

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In re Specialty Products Holding Corp.Case No. 10-11780 (JKF)Reporting Period: November 2013Federal 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.

Glenn R. Hasman  
Signature of Debtor

12/18/13  
Date

Glenn R. Hasman  
Signature of Authorized Individual\*

12/18/13  
Date

Glenn R. Hasman  
Printed Name of Authorized Individual

Vice President, Treasurer and Secretary  
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 - 2**

<b>Statement of Operations</b>		
<b>REVENUES</b>	<b>Nov-13</b>	<b>Cumulative Filing to Date</b>
Gross Revenues	\$	\$
Less: Returns and Allowances		
Net Revenue	\$	\$
<b>COST OF GOODS SOLD</b>		
Beginning Inventory		
Add: Purchases		
Add: Cost of Labor		
Add: Other Costs ( <i>attach schedule</i> )		
Less: Ending Inventory		
Cost of Goods Sold		
Gross Profit		
<b>OPERATING EXPENSES</b>		
Advertising		
Auto and Truck Expense	\$2,289	\$134,852
Accounting, Tax and Audit		16,000
Contributions		13,247
Employee Benefits Programs		
Officer/Insider Compensation*	\$70,871	2,347,186
Insurance		
Management Fees/Bonuses	75,942	3,044,185
Office Expense	3,714	147,121
Pension & Profit-Sharing Plans		
Repairs and Maintenance		
Rent and Lease Expense	3,768	123,739
Salaries/Commissions/Fees		
Supplies	-	31,351
Taxes - Payroll		
Taxes - Real Estate		
Taxes - Other		
Travel and Entertainment	6,760	130,973
Professional Fees and Expenses	1,795,837	91,820,919
Other ( <i>attach schedule</i> )	48,553	1,926,578
Total Operating Expenses Before Depreciation	2,007,734	99,736,150
Depreciation/Depletion/Amortization	6,669	800,002
Net Profit (Loss) Before Reorganization Items	(\$2,014,403)	(\$100,536,152)
<b>OTHER INCOME AND EXPENSES</b>		
Interest Income	(1)	(8,398)
Interest Expense	39	67,390
Other Expense ( <i>attach schedule</i> )	-	13,702
Net Profit (Loss) Before Reorganization Items	(\$2,014,442)	(\$100,608,846)
<b>REORGANIZATION ITEMS</b>		
Professional Fees		
U.S. Trustee Quarterly Fees		155,350
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)		
Gain (Loss) from Sale of Equipment		
Other Reorganization Expenses ( <i>attach schedule</i> )		
Total Reorganization Expenses		
Income Taxes	(725,000)	(24,992,832)
Net Profit (Loss)	(\$1,289,442)	(\$75,771,364)

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

**BREAKDOWN OF "OTHER CATEGORY"****OTHER COSTS**


**OTHER OPERATING EXPENSES**

Consulting Expenses	\$1,853	\$274,506
Bank Charges	46,700	1,651,533
Miscellaneous Fees & Expenses		539

**OTHER INCOME**


**OTHER EXPENSES**

Partnership K-1		\$13,702

**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
<b>CURRENT ASSETS</b>			
Unrestricted Cash and Equivalents	\$15,344,415	\$9,166,419	\$0
Restricted Cash and Cash Equivalents (see continuation sheet)			
Accounts Receivable (Net)			
Notes Receivable			
Inventories			
Prepaid Expenses	11,101	13,201	151,023
Professional Retainers	0	0	2,180,373
Other Current Assets (attach schedule)	27,499,276	30,654,377	7,441,861
<b>TOTAL CURRENT ASSETS</b>	<b>\$42,854,792</b>	<b>\$39,833,996</b>	<b>\$9,773,257</b>
<b>PROPERTY AND EQUIPMENT</b>			
Real Property and Improvements			
Machinery and Equipment			
Furniture, Fixtures and Office Equipment	32,202	32,202	
Leasehold Improvements	31,100	31,100	
Vehicles			
Less Accumulated Depreciation	(25,025)	(23,911)	
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$38,277</b>	<b>\$39,391</b>	
<b>OTHER ASSETS</b>			
Amounts due from Insiders*			
Other Assets (attach schedule)	382,305,336	384,815,617	473,992,736
<b>TOTAL OTHER ASSETS</b>	<b>382,305,336</b>	<b>384,815,617</b>	<b>473,992,736</b>
<b>TOTAL ASSETS</b>	<b>\$425,198,405</b>	<b>\$424,689,004</b>	<b>\$483,765,994</b>

