

# **Exhibit B**

**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY FEES BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<b>PROJECT CODE</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>FEES</b>
120	Business Operations	39.8	\$14,788
170	Creditors Claims	25.8	12,368
171	Organized Data Necessary to Begin Development of Cash Flow Model	4.1	2,050
172	Entered Data into Cash Flow Model in Order to Summarize Relevant Collateral and Bond Characteristics	2.7	1,350
173	Prepare Calculations in Order to Determine Cash Flows Available to Meet Obligations of Trust	40.5	20,062
175	Summarization of Results for Each of the Twenty Securitizations Under Review	34.6	16,728
Subtotals:		147.5	\$ 67,346
Less Reduction Based on Agreement with Debtors:			\$ (20,204)
<b>Total Hours and Fees:</b>		<b>147.5</b>	<b>\$ 47,142</b>

**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY DETAIL BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<b>NAME</b>	<b>DATE</b>	<b>PROJECT CODE</b>	<b>HOURS</b>	<b>DESCRIPTION</b>
Gargiulo, R.	01/27/04	120	1.0	Preparation of Second Interim Fee Application.
Woodby, B.	01/29/04	120	2.4	Preparation of time detail for Second Interim Fee Application.
Gargiulo, R.	01/29/04	120	1.0	Preparation of Second Interim Fee Application.
Gargiulo, R.	02/05/04	120	1.5	Preparation of Second Interim Fee Application.
Gargiulo, R.	02/06/04	120	1.5	Preparation of Second Interim Fee Application.
Woodby, B.	02/13/04	120	1.2	Reviewed final time detail in Second Interim Fee Application.
Gargiulo, R.	02/18/04	120	1.2	Preparation of Second Interim Fee Application.
Gargiulo, R.	02/19/04	120	2.5	Preparation of Second Interim Fee Application.
Gargiulo, R.	02/20/04	120	0.5	Preparation of Second Interim Fee Application.
Gargiulo, R.	02/23/04	120	1.0	Preparation of Second Interim Fee Application.
Gargiulo, R.	02/24/04	120	1.5	Preparation of Second Interim Fee Application.
Gerlack, D.	02/25/04	120	1.1	Prepared time for Second Interim Fee Application.
Gargiulo, R.	02/25/04	120	1.0	Preparation of Second Interim Fee Application.

**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY DETAIL BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<b>NAME</b>	<b>DATE</b>	<b>PROJECT CODE</b>	<b>HOURS</b>	<b>DESCRIPTION</b>
Gargiulo, R.	02/26/04	120	1.0	Preparation of Second Interim Fee Application.
Gerlack, D.	03/03/04	120	1.1	Prepared hours for Third and Final Fee Application.
Gargiulo, R.	03/03/04	120	1.0	Preparation of Second Interim Fee Application.
Woodby, B.	03/05/04	120	1.2	Prepared time detail for Third and Final Fee Application.
Gargiulo, R.	03/08/04	120	2.5	Preparation of Second Interim Fee Application.
Gargiulo, R.	03/16/04	120	1.0	Preparation of Second Interim Fee Application.
Gargiulo, R.	03/22/04	120	1.2	Preparation of Second Interim Fee Application.
Gargiulo, R.	03/23/04	120	1.7	Preparation of Second Interim Fee Application.
Gargiulo, R.	03/24/04	120	1.2	Preparation of Second Interim Fee Application.
Gargiulo, R.	03/26/04	120	0.7	Preparation of Second Interim Fee Application.
Gargiulo, R.	03/29/04	120	1.8	Final preparation of Second Interim Fee Application and filing, thereafter.
<b>Time Spent In Preparation of Third and Final Application</b>				
Gargiulo, R.		120	4.0	Time spent in preparation of Third and Final Fee Application.
Gargiulo, R.		120	4.0	Time spent in preparation of Third and Final Fee Application.
<b>120 Total</b>			<b>39.8</b>	

