EXHIBIT B

J.H. COHN'S SUMMARY OF PROFESSIONALS AND PARAPROFESSIONALS RENDERING SERVICES FROM DECEMBER 1, 2004 THROUGH DECEMBER 31, 2004

Name of Professional Person	Position	Total Hours Billed	Hourly Billing Rate	Total Compensation
Howard Konicov	Partner	19.90	$425	$ 8,457.50
Adam Hanover	Director	6.80	385	2,618.00
Rosellen Martoken	Staff	2.20	175	385.00
	Total	28.90		$11,460.50
Blended rate:			$396.56	

WOMEN FIRST HEALTHCARE, INC.
For the Period October 1 through November 30, 2004
Summary of Services Rendered by Service Code

	Category		Description of Task	Hours	Fee
1	**Administration**				
		a	Correspondence	7.00	$ 2,502.00
		b	Staff Meetings; office conferences	-	-
		c	Case Administration	0.20	35.00
2	**Analysis of Financial information**				
		d	Budget review	3.50	1,479.50
		e	Document review	2.50	1,046.50
		f	Prepare liquidation analysis	1.70	722.50
		g	Review proposed transactions of debtor	8.10	3,406.50
		h	Prepare monthly operating reports	1.10	467.50
3	**Meetings/teleconferences**				
		i	Meetings w/parties to case	-	-
		j	Teleconferences w/parties to case	4.10	1,718.50
		k	Attended Committee meetings	1.20	510.00
4	**Fee Application**				
		l	Prepare/review fee application and interim billing	5.50	962.50
5	**Travel time @ 50% of actual**				
		m	Travel time	-	-
				34.90	$ 12,850.50

Date	Professional	Activity	Description	Hours
10/11/2004	Adam Hanover	Gen corres rev.	Receipt and review of correspondence/documents: Attention to committee memoranda	0.20
10/12/2004	Adam Hanover	Gen corres rev.	Receipt and review of correspondence/documents: Review memo from counsel regarding post confirmation strategy	0.30
10/29/2004	Adam Hanover	Gen corres rev.	Receipt and review of correspondence/documents: from counsel regarding status update	0.10
11/1/2004	Adam Hanover	Br review trans	Review lenders settlement proposal	0.30
11/1/2004	Adam Hanover	Gen corres rev.	Receipt and review of correspondence/documents: e-mails to/from counsel regarding corporate minutes.	0.30
11/2/2004	Adam Hanover	Br review trans	E-mail from counsel and from committee members regarding lenders proposal	0.20
11/2/2004	Adam Hanover	Br doc review	Review files for Board of Directors minutes	0.40
11/4/2004	Adam Hanover	Gen tel conf.	Telephone conference with H. Konicov and counsel regarding case status.	0.60
11/9/2004	Adam Hanover	Gen corres rev.	Receipt and review of correspondence/documents: various status e-mails from counsel	0.10
11/15/2004	Adam Hanover	Br review trans	Attention to settlement analysis	0.20
11/17/2004	Adam Hanover	Gen corres rev.	Receipt and review of correspondence/documents: E-mail from counsel regarding settlement status	0.20
11/18/2004	Adam Hanover	Br review trans	Review e-mail from counsel regarding counter offer	0.20
11/23/2004	Adam Hanover	Br Budget Rev.	Review/Analyze Debtors Budget: attention to e-mails regarding same.	0.20
	Adam Hanover Total			3.30
10/29/2004	Howard Konicov	Gen corres.	Review of emails and status of the case	2.00
11/1/2004	Howard Konicov	Gen corres.	Email from K. Gwynne re: board minutes	0.20
11/1/2004	Howard Konicov	Gen corres.	Email from A. Hanover re: board minutes	0.10
11/1/2004	Howard Konicov	Br review trans	Review of lenders counterproposal to Committee settlement offer - review of counsel's analysis of same	0.40
11/2/2004	Howard Konicov	Br review trans	Email from counsel re: counter proposal of lenders	0.30
11/2/2004	Howard Konicov	Br review trans	Email from Committee member re: lenders proposal	0.10
11/4/2004	Howard Konicov	Gen tel conf.	Telephone conference with Counsel and A. Hanover re: status of the case.	0.60
11/8/2004	Howard Konicov	Br oper reports	Review of monthly operating report and case pleadings	1.10
11/9/2004	Howard Konicov	Br review trans	Review of counter offer made by lenders	1.10
11/11/2004	Howard Konicov	Br review trans	Review of pleadings and proposed settlement agreement	2.10
11/12/2004	Howard Konicov	Gen corres.	Review of emails from counsel re: results of sale efforts	0.50

