

EXHIBIT B

**Summary of Detailed Time Records of Each Project Category Commencing
December 5, 2003 Through December 9, 2003⁹**

<u>Matter Description</u>	<u>Hours</u>	<u>Fees</u>
General Matters	9.80	\$1,519.00
BRBI Retention/Fee Applications	98.40	\$26,522.50
Other Professional Retentions	1.10	\$550.00
Estate Actions	89.10	\$29,986.50
Creditor Inquiries	5.70	\$2,562.00
Committee Meetings	3.50	\$1,750.00
Other Motion Practice	.70	\$108.50
Travel Time ¹⁰	12.30	\$2,609.25
Proof of Claim Review	38.20	\$11,405.50
Avoidance Actions	2.50	\$675.00
Plan/Closing Documentation	218.10	\$89,068.00
Estimated amount to cover time and expenses for which entries were not yet made to the accounting system including time and expenses attributable to the completion of this Fee Application and the Final Fee hearing		\$25,000.00
Less Transitional Professionals	(1.70)	(\$957.50)
TOTAL	477.70	\$190,798.75

⁹ One or more categories may have entries involving tasks performed after December 9, 2003 directly relating to the Plan closing and to the preparation of this Fee Application.

¹⁰ Travel time is discounted by 50%.