

Exhibit B

<u>Matter #</u>	<u>Matter Description</u>	<u>Amount</u>
3	Adversary Proceedings & Contested Matter	\$ 87,663.15
5	Business Operations	\$ 3,543.70
6	Case Administration	\$ 25,456.69
7	Cash, Collateral/DIP Financing	\$ 12,338.48
8	Claims Estimate, Objection & Resolution	\$ 5,485.66
9	Corporate and Securities Matters	\$ 38,467.38
10	Creditors/Shareholder's Inquiries	\$ 88.74
12	Employee Benefits/Pension	\$ 118.91
13	Employee Issues	\$ 1,314.72
14	Environmental Counseling	\$ 14.20
15	Executory Contracts	\$ 210.33
16	Fee/Employment Applications	\$ 122.19
19	Intellectual Property	\$ 29.11
20	K&E Fee Applications & Monthly Statement	\$ 212.48
21	Liens	\$ 528.23
23	PACA Claims	\$ 2,309.72
24	Reclamation	\$ 517.15
25	Relief from Stay	\$ 6,861.17
26	Retention of Professionals	\$ 76.81
27	Schedules/Statement of Financial Affairs	\$ 1,594.68
29	Tax Issues	\$ 377.78
30	Travel	\$ 94,970.85
31	Use, Sale or Lease Property/Abandonment	\$ 14,131.08
33	File, Docket, Calendar Maintenance	\$ 5,940.27
34	Hearings	\$ 1,874.21
	Total	\$ 304,247.69

<u>Matter #</u>	<u>Matter Description</u>	<u>Service Description</u>	<u>Amount</u>
3	Adversary Proceedings & Contested Matter	Telephone	\$ 959.82
		Fax Telephone Charge	\$ 23.19
		Fax Charge	\$ 244.50
		Standard Copies	\$ 6,846.40
		Binding	\$ 14.00
		Tabs/Indexes/Dividers	\$ 81.80
		Scanned Images	\$ 319.80
		Postage	\$ 4.89
		Overnight Delivery	\$ 2,854.47
		Outside Messenger Services	\$ 222.75
		Travel Expense	\$ 3,982.02
		Airfare	\$ 12,794.55
		Transportation to/from airport	\$ 257.00
		Travel Meals	\$ 595.51
		Car Rental	\$ 289.11
		Other Travel Expenses	\$ 109.00
		Court Reporter Fee/Deposition	\$ 27,082.54
		Calendar/Court Services	\$ 10.00
		Outside Paralegal Assistance	\$ 10,979.97
		Outside Copy/Binding Services	\$ 17,470.07
		Working Meals/K&E and Others	\$ 130.49
		Computer Database Research	\$ 906.99
		Overtime Transportation	\$ 84.24
		Overtime Meals	\$ 202.50
		Overtime Meals - Attorney	\$ 120.75
		Secretarial Overtime	\$ 114.41
		Word Processing Overtime	\$ 962.38
	\$ 87,663.15		
5	Business Operations	Telephone	\$ 646.37
		Fax Telephone Charge	\$ 4.22
		Fax Charge	\$ 43.50
		Standard Copies	\$ 266.10
		Binding	\$ 3.50
		Tabs/Indexes/Dividers	\$ 10.00
		Scanned Images	\$ 16.50
		Standard Copies NY	\$ 0.15
		Overnight Delivery	\$ 95.47
		Local Transportation	\$ 46.40
		Transportation to/from airport	\$ 55.00
		Travel Meals	\$ 39.95
		Other Travel Expenses	\$ 55.00
		Working Meals/K&E Only	\$ 36.61
		Working Meals/K&E and Others	\$ 140.00
		Computer Database Research	\$ 354.95
		Overtime Meals - Attorney	\$ 255.99
Word Processing Overtime	\$ 1,473.99		
	\$ 3,543.70		
6	Case Administration	Telephone	\$ 9,337.52

