

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re Specialty Products Holding Corp.

Case No. 10-11780 (PJW)
Reporting Period: July 2014

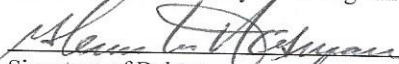
Federal Tax I.D.# 34-6550857

CORPORATE MONTHLY OPERATING REPORT

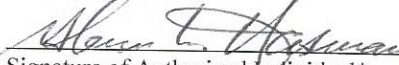
File with Court and submit copy to United States Trustee within 20 days after end of month and submit a copy of the report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1 (CON'T)		
Copies of bank statements			
Cash disbursements journals			
Statement of Operations	MOR-2		
Balance Sheet	MOR-3		
Status of Post-petition Taxes	MOR-4		
Copies of IRS Form 6123 or payment receipt			
Copies of tax returns filed during reporting period			
Summary of Unpaid Post-petition Debts	MOR-4		
Listing of aged accounts payable			
Accounts Receivable Reconciliation and Aging	MOR-5		
Taxes Reconciliation and Aging	MOR-5		
Payments to Insiders and Professional	MOR-6		
Post Petition Status of Secured Notes, Leases Payable	MOR-6		
Debtor Questionnaire	MOR-7		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.


Signature of Debtor

8/12/14
Date


Signature of Authorized Individual*

8/12/14
Date

Glenn R. Hasman
Printed Name of Authorized Individual

Vice President and Treasurer
Title of Authorized Individual

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

SPHC Monthly Operating Reports

REQUIRED DOCUMENTS	FORM NO.	ATTACHED
Schedule of Cash Receipts and Disbursements	MOR-1	✓
US Trustee Fee Calculations	MOR-1	✓
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1	✓
Copies of bank statements		
Cash disbursements journals		
Statement of Operations	MOR-2	✓
Balance Sheet	MOR-3	✓
Status of Post-petition Taxes	MOR-4	✓
Copies of IRS Form 6123 or payment receipt		
Copies of tax returns filed during reporting period		
Summary of Unpaid Post-petition Debts	MOR-4	✓
Listing of aged accounts payable		
Accounts Receivable Reconciliation and Aging	MOR-5	✓
Taxes Reconciliation and Aging	MOR-5	✓
Payments to Insiders and Professional	MOR-6	✓
Post Petition Status of Secured Notes, Leases Payable	MOR-6	✓
Debtor Questionnaire	MOR-7	✓

SPHC MOR - 1

Schedule of Cash Receipts and Disbursements	
	CURRENT MONTH ACTUAL (TOTAL OF ALL ACCOUNTS)
CASH BEGINNING OF MONTH	\$31,582,432
RECEIPTS	
CASH SALES	
ACCOUNTS RECEIVABLE - PREPETITION	
ACCOUNTS RECEIVABLE - POSTPETITION	
LOANS AND ADVANCES - Interco Transfers	39,628,392
REFUNDED PROFESSIONAL FEES	26,872
INTEREST INCOME	1
TRANSFERS (FROM DIP ACCTS)	
TOTAL RECEIPTS	\$39,655,264
DISBURSEMENTS	
NET PAYROLL	
PAYROLL TAXES	
SALES, USE & OTHER TAXES	
INVENTORY PURCHASES	
SECURED/RENTAL/LEASES	
INSURANCE	
ADMINISTRATIVE	138,161
SELLING	
OTHER (ATTACH LIST)	133,223
OWNER DRAW*	
TRANSFERS (TO DIP ACCTS)	46,178,022
PROFESSIONAL FEES & EXPENSES	1,059,270
U.S. TRUSTEE QUARTERLY FEES	10,400
COURT COSTS	
TOTAL DISBURSEMENTS	\$47,519,076
NET CASH FLOW	(\$7,863,811)
(RECEIPTS LESS DISBURSEMENTS)	
CASH - END OF MONTH	\$23,718,620

MOR-1 (a): Other Expenses	
BANK CHARGES	\$40,253
INTEREST EXPENSE (DIP)	9
ADMINISTRATIVE SERVICES (1)	92,961
FEDERAL INCOME TAXES	
OTHER EXPENSES	\$133,223

(1)PER AGREEMENT WITH RPM INTERNATIONAL INC.

