans. Also, E&Y met with Debtor's management to review the Hattiesburg Shared Services General Financial Review. The scope and objectives of this review, determined in conjunction with Debtor's management, were to assess the risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained by Hattiesburg Shared Services personnel. The accounting processes reviewed included general accounting, sales order processing, accounts payable and cash disbursements, property, plant, and equipment, and payroll/human resources. E&Y's approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selecting sample transactions from these processes to verify our understanding of the various activities, and making recommendations to enhance the internal control structure. In addition, E&Y completed the Matamoros, Mexico facility general financial review. The scope and objectives, determined in conjunction with Debtor's management, were to assess risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Matamoros, Mexico facility. The accounting processes to be reviewed include general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y's approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selecting sample transactions from these processes to verify E&Y's understanding of the various activities, and making recommendations to enhance the internal control structure. Also, E&Y completed an Executive Expense Review. The scope and objectives, determined in conjunction with Debtor's management, were to evaluate executive compliance with Debtor's existing Travel and Entertainment Policy and to propose recommendations to strengthen the existing expense reimbursement process. The scope of E&Y's review included expenditures submitted during the year ended December 31, 2000. Also, E&Y completed Capital Authorization and Commitments Policy Compliance Reviews at Household Group – Health and Safety Products and Outdoor Group - Coleman Outdoor Recreation. The objective, determined in conjunction with Debtor's management, was to evaluate Debtor's compliance with the Capital



Authorization and Commitments Policy. The scope, determined in conjunction with Debtor's management, included capital authorizations and commitments started since the effective date of the Policy. E&Y's approach included reviewing capital expenditures and appropriations requests and supporting documentation for completeness and compliance with the Policy, interviewing individuals responsible for accounting for capital expenditures and appropriations, and making recommendations to enhance the control structure for the process reviewed. In addition, E&Y completed the J.D. Edwards Application Security Review – Follow-up. The initial J.D. Edwards Application Security Review was performed in October 1999. The major areas that were covered in the initial and follow-up reviews were general J.D. Edwards security configuration, J.D. Edwards security – domestic environment, Latin America, Canada, and Eastpak/Timberland. The purpose of the follow-up review, determined in conjunction with the Debtor's management, was to evaluate Debtor's progress in addressing the control weaknesses noted in the initial review. Also, E&Y completed the Powermate General Financial Review. The scope and objectives, determined in conjunction with the Debtor's management, were to assess risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Powermate facility. The accounting processes reviewed included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y's approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selected sample transactions from these processes to verify E&Y's understanding of the various activities, and making recommendations to enhance the internal control structure. Also, E&Y completed the Acuna, Mexico Facility General Financial Review – Follow-up. The initial Acuna, Mexico Facility General Financial Review was performed in July 2000. The major areas that were covered in the initial and follow-up reviews were general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. The purpose of the follow-up review, determined in conjunction with the Debtor's management, was to evaluate the Debtor's progress in addressing the control weaknesses noted in the initial review. Also,

E&Y completed the Sunbeam International – Europe – ADG France General Financial Review. The scope and objectives, determined in conjunction with the Debtor’s management, were to assess risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the ADG France facility. The accounting processes reviewed included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y’s approach included interviewing supervisory personnel responsible for the accounting processes noted above, selecting sample transactions from those processes to verify E&Y’s understanding of the various activities, and making recommendations to enhance the internal control structure. In addition, E&Y completed the Sunbeam International – Europe – SVB Italy General Financial Review – Follow-up. The initial Sunbeam International – Europe – SVB Italy General Financial Review was performed in October 2000. The major areas that were covered in the initial and follow-up reviews included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. The purpose of the follow-up review, determined in conjunction with the Debtor’s management, was to evaluate the Debtor’s progress in addressing the control weaknesses noted in the initial review. In addition, E&Y completed the Neosho, Missouri Facility Fulfillment Process Review. The scope and objectives of this review, determined in conjunction with the Debtor’s management, were to evaluate the Debtor’s existing controls surrounding the fulfillment process and to evaluate the process of routing, staging, and shipping orders in the Traffic and Distribution Department. E&Y’s approach included interviewing supervisory personnel and other personnel responsible for the fulfillment process, selecting sample transactions from this process to verify E&Y’s understanding of the various activities, and making recommendations to enhance the internal control structure. Also, E&Y completed Capital Authorization and Commitments Policy Compliance Reviews at Sunbeam International – Latin America – Miami Export and Venezuela, Sunbeam International – Europe – Coleman UK, and Sunbeam International – Japan – Coleman Japan. The objective, determined in conjunction with the Debtor’s management, is to evaluate the Debtor’s compliance with the Capital Authorization and

Commitments Policy. The scope, determined in conjunction with the Debtor's management, included capital authorizations and commitments started since the effective date of the Policy. E&Y's approach included reviewing capital expenditures and appropriations requests and supporting documentation for completeness and compliance with the Policy, interviewing individuals responsible for accounting for capital expenditures and appropriations, and making recommendations to enhance the control structure for the process reviewed. In addition, E&Y completed SG&A Balance-of-Year Forecasting Reviews at Sunbeam International – Latin America – Miami Export and Venezuela, Sunbeam International – Europe – Coleman UK, and Sunbeam International – Japan – Coleman Japan. The objective, determined in conjunction with the Debtor's management, is to evaluate the accuracy and completeness of the Debtor's SG&A balance-of-year forecasting review process. The scope, determined in conjunction with the Debtor's management, included significant Selling, General and Administrative (SG&A) expenditures during 2001. E&Y's approach included reviewing significant SG&A expenditures for accuracy and completeness, interviewing individuals responsible for compiling the balance-of-year forecasts, and making recommendations to improve the SG&A balance-of-year forecasting process. Also, E&Y completed the Matamoros, Mexico Facility General Financial Review – Follow-up. The initial Matamoros, Mexico General Financial Review was performed in July 2001. The major areas that were covered in the initial and follow-up reviews were general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. The purpose of the follow-up review, determined in conjunction with the Debtor's management, was to evaluate the Debtor's progress in addressing the control weaknesses noted in the initial review. In addition, E&Y completed the Sunbeam International – Latin America – Miami Export Parts Process and Security Review – Follow-up. The initial Sunbeam International – Latin America – Miami Export Parts Process and Security Review was performed in December 2000. The major areas that were covered in the initial and follow-up reviews included: incoming inspection, preparation of receiving reports, movement of material from the receiving area to the warehouse, updating on-hand inventory quantities, communication of receiving data from Fritz to Miami Export, use of temporary parts employees, review and

analysis of Inventory System (JDE) Transactions for receipts, inventory adjustments, and vendor file controls, and review access levels and individuals having access to the Fritz Warehouse/Office complex. In addition, E&Y completed the Sunbeam Brazil General Financial Review. The scope and objectives, determined in conjunction with the Debtor's management, were to access risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Sunbeam Brazil facility. The accounting processes reviewed included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y's approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selected sample transactions from these processes to verify E&Y's understanding of the various activities, and making recommendations to enhance the internal control structure. Also, E&Y performed the Powermate General Financial Review – Follow-up. The scope and objectives, determined in conjunction with the Debtor's management, were to access risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Powermate facility. The accounting processes reviewed included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y's approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selected sample transactions from these processes to verify E&Y's understanding of the various activities, and making recommendations to enhance the internal control structure. In addition, E&Y performed the Coleman Japan General Financial Review – Follow-up. The scope and objectives, determined in conjunction with the Debtor's management, were to access risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Coleman Japan facility. The accounting processes reviewed included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y's approach included interviewing supervisory personnel and other accounting personnel

responsible for the accounting processes noted above, selected sample transactions from these processes to verify E&Y's understanding of the various activities, and making recommendations to enhance the internal control structure. Also, E&Y performed the ADG France General Financial Review – Follow-up. The scope and objectives, determined in conjunction with the Debtor's management, were to access risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the ADG France facility. The accounting processes reviewed included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y's approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selected sample transactions from these processes to verify E&Y's understanding of the various activities, and making recommendations to enhance the internal control structure. Also, E&Y performed the Acuna, Mexico Facility General Financial Review – Follow-up. The initial Acuna, Mexico Facility General Financial Review was performed in July 2000 and the first follow-up review was performed in June 2001. The major areas that were covered in the initial and follow-up reviews were general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. The purpose of the follow-up reviews, determined in conjunction with the Debtor's management, was to evaluate the Debtor's progress in addressing the control weaknesses noted in the initial and follow-up reviews. In addition, E&Y performed the Safety Division General Financial Review – Follow-up. The initial Safety Division General Financial Review was performed in October 2000. The scope and objectives, determined in conjunction with the Debtor's management, were to access risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Safety Division. The major areas that were covered in the initial review were general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. The purpose of the follow-up review, determined in conjunction with the Debtor's management, was to evaluate the Debtor's progress in addressing the control weaknesses

noted in the initial review. Also, E&Y completed Coleman General Financial Review. The scope and objectives, determined in conjunction with the Debtor's management, were to access risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at each facility. The accounting processes reviewed included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y's approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selected sample transactions from these processes to verify E&Y's understanding of the various activities, and making recommendations to enhance the internal control structure. In addition, E&Y performed the Waynesboro Facility General Financial Review. The scope and objectives, determined in conjunction with the Debtor's management, were to access risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Waynesboro facility. The accounting processes reviewed included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selecting sample transactions from these processes to verify E&Y's understanding of the various activities, and making recommendations to enhance the internal control structure. Also, E&Y performed the McMinnville Facility General Financial Review. The scope and objectives, determined in conjunction with the Debtor's management, were to access risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the McMinnville facility. The accounting processes reviewed included general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. E&Y approach included interviewing supervisory personnel and other accounting personnel responsible for the accounting processes noted above, selecting sample transactions from these processes to verify E&Y's understanding of the various activities, and making recommendations to

enhance the internal control structure. In addition, E&Y performed the Safety Division General Financial Review – Follow-up. The initial Safety Division General Financial Review was performed in October 2000. The scope and objectives, determined in conjunction with the Debtor’s management, were to access risks and related internal controls surrounding the accounting processes specifically related to those balance sheet accounts maintained at the Safety Division. The major areas that were covered in the initial review were general accounting, cash, accounts receivable, inventory, prepaid expenses, property, plant, and equipment, accounts payable, payroll, and intercompany accounts receivable and accounts payable. The purpose of the follow-up review, determined in conjunction with the Debtor’s management, was to evaluate the Debtor’s progress in addressing the control weaknesses noted in the initial review.

**Client Assistance with Sales and Use Tax Compilation Summary**

E&Y assisted the Debtor’s Tax Department in the creation of a sales and use tax compilation summary. The Debtor asked E&Y to review invoices supporting purchases of fixed assets for the years 1997 – 2000 and to capture the appropriate amount of sales and use tax.

**E&Y’s FINAL FEE APPLICATION**

6. The professional services and related expenses incurred during the Application Period were rendered and incurred in connection with this case, and in discharge of E&Y’s professional responsibilities as internal auditors to the Debtor. Applicant values its services to the Debtor during the Application Period at \$891,899.00 and values out-of-pocket expenses at \$136,156.00. An accounting of the time expended, the nature of services rendered, the respective professionals providing the services, and an itemized accounting of the nature and cost of the expenses incurred by Applicant were included in the Interim Fee Applications.

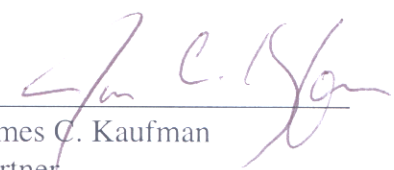
**WHEREFORE**, E&Y requests that an Order be entered allowing the following:

- i. Allowing on final basis compensation in the amount of \$891,899.00 and expenses in the amount of \$136,156.00 approved by the Court on an interim basis pursuant to the Interim Fee Applications.
- ii. Allowing the final basis compensation in the amount of \$33,989.05 related to the 5% holdback.
- iii. Allowing the final basis compensation in the amount of \$40,721.60 related to the 20% holdback.
- iv. Allowing the final basis compensation in the amount of \$8,510.00 and expenses in the amount of \$234.00 not yet approved by the Court.
- v. Authorizing and directing the Debtor to pay the Applicant the sum of \$83,454.65 herein for services rendered to the Debtor during the Application Period
- vi. Granting such other and further relief as the Court deems appropriate.

Dated: February 6, 2003

I HEREBY CERTIFY that the foregoing is true and correct  
Ernst & Young LLP  
Internal Auditors for Debtor  
200 S. Biscayne Blvd.  
Suite 3900  
Miami, FL 33131  
Telephone: (305) 415-1679

BY: \_\_\_\_\_

  
James C. Kaufman  
Partner

SWORN TO AND SUBSCRIBED  
before me this 4<sup>th</sup> day of February, 2003

  
Notary Public

ALEXIS BERENZ  
NOTARY PUBLIC - STATE OF FLORIDA  
COMMISSION # CC960542  
EXPIRES 8/13/2004  
BONDED THRU ASA 1-888-NOTARY1



ERNST & YOUNG LLP  
Internal Auditors for Debtor  
200 S. Biscayne Blvd.  
Suite 3900  
Miami, FL 33131  
(305) 415-1679  
James C. Kaufman, Partner

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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

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

I, James C. Kaufman, hereby certify that:

1. I am a Partner with the applicant professional services firm, Ernst & Young LLP (“E&Y”), with responsibility for the Chapter 11 case of Sunbeam Corporation, as 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. Section 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”).
2. This certification is made in respect of E&Y’s final application, dated February 6, 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 E&Y and generally accepted by E&Y's clients; and
  - d. In providing a reimbursable service, E&Y does not make a profit on that service, whether the service is performed by E&Y 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 E&Y has complied with the provision requiring it to provide the Debtor, on a monthly basis, with a statement of E&Y's fees and disbursements accrued during the previous month.
  
5. In respect of section B.3 of the Local Guidelines, I certify that the United States Trustee for the Southern District of New York, Simpson Thacher & Bartlett, and Kasowitz Benson Torres & Friedman LLP are each being provided with a copy of the Application.

