

**EXHIBIT B**

REPORT ID: WIP05

RUN DATE: 3/2/2006 11:51 AM

DISBURSEMENT DETAIL

CLIENT CODE : 699080 CLIENT NAME :

Tran Date: 01-01-1900 - 03-02-2006

WIP Status: 'P', 'B'

Page: 29

Matter Code	Matter Name	Tran Date	Post Date	Disb Office	Employee	Vendor / Session Name / ID	Invoice Number	Base Qty	Currency Code	Base Amount	Billed Amount	WIP Status	Disb ID	Tran Type	Old Batch ID
3	Asset Dispositions (Gener	11/15/2005	11/23/2005	10	Prohofsky DS	105832		0.00	USD	\$97.94	\$98.00	B	32906541	CDN	52291.078
LEXIS SEARCHED BY: D PROHOFSKY. TIME: 00:00:55; SEARCHES: 4 \$92.40; TAXES: \$5.54.															
8	Case Administration	11/21/2005	11/30/2005	10	Krebs PE	105968		0.00	USD	\$177.63	\$177.55	B	32953809	CDN	52466.053
LEXIS SEARCHED BY: P KREBS. TIME: 03:40:20; SEARCHES: 3 \$123.20; PRINTING: \$32.34; LEXSEES: 3 \$13.86; TAXES: \$8.23.															
8	Case Administration	11/22/2005	11/30/2005	10	Krebs PE	105968		0.00	USD	\$239.56	\$239.45	B	32953810	CDN	52466.053
LEXIS SEARCHED BY: P KREBS. TIME: 02:59:04; SEARCHES: 4 \$157.08; PRINTING: \$26.95; CITATION: 2 \$6.54; LEXSEES: 8 \$36.96; TAXES: \$12.03.															
8	Case Administration	11/28/2005	12/8/2005	10	Krebs PE	106168		0.00	USD	\$44.57	\$45.00	B	33002154	CDN	52659.074
LEXIS SEARCHED BY: P KREBS. TIME: 03:12:29; SEARCHES: 1 \$36.96; PRINTING: \$5.39; TAXES: \$2.22.															
31	Reorganization Plan / Pla	12/2/2005	12/8/2005	01	Ranney-Marinelli A	106168		0.00	USD	\$130.21	\$130.23	B	33002148	CDN	52659.073
LEXIS SEARCHED BY: A RANNEY-MARINELLI. TIME: 00:41:40; SEARCHES: 2 \$98.56; PRINTING: \$21.56; TAXES: \$10.09.															
8	Case Administration	12/5/2005	12/14/2005	10	Krebs PE	106315		0.00	USD	\$94.04	\$94.13	B	33029084	CDN	52825.071
LEXIS SEARCHED BY: P KREBS. TIME: 01:12:08; SEARCHES: 2 \$73.92; PRINTING: \$10.78; LEXSEES: 1 \$4.62; TAXES: \$4.72.															
8	Case Administration	12/7/2005	12/14/2005	10	Krebs PE	106315		0.00	USD	\$156.71	\$156.87	B	33029085	CDN	52825.071
LEXIS SEARCHED BY: P KREBS. TIME: 00:33:44; SEARCHES: 4 \$147.84; TAXES: \$8.87.															
31	Reorganization Plan / Pla	12/9/2005	12/14/2005	10	Krebs PE	106315		0.00	USD	\$343.60	\$343.65	B	33029086	CDN	52825.071
LEXIS SEARCHED BY: P KREBS. TIME: 03:13:41; SEARCHES: 2 \$69.30; CITATION: 44 \$143.97; LEXSEES: 24 \$110.88; TAXES: \$19.45.															
31	Reorganization Plan / Pla	12/12/2005	12/21/2005	10	Krebs PE	106543		0.00	USD	\$435.77	\$435.84	B	33064757	CDN	53038.070
LEXIS SEARCHED BY: P KREBS. TIME: 05:36:50; SEARCHES: 7 \$328.79; PRINTING: \$59.29; CITATION: 1 \$3.27; LEXSEES: 5 \$23.10; TAXES: \$21.32.															
3	Asset Dispositions (Gener	12/12/2005	12/23/2005	10	Prohofsky DS	106603		0.00	USD	\$172.06	\$172.04	B	33078178	CDN	53072.002
LEXIS SEARCHED BY: D PROHOFSKY. TIME: 01:20:12; SEARCHES: 3 \$147.07; PRINTING: \$16.17; TAXES: \$8.82.															
3	Asset Dispositions (Gener	12/13/2005	12/21/2005	10	Prohofsky DS	106543		0.00	USD	\$543.99	\$543.92	B	33064755	CDN	53038.070
LEXIS SEARCHED BY: D PROHOFSKY. TIME: 08:54:18; SEARCHES: 18 \$364.21; PRINTING: \$129.36; CITATION: 4 \$13.09; LEXSEES: 3 \$13.86; TAXES: \$23.47.															

