

EXHIBIT B

CLAIM SUMMARY CHART

Claimant	Letter Assertion Amount	Date Letter Received	Supporting Document Demand Amount	Goods Not Sold to a Debtor	Total Value of Goods Received by Debtors (Debtors' Records)	Goods Not Received During Reclamation Period	Invoice Paid	Amount Disallowed	Validated Claim Before Legal Adjustment	Legal Defense Adjustment	Valid Reclamation Claim	
ARJ Manufacturing	Taft, Stettinius & Hollister LLP; ATTN: Richard L. Ferrell; 425 Walnut Street, Suite 1800; Cincinnati, OH 45202-3957	\$119,166.35	10/05/06	\$119,166.35	N/A	\$119,166.35	N/A	\$0	\$0	\$119,166.35	\$119,166.35	\$0
Nova Chemicals, Inc.	Cohen & Grigsby; ATTN: Thomas D. Maxson; 11 Stanwix Street, 15th Floor; Pittsburgh, PA 15222-1319	None	09/21/06	\$0	N/A	\$134,808.00	N/A	\$162,120.00	\$134,808.00	\$0	\$0	\$0
Lanxess Corporation	Lanxess Corporation; ATTN: Deborah J. Krause & Jill Locnikar Bradley; 111 RIDC Park West Drive; Pittsburgh, PA 15275-1112	None	09/22/06	\$408,326.40	N/A	\$291,275.20	\$117,051.20	\$368,256.00	\$408,326.40	\$0	\$0	\$0
Packaging Corporation of America	Packagin Corporation of America; ATTN: Karen E. McGrill; 900 E. Diehl Road, Suite #131; Naperville, IL 60563	\$22,692.29	09/22/06	\$22,692.29	\$9,942.97	\$7,976.85	\$4,772.47	\$7,976.85	\$22,692.29	\$0	\$0	\$0
Hubbard Supply Company	Winegarden, Haley, Lindholm & Robertson, P.L.C.; ATTN: Dennis M. Haley; G-9460 S. Saginaw Street, Suite A; Grand Blanc, MI 48439	\$26,094.34	09/21/06	\$26,094.34	N/A	\$15,000.00	\$11,094.34	\$15,000.00	\$26,094.34	\$0	\$0	\$0
McMaster-Carr Supply Company	McMaster-Carr Supply Company; ATTN: Stephanie Phifer; P.O. Box 7690; Chicago, IL 60680-7690	None	09/25/06	\$21,430.55	N/A	\$9,191.16	\$12,239.39	\$9,191.16	\$21,430.55	\$0	\$0	\$0
Safeway Packaging	Safeway Packaging, Inc.; ATTN: Kevin Manor; P.O. Box 54; 245 Boulder Lane; Minster, OH 45865	\$37,397.91	11/01/06	N/A	N/A	N/A	N/A	N/A	\$37,397.91	\$0	\$0	\$0