Dated: Miami, Florida  
February 6, 2003

  
\_\_\_\_\_  
James C. Kaufman  
Partner

**Professional Services Rendered  
By Ernst & Young LLP  
On Behalf of the Debtor  
For the Period February 6, 2001 through December 18, 2002**

| Professionals      | Level                | Rate  | Fifth Interim |                  | Comprehensive |                  |
|--------------------|----------------------|-------|---------------|------------------|---------------|------------------|
|                    |                      |       | Hours         | Fees             | Hours         | Fees             |
| Torres, Jose L.    | ISAAS Senior Manager | \$170 | 0.0           | \$0              | 9.0           | \$1,190          |
| Walsh, John P      | IAS Senior Manager   | \$115 | 318.8         | \$36,662         | 1200.5        | \$138,059        |
| Wilson, Tracy W    | IAS Staff            | \$115 | 235.5         | \$27,083         | 409.5         | \$47,093         |
| Wyatt, Matthew H   | IAS Manager          | \$115 | 0.0           | \$0              | 132.7         | \$15,261         |
| Yentel, Gustavo H. | IAS Senior           | \$115 | 0.0           | \$0              | 172.0         | \$19,780         |
| <b>Grand Total</b> |                      |       | <b>1844.5</b> | <b>\$212,118</b> | <b>7674.8</b> | <b>\$891,899</b> |

**Exhibit C**

**Actual and Necessary Disbursements Incurred  
By Ernst & Young LLP  
On Behalf of the Debtor  
For the Period February 1, 2001 through December 18, 2002**

| <b>Expenses</b>       | <b>Fifth Interim</b> | <b>Comprehensive</b> |
|-----------------------|----------------------|----------------------|
| Meals                 | \$3,152              | \$10,686             |
| Ground Transportation | \$3,004              | \$13,133             |
| Lodging               | \$10,920             | \$38,849             |
| Air Fare              | \$8,771              | \$59,989             |
| Car Rental            | \$2,781              | \$7,685              |
| Telephone             | \$1,765              | \$5,814              |
| <b>Total</b>          | <b>\$30,393</b>      | <b>\$136,156</b>     |

**Summary of Services by Work / Project Code for Services Rendered  
By Ernst & Young LLP  
On Behalf of the Debtor  
For the Period February 6, 2001 through December 18, 2002**

| <b>Work Code</b> | <b>Description</b>                                           | <b>Fifth Interim Hours</b> | <b>Fifth Interim Amount</b> | <b>Comprehensive Hours</b> | <b>Comprehensive Amount</b> |
|------------------|--------------------------------------------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|
| 48               | Preparation of Monthly Invoice and Support Schedules         | 109.8                      | \$ 12,627                   | 364.6                      | \$ 41,930                   |
| 71               | Internal Audit of Existing Control Environment               | 1734.7                     | 199,491                     | 7,278.2                    | 846,289                     |
| 72               | Client Assistance with Sales and Use Tax Compilation Summary | 0                          | -                           | 32.0                       | 3,680                       |
|                  | <b>Totals</b>                                                | <b>1844.5</b>              | <b>\$ 212,118</b>           | <b>7,674.8</b>             | <b>\$ 891,899</b>           |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period July 1, 2002 through July 31, 2002**

| <u>Professional</u> | <u>Level</u>       | <u>Rate</u> | <u>Hours</u> | <u>Fees</u>     |
|---------------------|--------------------|-------------|--------------|-----------------|
| Walsh,John P        | IAS Senior Manager | \$115       | 48.6         | \$5,589         |
| Adamski,Brian J     | IAS Manager        | \$115       | 4.2          | \$483           |
| Morris,Mitchell P   | IAS Manager        | \$115       | 74.4         | \$8,556         |
| Perez-Soto,Luis T   | IAS Senior         | \$115       | 28.2         | \$3,243         |
| Pinto,Isabel        | IAS Staff          | \$115       | 70.1         | \$8,062         |
| Fernandez, Frances  | Senior Associate   | \$115       | 24.0         | \$2,760         |
| Grand Total         |                    |             | <u>249.5</u> | <u>\$28,693</u> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period July 1, 2002 through July 31, 2002**

| <u>Professional</u>          | <u>Level</u>              | <u>Rate</u>  | <u>Hours</u> | <u>Fees</u>    |
|------------------------------|---------------------------|--------------|--------------|----------------|
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.2          | \$138          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.3          | \$150          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.3          | \$150          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.2          | \$138          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.4          | \$161          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.6          | \$299          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.0          | \$115          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.5          | \$288          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.5          | \$288          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.2          | \$138          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.5          | \$173          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.5          | \$173          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.7          | \$196          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.2          | \$253          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.5          | \$288          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.4          | \$276          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 0.5          | \$58           |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 0.5          | \$58           |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.2          | \$138          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.8          | \$207          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.2          | \$253          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.8          | \$322          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 3.2          | \$368          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.6          | \$184          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.6          | \$299          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 2.2          | \$253          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.0          | \$115          |
| Walsh,John P                 | IAS Senior Manager        | \$115        | 1.0          | \$115          |
| <b>Walsh,John P Total</b>    | <b>IAS Senior Manager</b> | <b>\$115</b> | <b>48.6</b>  | <b>\$5,589</b> |
| Adamski,Brian J              | IAS Manager               | \$115        | 4.2          | \$483          |
| <b>Adamski,Brian J Total</b> | <b>IAS Manager</b>        | <b>\$115</b> | <b>4.2</b>   | <b>\$483</b>   |
| Morris,Mitchell P            | IAS Manager               | \$115        | 1.7          | \$196          |
| Morris,Mitchell P            | IAS Manager               | \$115        | 1.4          | \$161          |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period July 1, 2002 through July 31, 2002**

| <u>Professional</u>             | <u>Level</u>            | <u>Rate</u>  | <u>Hours</u> | <u>Fees</u>     |
|---------------------------------|-------------------------|--------------|--------------|-----------------|
| Morris, Mitchell P              | IAS Manager             | \$115        | 2.5          | \$288           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 1.4          | \$161           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 1.5          | \$173           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 6.2          | \$713           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 1.5          | \$173           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 3.8          | \$437           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 2.5          | \$288           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 4.4          | \$506           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 3.2          | \$368           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 7.4          | \$851           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 4.5          | \$518           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 4.3          | \$495           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 3.8          | \$437           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 1.2          | \$138           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 6.4          | \$736           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 5.2          | \$598           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 4.0          | \$460           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 6.5          | \$748           |
| Morris, Mitchell P              | IAS Manager             | \$115        | 1.0          | \$115           |
| <b>Morris, Mitchell P Total</b> | <b>IAS Manager</b>      | <b>\$115</b> | <b>74.4</b>  | <b>\$8,556</b>  |
| Perez-Soto, Luis T              | IAS Senior              | \$115        | 7.5          | \$863           |
| Perez-Soto, Luis T              | IAS Senior              | \$115        | 3.5          | \$403           |
| Perez-Soto, Luis T              | IAS Senior              | \$115        | 8.5          | \$978           |
| Perez-Soto, Luis T              | IAS Senior              | \$115        | 8.7          | \$1,001         |
| <b>Perez-Soto, Luis T Total</b> | <b>IAS Senior</b>       | <b>\$115</b> | <b>28.2</b>  | <b>\$3,243</b>  |
| Pinto, Isabel                   | IAS Staff               | \$115        | 8.2          | \$943           |
| Pinto, Isabel                   | IAS Staff               | \$115        | 8.3          | \$955           |
| Pinto, Isabel                   | IAS Staff               | \$115        | 5.2          | \$598           |
| Pinto, Isabel                   | IAS Staff               | \$115        | 7.8          | \$897           |
| Pinto, Isabel                   | IAS Staff               | \$115        | 8.2          | \$943           |
| Pinto, Isabel                   | IAS Staff               | \$115        | 8.5          | \$978           |
| Pinto, Isabel                   | IAS Staff               | \$115        | 8.4          | \$966           |
| Pinto, Isabel                   | IAS Staff               | \$115        | 4.6          | \$529           |
| Pinto, Isabel                   | IAS Staff               | \$115        | 4.6          | \$529           |
| Pinto, Isabel                   | IAS Staff               | \$115        | 6.3          | \$725           |
| <b>Pinto, Isabel Total</b>      | <b>IAS Staff</b>        | <b>\$115</b> | <b>70.1</b>  | <b>\$8,062</b>  |
| Fernandez, Frances              | Senior Associate        | \$115        | 3.8          | \$437           |
| Fernandez, Frances              | Senior Associate        | \$115        | 4.2          | \$483           |
| Fernandez, Frances              | Senior Associate        | \$115        | 8.2          | \$943           |
| Fernandez, Frances              | Senior Associate        | \$115        | 7.8          | \$897           |
| <b>Fernandez, Frances Total</b> | <b>Senior Associate</b> | <b>\$115</b> | <b>24.0</b>  | <b>\$2,760</b>  |
| <b>Grand Total</b>              |                         |              | <b>249.5</b> | <b>\$28,693</b> |



**Sunbeam Corporation**  
**Ernst & Young LLP Expense Analysis**  
**For the Period July 1, 2002 through July 31, 2002**

| <u>Professional</u>            | <u>Date</u> | <u>Meals</u> | <u>Ground</u> | <u>Lodging</u> | <u>Air Fare</u> | <u>Telephone</u> | <u>Total</u> |
|--------------------------------|-------------|--------------|---------------|----------------|-----------------|------------------|--------------|
| Walsh,John P                   | 07/09/02    |              | 6             |                |                 |                  | 6            |
| Walsh,John P                   | 07/09/02    | 55           |               |                |                 |                  | 55           |
| Walsh,John P                   | 07/15/02    | 55           |               |                |                 |                  | 55           |
| Walsh,John P                   | 07/21/02    | 58           |               |                |                 |                  | 58           |
| Walsh,John P                   | 07/21/02    |              |               |                |                 | 18               | 18           |
| Walsh,John P                   | 07/25/02    | 22           |               |                |                 |                  | 22           |
| <b>Walsh,John P Total</b>      |             | <b>190</b>   | <b>6</b>      | <b>0</b>       | <b>0</b>        | <b>18</b>        | <b>214</b>   |
| Morris,Mitchell P              | 07/01/02    | 45           |               |                |                 |                  | 45           |
| Morris,Mitchell P              | 07/15/02    |              | 9             |                |                 |                  | 9            |
| Morris,Mitchell P              | 07/18/02    |              | 12            |                |                 |                  | 12           |
| Morris,Mitchell P              | 07/19/02    |              | 9             |                |                 |                  | 9            |
| Morris,Mitchell P              | 07/19/02    |              | 8             |                |                 |                  | 8            |
| Morris,Mitchell P              | 07/29/02    |              | 6             |                |                 |                  | 6            |
| Morris,Mitchell P              | 07/29/02    | 12           |               |                |                 |                  | 12           |
| Morris,Mitchell P              | 07/30/02    |              | 21            |                |                 |                  | 21           |
| Morris,Mitchell P              | 07/30/02    |              | 13            |                |                 |                  | 13           |
| Morris,Mitchell P              | 07/30/02    |              | 11            |                |                 |                  | 11           |
| Morris,Mitchell P              | 07/31/02    |              |               |                |                 | 235              | 235          |
| Morris,Mitchell P              | 07/31/02    | 8            |               |                |                 |                  | 8            |
| <b>Morris,Mitchell P Total</b> |             | <b>65</b>    | <b>89</b>     | <b>0</b>       | <b>0</b>        | <b>235</b>       | <b>389</b>   |
| Pinto,Isabel                   | 07/01/02    |              | 11            |                |                 |                  | 11           |
| Pinto,Isabel                   | 07/02/02    |              | 11            |                |                 |                  | 11           |
| Pinto,Isabel                   | 07/03/02    |              | 11            |                |                 |                  | 11           |
| Pinto,Isabel                   | 07/08/02    |              | 11            |                |                 |                  | 11           |
| Pinto,Isabel                   | 07/09/02    |              | 11            |                |                 |                  | 11           |
| Pinto,Isabel                   | 07/10/02    |              | 11            |                |                 |                  | 11           |
| Pinto,Isabel                   | 07/11/02    |              | 11            |                |                 |                  | 11           |
| Pinto,Isabel                   | 07/12/02    |              | 11            |                |                 |                  | 11           |
| <b>Pinto,Isabel Total</b>      |             | <b>0</b>     | <b>88</b>     | <b>0</b>       | <b>0</b>        | <b>0</b>         | <b>88</b>    |
| <b>Grand Total</b>             |             | <b>255</b>   | <b>183</b>    | <b>0</b>       | <b>0</b>        | <b>253</b>       | <b>691</b>   |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period August 1 through August 31, 2002**

| <b>Professional</b> | <b>Level</b>       | <b>Rate</b> | <b>Hours</b> | <b>Fees</b>     |
|---------------------|--------------------|-------------|--------------|-----------------|
| Kaufman,James C     | IAS Partner        | \$115       | 2.2          | \$253           |
| Miller,James A      | IAS Partner        | \$115       | 2.3          | \$265           |
| Walsh,John P        | IAS Senior Manager | \$115       | 59.2         | \$6,808         |
| Morris,Mitchell P   | IAS Manager        | \$115       | 83.5         | \$9,603         |
| Merino,Felipe       | IAS Senior         | \$115       | 163.5        | \$18,803        |
| Hukin,Simon G       | IAS Senior         | \$115       | 36.8         | \$4,232         |
| Wilson,Tracy W      | IAS Senior         | \$115       | 90.5         | \$10,408        |
| Fernandez,Frances   | Senior Associate   | \$115       | 8.0          | \$920           |
| <b>Grand Total</b>  |                    |             | <u>446.0</u> | <u>\$51,290</u> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period August 1 through August 31, 2002**

| <b>Professional</b>      | <b>Level</b>              | <b>Rate</b>  | <b>Hours</b> | <b>Fees</b>    |
|--------------------------|---------------------------|--------------|--------------|----------------|
| Kaufman,James C          | IAS Partner               | \$115        | 2.2          | \$253          |
| <b>Kaufman,James C</b>   | <b>IAS Partner</b>        | <b>\$115</b> | <b>2.2</b>   | <b>\$253</b>   |
| Miller,James A           | IAS Partner               | \$115        | 2.3          | \$265          |
| <b>Miller,James A</b>    | <b>IAS Partner</b>        | <b>\$115</b> | <b>2.3</b>   | <b>\$265</b>   |
| Walsh,John P             | IAS Senior Manager        | \$115        | 1.2          | \$138          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.3          | \$265          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 1.8          | \$207          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.2          | \$253          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 3.2          | \$368          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 3.5          | \$403          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 3.2          | \$368          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.8          | \$322          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 3.4          | \$391          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.7          | \$311          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.9          | \$334          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 0.5          | \$58           |
| Walsh,John P             | IAS Senior Manager        | \$115        | 0.5          | \$58           |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.2          | \$253          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.8          | \$322          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.4          | \$276          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.5          | \$288          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 3.1          | \$357          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 1.0          | \$115          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 1.0          | \$115          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.8          | \$322          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.2          | \$253          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 2.5          | \$288          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 3.2          | \$368          |
| Walsh,John P             | IAS Senior Manager        | \$115        | 3.3          | \$380          |
| <b>Walsh,John P</b>      | <b>IAS Senior Manager</b> | <b>\$115</b> | <b>59.2</b>  | <b>\$6,808</b> |
| Morris,Mitchell P        | IAS Manager               | \$115        | 7.2          | \$828          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 2.2          | \$253          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 2.7          | \$311          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 6.3          | \$725          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 8.5          | \$978          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 5.4          | \$621          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 3.8          | \$437          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 7.6          | \$874          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 6.7          | \$771          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 4.8          | \$552          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 3.8          | \$437          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 8.5          | \$978          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 7.8          | \$897          |
| Morris,Mitchell P        | IAS Manager               | \$115        | 8.2          | \$943          |
| <b>Morris,Mitchell P</b> | <b>IAS Manager</b>        | <b>\$115</b> | <b>83.5</b>  | <b>\$9,603</b> |
| Merino,Felipe            | IAS Senior                | \$115        | 9.2          | \$1,058        |
| Merino,Felipe            | IAS Senior                | \$115        | 9.4          | \$1,081        |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period August 1 through August 31, 2002**

