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2 Tobias S. Keller (Bar No. 151445)
3 Michaeline H. Correa (Bar No. 215215)
4 JONES DAY
5 555 California Street, 26th Floor
6 San Francisco, CA 94104
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11 mcorrea@jonesday.com

12 Attorneys for Debtor and Debtor in Possession
13 PLANT INSULATION COMPANY

14 UNITED STATES BANKRUPTCY COURT
15 NORTHERN DISTRICT OF CALIFORNIA

16 In re
17 PLANT INSULATION COMPANY, a
18 California corporation,
19 Debtor.

20 Case No. 09-31347-TC

21 Chapter 11

22 **JONES DAY'S COVER SHEET**
23 **APPLICATION FOR ALLOWANCE AND**
24 **PAYMENT OF INTERIM COMPENSATION**
25 **AND REIMBURSEMENT OF EXPENSES**
26 **FOR THE PERIOD FROM MARCH 1, 2010**
27 **THROUGH MARCH 31, 2010**

28 [NO HEARING REQUIRED]

Judge: Hon. Thomas E. Carlson

29 Jones Day (the "Firm") submits its Cover Sheet Application (the "Application") for
30 Allowance and Payment of Interim Compensation and Reimbursement of Expenses for the Period
31 from March 1, 2010 through March 31, 2010 (the "Application Period"). In support of the
32 Application, the Firm respectfully represents as follows:

33 1. The Firm is general bankruptcy counsel for debtor and debtor in possession Plant
34 Insulation Company (the "Debtor") in the above-referenced Chapter 11 case. The Firm hereby
35 applies to the Court for allowance and payment of interim compensation for services rendered
36 and reimbursement of expenses incurred during the Application Period.

2. The Firm billed a total of **\$94,063.57** in fees and expenses during the Application Period. The total fees represent 141.6 hours expended during the period covered by this Application. These fee and expense breakdowns are as follows:

Period	Fees	Expenses	Total
3/1/2010 – 3/31/2010	\$92,872.50	\$1,191.07	\$94,063.57

3. The Firm seeks allowance of interim compensation and reimbursement in the amount of a total of **\$75,489.07** at this time, comprising **\$74,298.00** (80% of the fees for services rendered) plus **\$1,191.07** (100% of the expenses incurred).

4. The following chart reflects (1) the post-petition compensation and expense reimbursement amounts the Firm has obtained authority to receive from the Debtor's estate pursuant to this Court's *Order Establishing Interim Fee Application and Expense Reimbursement Procedures* entered September 26, 2009 (the "Interim Fee Procedures Order"), and (2) excluding the amounts sought by this Application, the post-petition compensation and expense reimbursement amounts that are currently due and owing to the Firm from the Debtor's estate:

Fee Statement Period	Fees Sought (100%)	Expenses Sought (100%)	Fees Authorized (80%)	Expenses Authorized (100%)	Unpaid Fees	Unpaid Expenses
5/20/09-8/31/09	\$423,940.00	\$13,287.53	\$339,152.00	\$13,287.53	\$0.00	\$0.00
9/1/09 – 9/30/09	\$33,160.00	\$847.35	\$26,528.00	\$847.35	\$6,632.00	\$0.00
10/1/09 – 10/31/09	\$80,230.00	\$421.91	\$64,184.00	\$421.91	\$16,046.00	\$0.00
11/1/09 – 11/30/09	\$31,790.00	\$2,784.41	\$25,432.00	\$2,784.41	\$6,358.00	\$0.00
12/1/09 – 12/31/09	\$22,160.00	\$721.30	\$17,728.00	\$721.30	\$4,432.00	\$0.00
1/1/10 – 1/31/10	\$68,070.00	\$433.54	\$54,456.00	\$433.54	\$13,614.00	\$0.00
2/1/10 – 2/28/10	\$59,682.50	\$530.77	\$47,746.00	\$530.77	\$11,936.50	\$0.00

5. Attached hereto as **Exhibit A** is the name of each professional who performed services in connection with this case during the Application Period, his or her hourly rate and the

1 number of hours he or she billed to each matter. Attached hereto as **Exhibit B** is the detailed
2 billing statement for the Application Period.

3 6. On April 23, 2010, the Firm served a copy of this Application on the Office of the
4 United States Trustee, the Debtor, counsel for the Official Committee of Unsecured Creditors (the
5 “Committee”), and counsel for the Futures Representative appointed by the Court in this case.

6 7. On April 23, 2010, notice of the filing of this Application was served on the Office
7 of the United States Trustee, the Debtor, counsel to the Committee, counsel to Futures
8 Representative and any party who has requested special notice as of the date of the Notice.

9 8. Pursuant to the Interim Fee Procedures Order, the Debtor is authorized to make the
10 payment requested herein, or the Firm is authorized to apply any funds it holds as a retainer in the
11 amounts requested herein, without a further hearing or order of this Court unless an objection to
12 this Application is filed with the Court and served within ten (10) calendar days after the date of
13 mailing of the Notice of this Application. If such an objection is filed, the Debtor is authorized to
14 pay the 80% of the uncontested fees and 100% of the uncontested expenses.

15 9. The interim compensation and reimbursement of expenses sought in this
16 Application is not final. Upon the conclusion of this case, the Firm will seek fees and
17 reimbursement of the expenses incurred for the totality of the services rendered in the case. Any
18 interim fees or reimbursement of expenses approved by this Court and received by the Firm
19 (along with any retainer) will be credited against such final fees and expenses as may be allowed
20 by this Court.

21 10. Based upon the foregoing, the Firm respectfully requests that the Debtor
22 compensate and reimburse the Firm as requested herein, pursuant to and in accordance with the
23 terms of the Interim Fee Procedures Order.

24 DATED: April 23, 2010

JONES DAY

25
26 By: /s/ Peter J. Benvenuti

Peter J. Benvenuti

27 Attorneys for Debtor and Debtor in Possession,
28 Plant Insulation Company

EXHIBIT A**ATTORNEY/PARALEGAL BILLING SUMMARY BY MONTH**

(March 1, 2010 - March 31, 2010)

Meetings of and Communications with Creditors (605002)			
Attorneys			
Peter Benvenuti	800	2.50	2,000.00
Michaeline Correa	550	3.40	1,870.00
Total		5.90	3,870.00
Asset Disposition (605003)			
Attorneys			
LD Blum	600	0.00	0.00
Total		0.00	0.00
Case Administration (605004)			
Attorneys			
Peter Benvenuti	800	6.30	5,040.00
S Hanson	700	1.20	840.00
Michaeline Correa	550	3.40	1,870.00
Paralegals			
Nubuyo Breen	275	8.20	2,255.00
L P Burns	275	1.20	330.00
Total		20.30	10,335.00
Relief from Stay/Adequate Protection Proceedings (605005)			
Attorneys			
Peter Benvenuti	800	0.30	240.00
Michaeline Correa	550	1.00	550.00
Total		1.30	790.00
Fee/Employment Applications (Jones Day) (605006)			
Attorneys			
Peter Benvenuti	800	4.50	3,600.00
Michaeline Correa	550	7.60	4,180.00
Paralegals			
Brett Stone	275	11.70	3,217.50
Total		23.80	10,997.50
Fee/Employment Applications (Other) (605007)			
Attorneys			
Peter Benvenuti	800	22.80	18,240.00
Michaeline Correa	550	3.70	2,035.00
Paralegals			
LP Burns	275	0.00	0.00
Total		26.50	20,275.00
Tax Issues (605008)			