Cost: 0112

DISBURSEMENT DETAIL

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31	Reorganization Plan / Plai	12/13/2005	12/21/2005	10	Krebs PE	106543		0.00	USD	\$535.20	\$535.28	B	33064758	CDN	53038.070
LEXIS SEARCHED BY: P KREBS. TIME: 07:02:17; SEARCHES: 9 \$395.78; PRINTING: \$37.73; CITATION: 2 \$6.54; LEXSEES: 13 \$66.99; TAXES: \$28.16.															
38	Utilities	12/14/2005	12/21/2005	10	Krebs PE	106543		0.00	USD	\$198.88	\$199.00	B	33064761	CDN	53038.070
LEXIS SEARCHED BY: P KREBS. TIME: 01:12:18; SEARCHES: 1 \$36.96; PRINTING: \$86.24; LEXSEES: 15 \$69.30; TAXES: \$6.38.															
3	Asset Dispositions (Gener	12/14/2005	12/21/2005	10	Prohofsky DS	106543		0.00	USD	\$24.04	\$24.04	B	33064756	CDN	53038.070
LEXIS SEARCHED BY: D PROHOFSKY. TIME: 00:02:21; PRINTING: \$10.78; CITATION: 1 \$3.27; LEXSEES: 2 \$9.24; TAXES: \$0.75.															
36	Tax Matters	12/15/2005	12/21/2005	10	Greenblatt JA	106543		0.00	USD	\$93.05	\$93.03	B	33064759	CDN	53038.070
LEXIS SEARCHED BY: J GREENBLATT. TIME: 01:17:39; SEARCHES: 2 \$87.78; TAXES: \$5.27.															
36	Tax Matters	12/16/2005	12/21/2005	10	Greenblatt JA	106543		0.00	USD	\$159.00	\$158.97	B	33064760	CDN	53038.070
LEXIS SEARCHED BY: J GREENBLATT; SEARCHES: 1 \$150.00; TAXES: \$9.00.															
36	Tax Matters	12/17/2005	12/28/2005	10	Greenblatt JA	106708		0.00	USD	\$7.00	\$7.00	B	33096476	CDN	53200.056
LEXIS SEARCHED BY: J GREENBLATT; PRINTING: \$7.00; TAXES: \$0.00.															
36	Tax Matters	12/21/2005	12/28/2005	10	Greenblatt JA	106708		0.00	USD	\$7.00	\$7.00	B	33096477	CDN	53200.056
LEXIS SEARCHED BY: J GREENBLATT; PRINTING: \$7.00; TAXES: \$0.00.															
36	Tax Matters	12/22/2005	12/28/2005	10	Greenblatt JA	106708		0.00	USD	\$7.00	\$7.00	B	33096478	CDN	53200.056
LEXIS SEARCHED BY: J GREENBLATT; PRINTING: \$7.00; TAXES: \$0.00.															
36	Tax Matters	12/23/2005	12/28/2005	10	Greenblatt JA	106708		0.00	USD	\$7.00	\$7.00	B	33096479	CDN	53200.056
LEXIS SEARCHED BY: J GREENBLATT; PRINTING: \$7.00; TAXES: \$0.00.															
36	Tax Matters	12/30/2005	1/4/2006	10	Greenblatt JA	106875		0.00	USD	\$7.00	\$7.00	B	33138678	CDN	53369.034
LEXIS SEARCHED BY: J GREENBLATT. TIME: 00:00:25; PRINTING: \$7.00; TAXES: \$0.00.															
36	Tax Matters	12/31/2005	1/12/2006	10	Greenblatt JA	107040		0.00	USD	\$7.00	\$7.00	B	33176430	CDN	53572.052
LEXIS SEARCHED BY: J GREENBLATT; PRINTING: \$7.00; TAXES: \$0.00.															

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36	Tax Matters	1/3/2006	1/12/2006	10	Greenblatt JA	107040		0.00	USD	\$14.00	\$14.00	P	33176431	CDN	53572.053
LEXIS SEARCHED BY: J GREENBLATT. TIME: 00:02:29; PRINTING: \$14.00; TAXES: \$0.00.															
36	Tax Matters	1/4/2006	1/12/2006	10	Greenblatt JA	107040		0.00	USD	\$7.00	\$7.00	P	33176432	CDN	53572.053
LEXIS SEARCHED BY: J GREENBLATT; PRINTING: \$7.00; TAXES: \$0.00.															
36	Tax Matters	1/5/2006	1/12/2006	10	Greenblatt JA	107040		0.00	USD	\$28.00	\$28.00	P	33176433	CDN	53572.053
LEXIS SEARCHED BY: J GREENBLATT. TIME: 00:01:46; PRINTING: \$28.00; TAXES: \$0.00.															
36	Tax Matters	1/6/2006	1/12/2006	10	Greenblatt JA	107040		0.00	USD	\$7.00	\$7.00	P	33176434	CDN	53572.053
LEXIS SEARCHED BY: J GREENBLATT; PRINTING: \$7.00; TAXES: \$0.00.															
<b>Total</b>										<b>\$3,544.25</b>	<b>\$3,545.00</b>				

