

# Exhibit B

## Substantial Contribution

Index	Task Code	Date	Name	Hours	Amount	Narrative
3880626	*SCMot	34	Roth-Moore, Andrew	1.5	637.50	Review fees and categorize by task
3880948	*SCMot	34	Roth-Moore, Andrew	0.1	42.50	Discussion with C. Miller re additional edits to the substantial contribution motion and J. Cabrera's time entries
3881022	*SCMot	34	Roth-Moore, Andrew	1.6	680.00	Additional edits to the substantial contribution motion per C. Miller comments
3881023	*SCMot	34	Roth-Moore, Andrew	0.2	85.00	Review time records submitted by J. Cabrera to be included in the substantial contribution motion
3881024	*SCMot	34	Roth-Moore, Andrew	0.3	127.50	Incorporate J. Cabrera's time records into the substantial contribution motion
3881026	*SCMot	34	Roth-Moore, Andrew	0.1	42.50	E-mail J. Cabrera with revised draft of the substantial contribution motion
3881203	*SCMot	34	Roth-Moore, Andrew	1	425.00	Continue reviewing MNAT time records
3881266	*SCMot	34	Roth-Moore, Andrew	0.2	85.00	Review the preliminary report of MNAT time records; e-mail same for C. Miller's review
3881377	*SCMot	34	Roth-Moore, Andrew	0.3	127.50	Review comments from C. Miller re categorization of MNAT time entries; prepare separate tables for each category; e-mail C. Miller with summary
3881660	*SCMot	34	Roth-Moore, Andrew	3.1	1,317.50	Review and edit the substantial contribution motion
3881681	*SCMot	34	Roth-Moore, Andrew	0.8	340.00	Additional edits to the substantial contribution motion
3881698	*SCMot	34	Roth-Moore, Andrew	0.6	255.00	Additional research re compensable fees/expenses in a substantial contribution motion
3881719	*SCMot	34	Roth-Moore, Andrew	0.5	212.50	Additional revisions to the substantial contribution motion

Index	Task Code	Date	Name	Hours	Amount	Narrative
3881802	*SCMot	34	Roth-Moore, Andrew	0.8	340.00	Draft the proposed order granting the substantial contribution motion
3881812	*SCMot	34	Roth-Moore, Andrew	0.2	85.00	Discussion with C. Miller re his prior meeting with J. Cabrera and related modifications to the substantial contribution motion
3881813	*SCMot	34	Roth-Moore, Andrew	0.1	42.50	E-mail J. Cabrera to arrange a call to review the substantial contribution motion
3881926	*SCMot	34	Roth-Moore, Andrew	1.3	552.50	Call with J. Cabrera re clarification of facts and additional facts for the substantial contribution motion
3881950	*SCMot	34	Roth-Moore, Andrew	0.1	42.50	Review requirements of LR 2016-2
3879944	*SCMot	826	Miller, Curtis	0.3	190.50	Review substantial contribution motion of Salmon Capital
3881102	*SCMot	826	Miller, Curtis	0.6	381.00	Review materials from Cabrera for substantial contribution motion; call with A. Roth-Moore; emails re same
3881093	*SCMot	826	Miller, Curtis	2.4	1,524.00	Further revisions to substantial contribution application
3881566	*SCMot	826	Miller, Curtis	1.6	1,016.00	Review materials for substantial contribution application; call with Cabrera
3882088	*SCMot	826	Miller, Curtis	0.3	190.50	Confer with A. Roth-Moore re revisions to motion
3882081	*SCMot	826	Miller, Curtis	0.2	127.00	Confer with A. Roth-Moore re edits to motion
3871077	*SCMot	10/6/2016	Miller, Curtis	0.3	190.50	Confer with A. Roth Moore re motion for substantial contribution
3871078	*SCMot	10/6/2016	Miller, Curtis	0.2	127.00	Call with Beilinson
3871079	*SCMot	10/6/2016	Miller, Curtis	0.3	190.50	Emails and calls re substantial contribution claim
3870987	*SCMot	10/6/2016	Roth-Moore, Andrew	0.3	127.50	Discussion with C. Miller re background facts for substantial contribution

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3871301	*SCMot	10/6/2016	Roth-Moore, Andrew	2.7	1,147.50	Begin drafting the substantial contribution motion
3871758	*SCMot	10/7/2016	Roth-Moore, Andrew	1.4	595.00	Review case law re substantial contribution
3871761	*SCMot	10/8/2016	Roth-Moore, Andrew	1.4	595.00	Review case law re substantial contribution
3871760	*SCMot	10/9/2016	Roth-Moore, Andrew	2.1	892.50	Review case law re substantial contribution
3871790	*SCMot	10/9/2016	Roth-Moore, Andrew	0.9	382.50	Continue drafting the substantial contribution motion
3871791	*SCMot	10/9/2016	Roth-Moore, Andrew	1.1	467.50	Review the facts of the cases re substantial contributions provided to the estates
3871792	*SCMot	10/9/2016	Roth-Moore, Andrew	0.9	382.50	Review case law re substantial contribution
3871789	*SCMot	10/10/2016	Roth-Moore, Andrew	0.6	255.00	Continue drafting the substantial contribution motion
3872276	*SCMot	10/10/2016	Roth-Moore, Andrew	0.1	42.50	Email C. Miller re substantial contribution motion and related affidavit
3872277	*SCMot	10/10/2016	Roth-Moore, Andrew	4.8	2,040.00	Continue drafting the substantial contribution motion
3873030	*SCMot	10/11/2016	Miller, Curtis	0.4	254.00	Confer with A. Roth-Moore re substantial contribution claim
3872503	*SCMot	10/11/2016	Roth-Moore, Andrew	1.3	552.50	Finalize outline for the substantial contribution motion
3872659	*SCMot	10/11/2016	Roth-Moore, Andrew	0.6	255.00	Discussion with C. Miller re substantial contribution motion and facts related to the same; email C. Miller with follow-up materials
3872690	*SCMot	10/11/2016	Roth-Moore, Andrew	0.5	212.50	Review AREG DIP proposal motion and Beilinson declaration supporting the same
3873825	*SCMot	10/12/2016	Miller, Curtis	1.2	762.00	Review outline for substantial contribution motion; comment re same
3875714	*SCMot	10/13/2016	Miller, Curtis	1.2	762.00	Review materials for substantial contribution claim