Attorneys			
Peter Benvenuti	800	0.00	0.00
Michaeline Correa	550	0.00	0.00
Teresa Maloney	750	0.00	0.00
R G Marshall	650	0.00	0.00
Total		0.00	0.00
Asset Analysis and Recovery (605009)			
Attorneys			
Peter Benvenuti	800	1.30	1,040.00
LD Blum	600	0.00	0.00
Michaeline Correa	550	0.00	0.00
Total		1.30	1,040.00
Asset Analysis and Recovery (605011)			
Attorneys			
Peter Benvenuti	800	0.00	0.00
LD Blum	600	0.00	0.00
Michaeline Correa	550	0.00	0.00
Total		0.00	0.00
Appeals (605012)			
Attorneys			
Peter Benvenuti	800	0.10	80.00
Michaeline Correa	550	0.00	0.00
Total		0.10	80.00
Employee Benefits/Pension (605013)			
Attorneys			
Michaeline Correa	550	0.00	0.00
Total		0.00	0.00
Plan and Disclosure Statement (605014)			
Attorneys			
Peter Benvenuti	800	31.90	25,520.00
Tim Hoxie	775	0.40	310.00
Michaeline Correa	550	8.20	4,510.00
Paralegals			
Brett Stone	275	0.00	0.00
Total		40.50	30,340.00
Claims Administration and Objections (605016)			
Attorneys			
Peter Benvenuti	800	4.70	3,760.00
Michaeline Correa	550	6.10	3,355.00
Paralegals			
Brett Stone	275	0.00	0.00
Total		10.80	7,115.00
Assumption/Rejection of Leases and Contracts (605017)			

Attorneys			
Peter Benvenuti	800	2.10	1,680.00
Michaeline Correa	550	1.00	550.00
Total		3.10	2,230.00
Insurance Issues/Litigation (605018)			
Attorneys			
Peter Benvenuti	800	5.50	4,400.00
Michaeline Correa	550	2.10	1,155.00
Total		7.60	5,555.00
Operating Reports (605020)			
Attorneys			
Peter Benvenuti	800	0.10	80.00
Michaeline Correa	550	0.30	165.00
Total		0.40	245.00
GRAND TOTAL		141.60	92,872.50

EXHIBIT B

IN ACCOUNT WITH

JONES DAY

San Francisco Office

555 California Street, 26th Floor
San Francisco, California 94104
(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605001

Invoice: 32224025

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Chapter 11 Reorganization Petition and Advice USD 0.00

DISBURSEMENTS & CHARGES

Courier Services	120.00	
Court Reporter Fees	85.00	
Document Reproduction Charges	891.40	
Postage Charges	77.59	
United Parcel Service Charges	10.45	
		<u>1,184.44</u>
TOTAL		<u>USD 1,184.44</u>

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America
San Francisco, California

Bank ABA No.	Swift Code	Account No.	Account Name
121000358	BOFAUS6S	00334-30671	Jones Day

IN ACCOUNT WITH

JONES DAY

San Francisco Office

555 California Street, 26th Floor

San Francisco, California 94104

(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605002

Invoice: 32223788

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Meetings of and Communications with Creditors USD 3,870.00

TOTAL USD 3,870.00

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America

San Francisco, California

Bank ABA No
121000358

Swift Code
BOFAUS68

Account No.
00334-30671

Account Name
Jones Day

PLEASE STATE REFERENCE No. 627967-605002-32223788 IN YOUR PAYMENT

JONES DAY

627967-605002

Meetings of and Communications with Creditors

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April 22, 2010
Invoice: 32223788

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	2.50	800.00	2,000.00
ASSOCIATE			
M H CORREA	3.40	550.00	1,870.00
TOTAL	5.90	USD	3,870.00

JONES DAY

627967-605002

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April 22, 2010

Meetings of and Communications with Creditors

Invoice: 32223788

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/02/10	P J BENVENUTTI Telephone with committee counsel re developments, scheduling (.20); telephone with FCR counsel re same (.10); arrange logistics for meeting (.10).	0.30
03/03/10	M H CORREA Review summary for disclosure statement (0.1); correspondence with M. Ahrens and S. Sacks re same (0.1).	0.20
03/08/10	P J BENVENUTTI Telephone with OCC counsel re agenda for 3/10 meeting.	0.20
03/10/10	P J BENVENUTTI E-mail to Mr. Gordon re agenda for meeting with counsel for OCC and FCR (.10); confer with Mr. Gordon, Ms. Correa re preparation for meeting with OCC and FCR counsel (.20); meeting with OCC and FCR counsel re miscellaneous matters (.40).	0.70
03/10/10	M H CORREA Meeting with counsel for OCC and FCR, D. Gordon and P. Benvenuti re plan issues, case, claims, employment issues.	3.00
03/20/10	P J BENVENUTTI Confer with counsel for OCC re Phase II decision, impact on plan, possible meeting with coverage lawyers and OCC re same (.30); review e-mails from coverage lawyers re same (.20).	0.50
03/23/10	M H CORREA Review correspondence from P. Benvenuti re meeting with committee.	0.10
03/24/10	P J BENVENUTTI Telephone with OCC counsel re arrange meeting re plan, case status and direction (.10); telephone with Mr. Gordon re same (.10); e-mail to client, coverage counsel re same (.20);	0.40
03/24/10	M H CORREA Review correspondence from P. Benvenuti re April 1 meeting with Committee.	0.10
03/25/10	P J BENVENUTTI Telephone with OCC counsel re various matters re estate administration, plan status and negotiations (.10).	0.10
03/26/10	P J BENVENUTTI Telephone with OCC counsel re declarations re LAS retention, plan status.	0.10
03/29/10	P J BENVENUTTI Confer with counsel for OCC re LAS retention motion, possible conflicts executive, plan (.20).	0.20
TOTAL		5.90

IN ACCOUNT WITH

JONES DAY

San Francisco Office

555 California Street, 26th Floor
San Francisco, California 94104
(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605004

Invoice: 32223803

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Case Administration	USD	10,335.00
TOTAL	USD	10,335.00

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America
San Francisco, California

Bank ABA No.	Swift Code	Account No.	Account Name
121000358	BOFAUS68	00334-30671	Jones Day

PLEASE STATE REFERENCE No. 627967-605004, 32223803 IN YOUR PAYMENT.