Date	Professional	Activity	Description	Hours
11/15/2004	Howard Konicov	Br review trans	Reviewed counsel's analysis of counter offer provided by the lenders.	0.50
11/15/2004	Howard Konicov	Br doc review	Review of pleadings re: case status and review of sale motion	2.10
11/16/2004	Howard Konicov	Br review trans	Emails to counsel re: settlement with Lenders	0.40
11/17/2004	Howard Konicov	Gen tel conf.	Telephone conference with K. Gwynne re: status of settlement with lenders	0.60
11/17/2004	Howard Konicov	Gen corres.	Review of proposed email to committee re: status of case	0.50
11/18/2004	Howard Konicov	Br Budget Rev.	Review of cash collateral budget; discussion of same re: status	1.50
11/18/2004	Howard Konicov	Br Budget Rev.	Email to R. Vincent re: question in budget	0.50
11/18/2004	Howard Konicov	Br Com. Mtg.	Committee conference call re: status	0.50
11/18/2004	Howard Konicov	Br Com. Mtg.	Telephone conference with Committee counsel re: status of budget	0.70
11/18/2004	Howard Konicov	Gen tel conf.	Telephone call to R. Vincent re: status of cash position of Estate	0.10
11/22/2004	Howard Konicov	Br claim recon	Review of email forwarded by committee counsel re: priority claims	0.50
11/23/2004	Howard Konicov	Br review trans	Review, analysis and comments to Committee; analysis of lenders revised offer to settle pending litigation	1.00
11/24/2004	Howard Konicov	Br claim recon	Preparation of email to counsel and Richard Vincent re: claims	0.30
11/24/2004	Howard Konicov	Br Budget Rev.	Review of Debtor's proposed wind-down budget	1.30
11/24/2004	Howard Konicov	Gen tel conf.	Telephone conference with Debtor and Counsel re: cash position and priority claims	1.00
11/24/2004	Howard Konicov	Gen tel conf.	Conference calls with counsel re: preparation for call with Debtors and Counsel	0.60
11/29/2004	Howard Konicov	Br liquid analy	Prepare estate liquidation analysis; review of Debtor's budget	1.70
11/29/2004	Howard Konicov	Gen tel conf.	Telephone conference with Kurt Gwynne re: settlement	0.60
11/30/2004	Howard Konicov	Gen corres.	Preparation of email to Counsel re: status	0.40
11/30/2004	Howard Konicov	Gen corres.	Prepared email to Debtor re: claims register	0.40
11/30/2004	Howard Konicov	Br review trans	Read email re: status of settlement	0.50
	Howard Konicov Total			24.20
10/5/2004	Roe Martoken	Gen corres rev.	Receipt and review of correspondence - order awarding first interim fee application; file review re:	0.30
10/15/2004	Roe Martoken	Gen corres rev.	Receipt and review of correspondence/documents - Objection of CIBC WMC to 2nd monthly fee application of JHC (.3) Review application and back-up documentation in connection with the objection (.3); discuss with AH and HK (.2) review of administrative order regarding procedure on objections (.2)	1.00
10/20/2004	Roe Martoken	Br fee app	Prepare/review fee application - monthly for September.	0.20
10/25/2004	Roe Martoken	Br fee app	Prepare/review fee application - 3rd monthly	0.70

Date	Professional	Activity	Description	Hours
10/28/2004	Roe Martoken	Br fee app	Prepare/review fee application	0.40
10/29/2004	Roe Martoken	Br fee app	Prepare/review fee application	1.10
11/2/2004	Roe Martoken	Br fee app	Prepare/review fee application - 3rd monthly app.	1.30
11/3/2004	Roe Martoken	Br fee app	Forward 3rd monthly fee application to counsel for	0.40
11/17/2004	Roe Martoken	Br fee app	Prepare historical fee schedule in connection with applications already filed; file review re: same.	1.40
11/23/2004	Roe Martoken	Gen corres rev.	Receipt and review of correspondence - e-mail from counsel re: fee estimate for October;	0.20
11/23/2004	Roe Martoken	Br Case Admin.	Review administrative order in connection with October fee amount. E-mail to HK re: same.	0.20
11/23/2004	Roe Martoken	Gen corres rev.	Receipt and review of correspondence - stipulation re: JHC 2nd application.	0.20
	Roe Martoken Total			7.40
	Grand Total			34.90