

EXHIBIT B

December 15, 2009
Bill Number: 236295
File Number: 15432 - 0001

Creditors' Committee - Alset Owners, LLC

RE: In re Alset Owners, LLC, et al.

Through November 30, 2009

SUMMARY FOR THE ATTACHED DETAILED SHEETS

C	Creditor Committee	11.20hrs	\$ 7,000.00
FA	Fee Application Preparation	8.90hrs	3,140.00
FO	Fees of Others	0.20hrs	125.00
G	General Case Administration	1.00hrs	392.50
H	Court Hearings	0.20hrs	125.00
PO	Plan of Reorganization	16.30hrs	9,997.50
S	Sale-Section 363 Sales	2.60hrs	1,545.00
	CURRENT BILL FEE AMOUNT	<hr/> 40.40hrs	<hr/> \$ 22,325.00

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	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Amount</u>
<u>Partner</u>			
Joanne B. Wills	33.60	\$ 625.00	\$ 21,000.00
Stephan L. Cutler	0.80	525.00	420.00
<u>Paralegal</u>			
Melissa K. Hughes	0.50	160.00	80.00
Chadd P. Fitzgerald	5.50	150.00	825.00
TOTAL	<hr/> 40.40		<hr/> \$ 22,325.00

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C - Creditor Committee

11/10/09	email Committee setting time for Committee conference call	JBW	0.20hrs
11/10/09	consider information needed by Committee re: wind down and email request to R. Cavaliere and prepare for call	JBW	2.60hrs
11/11/09	confer with N. Gilmour re: analysis of Pentland settlement and preparation for Committee conference call	JBW	0.80hrs
11/11/09	emails with R. Cavaliere re: additional information for Committee call and review same	JBW	0.90hrs
11/11/09	prepare information for Committee conference call and distribute materials by email to Committee	JBW	1.40hrs
11/11/09	participate in Committee conference call	JBW	1.00hrs
11/11/09	email to M. Waterman re: Balen issues	JBW	0.30hrs
11/11/09	email to Committee re: information regarding POC preparation	JBW	0.40hrs
11/12/09	conference with D. Lewis re: POC issues and Plan process	JBW	0.70hrs
11/16/09	telephone call from D. Lewis re: help with POC	JBW	0.60hrs
11/16/09	emails to D. Lewis re: POC issues	JBW	0.20hrs
11/18/09	review emailed material from M. Waterman re: Calculation of POC damages	JBW	0.90hrs
11/19/09	return telephone call to M. Waterman regarding POCs	JBW	1.20hrs
TOTAL FEES			\$ 7,000.00

FA - Fee Application Preparation

11/09/09	review work in process for preparation of monthly fee application for October	JBW	1.20hrs
11/09/09	emails with C. Fitzgerald re: Klehr fee application preparation	JBW	0.30hrs
11/09/09	draft Fourth Monthly Fee Applicaton for Klehr Harrison	CPF	1.00hrs
11/10/09	approve Klehr Monthly fee application for filing	JBW	0.30hrs
11/10/09	revise, prepare and file Fourth Monthly Fee Applicaton of Klehr Harrison	CPF	0.80hrs

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11/17/09	review work in process for preparation interim fee application for November	JBW	1.00hrs
11/17/09	draft Fifth Fee Application of Klehr Harrison	CPF	1.50hrs
11/18/09	review, revise and approval of Monthly Fee Application for filing	JBW	1.00hrs
11/18/09	revise, prepare and file Fifth Fee Application of Klehr Harrison	CPF	0.80hrs
11/23/09	draft, prepare and file Certification of No Objection to Third Monthly Fee Application of ESBA	CPF	1.00hrs
TOTAL FEES			<hr/> \$ 3,140.00

FO - Fees of Others

11/09/09	review first monthly fee application of Berenfeld Spritzer	JBW	0.20hrs
TOTAL FEES			<hr/> \$ 125.00

G - General Case Administration

11/02/09	review email re: status from R. Cavaliere	JBW	0.50hrs
11/23/09	review and download docket and email same to J. Wills	MKH	0.50hrs
TOTAL FEES			<hr/> \$ 392.50

H - Court Hearings

11/19/09	conference with R. Beck re: cancellation of November 23 hearing	JBW	0.20hrs
TOTAL FEES			<hr/> \$ 125.00

PO - Plan of Reorganization

11/02/09	revise Trust Agreement	JBW	1.20hrs
11/02/09	draft email circulating revised Trust Agreement	JBW	0.20hrs
11/09/09	telephone call from R. Cavaliere re: pans and equipment and signage	JBW	0.80hrs
11/10/09	review status of wind down	JBW	0.60hrs
11/11/09	emails from R. Cavaliere re: motion to approve Disclosure Statement and respond to same	JBW	0.30hrs
11/11/09	review docket for form Motion to Approve Disclosure Statement	CPF	0.40hrs
11/11/09	telephone call from M. Brownstein re: Pentland Settlement and Trust Agreement	JBW	0.60hrs

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11/12/09	draft email to R. Cavaliere re: Motion to Approve Disclosure Statement	JBW	0.20hrs
11/12/09	review and revise Plan documents	JBW	1.60hrs
11/16/09	review and revise Disclosure Statement	JBW	1.60hrs
11/17/09	review email from R. Cavaliere re: telconference to discuss Plan documents and respond to same	JBW	0.20hrs
11/17/09	review draft Disclosure Statement and draft riders for insert into document	JBW	4.40hrs
11/18/09	conference call with Debtors' counsel reviewing and editing Disclosure Statement	JBW	1.50hrs
11/18/09	draft of Riders for Disclosure Statement	JBW	1.00hrs
11/18/09	email Sale Rider for Disclosure statement to R. Cavaliere	JBW	0.20hrs
11/19/09	return telephone call to N. Gilmour re: Liquidation Trust	JBW	0.60hrs
11/19/09	conference call with M. Brownstein and R. Cavaliere re: revisions to Disclosure	JBW	0.90hrs
TOTAL FEES			<hr/> \$ 9,997.50

S - Sale-Section 363 Sales

11/03/09	telephone conversation with J. Wills regarding asset purchaser's desire to take credit against purchase price for certain real estate taxes due under the various assumed leases	SLC	0.20hrs
11/03/09	review of APA re: Real Estate tax issues and conference with S. Cutler for his real estate expertise	JBW	1.80hrs
11/05/09	review Asset Purchase Agreement in connection with asset purchaser's desire to take credit against purchase price for certain real estate taxes due under the various assumed leases	SLC	0.50hrs
11/05/09	telephone conversation with J. Wills regarding asset purchaser's desire to take credit against purchase price for certain real estate taxes due under the various assumed leases	SLC	0.10hrs
TOTAL FEES			<hr/> \$ 1,545.00