**Cost 0112 Totals SA-McLeodUSA Incorporated (DIP II)**

0.00 \$3,544.25 \$3,545.00

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38	Utilities	11/11/2005	11/17/2005	10	Karpuk BP	105710		0.00	USD	\$106.03	\$106.01	B	32879257	CDN	52135.096
WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 6 \$26.16; TRANSACTIONS: 3 \$73.87; TAXES: \$6.00.															
38	Utilities	11/12/2005	11/17/2005	10	Karpuk BP	105710		0.00	USD	\$88.78	\$88.76	B	32879258	CDN	52135.096
WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 2 \$8.72; TRANSACTIONS: 3 \$75.04; TAXES: \$5.02.															
1	General Corporate Advice	11/12/2005	11/17/2005	10	Perfman F	105710		0.00	USD	\$408.15	\$408.00	B	32879256	CDN	52135.096
WESTLAW SEARCHED BY: KARPUK, BRIAN P; TIME: 0:55:42 \$31.11; DATABASE: 0:55:42 \$340.24; PRINTING: 3 \$13.08; TAXES: \$23.72.															
38	Utilities	11/13/2005	11/23/2005	10	Karpuk BP	105833		0.00	USD	\$360.97	\$360.91	B	32907544	CDN	52288.096
WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 7 \$42.63; TRANSACTIONS: 9 \$297.92; TAXES: \$20.42.															
38	Utilities	11/22/2005	11/30/2005	10	Karpuk BP	105969		0.00	USD	\$93.76	\$93.74	B	32954459	CDN	52463.060
WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 4 \$17.44; TRANSACTIONS: 2 \$71.02; TAXES: \$5.30.															
24	Leases (Real Property)	11/28/2005	12/7/2005	10	Karpuk BP	106143		0.00	USD	\$97.51	\$98.00	B	32989197	CDN	52643.094
WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 8 \$34.88; TRANSACTIONS: 5 \$57.12; TAXES: \$5.51.															
38	Utilities	11/29/2005	12/7/2005	10	Karpuk BP	106143		0.00	USD	\$466.67	\$466.58	B	32989201	CDN	52643.095
WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 13 \$56.68; TRANSACTIONS: 22 \$383.58; TAXES: \$26.41.															
31	Reorganization Plan / Pla	11/29/2005	12/7/2005	10	Gilchrist JM	106143		0.00	USD	\$161.44	\$161.53	B	32989198	CDN	52643.094
WESTLAW SEARCHED BY: GILCHRIST, JULIE; TRANSACTIONS: 44 \$152.31; TAXES: \$9.13.															
31	Reorganization Plan / Pla	11/29/2005	12/7/2005	10	Gilchrist JM	106143		0.00	USD	\$581.19	\$581.49	B	32989199	CDN	52643.094
WESTLAW SEARCHED BY: GILCHRIST, JULIE; TRANSACTIONS: 85 \$548.29; TAXES: \$32.90.															
31	Reorganization Plan / Pla	11/30/2005	12/7/2005	10	Gilchrist JM	106143		0.00	USD	\$47.95	\$47.98	B	32989200	CDN	52643.095
WESTLAW SEARCHED BY: GILCHRIST, JULIE; TRANSACTIONS: 13 \$45.24; TAXES: \$2.71.															
38	Utilities	12/1/2005	12/7/2005	10	Karpuk BP	106143		0.00	USD	\$8.88	\$8.88	B	32989202	CDN	52643.095
WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 1 \$4.36; TRANSACTIONS: 1 \$4.02; TAXES: \$0.50.															

