

Attachment B
To Fee Application

Summary of PwC's Fees By Professional
January 2003

Name of Professional	Position with the Firm	Years in Field	Hourly Bill Rate	Total Billed Hours	Total Compensation
Larry Farmer	Audit Partner	30	682	47.40	32,327
Raymond Bromark	Audit Partner	34	1422	7.00	9,954
Joseph Divito	GRMS Partner	15	767	2.50	1,918
Thomas Kalinosky	GRMS Senior Manager	8	639	3.00	1,917
Craig Cleaver	GRMS Manager	5	474	26.00	12,324
Alexandre Rossin	GSRM Senior Associate	1	426	5.00	2,130
Maureen Driscoll	GRMS Senior Associate	3	389	17.80	6,924
Daniel Weir	GRMS Associate	2	261	4.50	1,175
Dave Ryan	Audit Senior Manager	13	522	140.70	73,445
Sandra David	Audit Manager	5	447	90.00	40,230
Jason Natt	Audit Manager	5	447	212.50	94,988
Yann Siraudin	Audit Manager		554	2.00	1,108
Cheryl Frick	Audit Senior Associate	3	314	172.70	54,228
Nina Govic	Audit Senior Associate	2	273	211.05	57,617
Jonelle Lippolis	Audit Senior Associate	4	320	144.90	46,368
Renee Anderson	Audit Associate	2	235	122.50	28,788
Aimee Stickley	Audit Associate	1	213	172.85	36,817
Jeffrey Zartman	Audit Associate	1	213	202.60	43,154
Maureen Yeager	Audit Associate	0	185	207.35	38,360
Jafet Pabon	Audit Associate	0	185	1.50	278
Stacy Clark	Audit Associate	1	235	134.70	31,655
Scott Tremble	Audit Associate	0	181	119.50	21,630
Elizabeth Coyle	Administrative Assistant	N/A	112	0.50	56
Deborah Mullineaux	Administrative Assistant	N/A	101	0.20	20
Margaret Bermudez	Administrative Assistant	N/A	107	0.40	43
Andrea D Brown	Tax Senior Manager	5+	553	3.50	1,936
German Jimenez	Tax Senior Manager	5+	585	24.00	14,040
Dervis Pajo	Tax Senior		347	2.50	868
Michelle Gerety	Tax Senior Manager	8	553	55.00	30,415
Mark J Joyce	Tax Senior Associate	3	347	68.30	23,700
Young L Lee	Tax Associate	2	219	8.00	1,752
Janet K Levy	Tax Staff Assistant		180	0.30	54
Peter R Woolf	Tax Partner	25	733	39.00	28,587
Alan L Fischl	Tax Partner	15+	755	0.50	378
Yeonsoo Song	Tax Manager		517	2.30	1,189
Ganesan Balaji	GRMS Manager	5+	506	1.00	506
Cynthia Cutshaw	GRMS Manager	5+	506	1.00	506
Daryl Davies	GRMS Senior Associate	3	389	2.00	778
Brian M Krisch	GRMS Associate	2	261	50.00	13,050
John (Jay) F McKey	GRMS Manager	5+	506	0.70	354
Joseph C Rocco	GRMS Senior Associate	3	389	1.00	389
Theodore Baran	Audit Partner	20+	1113	1.90	2,115
Donald A Doran	Audit Partner	20+	1235	1.00	1,235
Kathleen Burke	Administrative Assistant	N/A	101	2.00	202
Michael Rosenbaum	Tax Director		644	1.00	644
Dimitri Drone	Audit Senior Manager		775	4.50	3,488
Renato Furbino	Audit Associate	1	213	1.00	213
Total at Standard Rate				2,319.65	\$ 763,847.05
45 % Accrual Rate Adjustment					\$ (420,115.88)
Total at 45% Accrual Rate					<u>\$ 343,731.17</u>

**Summary of PwC's Fees By Project Category:
January 2003**

Project Category	Total Hours	Total Fees
01-Assets Analysis and Recovery		
02-Asset Disposition		
03-Business Operations		
04-Case Administration		
05-Claim Analysis Objection & Resolution (Asbestos)		
06-Claim Analysis Objection & Resolution (Non-asbestos)		
07-Committee, Creditors', Noteholders', or Equity Holders'		
08-Employee Benefits/Pension		
09-Employee Applications, Applicant		
10-Employment Applications, Others		
11-Financing		
12-Fee Applications, Others		
13-Financing		
14-Hearings		
15-Litigation and Litigation Consulting		
16-Plan and Disclosure Statement		
17-Relief from Stay Proceedings		
18-Tax Issues		
19-Tax Litigation		
20-Travel- Non-working		
21-Valuation		
22-ZAI Science Trial		
23-ZAI Science Trial-Expenses		
24-Other		
25-Accounting/Auditing	2319.65	\$343,731.17
26-Business Analysis		
27-Corporate Finance		
28-Data Analysis		
TOTAL:	2319.65	\$ 343,731.17

Expense Summary
January 2003

Expense Category	Service Provider	Total Expenses
Transportation	N/A	\$5,390.94
Lodging	N/A	\$526.45
Sundry	N/A	\$335.78
Business Meals	N/A	\$1,416.87
TOTAL:		\$7,670.04