

**EXHIBIT B**

**IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

In re: ) Chapter 11  
)  
COLLINS & AIKMAN CORPORATION, et al.<sup>1</sup> ) Case No. 05-55927 (SWR)  
) (Jointly Administered)  
Debtors. )  
) (Tax Identification #13-3489233)  
)  
) Honorable Steven W. Rhodes

**STATEMENT REGARDING ORDINARY COURSE PROFESSIONALS' FEES AND  
EXPENSES FOR THE QUARTER ENDED JULY 31, 2007**

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PLEASE TAKE NOTICE that pursuant to the Order Authorizing Debtors to Employ and Compensate Certain Professionals Utilized in the Ordinary Course of the Debtors' Business dated June 9, 2005 [Docket No. 293] (the "OCP Order"), the above-captioned debtors (collectively, the "Debtors") hereby submit this statement regarding ordinary course professionals' fees and expenses incurred and paid during the quarter ended July 31, 2007.

PLEASE TAKE FURTHER NOTICE THAT attached hereto as **Attachment A** is a chart that lists (a) the name of any ordinary course professional (each, an "OCP") that the Debtors paid

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<sup>1</sup> The Debtors in the jointly administered cases include: Collins & Aikman Corporation; Amco Convertible Fabrics, Inc., Case No. 05-55949; Becker Group, LLC (d/b/a/ Collins & Aikman Premier Mold), Case No. 05-55977; Brut Plastics, Inc., Case No. 05-55957; Collins & Aikman (Gibraltar) Limited, Case No. 05-55989; Collins & Aikman Accessory Mats, Inc. (f/k/a the Akro Corporation), Case No. 05-55952; Collins & Aikman Asset Services, Inc., Case No. 05-55959; Collins & Aikman Automotive (Argentina), Inc. (f/k/a Textron Automotive (Argentina), Inc.), Case No. 05-55965; Collins & Aikman Automotive (Asia), Inc. (f/k/a Textron Automotive (Asia), Inc.), Case No. 05-55991; Collins & Aikman Automotive Exteriors, Inc. (f/k/a Textron Automotive Exteriors, Inc.), Case No. 05-55958; Collins & Aikman Automotive Interiors, Inc. (f/k/a Textron Automotive Interiors, Inc.), Case No. 05-55956; Collins & Aikman Automotive International, Inc., Case No. 05-55980; Collins & Aikman Automotive International Services, Inc. (f/k/a Textron Automotive International Services, Inc.), Case No. 05-55985; Collins & Aikman Automotive Mats, LLC, Case No. 05-55969; Collins & Aikman Automotive Overseas Investment, Inc. (f/k/a Textron Automotive Overseas Investment, Inc.), Case No. 05-55978; Collins & Aikman Automotive Services, LLC, Case No. 05-55981; Collins & Aikman Canada Domestic Holding Company, Case No. 05-55930; Collins & Aikman Carpet & Acoustics (MI), Inc., Case No. 05-55982; Collins & Aikman Carpet & Acoustics (TN), Inc., Case No. 05-55984; Collins & Aikman Development Company, Case No. 05-55943; Collins & Aikman Europe, Inc., Case No. 05-55971; Collins & Aikman Fabrics, Inc. (d/b/a Joan Automotive Industries, Inc.), Case No. 05-55963; Collins & Aikman Intellimold, Inc. (d/b/a M&C Advanced Processes, Inc.), Case No. 05-55976; Collins & Aikman Interiors, Inc., Case No. 05-55970; Collins & Aikman International Corporation, Case No. 05-55951; Collins & Aikman Plastics, Inc., Case No. 05-55960; Collins & Aikman Products Co., Case No. 05-55932; Collins & Aikman Properties, Inc., Case No. 05-55964; Comet Acoustics, Inc., Case No. 05-55972; CW Management Corporation, Case No. 05-55979; Dura Convertible Systems, Inc., Case No. 05-55942; Gamble Development Company, Case No. 05-55974; JPS Automotive, Inc. (d/b/a PACJ, Inc.), Case No. 05-55935; New Baltimore Holdings, LLC, Case No. 05-55992; Owosso Thermal Forming, LLC, Case No. 05-55946; Southwest Laminates, Inc. (d/b/a Southwest Fabric Laminators Inc.), Case No. 05-55948; Wickes Asset Management, Inc., Case No. 05-55962; and Wickes Manufacturing Company, Case No. 05-55968.

during the Debtors' chapter 11 cases, (b) a general description of services rendered by each such OCP and (c) the amounts of each OCP's fees and expenses paid by the Debtors on a quarterly basis during the Debtors' chapter 11 cases.<sup>2</sup>

Dated: August 15, 2007

**KIRKLAND & ELLIS LLP**

*/s/ Scott R. Zemnick*

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<sup>2</sup> In some instances, it is not evident which month's fees and expenses were intended to be paid by a particular payment made by the Debtors, but the Debtors have endeavored to allocate such payments in the attached chart. Moreover, where the amount listed exceeds \$150,000, the Debtors have separated the amount into fee and expense amounts (as only fees are affected by the \$150,000 cap in the OCP Order) or noted that the relevant OCP filed an application for payment of fees in excess of such cap.