JONES DAY

627967-605004

Case Administration

Page 2
April 22, 2010
Invoice: 32223803

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	6.30	800.00	5,040.00
S HANSON	1.20	700.00	840.00
ASSOCIATE			
M H CORREA	3.40	550.00	1,870.00
PARALEGAL			
N BREEN	8.20	275.00	2,255.00
L BURNS	1.20	275.00	330.00
TOTAL	20.30	USD	10,335.00

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
02/22/10	S HANSON	1.20
	Telephone conference re Gregory deposition (.6); review related material from coverage counsel (.6).	
03/01/10	N BREEN	0.60
	Maintain document and calendar database system on Caselink, including checking Carlson's weekly calendar on Bankruptcy Court website, maintaining calendar, uploading daily filings (applications for compensation) and updating attorney pleading index, and notifying client of filings.	
03/02/10	P J BENVENUTTI	0.20
	E-mail to client re discussions with OCC counsel, case developments.	
03/02/10	N BREEN	1.10
	Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (more applications for compensation and multiple exhibits) and updating attorney pleading index, and notifying client of filings.	
03/03/10	P J BENVENUTTI	1.60
	Prepare for and conference with client, Ms. Correa re case status and strategy (1.30); conferences, e-mails with Ms. Correa re requirement for pro hac admission re defense of Flintkote deposition (.30).	
03/03/10	N BREEN	0.50
	Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (notice of hearing) and updating attorney pleading index, and notifying client of filings.	
03/03/10	M H CORREA	1.30
	Meeting with D. Gordon and B. Benvenuti re case status and strategy (1.3).	
03/04/10	N BREEN	0.60
	Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (objection hearing) and updating attorney pleading index, and notifying client of filings.	
03/05/10	N BREEN	0.50
	Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (certificate of service) and updating attorney pleading index, and notifying client of filings.	
03/05/10	M H CORREA	0.10
	Correspondence with J. Raskin re document preservation.	
03/08/10	N BREEN	0.30
	Maintain document and calendar database system on Caselink, including checking Carlson's weekly calendar on Bankruptcy Court website, maintaining calendar, reviewing and uploading daily filings and updating attorney pleading index, and notifying client of filings.	
03/10/10	N BREEN	0.60
	Maintain document and calendar database system on Caselink, including maintaining calendar, reviewing and uploading daily filings (applications for compensation) and updating attorney pleading index, and notifying client of filings.	
03/10/10	M H CORREA	0.50
	Confer with P. Benvenuti and D. Gordon re status, preparation for meeting with OCC and PCR.	
03/11/10	N BREEN	0.50
	Maintain document and calendar database system on Caselink, including maintaining calendar, reviewing and uploading daily filings (Objection to Sheppard's compensation) and updating attorney pleading index, and notifying client of filings.	

JONES DAY

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April 22, 2010

Case Administration

Invoice: 32223803

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/15/10	P J BENVENUTTI Prepare for and telephone with Flintkote counsel re depositions (.50); conference call with coverage counsel, client re same (.50); review e-mails, Delaware local rules re pro hac vice requirements to defend Gregory deposition (.50); telephone with OCC counsel re possible conflicts CEO, and review e-mails, CV's re same (.20).	1.50
03/16/10	P J BENVENUTTI Confer with counsel for FCR and OCC re possible CRO retention (.40); confer with client, Flintkote counsel re Gordon deposition in Flintkote case (.40).	0.80
03/17/10	N BREEN Maintain document and calendar database system on Caselink, including maintaining calendar, reviewing and uploading daily filings (4th application for compensation) and updating attorney pleading index, and notifying client of filings.	0.40
03/18/10	N BREEN Maintain document and calendar database system on Caselink, including maintaining calendar, reviewing and uploading daily filings (Application for compensation by Renfrew) and updating attorney pleading index, and notifying client of filings.	0.40
03/19/10	P J BENVENUTTI Telephone discussions with Mr. Gordon re possible special restructuring officer, alternatives (.40); telephone discussions with OCC counsel re same (.20); review e-mails re same (.20).	0.80
03/21/10	P J BENVENUTTI Confer with OCC counsel re possible conflicts client officer.	0.20
03/22/10	N BREEN Maintain document and calendar database system on Caselink, including checking Carlson's weekly calendar on Bankruptcy Court website, maintaining calendar, reviewing and uploading daily filings (Objection + exhibits to Legal Analysis Systems, Re-assignment Order) and updating attorney pleading index, and notifying client of filings.	0.90
03/24/10	L BURNS Respond to email request from P. Benvenuti to download Declaration of Aaron Johnson and supporting exhibits (.1); build bookmarked pdf and email to P. Benvenuti (.4); create working binder for P. Benvenuti of same (.5).	1.00
03/25/10	N BREEN Maintain document and calendar database system on Caselink, including maintaining calendar, reviewing and uploading daily filings (Applications for Compensation - Caplin, Drysdale, Jones Day + exhibits) and updating attorney pleading index, and notifying client of filings.	0.70
03/26/10	N BREEN Maintain document and calendar database system on Caselink, including maintaining calendar, reviewing and uploading daily filings (Applications for Compensation, supplemental Miller declaration + exhibits) and updating attorney pleading index, and notifying client of filings.	0.60
03/29/10	L BURNS Email Jane Galvani for hearing transcript estimate and follow-up with N. Craver to put in check request.	0.20
03/30/10	P J BENVENUTTI Telephone with Mr. Miller re Flintkote relationship (.30); review e-mails re estate's financial condition (.10); confer with Mr. Gordon re same, estate's financial position (.20); confer with Mr. Keller re developments, approach to case, staffing (.30).	0.90
03/30/10	M H CORREA Meeting with D. Gordon and P. Benvenuti re case strategy, status.	1.50

JONES DAY

627967-605004

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April 22, 2010

Case Administration

Invoice: 32223803

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/31/10	P J BENVENUTTI E-mails with Mr. Raskin re preparation for Gregory deposition re Flintkote case (.10); telephone with OCC counsel re possible retention of conflicts executive (.10); e-mails with coverage counsel, client re same (.10).	0.30
03/31/10	N BREEN Maintain document and calendar database system on Caselink, including maintaining calendar, reviewing and uploading daily filings (Orders re Applications for Compensation) and updating attorney pleading index, and notifying client of filings.	0.50
TOTAL		20.30

IN ACCOUNT WITH

JONES DAY

San Francisco Office
555 California Street, 26th Floor
San Francisco, California 94104
(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605005

Invoice: 32223812

Plant Insulation Company
Mr. David J. Gordon
The Flintkore Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Relief From Stay/Adequate Protection Proceedings	USD	790.00
TOTAL	USD	<u>790.00</u>

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS
Bank of America
San Francisco, California

Bank ABA No.	Swift Code	Account No.	Account Name
121000358	BOFAUS6S	00334-30671	Jones Day

PLEASE STATE REFERENCE No. 627967-605005-32223812 IN YOUR PAYMENT

JONES DAY

627967-605005

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April 22, 2010

Relief From Stay/Adequate Protection Proceedings

Invoice: 32223812

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	0.30	800.00	240.00
ASSOCIATE			
M H CORREA	<u>1.00</u>	550.00	<u>550.00</u>
TOTAL	1.30	USD	790.00

JONES DAY

627967-605005

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Relief From Stay/Adequate Protection Proceedings

