

EXHIBIT B

**SERVICES RENDERED BY DRINKER BIDDLE & REATH LLP
FOR THE PERIOD OF SEPTEMBER 30, 2002 THROUGH JANUARY 31, 2003**

| Partners | Dept. | Year Admitted | Billing Rate | Hours | Amount |
|-------------------|--------------|------------------------|---------------------|--------------|--------------------|
| A. Dennis Terrell | B&F/F&R | NJ – 1967 NY – 1982 | \$460.00 | 68.7 | \$31,602.00 |
| James H. Fries | B&F/HC | NJ – 1969 NY – 1983 | \$370.00 | 1.9 | 703.00 |
| Gary D. Ammon | B&F/EBG | PA – 1977 | \$390.00 | 2.7 | 1,053.00 |
| Total | | | | 73.3 | \$33,358.00 |

| Counsel | Dept. | Year Admitted | Billing Rate | Hours | Amount |
|----------------|--------------|------------------------|---------------------|--------------|-------------------|
| Jo Ann Butler | B&F/EBG | PA – 1984 NJ – 1985 | \$315.00 | 16.7 | \$5,260.50 |
| Total | | | | 16.7 | \$5,260.50 |

| Associates | Dept. | Year Admitted | Billing Rate | Hours | Amount |
|---------------------|--------------|------------------------|---------------------|--------------|--------------------|
| Frank F. Velocci | B&F/F&R | NJ – 1999 NY – 2000 | \$255.00 | 48.4 | \$12,261.00 |
| Marita S. Erbeck | B&F/F&R | NJ – 2002 NY – 2003 | \$180.00 | 105.5 | 18,990.00 |
| Jonathan G. Strauss | B&F/F&R | NJ – 2002 PA – 2002 | \$180.00 | 51.00 | 9,180.00 |
| Total | | | | 204.9 | \$40,431.00 |

| Paraprofessionals and Clerks | Dept. | Year Admitted | Billing Rate | Hours | Amount |
|-------------------------------------|--------------|----------------------|---------------------|--------------|-----------------|
| Lorraine D'Alessio | B&F/F&R | N/A | \$125.00 | 1.5 | \$187.50 |
| Total | | | | 1.5 | \$187.50 |

| | | |
|------------------------------------|--------------|--------------------|
| Total Partners | 73.3 | \$33,358.00 |
| Total Counsel | 16.7 | 5,260.50 |
| Total Associates | 204.9 | 40,431.00 |
| Total Paraprofessionals and Clerks | 1.5 | 187.50 |
| Total Firm | 296.4 | \$79,237.00 |

B&F/F&R – Business & Finance Department/Finance & Restructuring
 B&F/EBG – Business & Finance Department/Employee Benefits Group
 B&F/HC – Business & Finance Department/Healthcare