

**EXHIBIT B**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

**In re:**

**CORUS BANKSHARES, INC.,<sup>1</sup>**

**Debtor.**

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**Chapter 11**

**Case No. 10-26881 (PSH)**

**AFFIDAVIT OF MARK A. BERKOFF**

I, Mark A. Berkoff, certify under penalty of perjury as follows:

1. I am a partner in the law firm of Neal, Gerber & Eisenberg LLP and am authorized to make this Affidavit on behalf of Neal, Gerber & Eisenberg LLP.

2. This Affidavit is submitted in support of the Fifteenth Monthly Fee Application of Neal, Gerber & Eisenberg LLP as Counsel to the Official Committee of Unsecured Creditors for the Period from September 1, 2011 through and including September 30, 2011 (the "Application").

3. In the ordinary course of Neal, Gerber & Eisenberg LLP's business, the attorneys and paralegals rendering services for a client prepare timesheets at or about the time the services are rendered, which timesheets list the client, matter number, a description of the services rendered and the time spent on such services.

4. In the ordinary course of Neal, Gerber & Eisenberg LLP's business, the information on the timesheets is entered into Neal, Gerber & Eisenberg LLP's computer system.

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<sup>1</sup> The Debtor in this chapter 11 case, along with the last four digits of the Debtor's federal tax identification number, is: Corus Bankshares, Inc. (3592). The location of the Debtor's corporate headquarters and the service address for the Debtor is: 10 S. Riverside Plaza, Suite 1800, Chicago, IL 60606.

5. In the ordinary course of Neal, Gerber & Eisenberg LLP's business, a prebilling summary report ("PBSR") is generated at the end of each month for each client, and the PBSR is forwarded to the responsible partner for his or her review. I am the responsible partner for Neal, Gerber & Eisenberg LLP client, The Official Committee of Unsecured Creditors of Hartmarx Corporation, et al., and I have, or someone under my direction has, reviewed all of the monthly PBSR's for Neal, Gerber & Eisenberg LLP's engagement in this case on the Committee's behalf.

6. I have reviewed the exhibits and their subparts to the Application, and have determined that they are based upon the above-described billing practices and documents of Neal, Gerber & Eisenberg LLP, which are made and prepared in the ordinary course of Neal, Gerber & Eisenberg LLP's business.

7. To the best of my knowledge, the information set forth in the Application and Exhibits thereto is true and correct.

Dated: October 21, 2011

**NEAL, GERBER & EISENBERG LLP**

By: /s/ Mark A. Berkoff

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*Attorneys for the Official Committee of Unsecured  
Creditors of Corus Bankshares, Inc.*