	Fax Telephone Charge	\$ 53.72
	Fax Charge	\$ 1,550.00
	Standard Copies	\$ 882.10
	Tabs/Indexes/Dividers	\$ 9.80
	Scanned Images	\$ 205.05
	CD-ROM Duplicates	\$ 60.00
	Standard Copies NY	\$ 5.40
	Postage	\$ 9.54
	Overnight Delivery	\$ 322.45
	Local Transportation	\$ 145.13
	Travel Expense	\$ 2,270.08
	Airfare	\$ 4,387.25
	Transportation to/from airport	\$ 254.80
	Travel Meals	\$ 203.35
	Other Travel Expenses	\$ 398.00
	Outside Paralegal Assistance	\$ 342.50
	Information Broker Doc/Svcs	\$ 362.00
	Library Document Procurement	\$ 20.00
	Computer Database Research	\$ 2,194.59
	Overtime Transportation	\$ 64.80
	Overtime Meals	\$ 73.00
	Overtime Meals - Attorney	\$ 78.81
	Secretarial Overtime	\$ 53.32
	Word Processing Overtime	\$ 2,173.48
		\$ 25,456.69
7	Cash, Collateral/DIP Financing	
	Telephone	\$ 105.93
	Standard Copies	\$ 1.30
	Binding	\$ 3.50
	Scanned Images	\$ 1.20
	Overnight Delivery	\$ 9.52
	Outside Messenger Services	\$ 12.75
	Information Broker Doc/Svcs	\$ 11,142.00
	Computer Database Research	\$ 289.55
	Overtime Transportation	\$ 26.00
	Overtime Meals	\$ 9.00
	Secretarial Overtime	\$ 737.73
		\$ 12,338.48
8	Claims Estimate, Objection & Resolution	
	Telephone	\$ 8.90
	Fax Charge	\$ 0.75
	Standard Copies	\$ 18.10
	Scanned Images	\$ 7.20
	Postage	\$ 15.15
	Overnight Delivery	\$ 16.58
	Travel Expense	\$ 1,434.88
	Airfare	\$ 3,200.00
	Travel Meals	\$ 316.88
	Computer Database Research	\$ 457.53
	Secretarial Overtime	\$ 9.69
		\$ 5,485.66

9	Corporate and Securities Matters	Telephone	\$ 3,156.79
		Fax Telephone Charge	\$ 38.64
		Fax Charge	\$ 394.25
		Standard Copies	\$ 857.60
		Color Copies	\$ 1.50
		Scanned Images	\$ 242.55
		Standard Copies NY	\$ 2,194.05
		Overnight Delivery	\$ 254.31
		Outside Messenger Services	\$ 87.00
		Local Transportation	\$ 123.91
		Travel Expense	\$ 6,365.38
		Airfare	\$ 12,743.86
		Transportation to/from airport	\$ 400.10
		Travel Meals	\$ 683.85
		Car Rental	\$ 710.56
		Other Travel Expenses	\$ 523.00
		Working Meals/K&E and Others	\$ 1,118.35
		Computer Database Research	\$ 298.96
		Overtime Transportation	\$ 203.48
		Overtime Meals	\$ 54.00
Overtime Meals - Attorney	\$ 170.69		
Secretarial Overtime	\$ 1,159.85		
Word Processing Overtime	\$ 6,368.61		
Miscellaneous Office Expenses	\$ 316.09		
	\$ 38,467.38		
10	Creditors/Shareholder's Inquiries	Telephone	\$ 74.73
		Standard Copies	\$ 0.50
		Scanned Images	\$ 4.65
		Computer Database Research	\$ 8.86
	\$ 88.74		
12	Employee Benefits/Pension	Telephone	\$ 15.36
		Standard Copies	\$ 36.40
		Scanned Images	\$ 11.10
		Transportation to/from airport	\$ 56.05
	\$ 118.91		
13	Employee Issues	Telephone	\$ 27.15
		Fax Charge	\$ 3.00
		Standard Copies	\$ 22.30
		Scanned Images	\$ 7.05
		Library Document Procurement	\$ 20.00
		Computer Database Research	\$ 1,169.97
		Word Processing Overtime	\$ 65.25
	\$ 1,314.72		
14	Environmental Counseling	Telephone	\$ 14.20
			\$ 14.20
15	Executory Contracts	Telephone	\$ 59.63
		Fax Charge	\$ 3.00

