

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In re Specialty Products Holding Corp.

Case No. 10-11780 (JKF)  
Reporting Period: October 2011

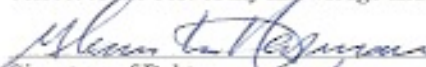
Federal Tax ID.# 34-6550857

**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

11/29/11  
Date

  
Signature of Authorized Individual\*

11/29/11  
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 - 1

Schedule of Cash Receipts and Disbursements	
	CURRENT MONTH ACTUAL (TOTAL OF ALL ACCOUNTS)
CASH BEGINNING OF MONTH	\$24,911,394
<b>RECEIPTS</b>	
CASH SALES	
ACCOUNTS RECEIVABLE - PREPETITION	
ACCOUNTS RECEIVABLE - POSTPETITION	
LOANS AND ADVANCES - Interco Transfers	31,323,921
SALE OF ASSETS	
INTEREST INCOME	340
TRANSFERS (FROM DIP ACCTS)	
<b>TOTAL RECEIPTS</b>	<b>\$31,324,261</b>
<b>DISBURSEMENTS</b>	
NET PAYROLL	
PAYROLL TAXES	
SALES, USE & OTHER TAXES	
INVENTORY PURCHASES	
SECURED/RENTAL/LEASES	
INSURANCE	
ADMINISTRATIVE	53,605
SELLING	
OTHER (ATTACH LIST)	35,103
OWNER DRAW*	
TRANSFERS (TO DIP ACCTS)	24,803,602
PROFESSIONAL FEES & EXPENSES	1,459,137
U.S. TRUSTEE QUARTERLY FEES	10,400
COURT COSTS	
<b>TOTAL DISBURSEMENTS</b>	<b>\$26,361,847</b>
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)	\$4,962,414
CASH - END OF MONTH	\$29,873,808

MOR-1 (a): Other Expenses	
BANK CHARGES	\$35,103
INTEREST EXPENSE (DIP)	
ADMINISTRATIVE SERVICES (1)	
OTHER EXPENSES	\$35,103

(1) PER AGREEMENT WITH RPM INTERNATIONAL INC.

US Trustee Fee Calculations	
<b>DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)</b>	
<b>TOTAL DISBURSEMENTS</b>	<b>\$26,361,847</b>
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	24,803,602
LESS: RECLASSIFICATION OF FEDERAL INCOME TAXES TO TRANSFERS	
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>	<b>\$1,558,245</b>

Bank Reconciliation (or copies of debtor's bank reconciliations)						
31-Oct-11						
	NCB/PNC				Wells Fargo	
	Collection a/c <u>1130822605**</u>	Disbursement a/c <u>1131256465</u>	Disbursement a/c <u>4245720469</u>	Operating a/c <u>1130794878</u>	Collection a/c <u>4122068240</u>	Total
Month-End Balance per Books*	\$96,909	<b>Closed</b>	\$27,439,415	<b>Closed</b>	\$2,337,484	\$29,873,808

\*These accounts reconcile this month.

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

## SPHC MOR - 2

Statement of Operations		
REVENUES	Oct-11	Cumulative Filing to Date
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 (attach schedule)		
Less: Ending Inventory		
Cost of Goods Sold		
Gross Profit		
<b>OPERATING EXPENSES</b>		
Advertising		
Auto and Truck Expense	\$3,208	\$66,060
Accounting, Tax and Audit		
Contributions		
Employee Benefits Programs		
Officer/Insider Compensation*	57,798	726,398
Insurance		
Management Fees/Bonuses	65,951	932,804
Office Expense	948	1,916
Pension & Profit-Sharing Plans		
Repairs and Maintenance		
Rent and Lease Expense	2,988	30,693
Salaries/Commissions/Fees		
Supplies	24	9,328
Taxes - Payroll		
Taxes - Real Estate		
Taxes - Other		
Travel and Entertainment	4,919	12,074
Professional Fees and Expenses	1,472,808	29,321,386
Other (attach schedule)	39,045	731,076
Total Operating Expenses Before Depreciation	1,647,688	31,831,734
Depreciation/Depletion/Amortization	20,636	349,556
Net Profit (Loss) Before Reorganization Items	(\$1,668,324)	(\$32,181,290)
<b>OTHER INCOME AND EXPENSES</b>		
Interest Income	(340)	(2,362)
Interest Expense	34	7,849
Other Expense (attach schedule)	-	13,857
Net Profit (Loss) Before Reorganization Items	(\$1,668,018)	(\$32,200,634)
<b>REORGANIZATION ITEMS</b>		
Professional Fees		
U.S. Trustee Quarterly Fees	10,400	53,950
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)		
Gain (Loss) from Sale of Equipment		
Other Reorganization Expenses (attach schedule)		
Total Reorganization Expenses		
Income Taxes	(605,000)	(8,848,955)
Net Profit (Loss)	(\$1,073,418)	(\$23,405,629)

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

### BREAKDOWN OF "OTHER CATEGORY"

#### OTHER COSTS

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#### OTHER OPERATING EXPENSES

