

# **EXHIBIT B**

January 31, 2010  
Bill Number: 238595  
File Number: 15432 – 0001

Creditors' Committee - Alset Owners, LLC

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

Through December 31, 2009

**SUMMARY FOR THE ATTACHED DETAILED SHEETS**

BD	Bar Date	1.70hrs	\$ 1,062.50
C	Creditor Committee	3.20hrs	1,944.00
FA	Fee Application Preparation	4.50hrs	1,440.00
FO	Fees of Others	0.20hrs	125.00
G	General Case Administration	1.30hrs	527.50
H	Court Hearings	0.20hrs	125.00
PO	Plan of Reorganization	17.90hrs	11,187.50
	CURRENT BILL FEE AMOUNT	<hr/> 29.00hrs	<hr/> \$ 16,411.50

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	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Amount</u>
<b><u>Partner</u></b>			
Richard M. Beck	0.40	\$ 485.00	\$ 194.00
Joanne B. Wills	25.10	625.00	15,687.50
<b><u>Paralegal</u></b>			
Melissa K. Hughes	0.50	160.00	80.00
Chadd P. Fitzgerald	3.00	150.00	450.00
TOTAL	<hr/> 29.00		<hr/> \$ 16,411.50

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**BD - Bar Date**

12/03/09	review draft of Rider to POC sent by D. Lewis and respond	JBW	0.60hrs
12/03/09	telephone conference with D. Lewis re: preparation of proof of claim	JBW	0.50hrs
12/07/09	conference with D. Lewis re: Proof of Claim	JBW	0.60hrs
TOTAL FEES .....			<u>\$ 1,062.50</u>

**C - Creditor Committee**

12/01/09	conference call with D. Lewis re: POC and potential causes of action to be brought by Liquidating Trust	JBW	0.90hrs
12/04/09	draft memo to Committee re: Plan & Disclosure Statement	RMB	0.40hrs
12/10/09	multiple telephone call from M. Waterman re: selling a property and revisions to POC	JBW	0.70hrs
12/10/09	conference with C. Fitzgerald re: supplying M. Waterman with needed order	JBW	0.60hrs
12/15/09	emails from M. Waterman re: closing on stores and need for Orders rejecting liens	JBW	0.20hrs
12/15/09	emails and conference with C. Fitzgerald re: providing information to M. Waterman	JBW	0.40hrs
TOTAL FEES .....			<u>\$ 1,944.00</u>

**FA - Fee Application Preparation**

12/03/09	review case docket regarding KHHBE 4th fee application and objections to same and draft and prepare for filing related Certificate of No Objection and efile with Bankruptcy Court	MKH	0.50hrs
12/09/09	review WIP for preparation of monthly fee applications	JBW	1.00hrs
12/11/09	draft, prepare and file Certification of No Objection to 5th Fee Application (KHHB)	CPF	0.70hrs
12/15/09	preparation of November Fee Application	JBW	0.60hrs
12/21/09	draft 6th Fee Application (KHHB)	CPF	1.10hrs
12/28/09	prepare and file 6th Fee Application (KHHB)	CPF	0.60hrs
TOTAL FEES .....			<u>\$ 1,440.00</u>

**FO - Fees of Others**

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12/01/09	review October invoices of BMC Group	JBW	0.20hrs
TOTAL FEES .....			<hr/> \$ 125.00

**G - General Case Administration**

12/08/09	status and transition conference with ESBA	JBW	0.50hrs
12/10/09	review docket, compile Lease Rejection Orders for M. Waterman	CPF	0.60hrs
12/14/09	review Notice of Appearance of M. Cox, Attorney General of Michigan	JBW	0.20hrs
TOTAL FEES .....			<hr/> \$ 527.50

**H - Court Hearings**

12/01/09	review Omnibus Hearing Order	JBW	0.20hrs
TOTAL FEES .....			<hr/> \$ 125.00

**PO - Plan of Reorganization**

12/01/09	emails with R. Cavaliere re: Plan documents	JBW	0.70hrs
12/01/09	review revised Plan documents	JBW	2.90hrs
12/02/09	review email from R. Cavaliere re: Plan documents	JBW	0.20hrs
12/02/09	conference call with N. Gilmour re: liquidation analysis and Plan documents	JBW	0.80hrs
12/02/09	further review of revisions to Plan documents, including Liquidation Analysis and Assumptions	JBW	6.10hrs
12/02/09	multiple emails and conference with R. Cavaliere re: Plan documents	JBW	1.60hrs
12/07/09	conference with N. Gilmour re: status	JBW	0.50hrs
12/07/09	review proposed Pentland Stipulation	JBW	1.00hrs
12/07/09	emails to R. Cavaliere re: potential preferential payments to Pentland	JBW	0.30hrs
12/07/09	review documents re: preferential payment to Pentland	JBW	1.30hrs
12/07/09	conference with R. Beck re: Pentland	JBW	0.50hrs
12/07/09	conference with N. Gilmour re: Pentland	JBW	0.40hrs
12/08/09	telephone call from N. Gilmour re: Pentland potential preference	JBW	0.90hrs

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12/15/09	review email from R. Cavaliere re: Stipulation with Pentland	JBW	0.20hrs
12/15/09	review Pentland Stipulation and email approval	JBW	0.50hrs
TOTAL FEES .....			<u>\$ 11,187.50</u>