US Trustee Fee Calculations	
DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)	
TOTAL DISBURSEMENTS	\$47,519,076
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	46,178,022
LESS: RECLASSIFICATION OF FEDERAL INCOME TAXES TO TRANSFERS	
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$1,341,054

Bank Reconciliation (or copies of debtor's bank reconciliations)							
31-Jul-14							
	NCB/PNC				Wells Fargo		
	Collection a/c	Disbursement a/c	Disbursement a/c	Money Market a/c	Operating a/c	Collection a/c	Total
	<u>1130822605**</u>	<u>1131256465</u>	<u>4245720469</u>	<u>1029082892</u>	<u>1130794878</u>	<u>4122068240</u>	
Month-End Balance per Books*	\$35,562	Closed	\$23,055,948	\$8,404	Closed	\$618,706	\$23,718,620

*These accounts reconcile this month.

**note: inadvertently listed in original filing as account # 11308732605

SPHC MOR - 2

Statement of Operations		
REVENUES	Jul-14	Cumulative Filing to Date
Gross Revenues	\$	\$
Less: Returns and Allowances		
Net Revenue	\$	\$
COST OF GOODS SOLD		
Beginning Inventory		
Add: Purchases		
Add: Cost of Labor		
Add: Other Costs (<i>attach schedule</i>)		
Less: Ending Inventory		
Cost of Goods Sold		
Gross Profit		
OPERATING EXPENSES		
Advertising		
Auto and Truck Expense	\$3,243	\$160,533
Accounting, Tax and Audit		16,000
Contributions		26,747
Employee Benefits Programs		
Officer/Insider Compensation*	\$175,455	3,125,280
Insurance		
Management Fees/Bonuses	111,216	4,313,881
Office Expense	32,670	223,643
Pension & Profit-Sharing Plans		
Repairs and Maintenance		
Rent and Lease Expense	11,783	167,276
Salaries/Commissions/Fees		
Supplies	2,393	38,726
Taxes - Payroll		
Taxes - Real Estate		
Taxes - Other		
Travel and Entertainment	5,448	174,896
Professional Fees and Expenses	764,182	101,143,752
Other (<i>attach schedule</i>)	44,705	2,334,678
Total Operating Expenses Before Depreciation	1,151,094	111,725,411
Depreciation/Depletion/Amortization	11,706	864,182
Net Profit (Loss) Before Reorganization Items	(\$1,162,800)	(\$112,589,593)
OTHER INCOME AND EXPENSES		
Interest Income	(1)	(8,404)
Interest Expense	5	67,490
Other Expense (<i>attach schedule</i>)	158,197	178,505
Net Profit (Loss) Before Reorganization Items	(\$1,321,001)	(\$112,827,185)
REORGANIZATION ITEMS		
Professional Fees		
U.S. Trustee Quarterly Fees	10,400	191,750
Interest Earned on Accumulated Cash from Chapter 11 (<i>see continuation sheet</i>)		
Gain (Loss) from Sale of Equipment		
Other Reorganization Expenses (<i>attach schedule</i>)		
Total Reorganization Expenses		
Income Taxes	(238,000)	(24,754,330)
Net Profit (Loss)	(\$1,093,401)	(\$88,264,605)

* "Insider" is defined in 11 U.S.C. Section 101(31).

BREAKDOWN OF "OTHER CATEGORY"

OTHER COSTS

OTHER OPERATING EXPENSES

Consulting Expenses	\$3,549	\$335,790
Bank Charges	41,157	1,998,348
Miscellaneous Fees & Expenses		539

OTHER INCOME

OTHER EXPENSES

Partnership K-1		\$11,921
Relocation Expenses	158,197	166,584

OTHER REORGANIZATION EXPENSES

Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:

Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

SPHC MOR - 3

Balance Sheet			
ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE OR SCHEDULE
CURRENT ASSETS			
Unrestricted Cash and Equivalents	\$23,718,620	\$31,582,432	\$0
Restricted Cash and Cash Equivalents (see continuation sheet)			
Accounts Receivable (Net)			
Notes Receivable			
Inventories			
Prepaid Expenses	37,288	35,392	151,023
Professional Retainers	0	0	2,180,373
Other Current Assets (attach schedule)	27,260,774	27,022,774	7,441,861
TOTAL CURRENT ASSETS	\$51,016,682	\$58,640,597	\$9,773,257
PROPERTY AND EQUIPMENT			
Real Property and Improvements			
Machinery and Equipment			
Furniture, Fixtures and Office Equipment	34,106	34,106	
Leasehold Improvements	34,503	34,503	
Vehicles			
Less Accumulated Depreciation	(44,761)	(38,611)	
TOTAL PROPERTY & EQUIPMENT	\$23,849	\$29,999	
OTHER ASSETS			
Amounts due from Insiders*			
Other Assets (attach schedule)	360,256,699	357,947,776	473,992,736
TOTAL OTHER ASSETS	360,256,699	357,947,776	473,992,736
TOTAL ASSETS	\$411,297,229	\$416,618,371	\$483,765,994

