

EXHIBIT B

EXHIBIT A

Professional Services rendered by Lowenstein Sandler PC, through December 31, 2011

In re: Chapter 11

I. SUMMARY OF TIME CHARGES AND HOURLY RATES

Name of Professional	Year Admitted	Title	Hours Spent	Hourly Rate	Charge
Rosen, Kenneth A.	1979	Shareholder/Member	0.30	\$745.00	\$223.50
Teele, S. Jason	2001	Shareholder/Member	4.60	555.00	2,553.00
Stefanelli, Nicole	2008	Associate	8.90	370.00	3,293.00
LaFiura-Smith, Kim Marie	N/A	Paralegal	4.20	180.00	756.00
Pami, Laurie	N/A	Fee Application Specialist	0.50	110.00	55.00
TOTAL FEES			18.50		\$6,880.50
Blended Rate					\$371.92

TIME DETAIL:

<u>Code</u>	<u>Date</u>	<u>Timekeeper</u>	<u>Time Narrative</u>	<u>Hours</u>	<u>Amount</u>
<u>B100 - Administration</u>					
<u>B110 Case Administration</u>					
B110	12/02/11	KML	Review docket for Critical dates	0.50	\$90.00
B110	12/02/11	NS	Review docket and update critical dates and calendars	0.20	74.00
B110	12/05/11	KAR	Telephone conference with J. Garfinkle for McKesson	0.30	223.50
B110	12/05/11	NS	Exchange internal e-mails re: new committee member	0.10	37.00
B110	12/06/11	NS	Exchange internal e-mails re: general status	0.10	37.00
B110	12/07/11	KML	Review docket for critical dates and calendar same	1.00	180.00
B110	12/15/11	KML	Review docket for critical dates	0.80	144.00
B110	12/15/11	KML	Update calendar of events for S. Teele and N. Stefanelli with critical dates	0.80	144.00
B110	12/21/11	NS	Internal office conferences re: open issues	0.20	74.00
Total B110 - Case Administration				4.00	\$1,003.50

B130 Asset Disposition

B130	12/01/11	NS	Review pre-sale variance report for week ending 11/25/11	0.10	37.00
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Code	Date	Timekeeper	Time Narrative	Hours	Amount
B130	12/01/11	NS	Review Debtors' monthly operating report for period 9/29/11 through 10/31/11	0.40	148.00
B130	12/07/11	SJT	Review information re: sale closing for plan purposes	0.60	333.00
B130	12/09/11	SJT	Review motion and correspondence re: FF&E liquidations	0.40	222.00
Total B130 - Asset Disposition				1.50	\$740.00

B150 Meetings of and Communication with Creditors

B150	12/01/11	NS	Committee conference call	0.40	148.00
B150	12/01/11	SJT	Telephone conference with the committee	0.70	388.50
B150	12/02/11	NS	Draft e-mail to Committee re: sale closing and general case update	0.30	111.00
B150	12/02/11	SJT	Telephone conferences with several committee members re: updates and status	0.80	444.00
B150	12/05/11	NS	Telephone calls and correspondence with counsel for new committee member	0.20	74.00
B150	12/05/11	NS	Draft e-mail to Committee re: new committee member	0.10	37.00
B150	12/07/11	NS	Draft e-mail to Committee re: agenda for conference call	0.10	37.00
B150	12/08/11	NS	Committee conference call	0.30	111.00
B150	12/08/11	NS	Draft e-mail to committee member re: bylaws	0.20	74.00
B150	12/08/11	SJT	Telephone conference with the committee	0.50	277.50
B150	12/14/11	NS	Prepare minutes from 11/18/11, 12/1/11 and 12/8/11 Committee meetings	0.50	185.00

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B150	12/21/11	NS	Draft e-mail to committee re: status	0.20	74.00
Total B150 - Meetings of and Communication with Creditors				4.30	\$1,961.00
 <u>B160 Fee/Employment Applications</u>					
B160	12/01/11	LP	Further edits to Monthly Fee Application	0.50	55.00
B160	12/01/11	NS	Finalize first monthly fee application and coordinate filing and service with local counsel	0.90	333.00
B160	12/02/11	KML	Review Lowenstein Sandler PC's first monthly fee application for the period October 1 through October 31, 2011	0.30	54.00
B160	12/02/11	KML	Prepare fee application chart	0.80	144.00
B160	12/02/11	NS	Call with local counsel re: fee application	0.10	37.00
Total B160 - Fee/Employment Applications				2.60	\$623.00
 <u>B185 Assumption/Rejection of Leases and Contracts</u>					
B185	12/01/11	NS	Conference call with Debtors' counsel re: lease rejection motion	0.20	74.00
B185	12/01/11	NS	Review notice of assumption and assignment of executory contracts and related pleadings	0.40	148.00
B185	12/02/11	NS	Telephone conference with A. Weiss re: motion to reject executory contracts	0.10	37.00
B185	12/02/11	NS	Draft summary of draft motion to reject leases and executory contracts	0.50	185.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B185	12/02/11	NS	Review draft motion to reject leases and executory contracts	0.40	148.00
B185	12/02/11	SJT	Review motion to reject leases and correspondence to committee re: same	0.80	444.00
B185	12/16/11	NS	Conference call with Debtors' counsel re: Exton lease rejection	0.20	74.00
Total B185 - Assumption/Rejection of Leases and Contracts				2.60	\$1,110.00

B190 Other Contested Matters (excluding assumption/rejection motions)

B190	12/02/11	NS	Review and summarize Debtors' 9019 motion	0.80	296.00
B190	12/15/11	NS	Review and summarize: Abandonment Motion, Capital Returns Rejection Motion and Motion to approve agreement with EWP	1.40	518.00
B190	12/15/11	NS	Conference call with J. Teele and FTI re: open issues	0.20	74.00
Total B190 - Other Contested Matters (excluding assumption/rejection motions)				2.40	\$888.00

B200 - Operations

B230 Financing/Cash Collateral

B230	12/06/11	SJT	Review DIP amendment and correspondence with debtors' counsel re: same	0.40	222.00
Total B230 - Financing/Cash Collateral				0.40	\$222.00

B300 - Claims and Plan

<u>Code</u>	<u>Date</u>	<u>Timekeeper</u>	<u>Time Narrative</u>	<u>Hours</u>	<u>Amount</u>
<u>B320 Plan and Disclosure Statement (including Business Plan)</u>					
B320	12/02/11	NS	Telephone conference with M. Greenberg re: plan; internal office conference re: same	0.30	111.00
Total B320 - Plan and Disclosure Statement (including Business Plan)				0.30	\$111.00

B400 - Bankruptcy-Related Advice

B410 General Bankruptcy Advice/Opinions

B410	12/01/11	SJT	Correspondence with case professionals re: Metaphor settlement	0.40	222.00
Total B410 - General Bankruptcy Advice/Opinions				0.40	\$222.00

Timekeeper Summary (by Task):

Task	Task Description	Hours	Fees
B110	Case Administration	4.00	\$1,003.50
B130	Asset Disposition	1.50	740.00
B150	Meetings of and Communication with Creditors	4.30	1,961.00
B160	Fee/Employment Applications	2.60	623.00
B185	Assumption/Rejection of Leases and Contracts	2.60	1,110.00
B190	Other Contested Matters (excluding assumption/rejection motions)	2.40	888.00
B230	Financing/Cash Collateral	0.40	222.00
B320	Plan and Disclosure Statement (including Business Plan)	0.30	111.00
B410	General Bankruptcy Advice/Opinions	0.40	222.00
	Total	18.50	\$ 6,880.50