Consulting Expenses	\$4,717	\$96,966
Bank Charges	34,328	633,669
Miscellaneous Fees & Expenses		441

#### OTHER INCOME

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#### OTHER EXPENSES

Partnership K-1		\$13,857
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#### OTHER REORGANIZATION EXPENSES

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#### 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	\$29,873,808	\$24,911,394	\$0
Restricted Cash and Cash Equivalents (see continuation sheet)			
Accounts Receivable (Net)			
Notes Receivable			
Inventories			
Prepaid Expenses	61,793	64,651	151,023
Professional Retainers	0	0	2,180,373
Other Current Assets (attach schedule)	13,401,285	12,796,285	7,441,861
<b>TOTAL CURRENT ASSETS</b>	<b>\$43,336,887</b>	<b>\$37,772,330</b>	<b>\$9,773,257</b>
<b>PROPERTY AND EQUIPMENT</b>			
Real Property and Improvements			
Machinery and Equipment			
Furniture, Fixtures and Office Equipment	3,959	3,959	
Leasehold Improvements			
Vehicles			
Less Accumulated Depreciation			
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$3,959</b>	<b>\$3,959</b>	
<b>OTHER ASSETS</b>			
Amounts due from Insiders*			
Other Assets (attach schedule)	433,352,250	437,392,912	473,992,736
<b>TOTAL OTHER ASSETS</b>	<b>433,352,250</b>	<b>437,392,912</b>	<b>473,992,736</b>
<b>TOTAL ASSETS</b>	<b>\$476,693,095</b>	<b>\$475,169,201</b>	<b>\$483,765,994</b>

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
<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)	13,482,837	10,885,524	
<b>TOTAL POSTPETITION LIABILITIES</b>	<b>\$13,482,837</b>	<b>\$10,885,524</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>\$225,935,702</b>	<b>\$223,338,389</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	(23,405,629)	(22,332,211)	
Adjustments to Owner Equity (attach schedule )			
Post-petition Contributions (attach schedule )			
<b>NET OWNER EQUITY</b>	<b>250,757,393</b>	<b>251,830,811</b>	<b>274,163,022</b>
<b>TOTAL LIABILITIES AND OWNERS EQUITY</b>	<b>\$476,693,095</b>	<b>\$475,169,201</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>			
Other Current Assets	\$13,401,285	\$12,796,285	\$7,441,861
Other Current Assets	12,958,371	12,353,371	7,500,000
Deferred Inc Tax Asset - Current	442,914	442,914	(58,139)
<b>Other Assets</b>			
Other Assets	\$433,352,250	\$437,392,912	\$473,992,736
Inter/Intracompany Accounts (Net)	114,468,905	118,491,789	144,917,380
Investment in Subsidiaries	290,047,595	290,047,595	290,047,595
Other Long Term Assets	28,835,750	28,853,528	39,027,761
<b>LIABILITIES AND OWNER EQUITY</b>			
Other Post-petition Liabilities	\$13,482,837	\$10,885,524	\$0
Accrued Liabilities - Other	13,482,837	10,885,524	
Other Long Term Liabilities			
<b>Unsecured Debt</b>			
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)
<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

MOR-3 (a): Pre-Petition Income Taxes Payable		
	31-Oct-11	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)
<b>Total</b>	\$2,839,958	(\$9,936)

MOR-3 (b): Other Current Assets		
	31-Oct-11	31-May-10
Insurance Receivable	\$0	\$7,500,000
Deferred DIP Fees - Current	210,750	
US Federal Income Taxes	12,335,548	
US States Income Taxes	412,073	
<b>Total</b>	\$12,958,371	\$7,500,000

MOR-3 (c): Inter/Intracompany Accounts (Net)		
	31-Oct-11	31-May-10
Bondex	\$327,196,230	\$326,860,857
Chemical Specialties	3,255,615	2,193,338
Kop-Coat	1,000,000	1,000,000
Day-Glo	(59,423,429)	(51,376,910)
Dryvit	(52,920,675)	(50,225,170)
Guardian	(5,208,583)	(382,997)
Kop-Coat	(33,789,184)	(27,016,997)
RPM WFG	(29,855,507)	(27,873,548)
TCI	(35,785,562)	(28,261,193)
<b>Total</b>	\$114,468,905	\$144,917,380

\*represents net loans (to) from SPHC

MOR-3 (d): Investment in Subsidiaries		
	31-Oct-11	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
<b>Total</b>	\$290,047,595	\$290,047,595

MOR-3 (e): Other Long-Term Assets		
	31-Oct-11	31-May-10
Insurance Receivable	\$0	\$10,305,200
Investment in Partnership	232,049	245,906
RPM Europe	1,097	1,097
RPM International	238,349	238,349
Deferred Financing Fees	421,500	
Amortization (3 years)	(294,454)	
Receivable from RPM Intl	28,237,210	28,237,210
<b>Total</b>	\$28,835,750	\$39,027,761