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE OR SCHEDULE
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)			
Accounts Payable	\$0	\$0	
Taxes Payable (refer to FORM MOR-4)			
Wages Payable			
Notes Payable	0	0	
Rent/Leases - Building/Equipment			
Secured Debt/Adequate Protection Payments			
Professional Fees			
Amounts Due to Insiders*			
Other Post-petition Liabilities (attach schedule)	12,945,947	17,173,688	
TOTAL POSTPETITION LIABILITIES	\$12,945,947	\$17,173,688	\$0
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)			
Secured Debt			
Priority Debt			
Unsecured Debt	\$212,452,865	\$212,452,865	209,602,971
TOTAL PRE-PETITION LIABILITIES	212,452,865	212,452,865	209,602,971
TOTAL LIABILITIES	\$225,398,812	\$229,626,553	\$209,602,971
OWNER EQUITY			
Common Stock - SUBS	1,791,275	1,791,275	1,791,275
Additional Paid-In Capital - SUBS	80,570,363	80,570,363	80,570,363
Partners' Capital Account			
Owner's Equity Account			
Retained Earnings - Pre-Petition	191,801,384	191,801,384	191,801,384
Retained Earnings - Post-petition	(88,264,605)	(87,171,204)	
Adjustments to Owner Equity (attach schedule)			
Post-petition Contributions (attach schedule)			
NET OWNER EQUITY	185,898,417	186,991,818	274,163,022
TOTAL LIABILITIES AND OWNERS EQUITY	\$411,297,229	\$416,618,371	\$483,765,994

* "Insider" is defined in 11 U.S.C. Section 101(31).

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE OR SCHEDULE
Other Current Assets	\$27,260,774	\$27,022,774	\$7,441,861
Other Current Assets	25,692,464	25,454,464	7,500,000
Deferred Income Tax Asset - Current	1,568,310	1,568,310	(58,139)
Other Assets	\$360,256,699	\$357,947,776	\$473,992,736
Inter/Intracompany Accounts (Net)	41,442,909	39,128,429	144,917,380
Investment in Subsidiaries	290,047,595	290,047,595	290,047,595
Other Long Term Assets	28,766,196	28,771,751	39,027,761
LIABILITIES AND OWNER EQUITY			
Other Post-petition Liabilities	\$12,945,947	\$17,173,688	\$0
Accrued Liabilities - Other	12,941,837	17,169,578	
Deferred Income Tax Liability - Non-Current	4,110	4,110	
Unsecured Debt	\$212,452,865	\$212,452,865	\$209,602,971
Accrued Liabilities - Other			
Other Long Term Liabilities	209,612,907	209,612,907	209,612,907
Taxes Payable	2,839,958	2,839,958	(9,936)
Adjustments to Owner Equity			
Postpetition Contributions			

Restricted Cash is cash that is restricted for a specific use and not available to fund operations. Typically, restricted cash is segregated into a separate account, such as an escrow account.

SPHC MOR - 3

MOR-3 (a): Pre-Petition Income Taxes Payable		
	31-Jul-14	31-May-10
US FIT:		
Tax-Related Receivable - Guardian	(\$775,846)	(\$775,846)
Tax-Related Receivable - RPM International	(31,295,908)	(34,145,802)
Tax-Related Receivable - RPM Wood Finishes Group	(333,575)	(333,575)
Tax-Related Receivable - TCI	(752,473)	(752,473)
Tax-Related Payable - Bondex International	33,776,331	33,776,331
Tax-Related Payable - Chemical Specialties	48	48
Tax-Related Payable - Day-Glo Color	129,797	129,797
Tax-Related Payable - Dryvit	1,699,772	1,699,772
Tax-Related Payable - Kop-Coat	392,276	392,276
US States	(464)	(464)
Total	\$2,839,958	(\$9,936)

MOR-3 (b): Other Current Assets		
	31-Jul-14	31-May-10
Insurance Receivable	\$0	\$7,500,000
Deferred DIP Fees - Current	66,667	
Amortization (3 years)	-	
US Federal Income Taxes	25,259,216	
US States Income Taxes	366,581	
Total	\$25,692,464	\$7,500,000