| <b>Professional</b>      | <b>Level</b>            | <b>Rate</b>  | <b>Hours</b>        | <b>Fees</b>            |
|--------------------------|-------------------------|--------------|---------------------|------------------------|
| Merino,Felipe            | IAS Senior              | \$115        | 9.6                 | \$1,104                |
| Merino,Felipe            | IAS Senior              | \$115        | 6.5                 | \$748                  |
| Merino,Felipe            | IAS Senior              | \$115        | 5.5                 | \$633                  |
| Merino,Felipe            | IAS Senior              | \$115        | 8.4                 | \$966                  |
| Merino,Felipe            | IAS Senior              | \$115        | 8.3                 | \$955                  |
| Merino,Felipe            | IAS Senior              | \$115        | 8.2                 | \$943                  |
| Merino,Felipe            | IAS Senior              | \$115        | 8.4                 | \$966                  |
| Merino,Felipe            | IAS Senior              | \$115        | 8.4                 | \$966                  |
| Merino,Felipe            | IAS Senior              | \$115        | 8.8                 | \$1,012                |
| Merino,Felipe            | IAS Senior              | \$115        | 8.5                 | \$978                  |
| Merino,Felipe            | IAS Senior              | \$115        | 9.5                 | \$1,093                |
| Merino,Felipe            | IAS Senior              | \$115        | 5.4                 | \$621                  |
| Merino,Felipe            | IAS Senior              | \$115        | 10.3                | \$1,185                |
| Merino,Felipe            | IAS Senior              | \$115        | 9.3                 | \$1,070                |
| Merino,Felipe            | IAS Senior              | \$115        | 9.4                 | \$1,081                |
| Merino,Felipe            | IAS Senior              | \$115        | 9.5                 | \$1,093                |
| Merino,Felipe            | IAS Senior              | \$115        | 5.5                 | \$633                  |
| Merino,Felipe            | IAS Senior              | \$115        | 5.4                 | \$621                  |
| <b>Merino,Felipe</b>     | <b>IAS Senior</b>       | <b>\$115</b> | <b>163.5</b>        | <b>\$18,803</b>        |
| Hukin,Simon G            | IAS Senior              | \$115        | 6.5                 | \$748                  |
| Hukin,Simon G            | IAS Senior              | \$115        | 10.3                | \$1,185                |
| Hukin,Simon G            | IAS Senior              | \$115        | 10.2                | \$1,173                |
| Hukin,Simon G            | IAS Senior              | \$115        | 9.8                 | \$1,127                |
| <b>Hukin,Simon G</b>     | <b>IAS Senior</b>       | <b>\$115</b> | <b>36.8</b>         | <b>\$4,232</b>         |
| Wilson,Tracy W           | IAS Senior              | \$115        | 10.4                | \$1,196                |
| Wilson,Tracy W           | IAS Senior              | \$115        | 10.3                | \$1,185                |
| Wilson,Tracy W           | IAS Senior              | \$115        | 10.5                | \$1,208                |
| Wilson,Tracy W           | IAS Senior              | \$115        | 9.3                 | \$1,070                |
| Wilson,Tracy W           | IAS Senior              | \$115        | 10.4                | \$1,196                |
| Wilson,Tracy W           | IAS Senior              | \$115        | 5.5                 | \$633                  |
| Wilson,Tracy W           | IAS Senior              | \$115        | 9.2                 | \$1,058                |
| Wilson,Tracy W           | IAS Senior              | \$115        | 10.3                | \$1,185                |
| Wilson,Tracy W           | IAS Senior              | \$115        | 8.8                 | \$1,012                |
| Wilson,Tracy W           | IAS Senior              | \$115        | 5.8                 | \$667                  |
| <b>Wilson,Tracy W</b>    | <b>IAS Senior</b>       | <b>\$115</b> | <b>90.5</b>         | <b>\$10,408</b>        |
| Fernandez,Frances        | Senior Associate        | \$115        | 3.8                 | \$437                  |
| Fernandez,Frances        | Senior Associate        | \$115        | 4.2                 | \$483                  |
| <b>Fernandez,Frances</b> | <b>Senior Associate</b> | <b>\$115</b> | <b>8.0</b>          | <b>\$920</b>           |
| <b>Grand Total</b>       |                         |              | <b><u>446.0</u></b> | <b><u>\$51,290</u></b> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period August 1 through August 31, 2002**

| Professional                   | Date    | Meals      | Ground     | Air        | Car Rental | Lodging      | Telephone | Total        |
|--------------------------------|---------|------------|------------|------------|------------|--------------|-----------|--------------|
| Merino,Felipe                  | 8/18/02 |            |            | 327        |            |              |           | 327          |
| Merino,Felipe                  | 8/18/02 |            | 50         |            |            |              |           | 50           |
| Merino,Felipe                  | 8/18/02 |            |            |            |            | 134          |           | 134          |
| Merino,Felipe                  | 8/18/02 | 18         |            |            |            |              |           | 18           |
| Merino,Felipe                  | 8/19/02 |            |            |            |            | 134          |           | 134          |
| Merino,Felipe                  | 8/19/02 | 33         |            |            |            |              |           | 33           |
| Merino,Felipe                  | 8/19/02 | 6          |            |            |            |              |           | 6            |
| Merino,Felipe                  | 8/20/02 |            |            |            |            | 134          |           | 134          |
| Merino,Felipe                  | 8/20/02 | 28         |            |            |            |              |           | 28           |
| Merino,Felipe                  | 8/21/02 |            |            |            |            | 134          |           | 134          |
| Merino,Felipe                  | 8/21/02 | 28         |            |            |            |              |           | 28           |
| Merino,Felipe                  | 8/22/02 |            |            |            |            | 134          |           | 134          |
| Merino,Felipe                  | 8/22/02 | 22         |            |            |            |              |           | 22           |
| Merino,Felipe                  | 8/22/02 | 6          |            |            |            |              |           | 6            |
| Merino,Felipe                  | 8/23/02 |            |            |            | 207        |              |           | 207          |
| Merino,Felipe                  | 8/23/02 | 6          |            |            |            |              |           | 6            |
| Merino,Felipe                  | 8/25/02 |            |            | 335        |            |              |           | 335          |
| Merino,Felipe                  | 8/25/02 |            |            |            |            | 116          |           | 116          |
| Merino,Felipe                  | 8/25/02 | 18         |            |            |            |              |           | 18           |
| Merino,Felipe                  | 8/26/02 |            |            |            |            | 116          |           | 116          |
| Merino,Felipe                  | 8/26/02 | 20         |            |            |            |              |           | 20           |
| Merino,Felipe                  | 8/26/02 | 6          |            |            |            |              |           | 6            |
| Merino,Felipe                  | 8/26/02 |            |            |            |            |              | 1         | 1            |
| Merino,Felipe                  | 8/27/02 |            |            |            |            | 116          |           | 116          |
| Merino,Felipe                  | 8/27/02 |            |            |            |            |              | 1         | 1            |
| Merino,Felipe                  | 8/28/02 |            |            |            |            | 54           |           | 54           |
| Merino,Felipe                  | 8/28/02 | 6          |            |            |            |              |           | 6            |
| Merino,Felipe                  | 8/28/02 | 22         |            |            |            |              |           | 22           |
| Merino,Felipe                  | 8/29/02 |            |            |            |            | 54           |           | 54           |
| Merino,Felipe                  | 8/29/02 | 42         |            |            |            |              |           | 42           |
| Merino,Felipe                  | 8/30/02 |            |            | 192        |            |              |           | 192          |
| Merino,Felipe                  | 8/30/02 |            |            |            | 220        |              |           | 220          |
| Merino,Felipe                  | 8/30/02 |            |            |            | 109        |              |           | 109          |
| <b>Merino,Felipe Total</b>     |         | <b>261</b> | <b>50</b>  | <b>854</b> | <b>536</b> | <b>1,126</b> | <b>2</b>  | <b>2,829</b> |
| Morris,Mitchell P              | 8/8/02  |            | 13         |            |            |              |           | 13           |
| Morris,Mitchell P              | 8/8/02  | 14         |            |            |            |              |           | 14           |
| Morris,Mitchell P              | 8/12/02 |            | 13         |            |            |              |           | 13           |
| Morris,Mitchell P              | 8/14/02 |            | 13         |            |            |              |           | 13           |
| Morris,Mitchell P              | 8/15/02 |            | 13         |            |            |              |           | 13           |
| Morris,Mitchell P              | 8/16/02 |            |            | 236        |            |              |           | 236          |
| Morris,Mitchell P              | 8/23/02 |            | 27         |            |            |              |           | 27           |
| Morris,Mitchell P              | 8/23/02 |            | 48         |            |            |              |           | 48           |
| Morris,Mitchell P              | 8/23/02 |            |            |            |            | 402          |           | 402          |
| Morris,Mitchell P              | 8/23/02 | 68         |            |            |            |              |           | 68           |
| Morris,Mitchell P              | 8/23/02 | 96         |            |            |            |              |           | 96           |
| Morris,Mitchell P              | 8/23/02 |            |            |            |            |              | 1         | 1            |
| <b>Morris,Mitchell P Total</b> |         | <b>178</b> | <b>127</b> | <b>236</b> | <b>-</b>   | <b>402</b>   | <b>1</b>  | <b>944</b>   |
| Parrott,Holly J                | 8/20/02 |            |            | 465        |            |              |           | 465          |
| <b>Parrott,Holly J Total</b>   |         | <b>-</b>   | <b>-</b>   | <b>465</b> | <b>-</b>   | <b>-</b>     | <b>-</b>  | <b>465</b>   |
| Walsh,John P                   | 8/6/02  |            | 8          |            |            |              |           | 8            |
| Walsh,John P                   | 8/7/02  |            | 5          |            |            |              |           | 5            |
| Walsh,John P                   | 8/7/02  | 45         |            |            |            |              |           | 45           |
| Walsh,John P                   | 8/12/02 |            | 9          |            |            |              |           | 9            |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period August 1 through August 31, 2002**

| <b>Professional</b>         | <b>Date</b> | <b>Meals</b> | <b>Ground</b> | <b>Air</b>   | <b>Car Rental</b> | <b>Lodging</b> | <b>Telephone</b> | <b>Total</b> |
|-----------------------------|-------------|--------------|---------------|--------------|-------------------|----------------|------------------|--------------|
| Walsh,John P                | 8/12/02     | 57           |               |              |                   |                |                  | 57           |
| Walsh,John P                | 8/15/02     |              | 12            |              |                   |                |                  | 12           |
| Walsh,John P                | 8/15/02     |              | 5             |              |                   |                |                  | 5            |
| Walsh,John P                | 8/15/02     | 65           |               |              |                   |                |                  | 65           |
| Walsh,John P                | 8/16/02     |              | 11            |              |                   |                |                  | 11           |
| Walsh,John P                | 8/16/02     |              | 8             |              |                   |                |                  | 8            |
| Walsh,John P                | 8/19/02     |              |               |              |                   |                | 44               | 44           |
| Walsh,John P                | 8/20/02     |              | 11            |              |                   |                |                  | 11           |
| Walsh,John P                | 8/20/02     |              | 8             |              |                   |                |                  | 8            |
| Walsh,John P                | 8/20/02     |              |               |              |                   |                | 26               | 26           |
| Walsh,John P                | 8/23/02     |              |               | 4            |                   |                |                  | 4            |
| Walsh,John P                | 8/23/02     |              | 11            |              |                   |                |                  | 11           |
| Walsh,John P                | 8/29/02     |              | 12            |              |                   |                |                  | 12           |
| Walsh,John P                | 8/29/02     |              | 5             |              |                   |                |                  | 5            |
| Walsh,John P                | 8/29/02     | 59           |               |              |                   |                |                  | 59           |
| Walsh,John P                | 8/30/02     |              | 11            |              |                   |                |                  | 11           |
| Walsh,John P                | 8/30/02     |              |               |              |                   |                | 17               | 17           |
| Walsh,John P                | 8/30/02     |              |               |              |                   |                | 58               | 58           |
| Walsh,John P                | 8/30/02     |              |               |              |                   |                | 73               | 73           |
| Walsh,John P                | 8/30/02     |              |               |              |                   |                | 190              | 190          |
| <b>Walsh,John P Total</b>   |             | <b>226</b>   | <b>116</b>    | <b>4</b>     | <b>-</b>          | <b>-</b>       | <b>408</b>       | <b>754</b>   |
| Wilson,Tracy W              | 8/19/02     |              | 25            |              |                   |                |                  | 25           |
| Wilson,Tracy W              | 8/19/02     | 2            |               |              |                   |                |                  | 2            |
| Wilson,Tracy W              | 8/19/02     | 4            |               |              |                   |                |                  | 4            |
| Wilson,Tracy W              | 8/20/02     | 1            |               |              |                   |                |                  | 1            |
| Wilson,Tracy W              | 8/20/02     | 3            |               |              |                   |                |                  | 3            |
| Wilson,Tracy W              | 8/21/02     | 1            |               |              |                   |                |                  | 1            |
| Wilson,Tracy W              | 8/21/02     | 3            |               |              |                   |                |                  | 3            |
| Wilson,Tracy W              | 8/22/02     | 1            |               |              |                   |                |                  | 1            |
| Wilson,Tracy W              | 8/22/02     | 4            |               |              |                   |                |                  | 4            |
| Wilson,Tracy W              | 8/23/02     |              |               | 268          |                   |                |                  | 268          |
| Wilson,Tracy W              | 8/23/02     |              | 50            |              |                   |                |                  | 50           |
| Wilson,Tracy W              | 8/23/02     |              |               |              |                   | 668            |                  | 668          |
| Wilson,Tracy W              | 8/23/02     | 1            |               |              |                   |                |                  | 1            |
| Wilson,Tracy W              | 8/26/02     | 3            |               |              |                   |                |                  | 3            |
| Wilson,Tracy W              | 8/26/02     | 16           |               |              |                   |                |                  | 16           |
| Wilson,Tracy W              | 8/27/02     | 2            |               |              |                   |                |                  | 2            |
| Wilson,Tracy W              | 8/27/02     | 18           |               |              |                   |                |                  | 18           |
| Wilson,Tracy W              | 8/27/02     | 21           |               |              |                   |                |                  | 21           |
| Wilson,Tracy W              | 8/28/02     | 2            |               |              |                   |                |                  | 2            |
| Wilson,Tracy W              | 8/28/02     | 13           |               |              |                   |                |                  | 13           |
| Wilson,Tracy W              | 8/29/02     |              | 11            |              |                   |                |                  | 11           |
| Wilson,Tracy W              | 8/29/02     | 5            |               |              |                   |                |                  | 5            |
| Wilson,Tracy W              | 8/29/02     | 12           |               |              |                   |                |                  | 12           |
| Wilson,Tracy W              | 8/29/02     | 25           |               |              |                   |                |                  | 25           |
| Wilson,Tracy W              | 8/30/02     |              |               | 292          |                   |                |                  | 292          |
| Wilson,Tracy W              | 8/30/02     |              | 50            |              |                   |                |                  | 50           |
| Wilson,Tracy W              | 8/30/02     |              |               |              |                   | 590            |                  | 590          |
| Wilson,Tracy W              | 8/30/02     | 6            |               |              |                   |                |                  | 6            |
| Wilson,Tracy W              | 8/30/02     |              |               |              |                   |                | 4                | 4            |
| <b>Wilson,Tracy W Total</b> |             | <b>143</b>   | <b>136</b>    | <b>560</b>   | <b>-</b>          | <b>1,258</b>   | <b>4</b>         | <b>2,101</b> |
| <b>Grand Total</b>          |             | <b>808</b>   | <b>429</b>    | <b>2,119</b> | <b>536</b>        | <b>2,786</b>   | <b>415</b>       | <b>7,093</b> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period September 1, 2002 through September 30, 2002**