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/03/10	P J BENVENUTTI E-mails with clients, Ms. Correa re response to service of personal injury complaint.	0.20
03/03/10	M H CORREA Review summons re Dorrows from C. Gregory (0.1); telephone with Waters & Krause re same (0.1).	0.20
03/05/10	M H CORREA Follow up with Waters and Krause re withdrawal of subpoena (0.2); review correspondence from C. Gregory re workers' comp claims subject to stay (0.2).	0.40
03/08/10	M H CORREA Correspondence with J. Rice re stay issues/subpoena (0.1); telephone with H. Jennings (Liberty Mutual) re stay (0.1); correspondence re same (0.1).	0.30
03/09/10	P J BENVENUTTI E-mails with Ms. Correa re service of process, response to plaintiff's counsel.	0.10
03/09/10	M H CORREA Correspondence with J. Rice re withdrawal of subpoena.	0.10
TOTAL		1.30

IN ACCOUNT WITH

JONES DAY

San Francisco Office
555 California Street, 26th Floor
San Francisco, California 94104
(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605006

Invoice: 32223829

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Fee/Employment Applications - Jones Day	USD	10,997.50
TOTAL	USD	10,997.50

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America
San Francisco, California

Bank ABA No.
121000358

Swift Code
BOFAUS68

Account No.
00334-30671

Account Name
Jones Day

PLEASE STATE REFERENCE No. 627967-605006/32223829 IN YOUR PAYMENT

JONES DAY

627967-605006

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April 22, 2010

Fee/Employment Applications - Jones Day

Invoice: 32223829

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	4.50	800.00	3,600.00
ASSOCIATE			
M H CORREA	7.60	550.00	4,180.00
PARALEGAL			
M B STONE	11.70	275.00	3,217.50
TOTAL	23.80	USD	10,997.50

JONES DAY

627967-605006

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April 22, 2010

Fee/Employment Applications - Jones Day

Invoice: 32223829

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/01/10	P J BENVENUTTI E-mails with Ms. Correa re fee application and hearing schedule.	0.10
03/01/10	M H CORREA Review and revise fee application, declaration, exhibits (1.4); draft letter to D. Gordon re fees (0.2).	1.60
03/01/10	M B STONE Prepare supporting documents regarding Jones Day 2nd interim fee application.	4.70
03/02/10	P J BENVENUTTI Review and revise draft Jones Day fee application (1.00); review billing detail re same (.20); confer with Ms. Correa re revisions to fee application (.30); further review and revision of draft application (.50); review and revise supporting declaration, letter to client re application (.20).	2.20
03/02/10	M H CORREA Review and revise fee application, declaration and exhibits for filing.	3.50
03/02/10	M B STONE Assist in preparation of, file and arrange for service of Jones Day interim fee application.	4.70
03/03/10	M H CORREA Prepare retainer reconciliation.	0.30
03/04/10	M H CORREA Review correspondence from P. Benvenuti re payments (0.1); research same (0.3).	0.40
03/09/10	M H CORREA Review and revise invoices for fee statement.	0.70
03/18/10	P J BENVENUTTI E-mails re determination of current retainer balance.	0.10
03/18/10	M H CORREA Correspondence with P. Galchin and P. Benvenuti re retainer issues.	0.10
03/25/10	P J BENVENUTTI Confer with Ms. Correa re interim fee statement, review and redaction of billing statements (.10).	0.10
03/25/10	M H CORREA Finalize fee statement and notice.	0.20
03/25/10	M B STONE Assist in preparation of, file and arrange for service of Jones Day monthly fee statement (1.9); communicate with financial services re same (.40).	2.30
03/26/10	P J BENVENUTTI Confer with Ms. Correa, assistant, and e-mails re preparation for fee hearing.	0.20
03/26/10	M H CORREA Prepare for fee application hearing.	0.20
03/29/10	P J BENVENUTTI Prepare for and attend hearing on fee application, including review of application and notice, local travel to/from court (1.10); confer with Ms. Correa re hearing result and preparation of order, review and revise proposed order allowing fees, and e-mail to Ms. Correa re same (.30).	1.40
03/29/10	M H CORREA Telephone with P. Benvenuti re fee hearing (0.1); draft order granting fee application (.2); correspondence with K. Lam re same (0.1); circulate proposed order to committee and PCR (.01).	0.50

JONES DAY

627967-605006

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April 22, 2010

Fee/Employment Applications - Jones Day

Invoice: 32223829

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/30/10	P J BENVENUTTI Confer with Mr. Keller re possible contingent fee arrangement (.30); confer with Mr. Olson re structuring same (.10).	0.40
03/31/10	M H CORREA Review orders for payment.	0.10
TOTAL		23.80

JONES DAY

627967-605007

Page 2
April 22, 2010
Invoice: 32223843

Fee/Employment Applications - Other

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	22.80	800.00	18,240.00
ASSOCIATE			
M H CORREA	<u>3.70</u>	550.00	<u>2,035.00</u>
TOTAL	26.50	USD	20,275.00

JONES DAY

627967-605007

Page 3

April 22, 2010

Fee/Employment Applications - Other

Invoice: 32223843

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/01/10	P J BENVENUTTI E-mails with client, coverage counsel re communication to insurers re Snyder memo.	0.20
03/01/10	M H CORREA Correspondence with Lockwood, Lauter and Fergus re fee applications.	0.30
03/02/10	M H CORREA Review Fergus and Committee's fee applications.	0.40
03/08/10	P J BENVENUTTI E-mail to Ms. Correa re special counsel scope of retention, role re plan formulation (.10).	0.10
03/16/10	M H CORREA Draft fee statement and notice.	0.30
03/17/10	P J BENVENUTTI E-mails with Mr. Miller re supplemental disclosure by SMO (.10); review Imperial Tobacco claim, underlying complaint re same (.30); telephone with Mr. Miller re same (.40); telephone with Ms. Kassekert re same, conflicts waiver (.10); review prior conflicts waiver (.10); e-mail to OCC counsel re same (.10); telephone with OCC and PCR counsel re same (.10); e-mails with Mr. Travis, Mr. Fergus re logistics re Renfrew monthly fee payment (.10).	1.30
03/17/10	M H CORREA Review correspondence from M. Travis and G. Fergus re Renfrew fees.	0.10
03/18/10	P J BENVENUTTI Voicemails, e-mail to Mr. Gordon re status (.10); telephone with Mr. Gordon re same, deposition in Plinkote case (.50); review information re possible CRO, suggested scope of employment (.30); locate and review CVs re same (.20); e-mail to Mr. Gordon re same (.20); telephone with Mr. Gordon re same (.10).	1.40
03/19/10	P J BENVENUTTI Review and revise draft supplemental Miller declaration re Hopkins/Imperial Tobacco (.70); e-mails, telephone with Ms. Kassekert re same (.30).	1.00
03/19/10	M H CORREA Review correspondence and term sheet re CRO.	0.20
03/21/10	P J BENVENUTTI E-mails with coverage counsel re supplemental SMO disclosure declaration.	0.10
03/22/10	P J BENVENUTTI Review e-mails from client re possible conflicts executive.	0.10
03/22/10	P J BENVENUTTI E-mails with Messrs. Miller and Snyder re supplemental Miller disclosure declaration (.20); review and revise supplemental Miller declaration (.30); review e-mails re conflicts challenge to Sheppard Mullin (.10); review e-mails from coverage counsel re objection to LAS retention (.10).	0.70
03/22/10	M H CORREA Review multiple correspondence re Peterson objections.	0.30
03/23/10	P J BENVENUTTI Review and revise supplemental Miller declaration re SMO retention (.50); e-mails with coverage counsel re same, necessity (.30); transmittal e-mail to SMO re same (.10); review Miller further revisions and e-mails re same (.20); telephone with Mr. Miller re same, arranging call re same (.20); review e-mails re conflicts issues, decision re OCC counsel (.20); telephone with Mr. Gordon re same (.10).	1.60