MOR-3 (c): Inter/Intracompany Accounts (Net)		
	31-Jul-14	31-May-10
Bondex	\$329,419,340	\$326,860,857
Chemical Specialties	4,228,509	2,193,338
Kop-Coat	1,000,000	1,000,000
Day-Glo	(74,461,734)	(51,376,910)
Dryvit	(74,639,333)	(50,225,170)
Guardian	(7,690,543)	(382,997)
Kop-Coat	(51,492,589)	(27,016,997)
RPM WFG	(38,275,757)	(27,873,548)
TCI	(46,644,983)	(28,261,193)
Total	\$41,442,909	\$144,917,380

*represents net loans (to) from SPHC

MOR-3 (d): Investment in Subsidiaries		
	31-Jul-14	31-May-10
Bondex	\$2,344,320	\$2,344,320
Chemical Specialties	5,828,007	5,828,007
Kop-Coat	35,000,000	35,000,000
Day-Glo	81,239,294	81,239,294
Dryvit Holdings	97,018,466	97,018,466
Guardian	6,000,000	6,000,000
RPM WFG	59,844,678	59,844,678
TCI	2,772,830	2,772,830
Total	\$290,047,595	\$290,047,595

MOR-3 (e): Other Long-Term Assets		
	31-Jul-14	31-May-10
Insurance Receivable	\$0	\$10,305,200
Investment in Partnership	233,985	245,906
RPM Europe	1,097	1,097
RPM International	238,349	238,349
Deferred Financing Fees	133,333	
Amortization (3 years)	(77,778)	
Receivable from RPM Intl	28,237,210	28,237,210
Total	\$28,766,196	\$39,027,761

MOR-3 (f): Accrued Liabilities - Other		
	31-Jul-14	31-May-10
Accrued Interest - DIP		
Accrued Professional Fees/Expenses	\$7,115,716	
Accrued Other*	5,826,121	
Total	\$12,941,837	\$0

*includes amts due per Administrative Services Agreement with RPM International Inc.

MOR-3 (g): Other Long-Term Liabilities		
	31-Jul-14	31-May-10
Payable to RPM Consumer Holding Co.	\$36,675,691	\$36,675,691
Payable to RPM Industrial Holding Co.	172,937,217	172,937,217
Total	\$209,612,907	\$209,612,907

SPHC MOR - 4

THIS SCHEDULE IS NOT APPLICABLE - EVERYTHING IS CURRENT

Status of Post-petition Taxes - N/A (Everything is current)						
Federal	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Withholding						
FICA-Employee						
FICA-Employer						
Unemployment						
Income						
Other:						
Total Federal Taxes						
State and Local						
Withholding						
Sales						
Excise						
Unemployment						
Real Property						
Personal Property						
Other:						
Total State and Local						
Total Taxes						

THIS SCHEDULE IS NOT APPLICABLE

Summary of Unpaid Post-petition Debts - N/A						
Number of Days Past Due	Current	0-30	31-60	61-90	Over 90	Total
Accounts Payable						
Wages Payable						
Taxes Payable						
Rent/Leases-Building						
Rent/Leases-Equipment						
Secured Debt/Adequate Protection Payments						
Professional Fees						
Amounts Due to Insiders*						
Other:						
Other:						
Total Postpetition Debts	\$	\$	\$	\$	\$	\$

Explain how and when the Debtor intends to pay any past-due postpetition debts.

SPHC MOR - 5**THIS SCHEDULE IS NOT APPLICABLE**

Accounts Receivable Reconciliation and Aging - N/A	
Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	
Plus: Amounts billed during the period	
Less: Amounts collected during the period	
Total Accounts Receivable at the end of the reporting period	

Accounts Receivable Aging	0-30 Days	31-60 Days	61-90 Days	91 + Days	Total
0 - 30 days old					
31 - 60 days old					
61 - 90 days old					
91 + days old					
Total Accounts Receivable					
Less: Bad Debts (Amount considered uncollectible)					
Net Accounts Receivable					

IN LIEU OF ACCOUNTS RECEIVABLE (N/A), WE HAVE INCLUDED INTER/INTRA COMPANY ACCOUNT BALANCES

Inter/Intracompany Accounts (Net)		
	<u>31-Jul-14</u>	<u>31-May-10</u>
Bondex	\$329,419,340	\$326,860,857
Chemical Specialties	4,228,509	2,193,338
Kop-Coat	1,000,000	1,000,000
Day-Glo	(74,461,734)	(51,376,910)
Dryvit	(74,639,333)	(50,225,170)
Guardian	(7,690,543)	(382,997)
Kop-Coat	(51,492,589)	(27,016,997)
RPM WFG	(38,275,757)	(27,873,548)
TCI	(46,644,983)	(28,261,193)
Total	\$41,442,909	\$144,917,380