| <b>Professional</b>      | <b>Level</b>       | <b>Rate</b> | <b>Hours</b> | <b>Fees</b>     |
|--------------------------|--------------------|-------------|--------------|-----------------|
| Miller, James A Total    | IAS Partner        | \$115       | 2.0          | \$230           |
| Walsh, John P Total      | IAS Senior Manager | \$115       | 58.2         | \$6,693         |
| Morris, Mitchell P Total | IAS Manager        | \$115       | 105.0        | \$12,075        |
| Merino, Felipe Total     | IAS Senior         | \$115       | 147.0        | \$16,905        |
| Hawkins, Robert B Total  | IAS Senior         | \$115       | 93.0         | \$10,695        |
| Wilson, Tracy W Total    | IAS Senior         | \$115       | 145.0        | \$16,675        |
| Parrott, Holly J Total   | IAS Staff          | \$115       | 37.8         | \$4,347         |
| Fernandez, Frances Total | Senior Associate   | \$115       | 8.0          | \$920           |
| Grand Total              |                    |             | <u>596.0</u> | <u>\$68,540</u> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period September 1, 2002 through September 30, 2002**

| <b>Professional</b>             | <b>Level</b>              | <b>Rate</b>  | <b>Hours</b> | <b>Fees</b>     |
|---------------------------------|---------------------------|--------------|--------------|-----------------|
| Miller, James A                 | IAS Partner               | \$115        | 2.0          | \$230           |
| <b>Miller, James A Total</b>    | <b>IAS Partner</b>        | <b>\$115</b> | <b>2.0</b>   | <b>\$230</b>    |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.0          | \$115           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.8          | \$207           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 3.2          | \$368           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 3.5          | \$403           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 3.5          | \$403           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.3          | \$150           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.8          | \$207           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 2.2          | \$253           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 2.3          | \$265           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.7          | \$196           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 3.2          | \$368           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 2.5          | \$288           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.0          | \$115           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.5          | \$173           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 2.4          | \$276           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 2.5          | \$288           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.5          | \$173           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 2.6          | \$299           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.5          | \$173           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 0.5          | \$58            |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 0.5          | \$58            |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 3.2          | \$368           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 2.4          | \$276           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 2.5          | \$288           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 2.6          | \$299           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.3          | \$150           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.5          | \$173           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.5          | \$173           |
| Walsh, John P                   | IAS Senior Manager        | \$115        | 1.2          | \$138           |
| <b>Walsh, John P Total</b>      | <b>IAS Senior Manager</b> | <b>\$115</b> | <b>58.2</b>  | <b>\$6,693</b>  |
| Morris, Mitchell P              | IAS Manager               | \$115        | 3.3          | \$380           |
| Morris, Mitchell P              | IAS Manager               | \$115        | 8.3          | \$955           |
| Morris, Mitchell P              | IAS Manager               | \$115        | 10.4         | \$1,196         |
| Morris, Mitchell P              | IAS Manager               | \$115        | 11.2         | \$1,288         |
| Morris, Mitchell P              | IAS Manager               | \$115        | 9.3          | \$1,070         |
| Morris, Mitchell P              | IAS Manager               | \$115        | 1.5          | \$173           |
| Morris, Mitchell P              | IAS Manager               | \$115        | 8.8          | \$1,012         |
| Morris, Mitchell P              | IAS Manager               | \$115        | 1.6          | \$184           |
| Morris, Mitchell P              | IAS Manager               | \$115        | 11.5         | \$1,323         |
| Morris, Mitchell P              | IAS Manager               | \$115        | 10.2         | \$1,173         |
| Morris, Mitchell P              | IAS Manager               | \$115        | 9.8          | \$1,127         |
| Morris, Mitchell P              | IAS Manager               | \$115        | 9.9          | \$1,139         |
| Morris, Mitchell P              | IAS Manager               | \$115        | 7.7          | \$886           |
| Morris, Mitchell P              | IAS Manager               | \$115        | 1.5          | \$173           |
| <b>Morris, Mitchell P Total</b> | <b>IAS Manager</b>        | <b>\$115</b> | <b>105.0</b> | <b>\$12,075</b> |
| Merino, Felipe                  | IAS Senior                | \$115        | 8.2          | \$943           |
| Merino, Felipe                  | IAS Senior                | \$115        | 8.5          | \$978           |
| Merino, Felipe                  | IAS Senior                | \$115        | 8.4          | \$966           |
| Merino, Felipe                  | IAS Senior                | \$115        | 8.3          | \$955           |
| Merino, Felipe                  | IAS Senior                | \$115        | 9.5          | \$1,093         |
| Merino, Felipe                  | IAS Senior                | \$115        | 10.5         | \$1,208         |
| Merino, Felipe                  | IAS Senior                | \$115        | 10.3         | \$1,185         |
| Merino, Felipe                  | IAS Senior                | \$115        | 10.3         | \$1,185         |
| Merino, Felipe                  | IAS Senior                | \$115        | 5.7          | \$656           |



**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period September 1, 2002 through September 30, 2002**

| <b>Professional</b>            | <b>Level</b>            | <b>Rate</b>  | <b>Hours</b> | <b>Fees</b>     |
|--------------------------------|-------------------------|--------------|--------------|-----------------|
| Merino,Felipe                  | IAS Senior              | \$115        | 8.5          | \$978           |
| Merino,Felipe                  | IAS Senior              | \$115        | 10.6         | \$1,219         |
| Merino,Felipe                  | IAS Senior              | \$115        | 10.7         | \$1,231         |
| Merino,Felipe                  | IAS Senior              | \$115        | 10.3         | \$1,185         |
| Merino,Felipe                  | IAS Senior              | \$115        | 7.3          | \$840           |
| Merino,Felipe                  | IAS Senior              | \$115        | 6.5          | \$748           |
| Merino,Felipe                  | IAS Senior              | \$115        | 4.4          | \$506           |
| Merino,Felipe                  | IAS Senior              | \$115        | 6.4          | \$736           |
| Merino,Felipe                  | IAS Senior              | \$115        | 2.6          | \$299           |
| <b>Merino,Felipe Total</b>     | <b>IAS Senior</b>       | <b>\$115</b> | <b>147.0</b> | <b>\$16,905</b> |
| Hawkins,Robert Brian           | IAS Senior              | \$115        | 10.5         | \$1,208         |
| Hawkins,Robert Brian           | IAS Senior              | \$115        | 9.8          | \$1,127         |
| Hawkins,Robert Brian           | IAS Senior              | \$115        | 12.4         | \$1,426         |
| Hawkins,Robert Brian           | IAS Senior              | \$115        | 8.6          | \$989           |
| Hawkins,Robert Brian           | IAS Senior              | \$115        | 10.5         | \$1,208         |
| Hawkins,Robert Brian           | IAS Senior              | \$115        | 11.4         | \$1,311         |
| Hawkins,Robert Brian           | IAS Senior              | \$115        | 10.8         | \$1,242         |
| Hawkins,Robert Brian           | IAS Senior              | \$115        | 10.4         | \$1,196         |
| Hawkins,Robert Brian           | IAS Senior              | \$115        | 8.6          | \$989           |
| <b>Hawkins,Robert B Total</b>  | <b>IAS Senior</b>       | <b>\$115</b> | <b>93.0</b>  | <b>\$10,695</b> |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 9.3          | \$1,070         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 9.2          | \$1,058         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 8.5          | \$978           |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 8.7          | \$1,001         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 10.5         | \$1,208         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 12.3         | \$1,415         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 12.3         | \$1,415         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 12.5         | \$1,438         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 8.7          | \$1,001         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 10.5         | \$1,208         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 10.8         | \$1,242         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 11.4         | \$1,311         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 11.8         | \$1,357         |
| Wilson,Tracy W                 | IAS Senior              | \$115        | 8.5          | \$978           |
| <b>Wilson,Tracy W Total</b>    | <b>IAS Senior</b>       | <b>\$115</b> | <b>145.0</b> | <b>\$16,675</b> |
| Parrott,Holly J                | IAS Staff               | \$115        | 10.2         | \$1,173         |
| Parrott,Holly J                | IAS Staff               | \$115        | 9.5          | \$1,093         |
| Parrott,Holly J                | IAS Staff               | \$115        | 9.6          | \$1,104         |
| Parrott,Holly J                | IAS Staff               | \$115        | 8.5          | \$978           |
| <b>Parrott,Holly J Total</b>   | <b>IAS Staff</b>        | <b>\$115</b> | <b>37.8</b>  | <b>\$4,347</b>  |
| Fernandez,Frances              | Senior Associate        | \$115        | 4.2          | \$483           |
| Fernandez,Frances              | Senior Associate        | \$115        | 3.8          | \$437           |
| <b>Fernandez,Frances Total</b> | <b>Senior Associate</b> | <b>\$115</b> | <b>8.0</b>   | <b>\$920</b>    |
| <b>Grand Total</b>             |                         |              | <u>596.0</u> | <u>\$68,540</u> |

**Sunbeam Corporation**  
**Ernst & Young Expense Analysis**  
**For the Period September 1, 2002 through September 31, 2002**

| Professional                      | Date     | Meals        | Ground       | Lodging        | Car Rental   | Air Fare       | Telephone  | Total          |
|-----------------------------------|----------|--------------|--------------|----------------|--------------|----------------|------------|----------------|
| Hawkins,Robert Brian              | 09/15/02 |              |              |                |              | 938            |            | 938            |
| Hawkins,Robert Brian              | 09/15/02 |              | 23           |                |              |                |            | 23             |
| Hawkins,Robert Brian              | 09/15/02 | 11           |              |                |              |                |            | 11             |
| Hawkins,Robert Brian              | 09/16/02 | 29           |              |                |              |                |            | 29             |
| Hawkins,Robert Brian              | 09/17/02 |              | 25           |                |              |                |            | 25             |
| Hawkins,Robert Brian              | 09/17/02 |              |              | 267            |              |                |            | 267            |
| Hawkins,Robert Brian              | 09/17/02 | 13           |              |                |              |                |            | 13             |
| Hawkins,Robert Brian              | 09/17/02 |              |              |                |              |                | 5          | 5              |
| Hawkins,Robert Brian              | 09/20/02 |              | 45           |                |              |                |            | 45             |
| Hawkins,Robert Brian              | 09/20/02 |              |              | 267            |              |                |            | 267            |
| Hawkins,Robert Brian              | 09/20/02 | 14           |              |                |              |                |            | 14             |
| Hawkins,Robert Brian              | 09/20/02 | 10           |              |                |              |                |            | 10             |
| Hawkins,Robert Brian              | 09/22/02 | 13           |              |                |              |                |            | 13             |
| Hawkins,Robert Brian              | 09/24/02 | 15           |              |                |              |                |            | 15             |
| Hawkins,Robert Brian              | 09/25/02 |              |              | 401            |              |                |            | 401            |
| Hawkins,Robert Brian              | 09/25/02 |              |              |                |              |                | 1          | 1              |
| Hawkins,Robert Brian              | 09/26/02 | 17           |              |                |              |                |            | 17             |
| Hawkins,Robert Brian              | 09/27/02 |              |              |                |              | 919            |            | 919            |
| Hawkins,Robert Brian              | 09/27/02 |              |              |                | 210          |                |            | 210            |
| Hawkins,Robert Brian              | 09/27/02 |              | 40           |                |              |                |            | 40             |
| Hawkins,Robert Brian              | 09/27/02 |              |              | 281            |              |                |            | 281            |
| Hawkins,Robert Brian              | 09/27/02 | 37           |              |                |              |                |            | 37             |
| <b>Hawkins,Robert Brian Total</b> |          | <b>\$159</b> | <b>\$133</b> | <b>\$1,216</b> | <b>\$210</b> | <b>\$1,857</b> | <b>\$6</b> | <b>\$3,581</b> |
| Merino,Felipe                     | 09/02/02 |              |              | 90             |              |                |            | 90             |
| Merino,Felipe                     | 09/03/02 |              |              |                |              | 774            |            | 774            |
| Merino,Felipe                     | 09/03/02 |              | 50           |                |              |                |            | 50             |
| Merino,Felipe                     | 09/03/02 |              |              | 90             |              |                |            | 90             |
| Merino,Felipe                     | 09/03/02 | 19           |              |                |              |                |            | 19             |
| Merino,Felipe                     | 09/03/02 | 30           |              |                |              |                |            | 30             |
| Merino,Felipe                     | 09/04/02 |              |              | 90             |              |                |            | 90             |
| Merino,Felipe                     | 09/04/02 | 15           |              |                |              |                |            | 15             |
| Merino,Felipe                     | 09/05/02 |              |              | 90             |              |                |            | 90             |
| Merino,Felipe                     | 09/05/02 | 22           |              |                |              |                |            | 22             |
| Merino,Felipe                     | 09/05/02 | 35           |              |                |              |                |            | 35             |
| Merino,Felipe                     | 09/05/02 |              |              |                |              |                | 10         | 10             |
| Merino,Felipe                     | 09/06/02 |              |              |                | 181          |                |            | 181            |
| Merino,Felipe                     | 09/06/02 |              | 60           |                |              |                |            | 60             |
| Merino,Felipe                     | 09/08/02 |              |              |                |              | 239            |            | 239            |
| Merino,Felipe                     | 09/08/02 |              | 50           |                |              |                |            | 50             |
| Merino,Felipe                     | 09/08/02 |              |              | 134            |              |                |            | 134            |
| Merino,Felipe                     | 09/09/02 |              |              | 134            |              |                |            | 134            |
| Merino,Felipe                     | 09/09/02 | 12           |              |                |              |                |            | 12             |
| Merino,Felipe                     | 09/09/02 | 22           |              |                |              |                |            | 22             |
| Merino,Felipe                     | 09/09/02 | 45           |              |                |              |                |            | 45             |
| Merino,Felipe                     | 09/09/02 |              |              |                |              |                | 1          | 1              |
| Merino,Felipe                     | 09/10/02 |              |              | 134            |              |                |            | 134            |
| Merino,Felipe                     | 09/10/02 | 27           |              |                |              |                |            | 27             |
| Merino,Felipe                     | 09/10/02 | 6            |              |                |              |                |            | 6              |
| Merino,Felipe                     | 09/11/02 |              |              | 134            |              |                |            | 134            |
| Merino,Felipe                     | 09/11/02 |              |              |                |              |                | 1          | 1              |
| Merino,Felipe                     | 09/12/02 |              |              | 134            |              |                |            | 134            |
| Merino,Felipe                     | 09/12/02 | 12           |              |                |              |                |            | 12             |
| Merino,Felipe                     | 09/12/02 | 12           |              |                |              |                |            | 12             |
| Merino,Felipe                     | 09/13/02 |              |              |                | 230          |                |            | 230            |
| Merino,Felipe                     | 09/13/02 |              | 60           |                |              |                |            | 60             |
| Merino,Felipe                     | 09/13/02 | 5            |              |                |              |                |            | 5              |
| Merino,Felipe                     | 09/15/02 |              |              |                |              | 300            |            | 300            |
| Merino,Felipe                     | 09/15/02 |              | 50           |                |              |                |            | 50             |
| Merino,Felipe                     | 09/15/02 |              |              | 134            |              |                |            | 134            |
| Merino,Felipe                     | 09/16/02 |              |              | 134            |              |                |            | 134            |