	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE OR SCHEDULE
<b>LIABILITIES AND OWNER EQUITY</b>			
<b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b>			
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)	14,353,881	12,555,039	
<b>TOTAL POSTPETITION LIABILITIES</b>	<b>\$14,353,881</b>	<b>\$12,555,039</b>	<b>\$0</b>
<b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>			
Secured Debt			
Priority Debt			
Unsecured Debt	\$212,452,865	\$212,452,865	209,602,971
<b>TOTAL PRE-PETITION LIABILITIES</b>	<b>212,452,865</b>	<b>212,452,865</b>	<b>209,602,971</b>
<b>TOTAL LIABILITIES</b>	<b>\$226,806,746</b>	<b>\$225,007,904</b>	<b>\$209,602,971</b>
<b>OWNER EQUITY</b>			
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	(75,771,364)	(74,481,922)	
Adjustments to Owner Equity (attach schedule)			
Post-petition Contributions (attach schedule)			
<b>NET OWNER EQUITY</b>	<b>198,391,659</b>	<b>199,681,101</b>	<b>274,163,022</b>
<b>TOTAL LIABILITIES AND OWNERS EQUITY</b>	<b>\$425,198,405</b>	<b>\$424,689,004</b>	<b>\$483,765,994</b>

\* "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
<b>Other Current Assets</b>	<b>\$27,499,276</b>	<b>\$30,654,377</b>	<b>\$7,441,861</b>
Other Current Assets	25,930,966	29,086,067	7,500,000
Deferred Income Tax Asset - Current	1,568,310	1,568,310	(58,139)
<b>Other Assets</b>	<b>\$382,305,336</b>	<b>\$384,815,617</b>	<b>\$473,992,736</b>
Inter/Intracompany Accounts (Net)	63,448,882	65,953,608	144,917,380
Investment in Subsidiaries	290,047,595	290,047,595	290,047,595
Other Long Term Assets	28,808,859	28,814,415	39,027,761
<b>LIABILITIES AND OWNER EQUITY</b>			
<b>Other Post-petition Liabilities</b>	<b>\$14,353,881</b>	<b>\$12,555,039</b>	<b>\$0</b>
Accrued Liabilities - Other	14,349,771	12,550,929	
Deferred Income Tax Liability - Non-Current	4,110	4,110	
<b>Unsecured Debt</b>	<b>\$212,452,865</b>	<b>\$212,452,865</b>	<b>\$209,602,971</b>
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)
<b>Adjustments to Owner Equity</b>			
<b>Postpetition Contributions</b>			

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**

<b>MOR-3 (a): Pre-Petition Income Taxes Payable</b>		
	<u>30-Nov-13</u>	<u>31-May-10</u>
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)
<b>Total</b>	<b>\$2,839,958</b>	<b>(\$9,936)</b>

<b>MOR-3 (b): Other Current Assets</b>		
	<u>30-Nov-13</u>	<u>31-May-10</u>
Insurance Receivable	\$0	\$7,500,000
Deferred DIP Fees - Current	66,667	
Amortization (3 years)	-	
US Federal Income Taxes	25,497,718	
US States Income Taxes	366,581	
<b>Total</b>	<b>\$25,930,966</b>	<b>\$7,500,000</b>

<b>MOR-3 (c): Inter/Intracompany Accounts (Net)</b>		
	<u>30-Nov-13</u>	<u>31-May-10</u>
Bondex	\$328,843,978	\$326,860,857
Chemical Specialties	4,218,200	2,193,338
Kop-Coat	1,000,000	1,000,000
Day-Glo	(69,934,829)	(51,376,910)
Dryvit	(69,798,878)	(50,225,170)
Guardian	(6,243,602)	(382,997)
Kop-Coat	(46,790,025)	(27,016,997)
RPM WFG	(33,813,986)	(27,873,548)
TCI	(44,031,975)	(28,261,193)
<b>Total</b>	<b>\$63,448,882</b>	<b>\$144,917,380</b>

\*represents net loans (to) from SPHC

<b>MOR-3 (d): Investment in Subsidiaries</b>		
	<u>30-Nov-13</u>	<u>31-May-10</u>
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
<b>Total</b>	<b>\$290,047,595</b>	<b>\$290,047,595</b>

<b>MOR-3 (e): Other Long-Term Assets</b>		
	<u>30-Nov-13</u>	<u>31-May-10</u>
Insurance Receivable	\$0	\$10,305,200
Investment in Partnership	232,204	245,906
RPM Europe	1,097	1,097
RPM International	238,349	238,349
Deferred Financing Fees	133,333	
Amortization (3 years)	(33,333)	
Receivable from RPM Intl	28,237,210	28,237,210
<b>Total</b>	<b>\$28,808,859</b>	<b>\$39,027,761</b>

<b>MOR-3 (f): Accrued Liabilities - Other</b>		
	<u>30-Nov-13</u>	<u>31-May-10</u>
Accrued Interest - DIP		
Accrued Professional Fees/Expenses	\$10,187,541	
Accrued Other*	4,162,230	
<b>Total</b>	<b>\$14,349,771</b>	<b>\$0</b>