MOR-3 (f): Accrued Liabilities - Other		
	31-Oct-11	31-May-10
Accrued Interest - DIP		
Accrued Professional Fees/Expenses	\$8,378,065	
Accrued Other*	5,104,771	
<b>Total</b>	\$13,482,837	\$0

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

MOR-3 (g): Other Long-Term Liabilities		
	31-Oct-11	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
<b>Total</b>	\$209,612,907	\$209,612,907

**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

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)		
	31-Oct-11	31-May-10
Bondex	\$327,196,230	\$326,860,857
Chemical Specialties	3,255,615	2,193,338
Kop-Coat	1,000,000	1,000,000
Day-Glo	(59,423,429)	(51,376,910)
Dryvit	(52,920,675)	(50,225,170)
Guardian	(5,208,583)	(382,997)
Kop-Coat	(33,789,184)	(27,016,997)
RPM WFG	(29,855,507)	(27,873,548)
TCI	(35,785,562)	(28,261,193)
<b>Total</b>	<b>\$114,468,905</b>	<b>\$144,917,380</b>

\*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	Oct-11	TOTAL PAID TO DATE
Stephen Knoop	Consulting Fees	\$57,798	\$628,642
Tracy Crandall	Consulting Fees		97,756
<b>TOTAL PAYMENTS TO INSIDERS</b>		\$57,798	\$726,398

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 10/14/2011	\$311,860	\$6,471,040	\$261,515	\$5,254,515	\$0	\$904,667	\$0	\$1,734,054
Evert Weathersby Houff	CNO filed 10/14/2011	100,284	1,789,078	94,857	844,178	0	844,615	0	510,679
Calfee, Halter & Griswold LLP	CNO filed 10/14/2011	3,620	438,935	1,355	140,687	0	294,557	0	77,797
Richards, Layton & Finger	CNO filed 10/14/2011	37,579	655,689	33,874	561,867	0	56,243	0	150,115
Blackstone Advisory Partners L.P.	CNO filed 10/14/2011	163,876	2,620,559	164,146	2,456,683	0	0	0	605,007
Bates White, LLC	CNO filed 10/14/2011	56,023	1,869,839	41,968	1,733,524	0	80,292	0	531,032
Covington and Burling	CNO filed 10/14/2011	3,472	190,017	0	186,545	0	0	0	91,172
Spangenberg & Shibley		0	58,122	2,541	55,581	0	0	0	45,168
Ernst & Young		0	113,937	28,770	113,937	0	0	0	26,000
Montgomery, McCracken, Walker & Rhoads	CNO filed 10/17/2011	176,795	2,605,760	194,837	2,428,964	0	0	0	857,774
Charter Oak Financial Consultants, LLC	CNO filed 10/17/2011	148,092	928,688	0	780,596	0	0	0	409,018
Legal Analysis Systems	CNO filed 10/17/2011	27,800	577,830	312,318	550,030	0	0	0	191,023
Eric Green (FCR)	CNO filed 10/14/2011	520	31,220	884	30,700	0	0	0	13,165
Young Conaway Stargatt & Taylor, LLP	CNO filed 10/14/2011	88,249	1,230,355	95,145	1,142,106	0	0	0	590,191
FTI Consulting	CNO filed 10/14/2011	93,343	561,668	68,562	468,325	0	0	0	264,851
Analysis Research and Planning Corporation		0	67,831	1,643	67,831	0	0	0	14,618
Direct Fee Review	CNO filed 10/14/2011	8,649	69,389	10,974	60,739	0	0	0	29,245
Interim Fee Order Adjustments		0	0						(7,017)
<b>TOTAL PAYMENTS TO PROFESSIONALS</b>		\$1,220,161	\$20,279,958	\$1,313,390	\$16,876,809	\$0	\$2,180,374	\$0	\$6,133,894

\*In addition to the listed Certificates of No Objection, the Court entered an Omnibus Order Approving First Interim Fee Application Requests (D.I. 1222) on April 19, 2011

\*\*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	\$10,510
Boehl Stopher & Graves, LLP	Ordinary Course	0	400
Bullivant Houser Bailey PC	Primary Defense	0	11,804
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	261	1,675
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	30,327	3,070
Forman Perry Watkins Krutz & Tardy LLP	Ordinary Course	0	91,158
Marshall Dennehey Warner Coleman & Goggin	Primary Defense	0	5,314
Modrall, Sperling, Roehl, Harris & Sisk, P.A.	Ordinary Course	0	1,449
Proffitt & Cox, LLP	Ordinary Course	1,672	11,478
Simmons Perrine Moyer Bergma 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	20,376	292,585
Walsworth, Franklin, Bevins & McCall	Ordinary Course	395	9,667
Weiner Lesniak, LLP	Ordinary Course	0	5,798
Wooden & McLaughlin	Ordinary Course	1,138	3,060
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
Horvitz & Levy	Ordinary Course	2,864	6,396
<b>TOTAL PAYMENTS TO ORDINARY COURSE PROFESSIONALS</b>		\$57,032	\$486,943

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**

Post 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.**