**Sunbeam Corporation**  
**Ernst & Young Expense Analysis**  
**For the Period September 1, 2002 through September 31, 2002**

| Professional                | Date     | Meals        | Ground       | Lodging        | Car Rental   | Air Fare       | Telephone   | Total          |
|-----------------------------|----------|--------------|--------------|----------------|--------------|----------------|-------------|----------------|
| Merino, Felipe              | 09/16/02 | 12           |              |                |              |                |             | 12             |
| Merino, Felipe              | 09/16/02 | 15           |              |                |              |                |             | 15             |
| Merino, Felipe              | 09/16/02 |              |              |                |              |                | 1           | 1              |
| Merino, Felipe              | 09/16/02 |              |              |                |              |                | 22          | 22             |
| Merino, Felipe              | 09/17/02 |              |              | 134            |              |                |             | 134            |
| Merino, Felipe              | 09/18/02 |              |              | 134            |              |                |             | 134            |
| Merino, Felipe              | 09/18/02 | 12           |              |                |              |                |             | 12             |
| Merino, Felipe              | 09/18/02 | 15           |              |                |              |                |             | 15             |
| Merino, Felipe              | 09/18/02 | 5            |              |                |              |                |             | 5              |
| Merino, Felipe              | 09/18/02 |              |              |                |              |                | 7           | 7              |
| Merino, Felipe              | 09/19/02 |              |              | 134            |              |                |             | 134            |
| Merino, Felipe              | 09/19/02 | 15           |              |                |              |                |             | 15             |
| Merino, Felipe              | 09/19/02 |              |              |                |              |                | 8           | 8              |
| Merino, Felipe              | 09/20/02 |              |              |                | 235          |                |             | 235            |
| Merino, Felipe              | 09/20/02 |              | 60           |                |              |                |             | 60             |
| Merino, Felipe              | 09/20/02 | 5            |              |                |              |                |             | 5              |
| Merino, Felipe              | 09/22/02 |              |              |                |              | 340            |             | 340            |
| Merino, Felipe              | 09/22/02 |              | 50           |                |              |                |             | 50             |
| Merino, Felipe              | 09/22/02 |              |              | 134            |              |                |             | 134            |
| Merino, Felipe              | 09/23/02 |              |              | 134            |              |                |             | 134            |
| Merino, Felipe              | 09/23/02 | 12           |              |                |              |                |             | 12             |
| Merino, Felipe              | 09/24/02 |              |              | 134            |              |                |             | 134            |
| Merino, Felipe              | 09/24/02 | 15           |              |                |              |                |             | 15             |
| Merino, Felipe              | 09/24/02 |              |              |                |              |                | 3           | 3              |
| Merino, Felipe              | 09/25/02 |              |              | 134            |              |                |             | 134            |
| Merino, Felipe              | 09/26/02 |              |              | 134            |              |                |             | 134            |
| Merino, Felipe              | 09/26/02 | 29           |              |                |              |                |             | 29             |
| Merino, Felipe              | 09/26/02 |              |              |                |              |                | 12          | 12             |
| Merino, Felipe              | 09/27/02 |              |              |                | 216          |                |             | 216            |
| Merino, Felipe              | 09/27/02 |              | 60           |                |              |                |             | 60             |
| <b>Merino, Felipe Total</b> |          | <b>\$397</b> | <b>\$440</b> | <b>\$2,370</b> | <b>\$862</b> | <b>\$1,653</b> | <b>\$65</b> | <b>\$5,787</b> |
| Morris, Mitchell P          | 09/09/02 |              |              |                |              | 236            |             | 236            |
| Morris, Mitchell P          | 09/09/02 |              |              | 134            |              |                |             | 134            |
| Morris, Mitchell P          | 09/09/02 | 5            |              |                |              |                |             | 5              |
| Morris, Mitchell P          | 09/09/02 | 2            |              |                |              |                |             | 2              |
| Morris, Mitchell P          | 09/09/02 | 14           |              |                |              |                |             | 14             |
| Morris, Mitchell P          | 09/10/02 |              |              | 134            |              |                |             | 134            |
| Morris, Mitchell P          | 09/10/02 | 5            |              |                |              |                |             | 5              |
| Morris, Mitchell P          | 09/10/02 | 12           |              |                |              |                |             | 12             |
| Morris, Mitchell P          | 09/11/02 |              |              | 134            |              |                |             | 134            |
| Morris, Mitchell P          | 09/11/02 | 5            |              |                |              |                |             | 5              |
| Morris, Mitchell P          | 09/11/02 | 16           |              |                |              |                |             | 16             |
| Morris, Mitchell P          | 09/12/02 |              |              | 134            |              |                |             | 134            |
| Morris, Mitchell P          | 09/12/02 | 17           |              |                |              |                |             | 17             |
| Morris, Mitchell P          | 09/13/02 |              |              |                |              | 333            |             | 333            |
| Morris, Mitchell P          | 09/13/02 |              |              |                |              | 100            |             | 100            |
| Morris, Mitchell P          | 09/13/02 |              |              |                | 206          |                |             | 206            |
| Morris, Mitchell P          | 09/13/02 |              | 60           |                |              |                |             | 60             |
| Morris, Mitchell P          | 09/13/02 | 5            |              |                |              |                |             | 5              |
| Morris, Mitchell P          | 09/13/02 | 14           |              |                |              |                |             | 14             |
| Morris, Mitchell P          | 09/13/02 |              |              |                |              |                | 3           | 3              |
| Morris, Mitchell P          | 09/16/02 |              |              | 134            |              |                |             | 134            |
| Morris, Mitchell P          | 09/17/02 |              |              | 134            |              |                |             | 134            |
| Morris, Mitchell P          | 09/17/02 | 25           |              |                |              |                |             | 25             |
| Morris, Mitchell P          | 09/17/02 |              |              |                |              |                | 9           | 9              |
| Morris, Mitchell P          | 09/18/02 |              |              | 134            |              |                |             | 134            |
| Morris, Mitchell P          | 09/18/02 | 54           |              |                |              |                |             | 54             |
| Morris, Mitchell P          | 09/19/02 |              |              | 134            |              |                |             | 134            |
| Morris, Mitchell P          | 09/19/02 | 27           |              |                |              |                |             | 27             |
| Morris, Mitchell P          | 09/19/02 | 44           |              |                |              |                |             | 44             |

**Sunbeam Corporation**  
**Ernst & Young Expense Analysis**  
**For the Period September 1, 2002 through September 31, 2002**

| Professional                   | Date     | Meals        | Ground       | Lodging        | Car Rental   | Air Fare       | Telephone    | Total          |
|--------------------------------|----------|--------------|--------------|----------------|--------------|----------------|--------------|----------------|
| Morris,Mitchell P              | 09/20/02 |              | 65           |                |              |                |              | 65             |
| Morris,Mitchell P              | 09/20/02 | 6            |              |                |              |                |              | 6              |
| Morris,Mitchell P              | 09/20/02 | 9            |              |                |              |                |              | 9              |
| Morris,Mitchell P              | 09/23/02 |              |              |                |              | 348            |              | 348            |
| Morris,Mitchell P              | 09/23/02 |              |              |                | 45           |                |              | 45             |
| Morris,Mitchell P              | 09/23/02 |              | 30           |                |              |                |              | 30             |
| Morris,Mitchell P              | 09/23/02 |              |              | 111            |              |                |              | 111            |
| Morris,Mitchell P              | 09/23/02 | 15           |              |                |              |                |              | 15             |
| Morris,Mitchell P              | 09/23/02 |              |              |                |              |                | 1            | 1              |
| Morris,Mitchell P              | 09/23/02 |              |              |                |              |                | 2            | 2              |
| Morris,Mitchell P              | 09/23/02 |              |              |                |              |                | 5            | 5              |
| <b>Morris,Mitchell P Total</b> |          | <b>\$275</b> | <b>\$155</b> | <b>\$1,183</b> | <b>\$251</b> | <b>\$1,017</b> | <b>\$20</b>  | <b>\$2,901</b> |
| Parrott,Holly J                | 09/02/02 |              |              | 112            |              |                |              | 112            |
| Parrott,Holly J                | 09/02/02 | 6            |              |                |              |                |              | 6              |
| Parrott,Holly J                | 09/02/02 |              |              |                |              |                | 1            | 1              |
| Parrott,Holly J                | 09/02/02 |              |              |                |              |                | 2            | 2              |
| Parrott,Holly J                | 09/03/02 |              |              | 112            |              |                |              | 112            |
| Parrott,Holly J                | 09/03/02 | 10           |              |                |              |                |              | 10             |
| Parrott,Holly J                | 09/03/02 | 13           |              |                |              |                |              | 13             |
| Parrott,Holly J                | 09/03/02 |              |              |                |              |                | 1            | 1              |
| Parrott,Holly J                | 09/04/02 |              |              | 112            |              |                |              | 112            |
| Parrott,Holly J                | 09/04/02 | 10           |              |                |              |                |              | 10             |
| Parrott,Holly J                | 09/04/02 | 12           |              |                |              |                |              | 12             |
| Parrott,Holly J                | 09/05/02 |              |              | 112            |              |                |              | 112            |
| Parrott,Holly J                | 09/05/02 | 7            |              |                |              |                |              | 7              |
| Parrott,Holly J                | 09/05/02 | 40           |              |                |              |                |              | 40             |
| Parrott,Holly J                | 09/05/02 |              |              |                |              |                | 3            | 3              |
| Parrott,Holly J                | 09/06/02 |              | 57           |                |              |                |              | 57             |
| Parrott,Holly J                | 09/08/02 |              | 20           |                |              |                |              | 20             |
| <b>Parrott,Holly J Total</b>   |          | <b>\$98</b>  | <b>\$77</b>  | <b>\$448</b>   | <b>\$0</b>   | <b>\$0</b>     | <b>\$7</b>   | <b>\$630</b>   |
| Perez-Soto,Luis T              | 09/09/02 |              |              |                |              |                | 20           | 20             |
| Perez-Soto,Luis T              | 09/11/02 |              |              |                |              |                | 20           | 20             |
| Perez-Soto,Luis T              | 09/12/02 |              | 24           |                |              |                |              | 24             |
| Perez-Soto,Luis T              | 09/14/02 |              |              |                |              |                | 24           | 24             |
| Perez-Soto,Luis T              | 09/15/02 |              | 24           |                |              |                |              | 24             |
| Perez-Soto,Luis T              | 09/16/02 |              |              |                |              |                | 18           | 18             |
| Perez-Soto,Luis T              | 09/17/02 |              |              |                |              |                | 20           | 20             |
| Perez-Soto,Luis T              | 09/18/02 |              |              |                |              |                | 18           | 18             |
| <b>Perez-Soto,Luis T Total</b> |          | <b>\$0</b>   | <b>\$48</b>  | <b>\$0</b>     | <b>\$0</b>   | <b>\$0</b>     | <b>\$120</b> | <b>\$168</b>   |
| Walsh,John P                   | 09/01/02 | 5            |              |                |              |                |              | 5              |
| Walsh,John P                   | 09/01/02 | 43           |              |                |              |                |              | 43             |
| Walsh,John P                   | 09/06/02 |              | 11           |                |              |                |              | 11             |
| Walsh,John P                   | 09/06/02 |              | 5            |                |              |                |              | 5              |
| Walsh,John P                   | 09/09/02 |              |              |                |              | 236            |              | 236            |
| Walsh,John P                   | 09/09/02 |              | 12           |                |              |                |              | 12             |
| Walsh,John P                   | 09/09/02 |              | 4            |                |              |                |              | 4              |
| Walsh,John P                   | 09/11/02 |              | 12           |                |              |                |              | 12             |
| Walsh,John P                   | 09/11/02 |              | 4            |                |              |                |              | 4              |
| Walsh,John P                   | 09/13/02 |              |              |                |              |                | 47           | 47             |
| Walsh,John P                   | 09/19/02 |              | 11           |                |              |                |              | 11             |
| Walsh,John P                   | 09/19/02 |              | 4            |                |              |                |              | 4              |
| Walsh,John P                   | 09/20/02 |              | 11           |                |              |                |              | 11             |
| Walsh,John P                   | 09/20/02 |              | 4            |                |              |                |              | 4              |
| Walsh,John P                   | 09/20/02 | 23           |              |                |              |                |              | 23             |
| Walsh,John P                   | 09/22/02 |              | 12           |                |              |                |              | 12             |
| Walsh,John P                   | 09/22/02 | 12           |              |                |              |                |              | 12             |
| Walsh,John P                   | 09/22/02 | 45           |              |                |              |                |              | 45             |
| Walsh,John P                   | 09/22/02 | 19           |              |                |              |                |              | 19             |
| Walsh,John P                   | 09/22/02 |              |              |                |              |                | 8            | 8              |
| Walsh,John P                   | 09/23/02 |              | 12           |                |              |                |              | 12             |