*represents net loans to (borrowings from) SPHC

THIS SCHEDULE IS NOT APPLICABLE

Taxes Reconciliation and Aging - N/A					
Taxes Payable	0-30 Days	31-60 Days	61-90 Days	91 + Days	Total
0 - 30 days old					
31 - 60 days old					
61 - 90 days old					
91 + days old					
Total Taxes Payable					
Total Accounts Payable					

SPHC MOR - 6

Payments to Insiders and Professionals			
INSIDERS			
NAME	TYPE OF PAYMENT	Jul-14	TOTAL PAID TO DATE
Stephen Knoop	Consulting Fees	\$531,595	3,241,164
Tracy Crandall	Consulting Fees		97,756
TOTAL PAYMENTS TO INSIDERS		\$531,595	\$3,338,920

PROFESSIONALS									
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT*	AMOUNT APPROVED THIS MONTH	CUMULATIVE AMOUNT APPROVED FROM FILING	CASH PAID THIS MONTH	CUMULATIVE CASH PAID FROM FILING	RETAINER APPLIED THIS MONTH	CUMULATIVE RETAINER APPLIED FROM FILING**	RETAINER REMAINING AT MONTH END	TOTAL INCURRED & UNPAID***
Jones Day	CNO filed 7/16/2014	\$274,136	23,187,410	\$306,022	\$21,083,593	\$0	\$904,667	\$0	\$1,959,972
Evert Weathersby Houff	CNO filed 7/16/2014	59,697	6,169,081	41,147	5,136,729	0	844,615	0	324,346
Blackstone Advisory Partners L.P.	CNO filed 7/17/2014	201,328	7,310,289	0	6,908,961	0	0	0	477,636
Calfee, Halter & Griswold LLP	CNO filed 7/29/2014	1,091	609,758	0	309,911	0	294,557	0	6,248
Richards, Layton & Finger	CNO filed 7/16/2014	35,260	2,130,374	24,516	1,927,399	0	56,243	0	228,552
Bates White, LLC	CNO filed 7/16/2014	3,870	7,849,891	0	7,760,855	0	80,292	0	10,803
Covington and Burling	NA	0	283,659	0	281,780	0	0	0	1,879
Spangenberg & Shibley	NA	0	118,269	0	118,269	0	0	0	0
Ernst & Young	NA	0	139,876	0	139,876	0	0	0	0
Montgomery, McCracken, Walker & Rhoads	CNO filed 7/18/2014	431,885	18,259,814	387,261	17,002,516	0	0	0	2,004,993
Special Litigation Counsel	NA	0	691,979	(26,872)	664,987	0	0	0	120
Charter Oak Financial Consultants, LLC	CNO filed 7/18/2014	124,637	4,206,096	54,871	3,887,949	0	0	0	406,840
Legal Analysis Systems	CNO filed 7/18/2014	41,501	3,326,740	0	3,283,007	0	0	0	63,173
Eric Green (FCR)	CNO filed 7/16/2014	12,058	220,058	2,912	199,891	0	0	0	30,988
Young Conaway Stargatt & Taylor, LLP	CNO filed 7/16/2014	146,917	10,774,985	87,374	10,122,786	0	0	0	1,128,141
FTI Consulting	CNO filed 7/16/2014	108,468	3,379,079	21,382	3,131,439	0	0	0	335,777
Analysis Research and Planning Corporation	CNO filed 7/16/2014	44,809	3,813,355	29,640	3,790,110	0	0	0	61,974
Direct Fee Review	CNO filed 7/16/2014	1,330	272,878	6,126	255,406	0	0	0	28,514
TOTAL PAYMENTS TO PROFESSIONALS		\$1,486,987	\$92,743,591	\$934,377	\$86,005,463	\$0	\$2,180,374	\$0	\$7,069,956

*In addition to the listed Certificates of No Objection, the Court entered an Omnibus Order Approving Seventh Interim Fee Application Requests on May 20, 2013.

