

EXHIBIT B

PricewaterhouseCoopers LLP - Financial Advisor

Hours and Compensation: Summary by Project Category and Task Code

For the Period September 21, 2010 through November 30, 2010

<u>Project Category and Task Code</u>	<u>Hours</u>	<u>Total Compensation</u>
Restructuring Advisory Services		
Review and Analysis of Business Operations and Business Plan Preparation and Review	202.30	\$103,187.00
363 and Asset Purchase Agreement Discussions and Analysis	327.90	\$173,852.00
DIP Financing, Weekly Cash Flows and Wind-Down Budget Related Matters and Analysis	41.10	\$24,551.00
Correspondence, Meetings and Discussions with UCC	54.70	\$28,364.00
Calls and Meetings with Prospective Investors	272.60	\$154,306.00
Calls and Meetings with Management and Debtors' Counsel	59.30	\$31,476.00
Disclosure Statement, Plan of Reorganization Documents and Creditor Recoveries	76.60	\$43,124.00
Bankruptcy Reporting (e.g. SOFA and SOAL)	298.50	\$115,512.00
Preparation / Attendance at Court Hearings	24.20	\$18,876.00
Tax Matters	74.90	\$35,800.00
Travel Time	17.30	\$9,584.00
Employee Benefits	3.50	\$1,855.00
Retainer	0.00	(\$31,510.00)
Subtotal - Restructuring Advisory Services	1,452.90	\$708,977.00
Bankruptcy Requirements and Obligations		
Employment Applications and Other Court Filings	5.60	\$2,037.00
Subtotal - Bankruptcy Requirements and Obligations	5.60	\$2,037.00
Total Hours and Compensation	1,458.50	\$711,014.00