

# **EXHIBIT B**

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Professional Services rendered by Lowenstein Sandler PC, through March 31, 2012

In re: Chapter 11

**I. SUMMARY OF TIME CHARGES AND HOURLY RATES**

<b>Name of Professional</b>	<b>Year Admitted</b>	<b>Title</b>	<b>Hours Spent</b>	<b>Hourly Rate</b>	<b>Charge</b>
Teele, S. Jason	2001	Shareholder/Member	3.90	\$555.00	\$2,164.50
*Teele, S. Jason - Travel Time	2001	Shareholder/Member	3.00	277.50	832.50
Stefanelli, Nicole	2008	Associate	0.60	370.00	222.00
Jelinski, Waldemar	N/A	Project Assistant	0.70	105.00	73.50
LaFiura-Smith, Kim Marie	N/A	Paralegal	8.00	180.00	1,440.00
Pami, Laurie	N/A	Fee Application Specialist	0.50	110.00	55.00
<b>TOTAL FEES</b>			<b>16.70</b>		<b>\$4,787.50</b>
<b>Blended Rate</b>					<b>\$286.68</b>

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	03/07/12	KML	Review docket for updated critical dates	1.00	\$180.00
B110	03/12/12	WJ	Organize and file documents for attorney review	0.30	31.50
B110	03/14/12	KML	Review docket re: critical dates	0.80	144.00
B110	03/14/12	KML	Update Critical dates	0.60	108.00
B110	03/21/12	KML	Review docket for critical dates	0.60	108.00
B110	03/21/12	KML	Update Critical dates	1.00	180.00
B110	03/27/12	WJ	Organize and file documents for attorney review	0.40	42.00
B110	03/28/12	KML	Review docket for critical dates	0.30	54.00
B110	03/28/12	KML	Updated critical dates	0.30	54.00
<b>Total B110 - Case Administration</b>				<b>5.30</b>	<b>\$901.50</b>
<u>B130 Asset Disposition</u>					
B130	03/15/12	SJT	Telephone conference with debtors re: sale of further assets	0.40	222.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B130	03/17/12	SJT	Review motion to sell further assets and purchase agreement	0.40	222.00
<b>Total B130 - Asset Disposition</b>				<b>0.80</b>	<b>\$444.00</b>

B150 Meetings of and Communication with Creditors

B150	03/01/12	SJT	Correspondence to committee re: disclosure statement hearing	0.30	166.50
<b>Total B150 - Meetings of and Communication with Creditors</b>				<b>0.30</b>	<b>\$166.50</b>

B160 Fee/Employment Applications

B160	03/01/12	LP	Edit and revise Monthly Fee Application	0.50	55.00
B160	03/06/12	KML	Prepare Lowenstein Sandler PC's monthly fee application for January 2012	1.00	180.00
B160	03/09/12	KML	Review file for all CNOs filed on our previously filed monthly fee statements in anticipation of preparing an updated e-mail	0.30	54.00
B160	03/09/12	KML	Draft e-mail to S. Teele re: update on CNOs, monthly fee statements and interim fee application	0.60	108.00
B160	03/10/12	NS	Review fourth monthly fee application and coordinate filing with local counsel	0.40	148.00
B160	03/12/12	KML	Review docket for fee application information to update fee application chart	0.40	72.00
B160	03/12/12	KML	Email to N. Stefanelli re: outcome of hearing for approval of Lowenstein Sandler's fee application	0.20	36.00
B160	03/12/12	KML	Update fee application chart	0.50	90.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	03/13/12	KML	Review docket for interim order entered on Lowenstein Sandler's First Interim Fee Application; review Bankruptcy Law Updates and DBR reviews	0.40	72.00
<b>Total B160 - Fee/Employment Applications</b>				<b>4.30</b>	<b>\$815.00</b>
<u>B190 Other Contested Matters (excluding assumption/rejection motions)</u>					
B190	03/22/12	NS	Call with Debtors' counsel re: settlement with Humana	0.10	37.00
B190	03/22/12	NS	Draft e-mail to J. Teele re: Debtors' settlement with Humana	0.10	37.00
<b>Total B190 - Other Contested Matters (excluding assumption/rejection motions)</b>				<b>0.20</b>	<b>\$74.00</b>
<u>B195 Non-Working Travel</u>					
B195	03/01/12	SJT	Travel to court	3.00	832.50
<b>Total B195 - Non-Working Travel</b>				<b>3.00</b>	<b>\$832.50</b>
<u>B300 - Claims and Plan</u>					
<u>B320 Plan and Disclosure Statement (including Business Plan)</u>					
B320	03/01/12	SJT	Review disclosure statement order as revised by debtors	0.60	333.00
B320	03/01/12	SJT	Appear in court for disclosure statement hearing	1.00	555.00
<b>Total B320 - Plan and Disclosure Statement (including Business Plan)</b>				<b>1.60</b>	<b>\$888.00</b>

<u>Code</u>	<u>Date</u>	<u>Timekeeper</u>	<u>Time Narrative</u>	<u>Hours</u>	<u>Amount</u>
<u>B400 - Bankruptcy-Related Advice</u>					
<u>B410 General Bankruptcy Advice/Opinions</u>					
B410	03/26/12	SJT	Review pleadings re: various settlements with creditors	1.20	666.00
<b>Total B410 - General Bankruptcy Advice/Opinions</b>				<u>1.20</u>	<u>\$666.00</u>

**Timekeeper Summary (by Task):**

<b>Task</b>	<b>Task Description</b>	<b>Hours</b>	<b>Fees</b>
B110	Case Administration	5.30	\$901.50
B130	Asset Disposition	0.80	444.00
B150	Meetings of and Communication with Creditors	0.30	166.50
B160	Fee/Employment Applications	4.30	815.00
B190	Other Contested Matters (excluding assumption/rejection motions)	0.20	74.00
B195	Non-Working Travel	3.00	832.50
B320	Plan and Disclosure Statement (including Business Plan)	1.60	888.00
B410	General Bankruptcy Advice/Opinions	1.20	666.00
	<b>Total</b>	<b>16.70</b>	<b>\$ 4,787.50</b>