JONES DAY

627967-605007

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April 22, 2010

Fee/Employment Applications - Other

Invoice: 32223843

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/23/10	P J BENVENUTTI	1.10
	Review e-mails from Mr. Gordon, OCC counsel re possible retention of special restructuring officer (.20); e-mails and telephone discussions with Mr. Gordon re same (.30); telephone with OCC counsel re same (.20); telephone with prospective SRO (.10); review subpoena to Mr. Gregory in Flintkote case and conflicts letter from MLB re same (.20); e-mail to Mr. Raskin re same (.10).	
03/24/10	P J BENVENUTTI	2.60
	E-mails and telephone with Mr. Miller re supplemental disclosure declaration, possible conference call re same (.30); confer, e-mails with Ms. Correa re completing, and filing and service of same (.10); telephone with OCC counsel re response to insurers' objection to LAS retention, request for declarations from Messrs. Snyder and Raskin re same (.10); retrieve draft declarations and e-mails to coverage counsel re same (.30); follow-up e-mails with Mr. Raskin re same, providing draft declaration (.20); review Raskin draft declaration and draft e-mail to OCC counsel re same (.30); e-mails to and telephone with Mr. Gordon re insurers' objection to LAS retention (.30); review and analyze insurers' objection, supporting declaration (1.00).	
03/24/10	P J BENVENUTTI	1.00
	Telephone discussions with counsel for OCC re Flintkote issues, possible SRO or alternative arrangement (.30); telephone discussions with Mr. Gordon re same (.30); review draft term sheet re same (.10); investigate possible SRO and background (.30).	
03/24/10	M H CORREA	0.30
	Correspondence with J. Miller re supplemental declaration (0.1); review and revise same (0.2).	
03/25/10	P J BENVENUTTI	1.50
	Telephone with OCC counsel re retention of possible conflicts executive and term sheet re same (.10); telephone with prospective conflicts executive (.40); e-mail to prospective conflicts executive re background (.20); follow-up e-mails with prospective conflicts executive and colleague re review for connections and possible conflicts (.70); confer with Ms. Correa re same, background re conflicts executive (.10).	
03/25/10	P J BENVENUTTI	2.60
	Telephone with OCC counsel re response to insurers' objection to LAS retention (.10); e-mail to OCC counsel re draft Raskin declaration (.10); review draft Snyder declaration and telephone to, e-mails with SMO re same (.40); e-mail to OCC counsel re same (.10); search archived e-mails for Raskin declaration exhibits, and transmittal to OCC counsel (.30); e-mails with coverage counsel, client re insurers' objection to LAS retention (.40); telephone with OCC counsel re comments re draft declaration (.20); review and revise draft Snyder declaration, and transmittal e-mail re same (.90); e-mails from coverage counsel re same (.10).	
03/25/10	M H CORREA	1.00
	Review correspondence re CRO employment (0.1); review connections re same (0.1); confer with P. Benvenuti re retention, background (0.2); review and analyze objection to LAS retention (0.5); review Snyder declaration regarding LAS retention (0.1).	
03/26/10	P J BENVENUTTI	1.00
	E-mails from coverage counsel re revisions to draft Snyder declaration re LAS retention, response to insurers' objections to LAS retention (.20); revise draft Snyder declaration and e-mail to coverage counsel, client re same (.30); follow-up e-mails re same, review by colleagues (.20); locate reference 2006 memo and e-mails with Mr. Snyder re same (.20); telephone with OCC counsel re declarations (.10).	
03/26/10	P J BENVENUTTI	1.30
	Draft and revise term sheet for appointment and authority of conflicts executive (.80); telephone with Mr. Gordon re same (.10); e-mails with Mr. Gordon re same, review by coverage counsel (.30); e-mails with Mr. Gordon re Flintkote deposition, arranging status meeting (.10).	

JONES DAY

627967-605007

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April 22, 2010

Fee/Employment Applications - Other

Invoice: 32223843

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/29/10	P J BENVENUTTI	1.80
	E-mails with SMO attorneys re Snyder declaration re LAS retention (.10); telephone with Mr. Miller and Ms. Kassekert re same (.50); follow-up discussion with Mr. Miller re same (.20); draft e-mail to insurers' counsel re same (.30); e-mails with Messrs. Raskin and Miller re same (.10); conference call with coverage counsel re same (.30); telephone discussions with OCC counsel re revised approach to Snyder memo, coordinating submission to court (.20); review proposed SMRH fee order, and e-mail to Ms. Correa re same (.10).	
03/29/10	P J BENVENUTTI	1.50
	E-mails with Mr. Gordon, coverage counsel re conflicts executive, arranging conference call re same (.20); conference call with coverage counsel re conflicts executive, terms of authority (.50); telephone with Mr. Gordon re same (.20); telephone with OCC counsel re same (.10); review and revise terms of authority for conflicts executive (.50).	
03/29/10	M H CORREA	0.60
	Correspondence re proposed conflicts executive (0.1); conference call re same (0.4); review Sheppard Mullin order (0.1).	
03/30/10	P J BENVENUTTI	1.20
	Review Fergus and Renfrew draft orders approving interim fee applications, and e-mails with Ms. Correa and from OCC counsel re same (.20); e-mails from Mr. Fergus and with client, Ms. Correa re request for interim payment to FCR (.20); follow-up e-mails re Fergus and Sheppard Mullin orders (.20); telephone with OCC counsel re LAS retention, response to insurers' objection (.10); confer with Mr. Gordon re developments re LAS retention (.10); telephone discussions with coverage counsel re same (.40).	
03/30/10	M H CORREA	0.20
	Correspondence re Fergus fees and orders.	
03/31/10	P J BENVENUTTI	0.70
	Telephone discussions with OCC counsel re response to opposition to LAS retention application (.20); e-mails with coverage counsel re same (.20); e-mails, telephone with Mr. Travis re same, including review of historical e-mails (.30).	
TOTAL		26.50

IN ACCOUNT WITH

JONES DAY

San Francisco Office
555 California Street, 26th Floor
San Francisco, California 94104
(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605009

Invoice: 32223861

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Asset Analysis and Recovery	USD	1,040.00
TOTAL	USD	1,040.00

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS
Bank of America
San Francisco, California

Bank ABA No.	Swift Code	Account No.	Account Name
121000358	BOFAUS6S	00334-30671	Jones Day

PLEASE STATE REFERENCE No. 627967-605009, 32223861 IN YOUR PAYMENT

JONES DAY

627967-605009

Asset Analysis and Recovery

Page 2
April 22, 2010
Invoice: 32223861

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER P J BIENVENUTI	<u>1.30</u>	800.00	<u>1,040.00</u>
TOTAL	1.30	USD	1,040.00