**ATTACHMENT A**

Ordinary Course Professional	Function	5/05 to 7/05	8/05 to 10/05	11/05 to 1/06	2/06 to 4/06	5/06 to 7/06	8/06 to 10/06	11/06 to 1/07	2/07 to 4/07	5/07 to 7/07	
Adler Pollock & Sheehan PC	Law Firm	\$2,700		\$870	\$380		\$285	\$475			
ASI Environmental Technologies	Environmental Consultant	\$2,309	\$2,854	\$19,325	\$34,388	\$2,910		\$14,028			
Black, McCuskey, Souers & Arbaug	Law Firm							\$5,310	\$8,023		
Brinks Hofer Gilson & Lione	Law Firm				\$25,576						
Business Financial Consultants	State and Local Tax Compliance/Consulting	\$20,000	\$25,000	\$45,589	\$46,350	\$54,515	\$32,019	\$32,035	\$36,528	\$11,675	
Cacheaux Cavazos & Newton LLP	Law Firm			\$6,398		\$22,767		\$8,592	\$77,648	\$58,787	
Cahill Gordon & Reindel	Law Firm	\$79,863									
Conсор Intellectual Assets	Intellectual Property Consultants		\$182,365	\$221,090	\$39,485						(1)
Danning Gill Diamone & Kollitz	Law Firm	\$1,068	\$12	\$628	\$1	\$68					
Diversified Property Solutions	Property Tax Consulting					\$31,296	\$26,969	\$20,861			
Duane Morris LLP	Law Firm		\$12,316	\$29,026	\$11,425	\$23,468	\$35,967	\$42,431	\$20,868	\$12,283	
Edwards Geldard	Law Firm		\$15,908	\$15,908				\$6,433			
Ennes & Associates Inc	Property Tax Compliance/ Consulting	\$8,495	\$28,587	\$67,538	\$17,280	\$45,230	\$42,145	\$39,917	\$56,915	\$20,254	
Fragomen Del Rey Bernsen & Loe	Law Firm	\$16,316	\$8,975	\$21,241	\$2,423	\$23,846	\$10,029	\$4,619	\$3,526		
Friday Elderedge & Clark	Law Firm	\$3,559									
Fuller Tubb Pomeroy & Stokes	Law Firm		\$845		\$447	\$21					
Global Environmental Solutions	Environmental Consultant			\$54,750		\$10,950		\$7,800			
Grossman Tucker Perreault & PF	Law Firm	\$24,709	\$170,988	\$162,267	\$144,768	\$163,471	\$159,607	\$66,520	\$112,663	\$47,995	(2)
Haley & Aldrich Inc	Environmental Consultant	\$126,021	\$137,852	\$170,902	\$64,010	\$21,278					(3)
Heyl Royster Voelker & Allen	Law Firm	\$1,921	\$353	\$114	\$50	\$125	\$175	\$519	\$168	\$344	
Horn Murdock Cole	Tax Consulting				\$13,941	\$31,924	\$73,110	\$55,293	\$39,579	\$17,824	
Keller-Fishback	Law Firm			\$658	\$260						
KPMG LLP	Tax Planning/ Consulting			\$136,846	\$65,989						
Kroll Associates, Inc.	Corporate Consulting				\$29,191						
LFR Levine Fricke	Law Firm	\$29,525	\$21,995	\$5,639	\$244		\$263				
McNeese & Hahn PLLC	Law Firm	\$2,390	\$6,175	\$1,400							
Miller Canfield Paddock & Stone	Law Firm					\$8,759	\$1,166	\$134			
Moore & Van Allen	Law Firm	\$2,442	\$1,392	\$1,760	\$23,330	\$16,013	\$6,342	\$4,993	\$1,993		
Moore Ingram Johnson & Steele	Law Firm	\$706									
Myers Bigel Sibley & Sajovec	Law Firm		\$157,287	\$79,462	\$116,673	\$93,496	\$58,609	\$40,757	\$46,380	\$21,568	(4)
Neal & Harwell	Law Firm		\$619	\$153							
Ogletree Deakins Nash Smoak	Law Firm	\$1,010	\$22,412	\$3,034	\$8,755	\$1,682	\$1,362	\$3,220	\$1,173		
Parker Poe Adams	Law Firm	\$622	\$1,444	\$332	\$456	\$180	\$359		\$363		
Pavia E Ansaldo	Law Firm	\$1,798	\$2,550								
Pepper Hamilton LLP	Law Firm	\$18,089	\$26,911	\$28,001	\$2,656				\$7,500		
Potter Anderson & Corroon LLP	Law Firm	\$8,680	\$5,425		\$68						
Powell Goldstein Frazer & Murphy L	Law Firm		\$2,856	\$4,203							
PricewaterhouseCoopers LLP	Tax Planning/ Consulting	\$100,000	\$242,622	\$51,500	\$3,000						(5)
Pustorino Tilton Parrington	Law Firm	\$510			\$29						

