

# **EXHIBIT B**

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**Billing Details for Client No. 12019 - Piccadilly Restaurants, LLC**
**Protiviti Inc.**

4/1/2013 through 7/31/2013

**Summary of Time by Service Code**


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<b>Code</b>	<b>Description</b>	<b>Hours</b>	<b>Avg Rate</b>	<b>Amount</b>
440	BANKRUPTCY-ASSET ANALYSIS AND RECOVERY: Identification and review of potential assets including causes of action and non-litigation recoveries.	1.70	\$620.00	\$1,054.00
441	BANKRUPTCY ASSET DISPOSITION: Sales, leases (section 365 matters), abandonment and related transaction work.	47.60	\$410.69	\$19,549.00
443	BANKRUPTCY -CASE ADMINISTRATION: Coordination and compliance activities, including preparation of statement of financial affairs; schedules, list of contracts; United States Trustee interim statements and operating reports; contracts with the United States Trustee; general creditor inquiries.	17.30	\$441.04	\$7,630.00
444	BANKRUPTCY-CLAIMS ADMINISTRATION AND OBJECTIONS: Specific claim inquiries; bar date motions; analyses, objections and allowance of claims.	64.40	\$435.99	\$28,078.00
446	BANKRUPTCY-FEE/EMPLOYMENT APPLICATIONS: Preparations of employment and fee applications for self or others; motions to establish interim procedures.	4.90	\$373.88	\$1,832.00
447	BANKRUPTCY-FEE/EMPLOYMENT OBJECTIONS: Review of and objections to the employment and fee applications of others.	1.20	\$515.00	\$618.00
448	BANKRUPTCY-FINANCING: Matters under sections 361, 363 and 364 including cash collateral and secured claims; loan document analysis.	9.00	\$466.00	\$4,194.00
450	BANKRUPTCY-MEETINGS OF CREDITORS: Preparing for and attending the conference of creditors, the Section 341(a) meeting and other creditors' committee meetings.	67.20	\$523.21	\$35,160.00
451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.	100.10	\$522.72	\$52,324.00

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4/1/2013 through 7/31/2013

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<b>Code</b>	<b>Description</b>	<b>Hours</b>	<b>Avg Rate</b>	<b>Amount</b>
454	BANKRUPTCY-BUSINESS ANALYSIS: Preparation and review of company business plan: development and review of strategies; preparation and review of cash flow forecasts and feasibility studies.	50.70	\$391.32	\$19,840.00
456	BANKRUPTCY-DATA ANALYSIS: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.	128.30	\$408.13	\$52,363.00
457	BANKRUPTCY-LITIGATION CONSULTING: Providing consulting and expert witness services relating to various bankruptcy matters such as insolvency, feasibility, avoiding actions; forensic accounting, etc.	2.60	\$543.85	\$1,414.00
<b>Total Fees for Client No. 12019 -</b>		<b>495.00</b>	<b>\$452.64</b>	<b>\$224,056.00</b>
<b>Piccadilly Restaurants, LLC</b>				

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Protiviti Inc.

4/1/2013 through 7/31/2013

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<b>Code</b>	<b>Description</b>	<b>Hours</b>	<b>Avg Rate</b>	<b>Amount</b>
5	MILEAGE AND PARKING			\$90.00
25	LODGING EXPENSES			\$1,245.89
65	TRAVEL EXPENSES			\$89.60
	<b>Total Expenses for Client No. Piccadilly Restaurants, LLC</b>			<b>\$1,425.49</b>
	<b>12019 -</b>			

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	<b>Total for Client No. 12019 - Piccadilly Restaurants, LLC</b>			<b>\$225,481.49</b>