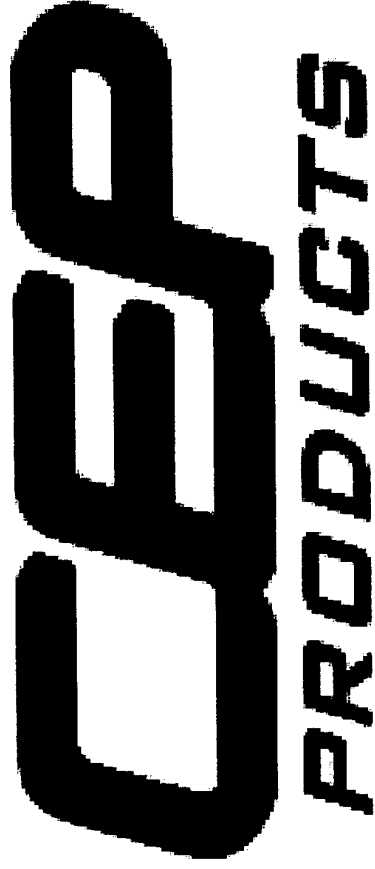


EXHIBIT B

Budget



90 Day DIP Budget

September 20, 2006

Strictly Confidential

Major Assumptions

- **Base Plan – Detailed roll-up from Plants**
- **Major Components of current plan**
 - **Production runs for 90 days**

Production was based on full production for all plants and did not take into account loss of business from assisting customers that choose to leave prior to the effective date of their provision in the DIP agreement.
 - **No Asset dispositions (sale or Liquidation) included. Assumed to be approved and effective at end of 90 days.**

Major Assumptions

- Separation of Budgets – the budget was broken up into three funding components
 - DIP Operating Budget
 - Restructuring Costs
 - Terminal Wind down Cost

Major Assumptions

- **Major DIP Operating Assumptions**
 - Lost Business – 7.0 million
 - Premiums to be paid to secure Post Petition Materials - \$4.4 million
 - Initial Requirements - \$2.0 million
 - Cure payments in arrears for Utilities, Leases, Logistics and Temporary Services - \$1.0 million

DIP Funding Requirements Summary

90 Day Budget Effective the Date of the Filing

(000's)	1st 15 Days	2nd 15 Days	Next 30 Days	Next 30 Days	90 Day Total	Wind Down (1)	Total (2)
Projected Operating Deficit during the period	\$ 5,754	\$ 3,405	\$ 1,740	\$ 1,374	\$ 9,923	\$ (2,300)	\$ 7,623
Restructuring Fees	602		565	620	1,787		1,787
Terminal Winddown Costs	3,479				3,479		3,479
Total (3)	\$ 9,835	\$ 3,405	\$ 2,305	\$ 1,994	\$ 15,189	\$ (2,300)	\$ 12,889

Notes

- (1) Anticipated deposit refunds and Working Capital Adjustments for prepaid materials (CIA)
- (2) The holding and other costs beyond the production period of November 30, 2006 were not included in this budget.
- (3) Part of the initial funding for month one will be in the form of Delphi Loans to Fund Mexican Operations. It is estimated that the Loans for Month 1 will approximate \$2.5 million.

DIP Operating Budget

90 Day Budget Effective the Date of Filing

Exhibit A – Restructuring Budget

Period: (9/20/2006 - 12/18/2006) - Restructuring/Filing Fees to be funded day one of each month

Disclaimer - expenses could be more than those assumed - additional wind-down costs could be incurred that are not captured in this budget presentation

	1st 15 Days	2nd 15 Days	Next 30 Days	Next 30 Days	90 Day Total
[1] Restructuring Fees					
Filing Fees	2,400				2,400
[2] US Trustee Fees	10,000				10,000
[3] Professional Fees	575,000		550,000	605,000	1,730,000
[4] DIP Facility Fees	15,000		15,000	15,000	45,000
Total	\$ 602,400	\$ -	\$ 565,000	\$ 620,000	\$ 1,787,400
Professional Fees Detail					
BBK	150,000		150,000	150,000	450,000
Glass & Associates	165,000		165,000	165,000	495,000
Glass & Associates (Applied Retainer)	(25,000)		(25,000)	(25,000)	(50,000)
Baker Hostetler	175,000		175,000	175,000	525,000
Baker Hostetler (Applied Retainer)	(25,000)		(25,000)	(25,000)	(50,000)
[5] Giuliani Capital	25,000		25,000	25,000	75,000
Creditor Committee	50,000		50,000	50,000	150,000
Lenders Professionals	10,000		10,000	15,000	35,000
BMC - Ch.11 Admin.	50,000		25,000	25,000	100,000
Total	\$ 575,000	\$ -	\$ 550,000	\$ 605,000	\$ 1,730,000

Notes:

- [1] Restructuring period within Ch. 11 assumed to be for 90 Days - any professional fees extending beyond that period will be captured in the Liquidation Period (Exhibit C)
- [2] US Trustee Fees - assumes quarterly disbursements greater than \$5 million
- [3] See Professional Fees detail
- [4] DIP Facility Fee (Agent Fee)
- [5] Assumes monthly retainer. Success fee to be paid out of proceeds after sale of going concern facilities



Expenses DIP Operating Budget

90 Day Budget Effective the Date of the Filing

Exhibit B – Terminal Wind Down

Period: (9/20/2006 - 12/18/2006) - Terminal Wind Down expenses to be funded day one

Disclaimer - expenses could be more than those assumed - additional wind-down costs could be incurred that are not captured in this budget presentation

	1st 15 Days	2nd 15 Days	Next 30 Days	Next 30 Days
Consolidated Wind Down				
[1] Accrued Salaries & Wages	994,000			
[2] State & Local Taxes	-			
[3] Employee Incentive Bonus	1,273,000			
[4] Employee Health Care	1,212,000			
[5] Post Petition Accrued Employee Benefits & Other	-			
Total	\$ 3,479,000	-	-	-

Notes:

- [1] July 2006 accrued monthly salaries and wages that were earned but unpaid during the period
- [2] State & Local Taxes - mostly Property Taxes that will be settled with Sale of Property
- [3] Employee incentive bonus pool
- [4] Employee Health Care - claims incurred but not yet paid assume \$600K per month for 2 months
- [5] Post Petition Accrued Employee Benefits & Other - estimate of accrued expenses incurred during the period