**Sunbeam Corporation**  
**Ernst & Young Expense Analysis**  
**For the Period September 1, 2002 through September 31, 2002**

| Professional                | Date     | Meals          | Ground         | Lodging        | Car Rental     | Air Fare       | Telephone    | Total           |
|-----------------------------|----------|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Walsh,John P                | 09/23/02 |                | 8              |                |                |                |              | 8               |
| Walsh,John P                | 09/23/02 |                |                | 116            |                |                |              | 116             |
| Walsh,John P                | 09/23/02 | 6              |                |                |                |                |              | 6               |
| Walsh,John P                | 09/23/02 | 31             |                |                |                |                |              | 31              |
| Walsh,John P                | 09/23/02 | 24             |                |                |                |                |              | 24              |
| Walsh,John P                | 09/23/02 |                |                |                |                |                | 47           | 47              |
| Walsh,John P                | 09/24/02 |                |                |                | 84             |                |              | 84              |
| Walsh,John P                | 09/24/02 |                | 12             |                |                |                |              | 12              |
| Walsh,John P                | 09/24/02 |                | 8              |                |                |                |              | 8               |
| Walsh,John P                | 09/24/02 |                |                | 116            |                |                |              | 116             |
| Walsh,John P                | 09/24/02 | 12             |                |                |                |                |              | 12              |
| Walsh,John P                | 09/24/02 | 21             |                |                |                |                |              | 21              |
| Walsh,John P                | 09/24/02 |                |                |                |                |                | 153          | 153             |
| Walsh,John P                | 09/25/02 |                | 12             |                |                |                |              | 12              |
| Walsh,John P                | 09/25/02 | 4              |                |                |                |                |              | 4               |
| Walsh,John P                | 09/27/02 |                | 12             |                |                |                |              | 12              |
| Walsh,John P                | 09/27/02 | 4              |                |                |                |                |              | 4               |
| Walsh,John P                | 09/30/02 |                | 12             |                |                |                |              | 12              |
| Walsh,John P                | 09/30/02 |                | 2              |                |                |                |              | 2               |
| <b>Walsh,John P Total</b>   |          | <b>\$241</b>   | <b>\$176</b>   | <b>\$232</b>   | <b>\$84</b>    | <b>\$236</b>   | <b>\$255</b> | <b>\$1,224</b>  |
| Wilson,Tracy W              | 09/03/02 | 16             |                |                |                |                |              | 16              |
| Wilson,Tracy W              | 09/03/02 |                |                |                |                |                | 1            | 1               |
| Wilson,Tracy W              | 09/04/02 | 18             |                |                |                |                |              | 18              |
| Wilson,Tracy W              | 09/04/02 | 33             |                |                |                |                |              | 33              |
| Wilson,Tracy W              | 09/05/02 | 18             |                |                |                |                |              | 18              |
| Wilson,Tracy W              | 09/06/02 |                |                |                |                | 244            |              | 244             |
| Wilson,Tracy W              | 09/06/02 |                | 40             |                |                |                |              | 40              |
| Wilson,Tracy W              | 09/06/02 |                | 2              |                |                |                |              | 2               |
| Wilson,Tracy W              | 09/06/02 |                |                | 425            |                |                |              | 425             |
| Wilson,Tracy W              | 09/09/02 |                | 25             |                |                |                |              | 25              |
| Wilson,Tracy W              | 09/09/02 | 2              |                |                |                |                |              | 2               |
| Wilson,Tracy W              | 09/09/02 | 5              |                |                |                |                |              | 5               |
| Wilson,Tracy W              | 09/10/02 | 2              |                |                |                |                |              | 2               |
| Wilson,Tracy W              | 09/10/02 | 4              |                |                |                |                |              | 4               |
| Wilson,Tracy W              | 09/11/02 | 2              |                |                |                |                |              | 2               |
| Wilson,Tracy W              | 09/11/02 | 3              |                |                |                |                |              | 3               |
| Wilson,Tracy W              | 09/12/02 | 2              |                |                |                |                |              | 2               |
| Wilson,Tracy W              | 09/12/02 | 3              |                |                |                |                |              | 3               |
| Wilson,Tracy W              | 09/13/02 |                |                |                |                | 335            |              | 335             |
| Wilson,Tracy W              | 09/13/02 |                | 50             |                |                |                |              | 50              |
| Wilson,Tracy W              | 09/13/02 |                |                | 668            |                |                |              | 668             |
| Wilson,Tracy W              | 09/13/02 | 2              |                |                |                |                |              | 2               |
| Wilson,Tracy W              | 09/15/02 |                | 26             |                |                |                |              | 26              |
| Wilson,Tracy W              | 09/16/02 | 16             |                |                |                |                |              | 16              |
| Wilson,Tracy W              | 09/17/02 | 5              |                |                |                |                |              | 5               |
| Wilson,Tracy W              | 09/18/02 | 28             |                |                |                |                |              | 28              |
| Wilson,Tracy W              | 09/18/02 |                |                |                |                |                | 1            | 1               |
| Wilson,Tracy W              | 09/19/02 | 5              |                |                |                |                |              | 5               |
| Wilson,Tracy W              | 09/20/02 |                |                |                |                | 335            |              | 335             |
| Wilson,Tracy W              | 09/20/02 |                | 50             |                |                |                |              | 50              |
| Wilson,Tracy W              | 09/20/02 |                |                | 668            |                |                |              | 668             |
| Wilson,Tracy W              | 09/20/02 | 4              |                |                |                |                |              | 4               |
| Wilson,Tracy W              | 09/20/02 |                |                |                |                |                | 11           | 11              |
| <b>Wilson,Tracy W Total</b> |          | <b>\$168</b>   | <b>\$193</b>   | <b>\$1,761</b> | <b>\$0</b>     | <b>\$914</b>   | <b>\$13</b>  | <b>\$3,049</b>  |
| <b>Grand Total</b>          |          | <b>\$1,338</b> | <b>\$1,222</b> | <b>\$7,210</b> | <b>\$1,407</b> | <b>\$5,677</b> | <b>\$486</b> | <b>\$17,340</b> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period October 1, 2002 through October 31, 2002**

| <b>Professional</b>      | <b>Level</b>              | <b>Rate</b> | <b>Hours</b>        | <b>Fees</b>            |
|--------------------------|---------------------------|-------------|---------------------|------------------------|
| <b>Fernandez,Frances</b> | <b>Senior Associate</b>   |             | <b>8.0</b>          | <b>\$920</b>           |
| <b>Merino,Felipe</b>     | <b>IAS Senior</b>         |             | <b>7.2</b>          | <b>\$828</b>           |
| <b>Morris,Mitchell P</b> | <b>IAS Manager</b>        |             | <b>35.5</b>         | <b>\$4,083</b>         |
| <b>Walsh,John P</b>      | <b>IAS Senior Manager</b> |             | <b>63.3</b>         | <b>\$7,280</b>         |
| <b>Grand Total</b>       |                           |             | <b><u>114.0</u></b> | <b><u>\$13,110</u></b> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period October 1, 2002 through October 31, 2002**

| <b>Professional</b>       | <b>Date</b> | <b>PCD Code</b> | <b>PCD Description</b>                                                             | <b>Hours</b> | <b>Fees</b>    |
|---------------------------|-------------|-----------------|------------------------------------------------------------------------------------|--------------|----------------|
| Fernandez, Frances        | 10/03/02    | 48              | Preparation of September fee application schedules.                                | 4.2          | \$483          |
| Fernandez, Frances        | 10/04/02    | 48              | Preparation of September fee application schedules.                                | 3.8          | \$437          |
| <b>Fernandez, Frances</b> |             |                 |                                                                                    | <b>8.0</b>   | <b>\$920</b>   |
| Walsh, John P             | 10/01/02    | 71              | Review of Coleman General Financial Review workpapers.                             | 2.7          | \$311          |
| Walsh, John P             | 10/02/02    | 71              | Review of Coleman General Financial Review workpapers.                             | 2.8          | \$322          |
| Walsh, John P             | 10/03/02    | 71              | Review of Coleman General Financial Review workpapers.                             | 2.8          | \$322          |
| Walsh, John P             | 10/04/02    | 71              | Review of Coleman General Financial Review workpapers.                             | 2.7          | \$311          |
| Walsh, John P             | 10/05/02    | 71              | Review of Coleman General Financial Review workpapers.                             | 2.8          | \$322          |
| Walsh, John P             | 10/06/02    | 71              | Review of Sunbeam Products Inventory Managed Sales Process draft report.           | 2.3          | \$265          |
| Walsh, John P             | 10/07/02    | 71              | Review of Sunbeam Products Inventory Managed Sales Process draft report.           | 2.2          | \$253          |
| Walsh, John P             | 10/08/02    | 48              | Review of September fee application schedules.                                     | 2.6          | \$299          |
| Walsh, John P             | 10/09/02    | 48              | Review of September fee application schedules.                                     | 1.4          | \$161          |
| Walsh, John P             | 10/10/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.5          | \$288          |
| Walsh, John P             | 10/11/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.5          | \$288          |
| Walsh, John P             | 10/12/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.5          | \$288          |
| Walsh, John P             | 10/14/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.1          | \$242          |
| Walsh, John P             | 10/15/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.4          | \$276          |
| Walsh, John P             | 10/16/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.3          | \$265          |
| Walsh, John P             | 10/17/02    | 71              | Review of McMinnville General Financial Review draft report.                       | 2.3          | \$265          |
| Walsh, John P             | 10/18/02    | 71              | Review of McMinnville General Financial Review draft report.                       | 2.2          | \$253          |
| Walsh, John P             | 10/19/02    | 71              | Review of Sunbeam Products Procurement Process Review planning documentation.      | 2.2          | \$253          |
| Walsh, John P             | 10/21/02    | 71              | Review of Sunbeam Products Procurement Process Review planning documentation.      | 2.2          | \$253          |
| Walsh, John P             | 10/22/02    | 71              | Review of Sunbeam Products Procurement Process Review planning documentation.      | 2.2          | \$253          |
| Walsh, John P             | 10/23/02    | 71              | Review of Sunbeam Products Procurement Process Review planning documentation.      | 2.2          | \$253          |
| Walsh, John P             | 10/24/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.2          | \$253          |
| Walsh, John P             | 10/25/02    | 71              | Preparation of Internal Audit Status Update.                                       | 2.0          | \$230          |
| Walsh, John P             | 10/26/02    | 71              | Preparation for Coleman Audit Committee Meeting.                                   | 1.2          | \$138          |
| Walsh, John P             | 10/27/02    | 71              | Preparation for Sunbeam Products Audit Committee Meeting.                          | 1.0          | \$115          |
| Walsh, John P             | 10/28/02    | 71              | Preparation for Coleman Audit Committee Meeting.                                   | 1.0          | \$115          |
| Walsh, John P             | 10/29/02    | 71              | Attendance at Coleman Audit Committee Meeting.                                     | 2.0          | \$230          |
| Walsh, John P             | 10/30/02    | 71              | Attendance at First Alert Audit Committee Meeting.                                 | 1.0          | \$115          |
| Walsh, John P             | 10/30/02    | 71              | Attendance at Powermate Audit Committee Meeting.                                   | 1.0          | \$115          |
| Walsh, John P             | 10/31/02    | 71              | Attendance at Sunbeam Products Audit Committee Meeting.                            | 2.0          | \$230          |
| <b>Walsh, John P</b>      |             |                 |                                                                                    | <b>63.3</b>  | <b>\$7,280</b> |
| Morris, Mitchell P        | 10/01/02    | 71              | Review of Sunbeam Products Inventory Managed Sales Process draft report.           | 2.2          | \$253          |
| Morris, Mitchell P        | 10/02/02    | 71              | Review of Sunbeam Products Inventory Managed Sales Process draft report.           | 2.4          | \$276          |
| Morris, Mitchell P        | 10/03/02    | 71              | Review of Sunbeam Products Inventory Managed Sales Process draft report.           | 2.0          | \$230          |
| Morris, Mitchell P        | 10/07/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.5          | \$288          |
| Morris, Mitchell P        | 10/08/02    | 71              | Preparation of Sunbeam Products Procurement Process Review planning documentation. | 2.4          | \$276          |
| Morris, Mitchell P        | 10/09/02    | 71              | Preparation of Sunbeam Products Procurement Process Review planning documentation. | 2.2          | \$253          |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period October 1, 2002 through October 31, 2002**

| <b>Professional</b>      | <b>Date</b> | <b>PCD Code</b> | <b>PCD Description</b>                                                             | <b>Hours</b> | <b>Fees</b>     |
|--------------------------|-------------|-----------------|------------------------------------------------------------------------------------|--------------|-----------------|
| Morris,Mitchell P        | 10/10/02    | 71              | Preparation of Sunbeam Products Procurement Process Review planning documentation. | 1.8          | \$207           |
| Morris,Mitchell P        | 10/14/02    | 71              | Preparation of Sunbeam Products Procurement Process Review planning documentation. | 2.0          | \$230           |
| Morris,Mitchell P        | 10/15/02    | 71              | Preparation of Sunbeam Products Procurement Process Review planning documentation. | 4.2          | \$483           |
| Morris,Mitchell P        | 10/16/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.5          | \$288           |
| Morris,Mitchell P        | 10/21/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.5          | \$288           |
| Morris,Mitchell P        | 10/22/02    | 71              | Review of Coleman General Financial Review draft report.                           | 2.4          | \$276           |
| Morris,Mitchell P        | 10/24/02    | 71              | Preparation of Sunbeam Products Procurement Process Review planning documentation. | 2.2          | \$253           |
| Morris,Mitchell P        | 10/25/02    | 71              | Preparation of Sunbeam Products Procurement Process Review planning documentation. | 2.5          | \$288           |
| Morris,Mitchell P        | 10/26/02    | 71              | Preparation of Sunbeam Products Procurement Process Review planning documentation. | 1.7          | \$196           |
| <b>Morris,Mitchell P</b> |             |                 |                                                                                    | <b>35.5</b>  | <b>\$4,083</b>  |
| Merino,Felipe            | 10/01/02    | 71              | Performance of Coleman General Financial Review.                                   | 2.5          | \$288           |
| Merino,Felipe            | 10/02/02    | 71              | Performance of Coleman General Financial Review.                                   | 2.2          | \$253           |
| Merino,Felipe            | 10/01/02    | 71              | Performance of Coleman General Financial Review.                                   | 2.5          | \$288           |
| <b>Merino,Felipe</b>     |             |                 |                                                                                    | <b>7.2</b>   | <b>\$828</b>    |
| <b>Grand Total</b>       |             |                 |                                                                                    | <b>114.0</b> | <b>\$13,110</b> |