JONES DAY

627967-605009

Asset Analysis and Recovery

Page 3
April 22, 2010
Invoice: 32223861

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/03/10	P J BENVENUTTI Review e-mail from claims trader offering to purchase Protective National claim, and e-mails with client re same (.20).	0.30
03/10/10	P J BENVENUTTI E-mails re offer to purchase claim against Protective National.	0.10
03/11/10	P J BENVENUTTI E-mails with claims trader, client re possible claim sale.	0.10
03/24/10	P J BENVENUTTI Voicemail from claims trader, e-mails with client re possible sale of Plant's creditor claim (.20).	0.20
03/25/10	P J BENVENUTTI Review e-mails, list of claims re possible sale of purported claim against Protective National, and e-mails with client re response.	0.30
03/29/10	P J BENVENUTTI Telephone with claims trader re possible sale of Protective National claim.	0.10
03/31/10	P J BENVENUTTI E-mails with claims trader, client re possible transfer of claim vs. Protective National.	0.20
TOTAL		1.30

IN ACCOUNT WITH

JONES DAY

San Francisco Office

555 California Street, 26th Floor

San Francisco, California 94104

(415) 626-3939

Federal Identification Number: 34-0519085

April 22, 2010

627967-605012

Invoice: 32223870

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Appeals	USD	80.00
TOTAL	USD	<u>80.00</u>

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America

San Francisco, California

Bank ABA No.
121000358

Swift Code
BOFAUS68

Account No.
00334-30671

Account Name
Jones Day

PLEASE STATE REFERENCE No. 627967-605012-32223870 IN YOUR PAYMENT.

JONES DAY

627967-605012

Page 2
April 22, 2010
Invoice: 32223870

Appeals

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER P J BENVENUTTI	<u>0.10</u>	800.00	<u>80.00</u>
TOTAL	0.10	USD	80.00

JONES DAY

627967-605012

Page 3

April 22, 2010

Appeals

Invoice: 32223870

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/29/10	P J BIENVENUTTI E-mails with OCC counsel re draft case management conference re US Fire appeal.	0.10
TOTAL		0.10

IN ACCOUNT WITH

JONES DAY

San Francisco Office

555 California Street, 26th Floor

San Francisco, California 94104

(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605014

Invoice: 32223883

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Plan and Disclosure Statement	USD	30,340.00
TOTAL	USD	30,340.00

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America

San Francisco, California

Bank ABA No.
121000358

Swift Code
BOFAUS68

Account No.
00334-30671

Account Name
Jones Day

PLEASE STATE REFERENCE No: 627967-605014-32223883 IN YOUR PAYMENT

JONES DAY

627967-605014

Plan and Disclosure Statement

Page 2
April 22, 2010
Invoice: 32223883

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	31.90	800.00	25,520.00
T G HOXIE	0.40	775.00	310.00
ASSOCIATE			
M H CORREA	8.20	550.00	4,510.00
TOTAL	40.50	USD	30,340.00

JONES DAY

627967-605014

Page 3

April 22, 2010

Plan and Disclosure Statement

Invoice: 32223883

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/01/10	P J BENVENUTTI Review e-mails from client re status of compliance with Rule 2004 examination stipulation and order.	0.10
03/02/10	P J BENVENUTTI Telephone with OCC counsel re plan status and timing, response to 2004 exam order (.10); e-mails to client re entry of order on 2004 exam stipulation, time and form of response (.20); follow-up e-mails with client, coverage counsel re form of response (.30); arrange meeting with counsel for OCC and FCR re plan (.10) e-mail to client, coverage counsel re same, plan status (.20).	0.90
03/02/10	M H CORREA Review correspondence from M. Travis and email chain following therefrom re compliance with 2004 stipulation (0.5); circulate stipulation and order (0.1).	0.60
03/03/10	P J BENVENUTTI E-mails re draft disclosure statement, insert re same.	0.10
03/04/10	P J BENVENUTTI E-mails with client, coverage counsel re draft plan from OCC and FCR.	0.10
03/04/10	M H CORREA Review correspondence re plan.	0.10
03/05/10	P J BENVENUTTI Review e-mails from coverage counsel re draft plan, preliminary reactions re same (.20); e-mails with coverage counsel, client re same, meeting re plan, arrange call re same (.40).	0.60
03/05/10	M H CORREA Review Committee's proposed plan and disclosure statement.	1.00
03/06/10	P J BENVENUTTI Review e-mails from coverage counsel re draft plan, coverage issues (.40); preliminary review of draft plan and disclosure statement (.80).	1.30
03/07/10	P J BENVENUTTI E-mails with coverage counsel, client re scheduling call re draft plan.	0.20
03/08/10	P J BENVENUTTI E-mails from coverage counsel re issues re committee's draft plan (.40); conference call with client, coverage counsel re same (.80);	1.20
03/08/10	M H CORREA Correspondence with P. Benvenuti re plan negotiation/counsel issues (0.4); review plan and disclosure statement (1.1); conference call re same (0.5).	2.00
03/09/10	P J BENVENUTTI E-mail from Mr. Miller re coverage issues of draft plan, and e-mails with client re same (.20); telephone with OCC counsel re draft plan, preparation for meeting (.10).	0.30
03/09/10	M H CORREA Review plan and disclosure statement.	0.50
03/09/10	M H CORREA Review correspondence from M. Travis re 2004 compliance.	0.10

JONES DAY

627967-605014

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April 22, 2010

Plan and Disclosure Statement

Invoice: 32223883

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/10/10	P J BENVENUTTI	3.60
	Telephone with Mr. Miller re coverage considerations re structure of draft plan (.30); confer with Mr. Gordon re same, preparation for meeting with counsel for OCC and FCR (.20); confer with counsel for OCC and FCR re draft plan, plan structure (1.80); telephone with Mr. Gordon re same, report on meeting with counsel for OCC and FCR (.40); telephone discussions with counsel for OCC and FCR, Mr. Miller re arrange meeting to address coverage issues re plan structure (.30); e-mail to client, coverage counsel re same, agenda (.20); follow-up e-mails re same (.10); e-mails with coverage counsel, client re completion and delivery of information in response to 2004 exam order and stipulation (.30); e-mails with OCC counsel re background information for draft plan (.10).	
03/11/10	P J BENVENUTTI	2.20
	Review draft plan, case law re same (1.80); telephone with Mr. Miller re coverage issues re plan structure (.40).	
03/12/10	P J BENVENUTTI	0.30
	E-mail to insurers' counsel re production of data per Rule 2004 stipulation, logistics re same.	
03/14/10	P J BENVENUTTI	1.50
	Review draft plan and disclosure statement.	
03/15/10	P J BENVENUTTI	3.20
	Review and analyze draft plan and disclosure statement, supporting documents (1.50); telephone with OCC counsel re preparation for meeting (.10); e-mails re logistics for conference call with coverage counsel (.10); prepare for and conference call with coverage counsel, client re draft plan, structure, coverage issues, approach to meeting with counsel for OCC and FCR (1.40); follow-up e-mails re same (.10).	
03/15/10	M H CORREA	1.50
	Telephone conference with coverage counsel re insurance issues relating to plan, status.	
03/16/10	P J BENVENUTTI	3.50
	E-mails with client re draft plan (.10); confer with Mr. Miller re prepare for meeting with OCC and FCR counsel (.10); conference with counsel for FCR and OCC re plan structure and approach (2.80); confer with Mr. Hoxie re plan structuring issues (.40); telephone with Mr. Gordon re same (.10).	
03/16/10	M H CORREA	0.30
	Review Committee's plan revisions (0.2); review C. Gregory's comments (0.1).	
03/16/10	T G HOXIE	0.40
	Discuss alternatives with P. Benvenuti.	
03/17/10	P J BENVENUTTI	1.30
	E-mails with Mr. Travis re final version of information for production per Rule 2004 exam order and stipulation (.20); transmittal e-mail to counsel for OCC, FCR and insurers re production (.20); follow-up e-mails with Mr. Travis re same (.10); e-mail to Ms. Correa re same (.10); review and finalize transmittal letter to counsel re production DVD (.10); e-mail to counsel re FCR's concern re confidentiality of social security numbers, and review stipulation for production re same (.20); e-mails re arrange call with counsel for OCC, FCR re plan (.10); telephone with same, coverage counsel re plan approach (.30).	
03/17/10	M H CORREA	0.40
	Review correspondence from M. Travis re 2004 dvd production (0.1); telephone with M. Travis re same (0.1); correspondence with Messrs. Frankel, Ahrens and Fergus re document production (0.2).	
03/18/10	P J BENVENUTTI	3.40
	Telephone discussions with Mr. Gordon re plan structure and alternatives, strategy re same (.40); e-mail from coverage counsel re same (.10); telephone with counsel for OCC re same (.40); e-mails with OCC counsel re arrange conference call re same (.10); review case authorities re plan structure (1.50); telephone with Mr. Miller re plan structure, strategy (.80); e-mails with Messrs. Miller and Snyder re arrange further discussions re same (.10).	