Ordinary Course Professional	Function	5/05 to 7/05	8/05 to 10/05	11/05 to 1/06	2/06 to 4/06	5/06 to 7/06	8/06 to 10/06	11/06 to 1/07	2/07 to 4/07	5/07 to 7/07
Rath Young & Pignatelli	Law Firm	\$18,273	\$12,581	\$5,299	\$8,097	\$3,085	\$5,052	\$5,181	\$1,081	\$89
Risk International Svcs Inc	Risk Management Service	\$2,353	\$11,058	\$18,651	\$28,359	\$47,294	\$8,932	\$23,468	\$16,675	\$2,895
Rogers Towers PA	Law Firm	\$362	\$908	\$1,380						
Sedgwick Detert Moran & Arnold	Law Firm	\$19,727	\$1,421	\$4,419	\$764	\$6,028	\$12,566	\$220	\$779	
Towers Perrin	Actuarial	\$44,493	\$6,997	\$50,486	\$25,468	\$4,947				
Van Suilichem & Associates, P.C.	Law Firm			\$679			\$3,126	\$679	\$59	
Wagner Law Group	Law Firm			\$280	\$33					
White Consulting Services LLC	Tax Planning/ Consulting		\$30,772	\$46,649	\$87,189	\$40,042	\$40,057	\$2,125	\$4,929	
<b>TOTAL</b>		<b>\$537,941</b>	<b>\$1,138,930</b>	<b>\$1,256,477</b>	<b>\$801,085</b>	<b>\$653,395</b>	<b>\$518,140</b>	<b>\$385,610</b>	<b>\$436,850</b>	<b>\$193,714</b>

- 1) For the three month period ending October 31, 2005, professional fees and expenses for Consor Intellectual Assets ("Consor") were \$172,485 and \$9,990, respectively. For the three month period ending January 31, 2006, professional fees and expense for Consor were \$200,588 and \$20,583, respectively. Consor obtained approval from the Court to exceed the cap of \$150,000 in fees for such periods.
- 2) In accordance with the OCP Order, the Debtors, with the consent of the official committee of unsecured creditors and the Debtors' prepetition and postpetition senior, secured lenders, have increased the overall cap on professional fees incurred by Grossman Tucker Perreault & PF in the Debtors' chapter 11 cases to \$650,000. For the three month period ending July 31, 2005, professionals fees and expenses for Grossman Tucker Perreault & PF were \$11,378 and \$13,331, respectively. For the three month period ending October 31, 2005, professional fees and expenses for Grossman Tucker Perreault & PF were \$62,12 and \$108,867, respectively. For the three month period ending January 31, 2006, professional fees and expenses for Grossman Tucker Perreault & PF were \$76,718 and \$85,548, respectively. For the three month period ending April 30, 2006, professional fees and expenses for Grossman Tucker Perreault & PF were \$81,919 and \$62,849, respectively. For the three month period ending July 31, 2006, professional fees and expenses for Grossman Tucker Perreault & PF were \$69,254 and \$94,217, respectively. For the three month period ending October 31, 2006, professional fees and expenses for Grossman Tucker Perreault & PF were \$97,640 and 58,816, respectively. For the three month period ending January 31, 2007, professional fees and expenses for Grossman Tucker Perreault & PF were \$37,578 and \$28,943, respectively. For the three month period ending April 30, 2007, professional fees for Grossman Tucker Perreault & PF were \$41,800 and \$70,863, respectively. For the three month period ending July 31, 2007, professional fees for Grossman Tucker Perreault & PF were \$20,518 and \$27,478, respectively.
- 3) For the three month period ending January 31, 2006, professionals fees and expenses for Haley & Aldrich, Inc. were \$145,916 and \$24,986, respectively.
- 4) In accordance with the OCP Order, the Debtors, with the consent of the official committee of unsecured creditors and the Debtors' prepetition and postpetition senior, secured lenders, have increased the overall cap on fees incurred by Myers Bigel Sibley & Sajovec in the Debtors' chapter 11 cases to \$600,000. For the three month period ending October 31, 2005, professionals fees and expenses for Myers Bigel Sibley & Sajovec were \$137,562 and \$19,725, respectively. For the three month period ending January 31, 2006, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$49,071 and \$30,391, respectively. For the three month period ending April 30, 2006, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$64,960 and \$51,714, respectively. For the three month period ending July 31, 2006, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$39,141 and \$54,354, respectively. For the three month period ending October 31, 2006, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$42,721 and \$15,887, respectively. For the three month period ending January 31, 2007, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$20,135 and \$20,622, respectively. For the three month period ending April 30, 2007, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$25,215 and \$21,165, respectively. For the three month period ending July 31, 2007, professional fees and expenses for Myers Bigel Sibley & Sajovec were \$14,940 and \$6,628, respectively.
- 5) For the three month period ending October 31, 2005, professional fees for PricewaterhouseCoopers LLP were \$242,622. PricewaterhouseCoopers LLP obtained a Court order to exceed the \$150,000 cap for such period.