

Exhibit B

BETHLEHEM
SUMMARY OF SERVICES BY CATEGORY
NOVEMBER 1, 2001 THROUGH APRIL 30, 2003

Category	Code	Hours
General Administration	100	155.0
Retention / Disclosure / Fee Application	101	143.1
General Due Diligence and Analysis	200	1,663.6
Industry and Company Research	203	754.5
Plant Tours and Meetings with Management	210	827.1
Financial Projections and Restructuring / Modeling	225	332.7
Employee Compensation / Retention Plans	240	100.0
Creditors' Committee Meetings / Communications	300	1,061.9
Miscellaneous	400	76.1
TOTAL		5,114.0