

Exhibit B

EXHIBIT B TO THE JONES WALKER
FEE APPLICATION

Exhibit B describes the contributions made by individual Jones Walker professionals and paraprofessionals to the Jones Walker's representation.

ATTORNEYS WITH TIME CHARGED ON THE FEE STATEMENT:

Elizabeth J. Futrell has been a partner in Jones Walker since 1986, where she currently serves on the firm's Board of Directors and co-chair of the firm's Committee on Practice Standards and Ethics. She has been a Fellow in the American College of Bankruptcy since 1999, and is listed in the Best Lawyers of America, Chambers USA (America's Leading Lawyers for Business), and Louisiana Super Lawyers. In the Chapter 11 Case, Ms. Futrell acted as the lead counsel in the Firm's representation of the Debtors, coordinating the efforts of the Firm's attorneys and paraprofessionals. She contributed directly to the Firm's efforts across a number of projects and categories.

R. Patrick Vance is a partner in and chair of the Jones Walker Business & Commercial Litigation Practice Group. His practice focuses primarily on business litigation, creditors' rights litigation and bankruptcy. Mr. Vance is an officer and conferee of the National Bankruptcy Conference and a fellow of the American Law Institute and the American College of Bankruptcy. Mr. Vance regularly represents secured and unsecured creditors in all types of business bankruptcy cases. He has been retained by scores of banks, telecommunications companies, international manufacturers, utilities, health care providers, maritime, oil and gas-related industries, the music industry, casinos, and insurance companies. He represented one of the key creditors in the *Cajun Electric* bankruptcy case, which was one of the most significant utility cases filed in the United States in the 1990s. He has also represented trustees and creditors' committees in numerous cases. In the Chapter 11 Case, Mr. Vance took an active role in negotiating post petition financing and the Merchants negotiations along with other matters related the Debtor's business operations and strategy.

Mark A. Mintz is an associate practicing in Jones Walker's firm's Business & Commercial Litigation Practice Group. He joined the firm in 2008, after serving as a law clerk to the Honorable Carl J. Barbier of the U.S. District Court for the Eastern District of Louisiana. Mr. Mintz received his juris doctor degree, magna cum laude, from Tulane University Law School in 2007, and his bachelor of arts degree from Emory University in 2001. In the Chapter 11 Case, Mr. Mintz took the lead in various administrative matters and preparing the Debtors' schedules of assets and liabilities.

Kathryn S. Friel is a partner in Jones Walker's Tax & Estates Practice Group, focusing primarily on state and local tax matters. Prior to joining Jones Walker, Ms. Friel was counsel to the Massachusetts Department of Revenue, serving as an Appeals Officer. Ms. Friel holds an Master of Laws in Taxation from the Boston University School of Law and a juris doctor degree from Tulane University. Ms. Friel assisted Ms. Futrell and the Debtors with certain tax advices.

Sidney F. Lewis, V is a partner and practice group leader of Jones Walker's Labor & Employment Practice Group. Sid Lewis consults and advises management and human resources personnel with respect to employment and labor laws in all industries throughout the United States. A majority of his work involves general advice to employers on a variety of employment situations, including discipline, terminations, applications, leave requests, transfers, noncompete agreements, trade secret information, wage payments, wage and hour laws, family and medical leave, disabilities, workers' compensation, discrimination complaints, workplace harassment, internal investigations, documentation, policy reviews, preventative counseling, supervisor training, and early litigation negotiation. He performs approximately 60–70 training and educational seminars each year for supervisors and associations. The training centers primarily on federal and state employment laws, as well as effective supervision techniques designed to avoid litigation and promote a union-free environment. In the Chapter 11 Case, Mr. Lewis assisted Ms. Futrell in advising the Debtors with regards to certain limited employment matters.