**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY DETAIL BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<u>NAME</u>	<u>DATE</u>	<u>PROJECT CODE</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
Woodby, B.	01/13/04	170	5.2	Meeting to summarize work to date and discuss future requests with D. Gerlack (Deloitte), M. Fisco (Faegre & Benson) and M. Sole (D E Shaw).
Gerlack, D.	01/13/04	170	3.8	Meeting to summarize work to date with B. Woodby (Deloitte), M. Fisco (Faegre & Benson) and M. Sole (D E Shaw).
Gerlack, D.	01/13/04	170	3.9	Meeting to discuss future requests with B. Woodby (Deloitte), M. Fisco (Faegre & Benson) and M. Sole (D E Shaw).
Woodby, B.	01/18/04	170	4.3	Held meeting with A. Proctor (Houlihan Lokey) and D. Gerlack (Deloitte) to discuss Oakwood REMIC Guarantee Claims.
Gerlack, D.	01/18/04	170	3.7	Held meeting with A. Proctor (Houlihan Lokey) and B. Woodby (Deloitte) to discuss Oakwood REMIC Guarantee Claims.
Woodby, B.	02/19/04	170	1.3	Held calls with M. Fisco (Faegre & Benson) to discuss review of Oakwood corporate loss curves.
Woodby, B.	02/26/04	170	0.7	Held conference call with M. Fisco (Faegre & Benson) and D. Gerlack (Deloitte) to discuss questions regarding the REMIC Guarantee Claim projections.
Gerlack, D.	02/26/04	170	1.1	Held conference call with M. Fisco (Faegre & Benson) and B. Woodby (Deloitte) to discuss questions regarding the REMIC Guarantee Claim projections.
Woodby, B.	03/31/04	170	1.8	Reviewed methodology used to discount projected guarantee claims with J. Wan (Charles River Associates), E. Bergstrom (Charles River Associates) and J. Galban (Seward & Kissel).
		<b>170 Total</b>	<b>25.8</b>	

**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY DETAIL BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<u>NAME</u>	<u>DATE</u>	<u>PROJECT CODE</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
Gerlack, D.	02/24/04	171	3.2	Evaluated losses for 12/15/2003 with Oakwood projected Losses.
Gerlack, D.	02/26/04	171	0.9	Reviewing Oakwood models for M. Fisco (Faegre & Benson) scenario request
		<b>171 Total</b>	<u>4.1</u>	

**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY DETAIL BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<u>NAME</u>	<u>DATE</u>	<u>PROJECT CODE</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
Gerlack, D.	01/05/04	172	1.9	Updated Collateral for all transactions as per M. Fisco (Faegre & Benson) scenarios requests.
Gerlack, D.	01/06/04	172	0.8	Modified Bond models for John Galaban (Seward & Kissel).
		<b>172 Total</b>	<u>2.7</u>	

**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY DETAIL BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<u>NAME</u>	<u>DATE</u>	<u>PROJECT CODE</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
Gerlack, D.	01/05/04	173	1.1	Generated cash flows for all transactions for Flip Up and Non Flip Up scenarios as per M. Fisco (Faegre & Benson) request.
Gerlack, D.	01/05/04	173	0.9	Revised collateral for various scenarios and processed bond models for the scenarios for all transactions.
Gerlack, D.	01/06/04	173	1.5	Run bond models for J. Galban (Seward & Kissel) scenario and created summary reports.
Gerlack, D.	01/08/04	173	2.7	Generate cash flows for Flip Up scenarios for 2000, 2001, and 2002 for M. Fisco (Faegre & Benson) and J. Galban (Seward & Kissel).
Gerlack, D.	01/08/04	173	3.3	Generated cash flows for Non Flip Up scenarios for 2000, 2001 and 2002 for M. Fisco (Faegre & Benson) and J. Galban (Seward & Kissel).
Gerlack, D.	01/09/04	173	2.5	Generated cash flows for scenarios as requested by M. Fisco (Faegre & Benson) and J. Galban (Seward & Kissel).
Gerlack, D.	01/12/04	173	1.9	Create cashflows for J. Galban (Seward & Kissel) scenario.
Woodby, B.	01/14/04	173	2.5	Incorporated changes for 1997, 1998, and 1999 Oakwood cash flow models to perform additional scenarios requested by members of the Committee.
Woodby, B.	01/14/04	173	2.2	Incorporated changes for 2000, 2001 and 2002 Oakwood cash flow models to perform additional scenarios requested by members of the Committee.
Gerlack, D.	01/14/04	173	2.5	Generated cashflows for M. Fisco (Faegre & Benson) specified requests for different scenarios for Flip UP for 2000 and 2001.
Gerlack, D.	01/14/04	173	1.4	Generated cashflows for M. Fisco (Faegre & Benson) specified requests for different scenarios for Flip UP for 2002 .
Gerlack, D.	01/14/04	173	2.7	Generated cashflows for M. Fisco (Faegre & Benson) specified requests for different scenarios for Non Flip UP 2000.
Gerlack, D.	01/14/04	173	2.3	Generated Cashflows for M. Fisco (Faegre & Benson) specified requests for different scenarios for Non Flip UP 2001.



