EXHIBIT B

Business Operations (.1 Hours; $ 56.00)

Services rendered in this category pertain to the analysis and monitoring of the Debtors' business operations.

Total Task Code .03 .1

Case Administration (323.6 Hours; $ 52,358.00)

Services rendered in this category pertain to the general administration of the bankruptcy case and coordination with local counsel to the Asbestos Committee on all pending matters.

Total Task Code .04 323.6

Claim Analysis Objection & Resolution (Asbestos) (482.1 Hours; $ 140,156.00)

Services rendered in this category pertain to the review, analysis of and response to claims filed against Debtors' estates.

Total Task Code .05 482.1

Claim Analysis Objection & Resolution (Non-Asbestos) (.2 Hours; $ 112.00)

Services rendered in this category pertain to the review, analysis of and response to claims filed against the Debtors' estates.

Total Task Code .06 .2

Committee, Creditors' Noteholders' or Equity Holders' (7.2 Hours; $ 4,316.50)

Services rendered in this category include Committee meetings and conference calls, general memoranda to Committee and national counsel, telephone inquiries from Committee members and/or his or her counsel.

Total Task Code .07 7.2

Employee Benefits/Pension (.8 Hours; $ 448.00)

Services rendered in this category include the Debtors' benefits and severance programs and other issues relating to the Debtors' employees.

Total Task Code .08 .8

Employment Applications, Others (1.5 Hours; $ 637.50)

Services rendered in this category pertain to the review of the retention applications of professionals and experts other than Caplin & Drysdale.

Total Task Code .10 1.5

Fee Applications, Applicant (61.5 Hours; $ 15,496.50)

Services rendered in this category pertain to the preparation and review of Caplin & Drysdale's fee applications, including the fees and expenses of Caplin & Drysdale's special consultant, Professor Elizabeth Warren.

Total Task Code .12 61.5

Fee Applications, Others (3.2 Hours; $ 907.00)

Services rendered in this category pertain to the review of the fee applications of professionals and experts other than Caplin & Drysdale.

Total Task Code .13 3.2

Hearings (6.8 Hours; $ 4,578.50)

Services rendered in this category pertain to the preparation for and attendance at court hearings relating to the issues in these bankruptcy proceedings.

Total Task Code .15 6.8

Litigation and Litigation Consulting (.1 Hours; $ 56.00)

Services rendered in this category pertain to litigation regarding all matters other than insurance recovery and relief from the automatic stay.

Total Task Code .16 .1

Tax Issues (44.2 Hours; $ 15,265.00)

Services rendered in this category pertain to the identification and analysis of tax issues concerning the Debtor's estates and a possible reorganization plan.

Services rendered in this category pertain to the preparation and review of the fee applications of professionals and experts employed by parties to these bankruptcy proceedings.

Total Task Code .19 44.2

Travel – Non-Working (92.5 Hours; $ 14,072.25)

Services rendered in this category include nonworking time spent by Caplin & Drysdale attorneys traveling to hearings, conferences and Committee meetings. Such time is billed at one-half an attorney's usual hourly rate..

Total Task Code .21 92.5