Cost: 0113

Disbursement: 0113 Westlaw

DISBURSEMENT DETAIL

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38	Utilities	12/2/2005	12/7/2005	10	Karpuk BP	106143		0.00	USD	\$215.21	\$215.12	B	32989203	CDN	52643.095
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 6 \$26.16; TRANSACTIONS: 16 \$176.89; TAXES: \$12.16.													
38	Utilities	12/3/2005	12/7/2005	10	Karpuk BP	106143		0.00	USD	\$8.88	\$8.88	B	32989204	CDN	52643.095
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 1 \$4.36; TRANSACTIONS: 1 \$4.02; TAXES: \$0.50.													
38	Utilities	12/4/2005	12/14/2005	10	Karpuk BP	106284		0.00	USD	\$52.38	\$52.36	B	33027176	CDN	52822.097
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 1 \$4.36; TRANSACTIONS: 2 \$45.06; TAXES: \$2.96.													
38	Utilities	12/7/2005	12/14/2005	10	Karpuk BP	106284		0.00	USD	\$440.68	\$440.49	B	33027177	CDN	52822.097
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 1 \$4.36; TRANSACTIONS: 9 \$411.38; TAXES: \$24.94.													
38	Utilities	12/8/2005	12/14/2005	10	Karpuk BP	106284		0.00	USD	\$106.73	\$106.69	B	33027178	CDN	52822.097
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 8 \$34.88; TRANSACTIONS: 9 \$65.83; TAXES: \$6.02.													
31	Reorganization Plan / Pla	12/12/2005	12/21/2005	10	Karpuk BP	106544		0.00	USD	\$193.21	\$193.13	B	33065767	CDN	53035.090
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 9 \$39.24; TRANSACTIONS: 14 \$143.05; TAXES: \$10.92.													
38	Utilities	12/13/2005	12/21/2005	10	Karpuk BP	106544		0.00	USD	\$165.66	\$165.58	B	33065768	CDN	53035.090
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 2 \$8.72; TRANSACTIONS: 10 \$147.57; TAXES: \$9.37.													
31	Reorganization Plan / Pla	12/20/2005	12/28/2005	10	Karpuk BP	106709		0.00	USD	\$291.57	\$291.45	B	33097312	CDN	53197.073
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 5 \$21.80; TRANSACTIONS: 6 \$253.26; TAXES: \$16.51.													
31	Reorganization Plan / Pla	12/27/2005	1/4/2006	10	Karpuk BP	106876		0.00	USD	\$45.82	\$45.80	B	33139184	CDN	53366.046
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 4 \$17.44; TRANSACTIONS: 7 \$25.80; TAXES: \$2.58.													
31	Reorganization Plan / Pla	12/27/2005	1/4/2006	10	Nash, Jr. PJ	106876		0.00	USD	\$121.02	\$120.97	B	33139185	CDN	53366.046
		WESTLAW SEARCHED BY: NASH, PATRICK J; TIME: 0:15:52 \$8.87; DATABASE: 0:15:52 \$87.71; PRINTING: 5 \$17.44; TAXES: \$7.00.													
31	Reorganization Plan / Pla	12/29/2005	1/4/2006	10	Karpuk BP	106876		0.00	USD	\$438.84	\$438.65	B	33139186	CDN	53366.046
		WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 21 \$91.56; TRANSACTIONS: 15 \$322.44; TAXES: \$24.84.													

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31	Reorganization Plan / Plai	1/3/2006	1/11/2006	10	Karpuk BP	107041		0.00	USD	\$134.48	\$134.57	B	33177224	CDN	53575.070
WESTLAW SEARCHED BY: KARPUK, BRIAN P; TRANSACTIONS: 5 \$126.87; TAXES: \$7.61.															
19	Financing (DIP and Emer)	1/4/2006	1/11/2006	01	Woodard AD	107041		0.00	USD	\$363.44	\$363.00	B	33177223	CDN	53575.070
WESTLAW SEARCHED BY: WOODARD, ANDREW; PRINTING: 2 \$10.06; TRANSACTIONS: 5 \$326.46; TAXES: \$26.92.															
31	Reorganization Plan / Plai	1/5/2006	1/11/2006	10	Murphy MM	107041		0.00	USD	\$373.98	\$374.20	B	33177225	CDN	53575.070
WESTLAW SEARCHED BY: MURPHY, MATTHEW M; TIME: 0:37:18 \$20.78; DATABASE: 0:37:18 \$269.31; PRINTING: 10 \$50.26; TRANSACTIONS: 3 \$12.06; TAXES: \$21.57.															
31	Reorganization Plan / Plai	1/6/2006	1/11/2006	10	Murphy MM	107041		0.00	USD	\$207.10	\$207.22	B	33177226	CDN	53575.070
WESTLAW SEARCHED BY: MURPHY, MATTHEW M; TIME: 0:20:20 \$11.35; DATABASE: 0:20:20 \$173.74; PRINTING: 2 \$10.06; TAXES: \$11.95.															
31	Reorganization Plan / Plai	1/6/2006	1/11/2006	10	Karpuk BP	107041		0.00	USD	\$69.97	\$70.01	B	33177227	CDN	53575.070
WESTLAW SEARCHED BY: KARPUK, BRIAN P; PRINTING: 4 \$20.12; TRANSACTIONS: 6 \$45.90; TAXES: \$3.95.															

Total	Westlaw
0.00	\$5,650.30
0.00	\$5,650.00

Cost 0113 Totals SA-McLeodUSA Incorporated (DIP II)