**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY DETAIL BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<u>NAME</u>	<u>DATE</u>	<u>PROJECT CODE</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
Gerlack, D.	01/14/04	173	1.9	Generated cashflows for 'M. Fisco (Faegre & Benson) specified requests for different scenarios for Non Flip UP for 2002.
Gerlack, D.	01/20/04	173	1.2	Created for J. Galban (Seward & Kissel) revised claim projections.
Gerlack, D.	01/22/04	173	0.7	Generated for J. Galban (Seward & Kissel) Interest write down cash flows.
Gerlack, D.	02/02/04	173	1.3	Revised Interest Shortfalls Cashflows for J. Galban (Seward & Kissel).
Gerlack, D.	02/27/04	173	2.7	Modified models to handle M. Fisco's (Faegre & Benson) scenario request to compare with Oakwood models for all transactions for 2000.
Gerlack, D.	02/27/04	173	2.3	Modified models to handle M. Fisco's (Faegre & Benson) scenario request to compare with Oakwood models for all transactions for 2001.
Gerlack, D.	02/27/04	173	2.9	Modified models to handle M. Fisco's (Faegre & Benson) scenario request to compare with Oakwood models for all transactions for 2002.
		<b>173 Total</b>	<b>40.5</b>	

**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY DETAIL BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<u>NAME</u>	<u>DATE</u>	<u>PROJECT CODE</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
Gerlack, D.	01/05/04	175	0.5	Summarized reports for M. Fisco (Faegre & Benson) for Flip up and No Flip up scenarios.
Gerlack, D.	01/05/04	175	0.5	Generated summary reports for each scenario.
Gerlack, D.	01/07/04	175	2.5	Create for M. Fisco (Faegre & Benson) the P&I summary report for Flip up scenario.
Gerlack, D.	01/07/04	175	2.5	Created for M. Fisco (Faegre & Benson) the P&I summary report for Non Flip Up report scenario.
Gerlack, D.	01/08/04	175	2.1	Modified model and generated cash flows for summary report for John Galaban (Seward & Kissel) scenario.
Gerlack, D.	01/14/04	175	2.1	Revised and summarized specific request from J. Galban (Seward & Kissel).
Woodby, B.	01/15/04	175	2.9	Summarized updated loss data for 1997, 1998, and 1999 transactions through November 30, 2003.
Woodby, B.	01/15/04	175	2.2	Summarized updated loss data for 2000, 2001 and 2002 transactions through November 30, 2003.
Gerlack, D.	01/15/04	175	3.5	Graphed loss curves for comparison as per M. Fisco (Faegre & Benson) request for 2000 and 2001.
Gerlack, D.	01/15/04	175	1.5	Graphed loss curves for comparison as per M. Fisco (Faegre & Benson) request for 2002.
Woodby, B.	01/16/04	175	3.2	Reviewed revised loss curves and scenario projections prior to providing to M. Fisco (Faegre & Benson).
Woodby, B.	01/19/04	175	1.6	Reviewed and provided summary of information requested by A. Proctor (Houlihan Loakey).
Gerlack, D.	01/19/04	175	1.3	Summarized work for A. Proctor (Houlihan Loakey) as requested for Limited Guarantee deals.

**OAKWOOD HOMES CORPORATION  
DELOITTE & TOUCHE LLP  
SUMMARY OF HOURLY DETAIL BY PROJECT CODE  
FOR THE PERIOD JANUARY 1, 2004 THROUGH APRIL 14, 2004**

<b>NAME</b>	<b>DATE</b>	<b>PROJECT CODE</b>	<b>HOURS</b>	<b>DESCRIPTION</b>
Gerlack, D.	01/19/04	175	2.8	Summarized work for A. Proctor (Houlihan Lokey) as requested for Non Limited Guarantee deals.
Woodby, B.	02/27/04	175	2.6	Reviewed revised cash flow models used to prepare revised REMIC guarantee claim projections.
Woodby, B.	03/03/04	175	0.7	Reviewed revised REMIC guarantee claim projections prepared at various discount rates.
Woodby, B.	03/03/04	175	1.1	Summarized revised REMIC guarantee claim projections prepared at various discount rates and documented related assumptions.
Gerlack, D.	03/03/04	175	1.0	Summarized losses and PV at requested discount rates for M. Fisco (Faegre & Benson).
		<b>175 Total</b>	<b>34.6</b>	
		<b>Grand Total</b>	<b>147.5</b>	