

EXHIBIT B

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**COMPENSATION BY PROFESSIONAL
March 1, 2004 through April 15, 2004**

Name of Professional Person	Position of Applicant, Years of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Billed Hours	Total Compensation
J. Andolina	Partner, Admitted in 1995, Tax Department	\$535.00	1.6	\$856.00
C.S. Detrizio	Partner, Admitted in 1991, Mergers and Acquisitions Department	\$475.00	24.6	\$11,685.00
A.C. Lynch	Partner, Admitted in 1982, Financial Transactions Department	\$450.00	4.3	\$1,935.00
S. Mills	Partner, Admitted in 1985, Tax Department	\$650.00	46.7	\$30,355.00
W.S. Petty	Partner, Admitted in 1990, Intellectual Property Department	\$405.00	3.5	\$1,417.50
C.B. Price	Partner, Admitted in 1986, Real Estate Department	\$550.00	0.5	\$275.00
G.B. South	Partner, Admitted in 1992, Financial Restructuring Department	\$575.00	0.5	\$287.50
E.J. Lubin	Counsel, Admitted in 1989, Intellectual Property Department	\$385.00	4.7	\$1,809.50
K.D. Martinez	Counsel, Admitted in 1992, Employee Benefits & Executive Comp. Department	\$380.00	0.8	\$304.00
G.A. Saunders	Counsel, Admitted in 1993, Financial Restructuring Department	\$475.00	47.7	\$22,657.50
B.N. Seidel	Counsel, Admitted in 1979, Financial Restructuring Department	\$605.00	0.3	\$181.50
R.J. Stark	Counsel, Admitted in 1995, Financial Restructuring Department	\$475.00	263.0	\$124,093.75
R.R. Bennett	Associate, Admitted in 2003, Litigation-Labor & Employment Department	\$210.00	1.0	\$210.00
K. Biron	Associate, Admission Pending, Financial Restructuring Department	\$245.00	189.1	\$45,790.50
M.A. Davenport	Associate, Admitted in 2003, Tax Department	\$295.00	60.5	\$17,847.50
A.M. Freiman	Associate, Admitted in 1998, Corporate Finance Department	\$375.00	0.4	\$150.00
D.C. Hamilton	Associate, Admitted in 2002, Litigation-Labor & Employment Department	\$290.00	1.5	\$435.00
J.W. Kibler	Associate, Admitted in 1994, Financial Restructuring Department	\$435.00	32.2	\$14,007.00
J.M. Levinson	Associate, Admitted in 2002, Private Equity Department	\$270.00	16.2	\$4,374.00
M. Minerva	Associate, Admission Pending, Financial Restructuring Department	\$195.00	13.4	\$2,613.00
M.D. Patterson	Associate, Admitted in 2003, Litigation-Labor & Employment Department	\$210.00	7.1	\$1,491.00
J.N. Pepin	Associate, Admitted in 2002, Corporate Finance Department	\$270.00	2.5	\$675.00
K.M. Schmid	Associate, Admitted in 2001, Financial Restructuring Department	\$245.00	0.3	\$73.50
R.J. Schneider	Associate, Admitted in 2000, Financial Restructuring Department	\$330.00	7.2	\$2,376.00

Name of Professional Person	Position of Applicant, Years of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Billed Hours	Total Compensation
J.K. Sweet	Associate, Admitted in 2000, Tax Department	\$385.00	26.1	\$10,048.50
A. Houghton	Paralegal	\$165.00	48.2	\$7,953.00
E. Longobardi	Paralegal	\$200.00	0.7	\$140.00
S.K. Sexton	Paralegal	\$175.00	0.6	\$105.00
A. Williams	Paralegal	\$180.00	7.5	\$1,350.00
TOTAL			812.7	\$305,496.25
BLENDED RATE:		\$375.90		