**All retainers were paid prepetition and have been applied to approved amounts in lieu of cash payment.

***Includes all fees incurred, both approved and unapproved

ORDINARY COURSE PROFESSIONALS			
NAME	DESCRIPTION	AMOUNT PAID THIS MONTH	CUMULATIVE AMOUNT PAID SINCE FILING
Bacon, Thornton & Palmer, L.L.P.	Primary Defense	\$0	\$27,053
Boehl Stophor & Graves, LLP	Ordinary Course	0	400
Bullivant Houser Bailey PC	Primary Defense	0	17,563
Butler, Vines & Babb, PLLC	Ordinary Course	0	172
Clarke, Dolph, Rapaport, Hull, Brunick & Garriott	Ordinary Course	0	299
Collins, Einhorn, Farrell & Ulanoff, P.C.	Ordinary Course	0	2,608
Cooley Manion Jones LLP	Ordinary Course	0	1,757
Cronin & Maxwell, PL	Ordinary Course	0	2,857
Foland, Wickens, Eisfelder, Roper & Hofer, P.C.	Ordinary Course	0	43,234
Forman Perry Watkins Krutz & Tardy LLP	Ordinary Course	0	77,931
Marshall Dennehey Warner Coleman & Goggin	Primary Defense	0	5,554
Modrall, Sperling, Roehl, Harris & Sisk, P.A.	Ordinary Course	0	1,449
Proffitt & Cox, LLP	Ordinary Course	0	27,761
Simmons Perrine Moyer Bergman PLC	Ordinary Course	0	427
Simon, Peragine, Smith & Redfearn, L.L.P.	Ordinary Course	0	14,769
SmithAmundsen LLC	Ordinary Course	0	293
Updike, Kelly & Spellacy, P.C.	Ordinary Course	0	4,852
WaldenReynard LLC	Primary Defense	0	345,052
Walsworth, Franklin, Bevins & McCall	Ordinary Course	0	13,730
Weiner Lesniak, LLP	Ordinary Course	0	5,798
Wooden & McLaughlin	Ordinary Course	0	5,160
Wright, Lindsey & Jennings LLP	Ordinary Course	0	1,191
Farer Fesko	Ordinary Course	0	3,005
Morrison Foerster	Ordinary Course	0	1,058
Vickers Riis Murray & Curran	Ordinary Course	0	1,899
Heyl, Royster, Voelker & Allen	Ordinary Course	0	5,682
Bice Cole	Ordinary Course	0	25,595
Horvitz & Levy	Ordinary Course	0	86,671
Wollmuth Maher & Deutsch LLP	Ordinary Course	0	20,698
TOTAL PAYMENTS TO ORDINARY COURSE PROFESSIONALS		\$0	\$744,517

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENT DUE	AMOUNT PAID DURING MONTH	TOTAL UNPAID POST-PETITION
TOTAL PAYMENTS TO INSIDERS		None	None

THIS SCHEDULE IS NOT APPLICABLE

Post Petition Status of Secured Notes, Leases Payable - N/A

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Debtor Questionnaire			
Must be completed each month. If the answer to any of the questions is "Yes", provide a detailed explanation of each item. Attach additional sheets if necessary		Yes	No
1	Have any assets been sold or transferred outside the normal course of business this reporting period?		X
2	Have any funds been disbursed from any account other than a debtor in possession account this reporting period?		X
3	Is the Debtor delinquent in the timely filing of any post-petition tax returns?		X
4	Are workers compensation, general liability or other necessary insurance coverages expired or cancelled, or has the debtor received notice of expiration or cancellation of such policies?		X
5	Is the Debtor delinquent in paying any insurance premium payment?		X
6	Have any payments been made on pre-petition liabilities this reporting period?		X
7	Are any post petition receivables (accounts, notes or loans) due from related parties?	X	
8	Are any post petition payroll taxes past due?		X
9	Are any post petition State or Federal income taxes past due?		X
10	Are any post petition real estate taxes past due?		X
11	Are any other post petition taxes past due?		X
12	Have any pre-petition taxes been paid during this reporting period?		X
13	Are any amounts owed to post petition creditors delinquent?		X
14	Are any wage payments past due?		X
15	Have any post petition loans been received by the Debtor from any party?		X
15	Is the Debtor delinquent in paying any U.S. Trustee fees?		X
17	Is the Debtor delinquent with any court ordered payments to attorneys or other professionals?		X
18	Have the owners or shareholders received any compensation outside of the normal course of business?		X

For detailed information regarding receivables, please see MOR-5 for Net Intercompany Accounts.