		Standard Copies	\$	26.60
		Binding	\$	3.50
		Scanned Images	\$	1.80
		Postage	\$	1.58
		Overnight Delivery	\$	9.12
		Computer Database Research	\$	105.10
			\$	210.33
16	Fee/Employment Applications	Fax Charge	\$	2.25
		Standard Copies	\$	8.50
		Scanned Images	\$	48.75
		Overnight Delivery	\$	27.14
		Word Processing Overtime	\$	35.55
			\$	122.19
19	Intellectual Property	Telephone	\$	13.31
		Standard Copies	\$	15.80
			\$	29.11
20	K&E Fee Applications & Monthly Statement	Telephone	\$	0.50
		Fax Charge	\$	0.75
		Standard Copies	\$	0.20
		Scanned Images	\$	95.70
		Computer Database Research	\$	28.77
		Overtime Meals - Attorney	\$	62.20
		Word Processing Overtime	\$	24.36
			\$	212.48
21	Liens	Information Broker Doc/Svcs	\$	518.50
		Computer Database Research	\$	9.73
			\$	528.23
23	PACA Claims	Telephone	\$	63.80
		Fax Charge	\$	9.75
		Standard Copies	\$	28.40
		Tabs/Indexes/Dividers	\$	0.20
		Scanned Images	\$	7.05
		Overnight Delivery	\$	155.39
		Transportation to/from airport	\$	397.75
		Travel Meals	\$	301.50
		Computer Database Research	\$	156.47
		Overtime Transportation	\$	10.50
		Overtime Meals	\$	78.00
		Overtime Meals - Attorney	\$	22.50
		Secretarial Overtime	\$	62.21
		Word Processing Overtime	\$	995.36
		Miscellaneous Office Expenses	\$	20.84
			\$	2,309.72
24	Reclamation	Telephone	\$	1.00
		Standard Copies	\$	26.80
		Tabs/Indexes/Dividers	\$	0.50
		Scanned Images	\$	1.05

		Overnight Delivery	\$ 25.44
		Outside Messenger Services	\$ 201.60
		Overtime Transportation	\$ 75.10
		Overtime Meals - Attorney	\$ 34.58
		Word Processing Overtime	\$ 151.08
			\$ 517.15
25	Relief from Stay	Telephone	\$ 762.38
		Fax Telephone Charge	\$ 13.08
		Fax Charge	\$ 211.41
		Standard Copies	\$ 2,114.60
		Scanned Images	\$ 22.20
		Postage	\$ 1.34
		Overnight Delivery	\$ 176.63
		Local Transportation	\$ 71.50
		Court Reporter Fee/Deposition	\$ 1,230.04
		Working Meals/K&E and Others	\$ 1,116.28
		Computer Database Research	\$ 1,044.56
		Overtime Meals - Attorney	\$ 11.88
		Word Processing Overtime	\$ 85.27
			\$ 6,861.17
26	Retention of Professionals	Telephone	\$ 5.25
		Scanned Images	\$ 19.95
		Computer Database Research	\$ 51.61
			\$ 76.81
27	Schedules/Statement of Financial Affairs	Standard Copies	\$ 1,366.50
		Scanned Images	\$ 3.15
		Overtime Transportation	\$ 11.90
		Secretarial Overtime	\$ 213.13
			\$ 1,594.68
29	Tax Issues	Telephone	\$ 33.84
		Fax Charge	\$ 5.25
		Standard Copies	\$ 2.70
		Scanned Images	\$ 0.45
		Computer Database Research	\$ 305.09
		Overtime Transportation	\$ 5.90
		Overtime Meals - Attorney	\$ 24.55
			\$ 377.78
30	Travel	Telephone	\$ 732.15
		Standard Copies	\$ 4.40
		Binding	\$ 5.25
		Scanned Images	\$ 6.15
		Overnight Delivery	\$ 76.81
		Local Transportation	\$ 71.40
		Travel Expense	\$ 28,585.54
		Airfare	\$ 53,571.20
		Transportation to/from airport	\$ 4,282.72
		Travel Meals	\$ 3,782.24