JONES DAY

627967-605014

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April 22, 2010

Plan and Disclosure Statement

Invoice: 32223883

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/19/10	P J BENVENUTTI Review and analyze case authorities and prepare for strategy call (1.00); conference call with OCC counsel re same (.80); follow-up call with OCC counsel re same, scheduling discussion with coverage counsel (.20); e-mail to coverage counsel, client re same (.30); telephone with Mr. Gordon re plan-related issues (.20).	2.50
03/19/10	M H CORREA Conference call with aligned counsel re plan options.	0.70
03/22/10	P J BENVENUTTI E-mails with coverage counsel, client re arranging meeting with OCC counsel and representatives re Phase II decision, impact on plan (.30); e-mail from PCR counsel, e-mail to Mr. Travis re correcting DVD of filed complaints (.10).	0.40
03/23/10	P J BENVENUTTI E-mails with client, counsel for OCC and insurers re correcting information provided in response to Rule 2004 examination subpoena and order (.40); telephone with OCC counsel re plan status, arranging strategy meeting re plan with debtor and coverage counsel (.20); telephone with Mr. Gordon re same (.10); e-mail to client and coverage counsel re same, logistics (.10); review case authority re insurance direct action rights (.30).	1.10
03/25/10	P J BENVENUTTI Telephone with Bayside counsel re plan status and timing (.10); e-mails re "all hands" meeting re plan (.10).	0.20
03/26/10	P J BENVENUTTI E-mails with coverage counsel re logistics for meeting with OCC (.10).	0.10
03/27/10	P J BENVENUTTI E-mails with client, coverage counsel re arrange pre-meeting conference call re plan and case strategy (.20); review draft plan (.30).	0.50
03/30/10	P J BENVENUTTI Prepare for and meeting with Mr. Gordon, Ms. Correa re strategy, approach re plan and plan alternatives.	1.20
03/31/10	P J BENVENUTTI Review and revise draft plan (2.00); e-mails, confer with Ms. Correa re attendance at plan meeting (.10).	2.10
03/31/10	M H CORREA Telephone conference with insurance coverage counsel re plan options.	1.00
TOTAL		40.50

IN ACCOUNT WITH

JONES DAY

San Francisco Office

555 California Street, 26th Floor

San Francisco, California 94104

(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605016

Invoice: 32223894

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Claims Administration and Objections USD 7,115.00

TOTAL USD 7,115.00

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America

San Francisco, California

Bank ABA No.
121000358

Swift Code
BOFAUS68

Account No.
00334-30671

Account Name
Jones Day

JONES DAY

627967-605016

Claims Administration and Objections

Page 2
April 22, 2010
Invoice: 32223894

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	4.70	800.00	3,760.00
ASSOCIATE			
M H CORREA	<u>6.10</u>	550.00	<u>3,355.00</u>
TOTAL	10.80	USD	7,115.00

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/03/10	M H CORREA Research re deadlines to file claims in Fibreboard.	0.40
03/04/10	M H CORREA Review correspondence from C. Gregory re Fibreboard claim deadlines (0.1); calendar same (0.1).	0.20
03/09/10	P J BENVENUTTI E-mail from, telephone with OCC counsel re Imperial Tobacco claim (.20); e-mail to Ms. Correa re same (.10).	0.30
03/10/10	P J BENVENUTTI Review Imperial claim (.20); telephone, e-mail with Mr. Miller re same (.20); confer with OCC and PCR counsel re same, possible objection to insurers' claims (.40); telephone with Mr. Gordon re same (.20).	1.00
03/11/10	P J BENVENUTTI Review Imperial Tobacco claim (.40); telephone with Mr. Miller re same, significance (.60).	1.00
03/11/10	M H CORREA Review correspondence re claim purchaser.	0.10
03/16/10	P J BENVENUTTI Confer with Mr. Miller re Imperial Tobacco claim (.50); confer with counsel for OCC and PCR re same, significance (.70); telephone with Mr. Gordon re same (.20); telephone with Mr. Miller re same (.10).	1.30
03/17/10	P J BENVENUTTI Review e-mail, cases from Mr. Miller re possible objection to Imperial Tobacco claim (.30); e-mail to Ms. Correa re same, research (.10); confer with Ms. Correa re same (.10); e-mail from Ms. Correa re same (.10).	0.60
03/17/10	M H CORREA Research re 502(e) issues.	4.50
03/18/10	P J BENVENUTTI Review research re grounds for objection to Imperial Tobacco claim.	0.50
03/18/10	M H CORREA Research re 502(e), claim disallowance issues.	0.80
03/24/10	M H CORREA Review correspondence from M. Travis re claim purchaser.	0.10
TOTAL		10.80

IN ACCOUNT WITH

JONES DAY

San Francisco Office
555 California Street, 26th Floor
San Francisco, California 94104
(415) 626-3939

Federal Identification Number: 34-0519085

April 22, 2010

627967-605017

Invoice: 32223895

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Assumption/Rejection of Leases and Contracts USD 2,230.00

TOTAL USD 2,230.00

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS
Bank of America
San Francisco, California

Bank ABA No.
121000358

Swift Code
BOFAUS6S

Account No.
00334-30671

Account Name
Jones Day

PLEASE STATE REFERENCE No. 627967-605017 32223895 IN YOUR PAYMENT

JONES DAY

627967-605017

Page 2

April 22, 2010

Assumption/Rejection of Leases and Contracts

Invoice: 32223895

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	2.10	800.00	1,680.00
ASSOCIATE			
M H CORREA	<u>1.00</u>	550.00	<u>550.00</u>
TOTAL	3.10	USD	2,230.00