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

<b>MOR-3 (g): Other Long-Term Liabilities</b>		
	<u>30-Nov-13</u>	<u>31-May-10</u>
Payable to RPM Consumer Holding Co.	\$36,675,691	\$36,675,691
Payable to RPM Industrial Holding Co.	172,937,217	172,937,217
<b>Total</b>	<b>\$209,612,907</b>	<b>\$209,612,907</b>

**SPHC MOR - 4****THIS SCHEDULE IS NOT APPLICABLE - EVERYTHING IS CURRENT**

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

**THIS SCHEDULE IS NOT APPLICABLE**

<b>Summary of Unpaid Post-petition Debts - N/A</b>						
<b>Number of Days Past Due</b>	<b>Current</b>	<b>0-30</b>	<b>31-60</b>	<b>61-90</b>	<b>Over 90</b>	<b>Total</b>
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:						
<b>Total Postpetition Debts</b>	\$	\$	\$	\$	\$	\$

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

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

<b>Accounts Receivable Reconciliation and Aging - N/A</b>	
<b>Accounts Receivable Reconciliation</b>	<b>Amount</b>
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	

<b>Accounts Receivable Aging</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91 + Days</b>	<b>Total</b>
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**

<b>Inter/Intracompany Accounts (Net)</b>		
	<u>30-Nov-13</u>	<u>31-May-10</u>
Bondex	\$328,843,978	\$326,860,857
Chemical Specialties	4,218,200	2,193,338
Kop-Coat	1,000,000	1,000,000
Day-Glo	(69,934,829)	(51,376,910)
Dryvit	(69,798,878)	(50,225,170)
Guardian	(6,243,602)	(382,997)
Kop-Coat	(46,790,025)	(27,016,997)
RPM WFG	(33,813,986)	(27,873,548)
TCI	(44,031,975)	(28,261,193)
<b>Total</b>	<b>\$63,448,882</b>	<b>\$144,917,380</b>

\*represents net loans to (borrowings from) SPHC

**THIS SCHEDULE IS NOT APPLICABLE**

<b>Taxes Reconciliation and Aging - N/A</b>					
<b>Taxes Payable</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91 + Days</b>	<b>Total</b>
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	Nov-13	TOTAL PAID TO DATE
Stephen Knoop	Consulting Fees	\$31,986	2,482,740
Tracy Crandall	Consulting Fees		97,756
<b>TOTAL PAYMENTS TO INSIDERS</b>		\$31,986	\$2,580,496

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 11/14/2013	\$257,109	20,475,574	\$0	\$18,180,680	\$0	\$904,667	\$0	\$2,430,324
Evert Weathersby Houff	CNO filed 11/14/2013	31,103	5,782,562	0	4,620,738	0	844,615	0	567,609
Blackstone Advisory Partners L.P.	NA	0	6,501,933	0	6,261,933	0	0	0	645,054
Calfee, Halter & Griswold LLP	NA	0	608,667	0	308,719	0	294,557	0	11,483
Richards, Layton & Finger	CNO filed 11/14/2013	17,101	1,767,402	0	1,587,767	0	56,243	0	267,419
Bates White, LLC	NA	0	7,831,496	0	7,566,223	0	80,292	0	204,981
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 11/15/2013	416,781	15,102,755	0	13,631,946	0	0	0	2,568,162
Special Litigation Counsel	NA	0	702,091	0	586,614	0	0	0	115,477
Charter Oak Financial Consultants, LLC	CNO filed 11/15/2013	121,995	3,583,373	0	3,226,139	0	0	0	508,008
Legal Analysis Systems	CNO filed 11/15/2013	12,416	3,285,779	0	3,034,819	0	0	0	335,960
Eric Green (FCR)	CNO filed 11/14/2013	2,523	185,055	0	169,335	0	0	0	50,230
Young Conaway Stargatt & Taylor, LLP	CNO filed 11/14/2013	286,801	9,084,097	0	8,053,192	0	0	0	1,799,010
FTI Consulting	NA	0	2,950,575	0	2,720,928	0	0	0	400,624
Analysis Research and Planning Corporation	CNO filed 11/14/2013	27,395	3,717,248	0	3,525,719	0	0	0	264,092
Direct Fee Review	CNO filed 11/14/2013	1,311	243,808	0	226,359	0	0	0	17,449
<b>TOTAL PAYMENTS TO PROFESSIONALS</b>		\$1,174,533	\$82,364,220	\$0	\$74,241,036	\$0	\$2,180,374	\$0	\$10,187,762

\*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 Stopher & 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	463	23,929
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	2,160	342,892
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
<b>TOTAL PAYMENTS TO ORDINARY COURSE PROFESSIONALS</b>		\$2,623	\$738,525

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

**THIS SCHEDULE IS NOT APPLICABLE**

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

**SPHC MOR - 7**

<b>Debtor Questionnaire</b>			
<b>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</b>		<b>Yes</b>	<b>No</b>
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
16	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.**