	Car Rental	\$ 2,512.69
	Other Travel Expenses	\$ 1,304.75
	Word Processing Overtime	\$ 35.55
		\$ 94,970.85
31	Use, Sale or Lease Property/Abandonment	
	Telephone	\$ 1,054.74
	Fax Telephone Charge	\$ 14.19
	Fax Charge	\$ 150.75
	Standard Copies	\$ 1,201.00
	Binding	\$ 3.50
	Tabs/Indexes/Dividers	\$ 1.80
	Scanned Images	\$ 111.60
	Overnight Delivery	\$ 123.50
	Outside Messenger Services	\$ 79.44
	Local Transportation	\$ 128.42
	Travel Expense	\$ 966.02
	Airfare	\$ 2,669.96
	Transportation to/from airport	\$ 204.30
	Travel Meals	\$ 21.55
	Car Rental	\$ 1,131.82
	Other Travel Expenses	\$ 75.20
	Outside Copy/Binding Services	\$ 174.60
	Working Meals/K&E Only	\$ 130.75
	Working Meals/K&E and Others	\$ 1,759.93
	Computer Database Research	\$ 583.31
	Overtime Transportation	\$ 104.70
	Overtime Meals	\$ 54.00
	Overtime Meals - Attorney	\$ 425.62
	Secretarial Overtime	\$ 164.69
	Word Processing Overtime	\$ 2,782.17
	Overtime Meals - Legal Assistant	\$ 13.52
		\$ 14,131.08
33	File, Docket, Calendar Maintenance	
	Telephone	\$ 6.84
	Standard Copies	\$ 176.10
	Binding	\$ 47.25
	Tabs/Indexes/Dividers	\$ 90.60
	Scanned Images	\$ 30.45
	Transportation to/from airport	\$ 354.85
	Court Reporter Fee/Deposition	\$ 1,291.60
	Outside Copy/Binding Services	\$ 1,543.70
	Information Broker Doc/Svcs	\$ 61.00
	Computer Database Research	\$ 2,148.76
	Overtime Transportation	\$ 144.12
	Overtime Meals	\$ 45.00
		\$ 5,940.27
34	Hearings	
	Telephone	\$ 107.80
	Fax Telephone Charge	\$ 0.83
	Fax Charge	\$ 6.00
	Standard Copies	\$ 365.70
	Scanned Images	\$ 14.55

Outside Messenger Services	\$	75.60
Court Reporter Fee/Deposition	\$	1,250.00
Computer Database Research	\$	53.73
	\$	1,874.21

Grand Total

\$ 304,247.69

<u>Service Code</u>	<u>Service Summary</u>	<u>Amount</u>
1001	Telephone	\$ 17,188.01
1002	Fax Telephone Charge	\$ 147.87
1101	Fax Charge	\$ 2,625.16
1501	Standard Copies	\$ 14,268.10
1502	Binding	\$ 80.50
1503	Tabs/Indexes/Dividers	\$ 194.70
1506	Color Copies	\$ 1.50
1520	Scanned Images	\$ 1,177.95
1521	CD-ROM Duplicates	\$ 60.00
1551	Standard Copies NY	\$ 2,199.60
1801	Postage	\$ 32.50
1802	Overnight Delivery	\$ 4,146.83
2002	Outside Messenger Services	\$ 679.14
2501	Local Transportation	\$ 586.76
3001	Travel Expense	\$ 43,603.92
3002	Airfare	\$ 89,366.82
3003	Transportation to/from airport	\$ 6,262.57
3004	Travel Meals	\$ 5,944.83
3006	Car Rental	\$ 4,644.18
3010	Other Travel Expenses	\$ 2,464.95
4001	Court Reporter Fee/Deposition	\$ 30,854.18
4004	Calendar/Court Services	\$ 10.00
6503	Outside Paralegal Assistance	\$ 11,322.47
6506	Outside Copy/Binding Services	\$ 19,188.37
6801	Working Meals/K&E Only	\$ 167.36
6802	Working Meals/K&E and Others	\$ 4,265.05
7001	Information Broker Doc/Svcs	\$ 12,083.50
7002	Library Document Procurement	\$ 40.00
7003	Computer Database Research	\$ 10,168.53
8001	Overtime Transportation	\$ 730.74
8002	Overtime Meals	\$ 515.50
8003	Overtime Meals - Attorney	\$ 1,207.57
8004	Secretarial Overtime	\$ 2,515.03
8005	Word Processing Overtime	\$ 15,153.05
8006	Overtime Meals - Legal Assistant	\$ 13.52
9040	Miscellaneous Office Expenses	\$ 336.93
	Total	\$ 304,247.69