JONES DAY

627967-605017

Page 3

April 22, 2010

Assumption/Rejection of Leases and Contracts

Invoice: 32223895

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/01/10	P J BENVENUTTI Review e-mails re status of motion to approve UNIC and Sompco settlements.	0.10
03/01/10	M H CORREA Correspondence with G. Schopf re hearing status.	0.10
03/03/10	P J BENVENUTTI E-mails re status of approval of UNIC and Sompco settlements.	0.10
03/03/10	M H CORREA Telephone with G. Schopf re delay re UNIC settlement motion hearing (0.2); correspondence with G. Schopf re same (0.3); correspondence with P. Benvenuti and D. Gordon re Flintkote agreement background (0.1); review Flintkote agreement terms (0.2).	0.80
03/09/10	M H CORREA Correspondence with G. Schopf re status.	0.10
03/10/10	P J BENVENUTTI Confer with Mr. Gordon, Ms. Correa re Flintkote executive services agreement, information to OCC and FCR re same (.40); confer with OCC and FCR counsel, Mr. Gordon re background to, issues re Flintkote agreement (.80); e-mails and telephone with Mr. Gordon re same, response, deposition in Flintkote case (.40); telephone with coverage counsel re Gordon deposition in Flintkote case (.30).	1.90
TOTAL		3.10

IN ACCOUNT WITH

JONES DAY

San Francisco Office
555 California Street, 26th Floor
San Francisco, California 94104
(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605018

Invoice: 32223896

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Insurance Issues/Litigation USD 5,555.00

DISBURSEMENTS & CHARGES

Westlaw Search Fees 6.63
..... 6.63

TOTAL USD 5,561.63

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America
San Francisco, California

Bank ABA No. 121000358 Swift Code BOFAUS68 Account No. 0033430671 Account Name Jones Day

PLEASE STATE REFERENCE No. 627967-605018-32223896 IN YOUR PAYMENT

JONES DAY

627967-605018

Page 2

April 22, 2010

Insurance Issues/Litigation

Invoice: 32223896

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	5.50	800.00	4,400.00
ASSOCIATE			
M H CORREA	<u>2.10</u>	<u>550.00</u>	<u>1,155.00</u>
TOTAL	7.60	USD	5,555.00

JONES DAY

627967-605018

Page 3

April 22, 2010

Insurance Issues/Litigation

Invoice: 32223896

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/01/10	M H CORREA Research re pro hac vice admission in Delaware for defense of Gregory in Flintkote deposition (0.3); correspondence with P. Benvenuti re same (0.1).	0.40
03/03/10	M H CORREA Additional research re pro hac vice admission for Flintkote case.	0.40
03/05/10	M H CORREA Correspondence with J. Raskin re deposition.	0.20
03/10/10	P J BENVENUTTI Telephone with coverage counsel, counsel for FCR and OCC re status of coverage litigation, scheduling re same.	0.40
03/11/10	M H CORREA Research re Delaware rules for pro hac vice admission.	0.30
03/15/10	M H CORREA Additional research re Delaware rules (0.2); correspondence with P. Benvenuti re same (0.1).	0.30
03/17/10	P J BENVENUTTI Confer with coverage counsel re Munter decision (.10); review and analyze Munter decision (.20); e-mails with coverage counsel re same (.20).	2.50
03/18/10	P J BENVENUTTI E-mails with coverage counsel re significance of Munter decision re bankruptcy process.	0.10
03/18/10	P J BENVENUTTI Telephone with Mr. Gordon re Judge Munter's decision, significance to bankruptcy case (.20); telephone with OCC counsel re same (.10).	0.30
03/19/10	P J BENVENUTTI E-mails with coverage counsel re arrange strategy conference call.	0.20
03/19/10	M H CORREA Review Phase II proposed decision.	0.50
03/29/10	P J BENVENUTTI E-mails and conference call with Messrs. Raskin and Miller re overall strategy re coverage litigation, plan (.30); telephone with Mr. Gordon re same (.10).	0.40
03/30/10	P J BENVENUTTI Telephone with Mr. Miller re relationship between coverage litigation and plan (.30).	0.30
03/31/10	P J BENVENUTTI Prepare for and conference call with coverage counsel, client re strategy re coverage litigation, coordination with bankruptcy case.	1.30
TOTAL		7.60

IN ACCOUNT WITH

JONES DAY

San Francisco Office
555 California Street, 26th Floor
San Francisco, California 94104
(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-605020

Invoice: 32223898

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Operating Reports	USD	245.00
TOTAL	USD	245.00

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America
San Francisco, California

Bank ABA No.	Swift Code	Account No.	Account Name
121000358	BOFAUS68	00334-30671	Jones Day

JONES DAY

627967-605020

Operating Reports

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April 22, 2010
Invoice: 32223898

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTI	0.10	800.00	80.00
ASSOCIATE			
M H CORREA	<u>0.30</u>	550.00	<u>165.00</u>
TOTAL	0.40	USD	245.00

JONES DAY

627967-605020

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April 22, 2010
Invoice: 32223898

Operating Reports

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/15/10	M H CORREA Review correspondence from M. Travis re MOR.	0.10
03/18/10	M H CORREA Correspondence with V. Huan-Lau and professionals re MOR.	0.10
03/19/10	M H CORREA Review correspondence re MOR.	0.10
03/23/10	P J BENVENUTI Review February MOR.	0.10
TOTAL		0.40

IN ACCOUNT WITH

JONES DAY

San Francisco Office

555 California Street, 26th Floor

San Francisco, California 94104

(415) 626-3939

Federal Identification Number: 34-0319085

April 22, 2010

627967-610001

Invoice: 32223900

Plant Insulation Company
Mr. David J. Gordon
The Flintkote Company
Two Embarcadero Center, Suite 410
San Francisco, CA 94111

For legal services rendered for the period through March 31, 2010:

Employee-Related Issues	USD	590.00
TOTAL	USD	590.00

Remittance of payment can be made by wire transfer to our account as follows:

BANK DETAILS

Bank of America

San Francisco, California

Bank ABA No.
121000358

Swift Code
BOFAUS68

Account No.
00354-30671

Account Name
Jones Day

JONES DAY

627967-610001

Page 2
April 22, 2010
Invoice: 32223900

Employee-Related Issues

TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	0.60	800.00	480.00
ASSOCIATE			
M H CORREA	<u>0.20</u>	550.00	<u>110.00</u>
TOTAL	0.80	USD	590.00

JONES DAY

627967-610001

Page 3

April 22, 2010

Employee-Related Issues

Invoice: 32223900

SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/25/10	P J BIENVENUTI Telephone with OCC counsel re objections to Travis and Gregory agreements (.10); review letter from OCC counsel re potential claims against Messrs. Gregory and Travis (.10); transmittal to client of OCC letter (.10); transmittal e-mail to Messrs. Gregory and Travis and coverage counsel re same (.10); telephone with Mr. Travis, e-mails with coverage counsel re same (.20).	0.60
03/25/10	M H CORREA Review correspondence from Committee re Travis and Gregory employment issues.	0.20
TOTAL		0.80