**Sunbeam Corporation**  
**Ernst & Young Expense Analysis**  
**For the Period October 1, 2002 through October 31, 2002**

| <b>Professional</b>       | <b>Date</b> | <b>Meal</b> | <b>Ground</b> | <b>Air Fare</b> | <b>Car Rental</b> | <b>Lodging</b> | <b>Telephone</b> | <b>Total</b> |
|---------------------------|-------------|-------------|---------------|-----------------|-------------------|----------------|------------------|--------------|
| Merino, Felipe            | 10/01/02    |             | 22            |                 |                   |                |                  | 22           |
| Merino, Felipe            | 10/02/02    |             | 22            |                 |                   |                |                  | 22           |
| Merino, Felipe            | 10/03/02    |             |               |                 |                   |                | 28               | 28           |
| <b>Merino, Felipe</b>     |             | 0           | 44            | 0               | 0                 | 0              | 28               | 72           |
| <b>Morris, Mitchell P</b> |             | 66          | 102           | 0               | 318               | 0              | 105              | 591          |
| Walsh, John P             | 10/03/02    | 73          |               |                 |                   |                |                  | 73           |
| Walsh, John P             | 10/08/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/08/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/08/02    | 85          |               |                 |                   |                |                  | 85           |
| Walsh, John P             | 10/09/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/09/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/09/02    | 87          |               |                 |                   |                |                  | 87           |
| Walsh, John P             | 10/10/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/10/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/14/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/14/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/20/02    |             |               |                 |                   |                | 50               | 50           |
| Walsh, John P             | 10/21/02    |             | 16            |                 |                   |                |                  | 16           |
| Walsh, John P             | 10/21/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/22/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/22/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/22/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/25/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/25/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/25/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/28/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/28/02    |             | 5             |                 |                   |                |                  | 5            |
| Walsh, John P             | 10/29/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/29/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/30/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/30/02    |             | 4             |                 |                   |                |                  | 4            |
| Walsh, John P             | 10/31/02    |             | 22            |                 |                   |                |                  | 22           |
| Walsh, John P             | 10/31/02    |             | 4             |                 |                   |                |                  | 4            |
| <b>Walsh, John P</b>      |             | 245         | 289           | 0               | 0                 | 0              | 50               | 584          |
| <b>Grand Total</b>        |             | 311         | 391           | 0               | 318               | 0              | 183              | 1247         |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period November , 2002 through November 30, 2002**

| <b>Professional</b> | <b>Level</b>       | <b>Rate</b> | <b>Hours</b>        | <b>Fees</b>            |
|---------------------|--------------------|-------------|---------------------|------------------------|
| Walsh,John P        | IAS Senior Manager | \$115       | 48.5                | \$5,578                |
| Morris,Mitchell P   | IAS Manager        | \$115       | 43.0                | \$4,945                |
| Garcia,Yovani       | IAS Senior         | \$115       | 135.0               | \$15,525               |
| Kelly Jr.,James F.  | IAS Staff          | \$115       | 122.5               | \$14,088               |
| Fernandez,Frances   | Senior Associate   | \$115       | <u>16.0</u>         | <u>\$1,840</u>         |
| <b>Grand Total</b>  |                    |             | <u><u>365.0</u></u> | <u><u>\$41,975</u></u> |

Sunbeam Corporation  
Ernst & Young LLP Expense Analysis  
For the Period November 1, 2002 through November 27, 2002

| Professional                    | Date     | Meals      | Ground     | Air        | Lodging    | Car Rental | Telephone  | Total        |
|---------------------------------|----------|------------|------------|------------|------------|------------|------------|--------------|
| Kelly Jr.,James F.              | 11/07/02 |            |            |            |            |            | 1          | 1            |
| Kelly Jr.,James F.              | 11/15/02 |            |            |            |            |            | 216        | 216          |
| Kelly Jr.,James F.              | 11/20/02 |            |            |            |            |            | 55         | 55           |
| <b>Kelly Jr.,James F. Total</b> |          | <b>372</b> | <b>23</b>  | <b>975</b> | <b>924</b> | <b>520</b> | <b>272</b> | <b>3,086</b> |
| Morris,Mitchell P               | 11/01/02 |            | 7          |            |            |            |            | 7            |
| Morris,Mitchell P               | 11/04/02 |            | 11         |            |            |            |            | 11           |
| Morris,Mitchell P               | 11/05/02 |            | 11         |            |            |            |            | 11           |
| Morris,Mitchell P               | 11/08/02 |            | 11         |            |            |            |            | 11           |
| <b>Morris,Mitchell P Total</b>  |          | <b>0</b>   | <b>40</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>40</b>    |
| Walsh,John P                    | 11/06/02 |            | 3          |            |            |            |            | 3            |
| Walsh,John P                    | 11/14/02 |            | 4          |            |            |            |            | 4            |
| Walsh,John P                    | 11/15/02 |            | 4          |            |            |            |            | 4            |
| Walsh,John P                    | 11/18/02 |            | 4          |            |            |            |            | 4            |
| Walsh,John P                    | 11/20/02 |            | 4          |            |            |            |            | 4            |
| Walsh,John P                    | 11/06/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/14/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/15/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/18/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/20/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/20/02 |            | 15         |            |            |            |            | 15           |
| Walsh,John P                    | 11/22/02 |            |            |            |            |            | 30         | 30           |
| Walsh,John P                    | 11/24/02 |            |            |            |            |            | 62         | 62           |
| <b>Walsh,John P Total</b>       |          | <b>0</b>   | <b>89</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>92</b>  | <b>181</b>   |
| <b>Grand Total</b>              |          | <b>372</b> | <b>677</b> | <b>975</b> | <b>924</b> | <b>520</b> | <b>364</b> | <b>3,832</b> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period November 1, 2002 through November 30, 2002**

| <b>Professional</b>      | <b>Date</b> | <b>PCD Code</b> | <b>PCD Description</b>                                                     | <b>Hours</b> | <b>Fees</b>    |
|--------------------------|-------------|-----------------|----------------------------------------------------------------------------|--------------|----------------|
| Walsh,John P             | 11/01/2002  | 71              | Review of Coleman General Financial Review workpapers.                     | 2.5          | \$288          |
| Walsh,John P             | 11/04/2002  | 71              | Review of Coleman General Financial Review workpapers.                     | 2.4          | \$276          |
| Walsh,John P             | 11/05/2002  | 71              | Review of Coleman General Financial Review workpapers.                     | 2.2          | \$253          |
| Walsh,John P             | 11/06/2002  | 71              | Review of Coleman General Financial Review workpapers.                     | 2.2          | \$253          |
| Walsh,John P             | 11/07/2002  | 71              | Review of Coleman General Financial Review workpapers.                     | 2.5          | \$288          |
| Walsh,John P             | 11/08/2002  | 71              | Review of Waynesboro General Financial Review draft report.                | 2.7          | \$311          |
| Walsh,John P             | 11/09/2002  | 48              | Review of October fee application schedules.                               | 1.0          | \$115          |
| Walsh,John P             | 11/10/2002  | 48              | Review of October fee application schedules.                               | 1.0          | \$115          |
| Walsh,John P             | 11/11/2002  | 48              | Review of October fee application schedules.                               | 2.2          | \$253          |
| Walsh,John P             | 11/12/2002  | 48              | Review of fourth interim application schedules.                            | 1.3          | \$150          |
| Walsh,John P             | 11/13/2002  | 48              | Review of fourth interim application schedules.                            | 2.5          | \$288          |
| Walsh,John P             | 11/14/2002  | 48              | Review of fourth interim application schedules.                            | 1.6          | \$184          |
| Walsh,John P             | 11/15/2002  | 71              | Review of Coleman General Financial Review draft report.                   | 2.4          | \$276          |
| Walsh,John P             | 11/18/2002  | 71              | Review of Coleman General Financial Review draft report.                   | 2.2          | \$253          |
| Walsh,John P             | 11/19/2002  | 71              | Review of Coleman General Financial Review draft report.                   | 1.8          | \$207          |
| Walsh,John P             | 11/20/2002  | 71              | Review of Powermate General Financial Review - Follow-up draft report.     | 2.0          | \$230          |
| Walsh,John P             | 11/21/2002  | 71              | Review of Powermate General Financial Review - Follow-up draft report.     | 2.5          | \$288          |
| Walsh,John P             | 11/22/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                  | 2.5          | \$288          |
| Walsh,John P             | 11/23/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                  | 2.0          | \$230          |
| Walsh,John P             | 11/24/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                  | 2.0          | \$230          |
| Walsh,John P             | 11/25/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                  | 3.5          | \$403          |
| Walsh,John P             | 11/26/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                  | 3.5          | \$403          |
| <b>Walsh,John P</b>      |             |                 |                                                                            | <b>48.5</b>  | <b>\$5,578</b> |
| Morris,Mitchell P        | 11/01/2002  | 71              | Preparation of Sunbeam Products Procurement Review planning documentation. | 1.5          | \$173          |
| Morris,Mitchell P        | 11/04/2002  | 71              | Preparation of Sunbeam Products Procurement Review planning documentation. | 2.0          | \$230          |
| Morris,Mitchell P        | 11/05/2002  | 71              | Preparation of Sunbeam Products Procurement Review planning documentation. | 3.5          | \$403          |
| Morris,Mitchell P        | 11/06/2002  | 71              | Preparation of Sunbeam Products Procurement Review planning documentation. | 2.5          | \$288          |
| Morris,Mitchell P        | 11/08/2002  | 71              | Review of Waynesboro General Financial Review workpapers.                  | 3.3          | \$380          |
| Morris,Mitchell P        | 11/11/2002  | 71              | Review of Waynesboro General Financial Review workpapers.                  | 2.6          | \$299          |
| Morris,Mitchell P        | 11/13/2002  | 71              | Review of Corporate Executive Expense Review workpapers.                   | 4.2          | \$483          |
| Morris,Mitchell P        | 11/14/2002  | 71              | Review of Corporate Executive Expense Review workpapers.                   | 4.2          | \$483          |
| Morris,Mitchell P        | 11/20/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 2.4          | \$276          |
| Morris,Mitchell P        | 11/21/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 4.2          | \$483          |
| Morris,Mitchell P        | 11/25/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 4.2          | \$483          |
| Morris,Mitchell P        | 11/26/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 8.4          | \$966          |
| <b>Morris,Mitchell P</b> |             |                 |                                                                            | <b>43.0</b>  | <b>\$4,945</b> |
| Garcia,Yovani            | 11/04/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 8.3          | \$955          |
| Garcia,Yovani            | 11/05/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 8.5          | \$978          |
| Garcia,Yovani            | 11/06/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 8.2          | \$943          |
| Garcia,Yovani            | 11/07/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 8.0          | \$920          |
| Garcia,Yovani            | 11/08/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 8.4          | \$966          |
| Garcia,Yovani            | 11/11/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 8.5          | \$978          |
| Garcia,Yovani            | 11/12/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 9.0          | \$1,035        |
| Garcia,Yovani            | 11/13/2002  | 71              | Performance of Sunbeam Products Procurement Review.                        | 8.5          | \$978          |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period November 1, 2002 through November 30, 2002**

| <b>Professional</b>        | <b>Date</b> | <b>PCD Code</b> | <b>PCD Description</b>                               | <b>Hours</b> | <b>Fees</b>     |
|----------------------------|-------------|-----------------|------------------------------------------------------|--------------|-----------------|
| Garcia, Yovani             | 11/14/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.2          | \$943           |
| Garcia, Yovani             | 11/15/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.2          | \$943           |
| Garcia, Yovani             | 11/18/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.3          | \$955           |
| Garcia, Yovani             | 11/19/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.5          | \$978           |
| Garcia, Yovani             | 11/22/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.4          | \$966           |
| Garcia, Yovani             | 11/25/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.5          | \$978           |
| Garcia, Yovani             | 11/26/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.7          | \$1,001         |
| Garcia, Yovani             | 11/27/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.8          | \$1,012         |
| <b>Garcia, Yovani</b>      |             |                 |                                                      | <b>135.0</b> | <b>\$15,525</b> |
| Kelly Jr., James F.        | 11/04/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 3.5          | \$403           |
| Kelly Jr., James F.        | 11/05/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.2          | \$943           |
| Kelly Jr., James F.        | 11/06/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.8          | \$1,012         |
| Kelly Jr., James F.        | 11/07/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 9.2          | \$1,058         |
| Kelly Jr., James F.        | 11/08/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.5          | \$978           |
| Kelly Jr., James F.        | 11/11/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.7          | \$1,001         |
| Kelly Jr., James F.        | 11/12/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.2          | \$943           |
| Kelly Jr., James F.        | 11/13/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 9.0          | \$1,035         |
| Kelly Jr., James F.        | 11/14/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.5          | \$978           |
| Kelly Jr., James F.        | 11/15/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 6.5          | \$748           |
| Kelly Jr., James F.        | 11/18/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.4          | \$966           |
| Kelly Jr., James F.        | 11/19/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 9.0          | \$1,035         |
| Kelly Jr., James F.        | 11/20/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.2          | \$943           |
| Kelly Jr., James F.        | 11/21/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 9.3          | \$1,070         |
| Kelly Jr., James F.        | 11/22/2002  | 71              | Performance of Sunbeam Products Procurement Review.  | 8.5          | \$978           |
| <b>Kelly Jr., James F.</b> |             |                 |                                                      | <b>122.5</b> | <b>\$14,088</b> |
| Fernandez, Frances         | 11/07/2002  | 48              | Preparation of October fee application schedules.    | 4.2          | \$483           |
| Fernandez, Frances         | 11/08/2002  | 48              | Preparation of October fee application schedules.    | 3.8          | \$437           |
| Fernandez, Frances         | 11/10/2002  | 48              | Preparation of fourth interim application schedules. | 4.3          | \$495           |
| Fernandez, Frances         | 11/11/2002  | 48              | Preparation of fourth interim application schedules. | 3.7          | \$426           |
| <b>Fernandez, Frances</b>  |             |                 |                                                      | <b>16.0</b>  | <b>\$1,840</b>  |
| <b>Grand Total</b>         |             |                 |                                                      | <b>365.0</b> | <b>\$41,975</b> |