A. Justin Ourso, III is a partner who has practiced throughout Louisiana since 1977 and in the Patent and Trademark Office since 1976. He practices primarily in three areas: business litigation, intellectual property and trade regulation law, and media law. Mr. Ourso's business litigation and regulatory practice has included contract; construction, warranty, and product liability litigation, particularly actions involving equipment, such as compressors, turbines, and chillers; bankruptcy; various federal statutory and constitutional actions, including antitrust and commerce clause litigation; professional liability; officers', directors', and partners' liability; fiduciary duties; complex procedural matters including class actions and interpleader; and state regulatory disputes involving the Louisiana Office of Alcohol and Tobacco Control and other state agencies. Mr. Ourso's intellectual property litigation practice has included trademark, copyright, and patent infringement; unfair competition, unfair trade practices, and noncompetition covenants; trade secrets; and false advertising. His intellectual property practice regularly involves trademark and domain name selection and clearance counseling, strategic counseling, trademark and copyright applications, and trademark opposition and cancellation proceedings. Mr. Ourso's transactional practice, primarily in the intellectual property area, has included trademark, copyright, patent, and technology licensing agreements, and related contracts; management, distribution, employment, and noncompetition agreements; company policies, such as distribution policies; and intellectual property asset descriptions for public securities filings. In the Chapter 11 Case, Mr. Ourso assisted Mr. Vance and Ms. Futrell in limited matters related to the Retention Application and certain Intellectual Property Matters.

Patrick L. McCune is an associate in the firm's Business & Commercial Litigation Practice Group and practices from the firm's Baton Rouge office. In May of 2008, Mr. McCune completed a concurrent degree program and received his juris doctor degree, cum laude, a Bachelor of Civil Law and his Masters of Business Administration from Paul M. Hebert Law Center, Louisiana State University and LSU respectively. At the LSU Law Center, Mr. McCune was a member of the Moot Court Board and was awarded first place in the Tullis Moot Court Competition. Mr. McCune also completed his undergraduate studies at LSU, earning a Bachelor of Arts Degree in mass communication with minors in both business and history. He served as LSU's Student Body President from 2001-2002. Prior to joining the firm, Mr. McCune completed three, one-year judicial clerkships, serving as a law clerk to Judge Katharine Samson at the United States Bankruptcy Court for the Southern District of Mississippi, Judge Tom Stagg

at the United States District Court for the Western District of Louisiana, and Justice Jeffrey Victory at the Louisiana Supreme Court. In the Chapter 11 Case, Mr. McCune was primarily responsible for helping prepare the Debtor's Schedules and for assisting with other administrative matters.

Tyler Rench is an associate in the firm's Business & Commercial Litigation Practice Group and practices from the firm's New Orleans office. He is a 2011 graduate of the Loyola University New Orleans College of Law, where he placed second in his graduating class and received his juris doctor degree, summa cum laude. While at Loyola he served as a member of the Loyola Law Review and was a Moot Court National Team Oralist. Prior to law school, Mr. Rench attended Tulane University where he graduated cum laude with a Bachelor of Arts in History and Spanish. In the Chapter 11 Case, Mr. Rench assisted Ms. Futrell with various administrative matters and with fee applications for estate professionals.

Brittany M. Simpson is an associate in the firm's Business & Commercial Litigation Practice Group and practices from the firm's New Orleans office. Ms. Simpson earned her juris doctor degree from the University of Notre Dame Law School, magna cum laude, where she served as Solicitations Editor of the Journal of Legislation and was awarded as the Outstanding Oralist for the Moot Court course, as well as the Dean's Award for the Deposition Skills course. Ms. Simpson received her Bachelor of Arts magna cum laude and with honors from Washington and Lee University. In the Chapter 11 Case, Ms. Simpson primarily assisted Ms. Futrell with reconciliation of PACA claims.

April Freeman is a special counsel in the firm's Business & Commercial Litigation Practice Group. She practices out of the firm's Atlanta office. She focuses her practice in business tort litigation, financial institutions law, and commercial litigation and has handled complex antitrust matters, including claims involving Sherman Act conspiracy, monopolization, group boycotts, Walker Process violations, and Clayton Section 7 acquisitions. In the Chapter 11 Case, Ms. Freeman assisted Mr. Mintz with limited litigation matters pending against the Debtor in Georgia.

Celeste McNulty is an associate in the firm's Labor & Employment Practice Group. She joined the firm in 2008, after receiving her juris doctor and Bachelor of Civil Law degrees, magna cum laude, from the Paul M. Hebert Law Center, Louisiana State University. At LSU, Ms. Laborde served as the secretary of the Moot Court Board. She received her Bachelor of Arts in Sociology from the University of Virginia in 2005. In the Chapter 11 Case, Ms. McNulty assisted with limited employment matters.

PARAPROFESSIONALS

Mary E. Rolland is the main paraprofessional with Jones Walker assigned to work on the Chapter 11 Case.

Lisa James is a paraprofessional with Jones Walker who performed some limited services on the Chapter 11 Case.