**Sunbeam Corporation**  
**Ernst & Young LLP Expense Analysis**  
**For the Period November 1, 2002 through November 27, 2002**

| <b>Professional</b>         | <b>Date</b> | <b>Meals</b> | <b>Ground</b> | <b>Air</b> | <b>Lodging</b> | <b>Car Rental</b> | <b>Telephone</b> | <b>Total</b> |
|-----------------------------|-------------|--------------|---------------|------------|----------------|-------------------|------------------|--------------|
| Garcia, Yovani              | 11/04/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/05/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/06/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/07/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/08/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/11/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/12/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/13/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/14/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/15/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/19/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/22/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/25/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/26/02    |              | 35            |            |                |                   |                  | 35           |
| Garcia, Yovani              | 11/27/02    |              | 35            |            |                |                   |                  | 35           |
| <b>Garcia, Yovani Total</b> |             | <b>0</b>     | <b>525</b>    | <b>0</b>   | <b>0</b>       | <b>0</b>          | <b>0</b>         | <b>525</b>   |
| Kelly Jr., James F.         | 11/04/02    |              |               | 385        |                |                   |                  | 385          |
| Kelly Jr., James F.         | 11/10/02    |              |               | 311        |                |                   |                  | 311          |
| Kelly Jr., James F.         | 11/17/02    |              |               | 279        |                |                   |                  | 279          |
| Kelly Jr., James F.         | 11/05/02    | 4            |               |            |                |                   |                  | 4            |
| Kelly Jr., James F.         | 11/08/02    | 4            |               |            |                |                   |                  | 4            |
| Kelly Jr., James F.         | 11/15/02    | 4            |               |            |                |                   |                  | 4            |
| Kelly Jr., James F.         | 11/17/02    | 4            |               |            |                |                   |                  | 4            |
| Kelly Jr., James F.         | 11/05/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/06/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/07/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/10/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/11/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/12/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/13/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/17/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/18/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/19/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/20/02    |              |               |            | 84             |                   |                  | 84           |
| Kelly Jr., James F.         | 11/05/02    | 8            |               |            |                |                   |                  | 8            |
| Kelly Jr., James F.         | 11/05/02    | 22           |               |            |                |                   |                  | 22           |
| Kelly Jr., James F.         | 11/06/02    | 9            |               |            |                |                   |                  | 9            |
| Kelly Jr., James F.         | 11/06/02    | 32           |               |            |                |                   |                  | 32           |
| Kelly Jr., James F.         | 11/07/02    | 9            |               |            |                |                   |                  | 9            |
| Kelly Jr., James F.         | 11/07/02    | 32           |               |            |                |                   |                  | 32           |
| Kelly Jr., James F.         | 11/08/02    | 8            |               |            |                |                   |                  | 8            |
| Kelly Jr., James F.         | 11/10/02    | 32           |               |            |                |                   |                  | 32           |
| Kelly Jr., James F.         | 11/11/02    | 9            |               |            |                |                   |                  | 9            |
| Kelly Jr., James F.         | 11/12/02    | 10           |               |            |                |                   |                  | 10           |
| Kelly Jr., James F.         | 11/12/02    | 15           |               |            |                |                   |                  | 15           |
| Kelly Jr., James F.         | 11/13/02    | 9            |               |            |                |                   |                  | 9            |
| Kelly Jr., James F.         | 11/13/02    | 34           |               |            |                |                   |                  | 34           |
| Kelly Jr., James F.         | 11/15/02    | 11           |               |            |                |                   |                  | 11           |
| Kelly Jr., James F.         | 11/17/02    | 22           |               |            |                |                   |                  | 22           |
| Kelly Jr., James F.         | 11/18/02    | 7            |               |            |                |                   |                  | 7            |
| Kelly Jr., James F.         | 11/18/02    | 17           |               |            |                |                   |                  | 17           |
| Kelly Jr., James F.         | 11/19/02    | 12           |               |            |                |                   |                  | 12           |
| Kelly Jr., James F.         | 11/19/02    | 32           |               |            |                |                   |                  | 32           |
| Kelly Jr., James F.         | 11/20/02    | 9            |               |            |                |                   |                  | 9            |
| Kelly Jr., James F.         | 11/20/02    | 23           |               |            |                |                   |                  | 23           |
| Kelly Jr., James F.         | 11/21/02    | 10           |               |            |                |                   |                  | 10           |
| Kelly Jr., James F.         | 11/21/02    |              | 7             |            |                |                   |                  | 7            |
| Kelly Jr., James F.         | 11/08/02    |              |               |            |                | 160               |                  | 160          |
| Kelly Jr., James F.         | 11/15/02    |              |               |            |                | 201               |                  | 201          |
| Kelly Jr., James F.         | 11/21/02    |              |               |            |                | 159               |                  | 159          |

Sunbeam Corporation  
Ernst & Young LLP Expense Analysis  
For the Period November 1, 2002 through November 27, 2002

| Professional                    | Date     | Meals      | Ground     | Air        | Lodging    | Car Rental | Telephone  | Total        |
|---------------------------------|----------|------------|------------|------------|------------|------------|------------|--------------|
| Kelly Jr.,James F.              | 11/07/02 |            |            |            |            |            | 1          | 1            |
| Kelly Jr.,James F.              | 11/15/02 |            |            |            |            |            | 216        | 216          |
| Kelly Jr.,James F.              | 11/20/02 |            |            |            |            |            | 55         | 55           |
| <b>Kelly Jr.,James F. Total</b> |          | <b>372</b> | <b>23</b>  | <b>975</b> | <b>924</b> | <b>520</b> | <b>272</b> | <b>3,086</b> |
| Morris,Mitchell P               | 11/01/02 |            | 7          |            |            |            |            | 7            |
| Morris,Mitchell P               | 11/04/02 |            | 11         |            |            |            |            | 11           |
| Morris,Mitchell P               | 11/05/02 |            | 11         |            |            |            |            | 11           |
| Morris,Mitchell P               | 11/08/02 |            | 11         |            |            |            |            | 11           |
| <b>Morris,Mitchell P Total</b>  |          | <b>0</b>   | <b>40</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>40</b>    |
| Walsh,John P                    | 11/06/02 |            | 3          |            |            |            |            | 3            |
| Walsh,John P                    | 11/14/02 |            | 4          |            |            |            |            | 4            |
| Walsh,John P                    | 11/15/02 |            | 4          |            |            |            |            | 4            |
| Walsh,John P                    | 11/18/02 |            | 4          |            |            |            |            | 4            |
| Walsh,John P                    | 11/20/02 |            | 4          |            |            |            |            | 4            |
| Walsh,John P                    | 11/06/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/14/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/15/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/18/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/20/02 |            | 11         |            |            |            |            | 11           |
| Walsh,John P                    | 11/20/02 |            | 15         |            |            |            |            | 15           |
| Walsh,John P                    | 11/22/02 |            |            |            |            |            | 30         | 30           |
| Walsh,John P                    | 11/24/02 |            |            |            |            |            | 62         | 62           |
| <b>Walsh,John P Total</b>       |          | <b>0</b>   | <b>89</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>92</b>  | <b>181</b>   |
| <b>Grand Total</b>              |          | <b>372</b> | <b>677</b> | <b>975</b> | <b>924</b> | <b>520</b> | <b>364</b> | <b>3,832</b> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period December 1, 2002 through December 18, 2002**

| <b>Professional</b>            | <b>Level</b>              | <b>Rate</b>  | <b>Hours</b>       | <b>Fees</b>           |
|--------------------------------|---------------------------|--------------|--------------------|-----------------------|
| <b>Alverson III,William J.</b> | <b>IAS Senior Manager</b> | <b>\$115</b> | <b>5.0</b>         | <b>\$575</b>          |
| <b>Walsh,John P</b>            | <b>IAS Senior Manager</b> | <b>\$115</b> | <b>41.0</b>        | <b>\$4,715</b>        |
| <b>Morris,Mitchell P</b>       | <b>IAS Manager</b>        | <b>\$115</b> | <b>4.5</b>         | <b>\$518</b>          |
| <b>Garcia,Yovani</b>           | <b>IAS Senior</b>         | <b>\$115</b> | <b>10.8</b>        | <b>\$1,242</b>        |
| <b>Merino,Felipe</b>           | <b>IAS Senior</b>         | <b>\$115</b> | <b>4.7</b>         | <b>\$541</b>          |
| <b>Fernandez,Frances</b>       | <b>Senior Associate</b>   | <b>\$115</b> | <b>8.0</b>         | <b>\$920</b>          |
| <b>Grand Total</b>             |                           |              | <u><b>74.0</b></u> | <u><b>\$8,510</b></u> |



**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period December 1, 2002 through December 18, 2002**

| <b>Professional</b>            | <b>Date</b> | <b>PCD Code</b> | <b>PCD Description</b>                                                                                                      | <b>Hours</b> | <b>Fees</b>    |
|--------------------------------|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
| Alverson III,William J.        | 12/11/2002  | 71              | Pre-issuance review of McMinnville General Financial Review.                                                                | 2.0          | \$230          |
| Alverson III,William J.        | 12/13/2002  |                 | Pre-issuance review of Sunbeam Products Inventory Managed Sales Process Review and Acuna, Mexico General Financial Review - |              | \$345          |
|                                |             | 71              | Follow-up.                                                                                                                  | 3.0          |                |
| <b>Alverson III,William J.</b> |             |                 |                                                                                                                             | <b>5.0</b>   | <b>\$575</b>   |
| Walsh,John P                   | 12/02/2002  | 71              | Review of Coleman General Financial Review draft report.                                                                    | 2.3          | \$265          |
| Walsh,John P                   | 12/03/2002  | 71              | Review of Coleman General Financial Review draft report.                                                                    | 2.6          | \$299          |
| Walsh,John P                   | 12/04/2002  | 71              | Review of Coleman General Financial Review draft report.                                                                    | 2.5          | \$288          |
| Walsh,John P                   | 12/05/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                                                                   | 2.3          | \$265          |
| Walsh,John P                   | 12/06/2002  | 48              | Review of November fee application schedule.                                                                                | 2.5          | \$288          |
| Walsh,John P                   | 12/07/2002  | 48              | Review of November fee application schedule.                                                                                | 1.5          | \$173          |
| Walsh,John P                   | 12/08/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                                                                   | 1.0          | \$115          |
| Walsh,John P                   | 12/10/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                                                                   | 2.5          | \$288          |
| Walsh,John P                   | 12/11/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                                                                   | 3.2          | \$368          |
| Walsh,John P                   | 12/12/2002  | 71              | Review of Coleman Japan General Financial Review - Follow-up draft report.                                                  | 4.2          | \$483          |
| Walsh,John P                   | 12/13/2002  | 71              | Review of Waynesboro General Financial Review workpapers.                                                                   | 2.5          | \$288          |
| Walsh,John P                   | 12/14/2002  | 71              | Review of Waynesboro General Financial Review workpapers.                                                                   | 1.2          | \$138          |
| Walsh,John P                   | 12/15/2002  | 71              | Review of Waynesboro General Financial Review workpapers.                                                                   | 2.2          | \$253          |
| Walsh,John P                   | 12/16/2002  | 71              | Review of Sunbeam Products Procurement Review workpapers.                                                                   | 3.5          | \$403          |
| Walsh,John P                   | 12/17/2002  | 71              | Review of Sunbeam Products Procurement Review draft report.                                                                 | 3.5          | \$403          |
| Walsh,John P                   | 12/18/2002  | 71              | Review of Sunbeam Products Procurement Review draft report.                                                                 | 3.5          | \$403          |
| <b>Walsh,John P</b>            |             |                 |                                                                                                                             | <b>41.0</b>  | <b>\$4,715</b> |
| Morris,Mitchell P              | 12/04/2002  | 71              | Review of Sunbeam Products Procurement Review draft report.                                                                 | 2.3          | \$265          |
| Morris,Mitchell P              | 12/10/2002  | 71              | Review of Sunbeam Products Procurement Review draft report.                                                                 | 2.2          | \$253          |
| <b>Morris,Mitchell P</b>       |             |                 |                                                                                                                             | <b>4.5</b>   | <b>\$518</b>   |
| Garcia,Yovani                  | 12/17/2002  | 71              | Performance of Sunbeam Products Procurement Review.                                                                         | 8.5          | \$978          |
| Garcia,Yovani                  | 12/18/2002  | 71              | Performance of Sunbeam Products Procurement Review.                                                                         | 2.3          | \$265          |
| <b>Garcia,Yovani</b>           |             |                 |                                                                                                                             | <b>10.8</b>  | <b>\$1,242</b> |
| Merino,Felipe                  | 12/12/2002  | 71              | Performance of Sunbeam Products Procurement Review.                                                                         | 2.4          | \$276          |
| Merino,Felipe                  | 12/13/2002  | 71              | Performance of Sunbeam Products Procurement Review.                                                                         | 2.3          | \$265          |
| <b>Merino,Felipe</b>           |             |                 |                                                                                                                             | <b>4.7</b>   | <b>\$541</b>   |
| Fernandez,Frances              | 12/03/2002  | 48              | Preparation of November fee application schedule.                                                                           | 4.2          | \$483          |
| Fernandez,Frances              | 12/04/2002  | 48              | Preparation of November fee application schedule.                                                                           | 3.8          | \$437          |
| <b>Fernandez,Frances</b>       |             |                 |                                                                                                                             | <b>8.0</b>   | <b>\$920</b>   |
| <b>Grand Total</b>             |             |                 |                                                                                                                             | <b>74.0</b>  | <b>\$8,510</b> |

**Sunbeam Corporation**  
**Ernst & Young LLP Time Analysis**  
**For the Period December 1, 2002 through December 18, 2002**

| <b>Professional</b>      | <b>Date</b> | <b>Meals</b> | <b>Ground</b> | <b>Air Fare</b> | <b>Lodging</b> | <b>Car Rental</b> | <b>Telephone</b> | <b>Total</b> |
|--------------------------|-------------|--------------|---------------|-----------------|----------------|-------------------|------------------|--------------|
| Walsh,John P             | 12/02/2002  |              | 12            |                 |                |                   |                  | 12           |
| Walsh,John P             | 12/02/2002  |              | 4             |                 |                |                   |                  | 4            |
| Walsh,John P             | 12/06/2002  |              | 12            |                 |                |                   |                  | 12           |
| Walsh,John P             | 12/06/2002  |              | 4             |                 |                |                   |                  | 4            |
| Walsh,John P             | 12/11/2002  |              | 12            |                 |                |                   |                  | 12           |
| Walsh,John P             | 12/11/2002  |              | 4             |                 |                |                   |                  | 4            |
| Walsh,John P             | 12/13/2002  |              | 12            |                 |                |                   |                  | 12           |
| Walsh,John P             | 12/13/2002  |              | 4             |                 |                |                   |                  | 4            |
| Walsh,John P             | 12/16/2002  |              | 12            |                 |                |                   |                  | 12           |
| Walsh,John P             | 12/18/2002  |              | 12            |                 |                |                   |                  | 12           |
| Walsh,John P             | 12/18/2002  |              | 4             |                 |                |                   |                  | 4            |
| <b>Walsh,John P</b>      |             | <b>0</b>     | <b>92</b>     | <b>0</b>        | <b>0</b>       | <b>0</b>          | <b>0</b>         | <b>92</b>    |
| Morris,Mitchell P        | 12/17/2002  |              | 10            |                 |                |                   |                  | 10           |
| <b>Morris,Mitchell P</b> |             | <b>0</b>     | <b>10</b>     | <b>0</b>        | <b>0</b>       | <b>0</b>          | <b>0</b>         | <b>10</b>    |
| Walsh,John P             | 12/13/2002  | 36           |               |                 |                |                   |                  | 36           |
| Walsh,John P             | 12/16/2002  | 32           |               |                 |                |                   |                  | 32           |
| <b>Walsh,John P</b>      |             | <b>68</b>    | <b>0</b>      | <b>0</b>        | <b>0</b>       | <b>0</b>          | <b>0</b>         | <b>68</b>    |
| Morris,Mitchell P        | 12/02/2002  |              |               |                 |                |                   | 64               | 64           |
| <b>Morris,Mitchell P</b> |             | <b>0</b>     | <b>0</b>      | <b>0</b>        | <b>0</b>       | <b>0</b>          | <b>64</b>        | <b>64</b>    |
| <b>Grand Total</b>       |             | <b>68</b>    | <b>102</b>    | <b>0</b>        | <b>0</b>       | <b>0</b>          | <b>64</b>        | <b>234</b>   |