Index	Task Code	Date	Name	Hours	Amount	Narrative
3876593	*SCMot	10/14/2016	Miller, Curtis	0.4	254.00	Call R. Brady re substantial contribution application
3876595	*SCMot	10/14/2016	Miller, Curtis	0.3	190.50	Confer with A. Roth-Moore re application
3875839	*SCMot	10/14/2016	Roth-Moore, Andrew	0.2	85.00	Discussion with C. Miller re revisions to draft substantial contribution motion
3876278	*SCMot	10/14/2016	Roth-Moore, Andrew	1.5	637.50	Review hearings through Feb 5, 2016 related to cash collateral regarding substantial contribution motion
3876279	*SCMot	10/14/2016	Roth-Moore, Andrew	0.7	297.50	Review Feb 2 29 hearing related to cash collateral regarding substantial contribution motion
3876281	*SCMot	10/15/2016	Roth-Moore, Andrew	0.9	382.50	Review the 3-23-16 hearing transcript
3876282	*SCMot	10/15/2016	Roth-Moore, Andrew	0.5	212.50	Review the 4-4-16 hearing transcript
3876288	*SCMot	10/15/2016	Roth-Moore, Andrew	0.5	212.50	Review the 4-29-16 hearing transcript
3876289	*SCMot	10/15/2016	Roth-Moore, Andrew	0.6	255.00	Review the 6-1-16 hearing transcript
3876294	*SCMot	10/15/2016	Roth-Moore, Andrew	1.8	765.00	Review Delaware case law re substantial contribution
3876384	*SCMot	10/15/2016	Roth-Moore, Andrew	0.4	170.00	Review capital and org structure in relation to substantial contribution motion
3876385	*SCMot	10/15/2016	Roth-Moore, Andrew	0.7	297.50	Review and summarize original, proposed cash collateral terms
3876386	*SCMot	10/15/2016	Roth-Moore, Andrew	1.2	510.00	Review and summarize general opposition to original, cash collateral order
3876387	*SCMot	10/15/2016	Roth-Moore, Andrew	1.4	595.00	Review final cash collateral orders and prepare comparison to original, proposed cash collateral order
3876667	*SCMot	10/16/2016	Roth-Moore, Andrew	1.5	637.50	Review prior e-mails between MNAT, investors, and the Debtors' counsel regarding cash collateral, committee, and financing

Index	Task Code	Date	Name	Hours	Amount	Narrative
3877553	*SCMot	10/17/2016	Miller, Curtis	0.2	127.00	Confer with A. Roth-Moore re motion for substantial contribution claim
3877563	*SCMot	10/17/2016	Miller, Curtis	1	635.00	Call with Cabrera re substantial contribution motion
3876692	*SCMot	10/17/2016	Roth-Moore, Andrew	0.1	42.50	Review e-mail from C. Miller re extension of admin deadline from Dr's counsel B. Brady; calendar the same
3877086	*SCMot	10/17/2016	Roth-Moore, Andrew	0.6	255.00	Review historical e-mails between C. Miller & R. Dehney, investor group, and debtors' counsel re providing a DIP loan
3877365	*SCMot	10/17/2016	Roth-Moore, Andrew	1	425.00	Phone call with C. Miller and J. Cabrera regarding services that Cabrera and other equity holders provided to debtors' management
3877635	*SCMot	10/17/2016	Roth-Moore, Andrew	0.4	170.00	Review AREG DIP loan term sheet
3877690	*SCMot	10/17/2016	Roth-Moore, Andrew	2.1	892.50	Review mortgage lender objections to the AREG DIP loan term sheet
3877691	*SCMot	10/17/2016	Roth-Moore, Andrew	0.4	170.00	Review OnBoard's proposed DIP loan term sheet
3877694	*SCMot	10/17/2016	Roth-Moore, Andrew	0.3	127.50	Discussion with C. Miller re negotiations that occurred between the debtors and Onboard
3878416	*SCMot	10/18/2016	Roth-Moore, Andrew	3.3	1,402.50	Make revision to the substantial contribution motion to reflect information provided from J. Cabrera
3878417	*SCMot	10/18/2016	Roth-Moore, Andrew	1.8	765.00	Review case law regarding substantial contribution
3878418	*SCMot	10/18/2016	Roth-Moore, Andrew	2.9	1,232.50	Begin drafting additional sections to the substantial contribution motion
3878419	*SCMot	10/18/2016	Roth-Moore, Andrew	3.3	1,402.50	Continue drafting additional sections to the substantial contribution motion
3878420	*SCMot	10/18/2016	Roth-Moore, Andrew	1.6	680.00	Review case law regarding substantial contribution

Index	Task Code	Date	Name	Hours	Amount	Narrative
3878421	*SCMot	10/18/2016	Roth-Moore, Andrew	0.8	340.00	Finalize summary comparing proposed DIP facilities
3878415	*SCMot	10/19/2016	Roth-Moore, Andrew	1.2	510.00	Continue revisions to the substantial contribution motion
3879114	*SCMot	10/19/2016	Roth-Moore, Andrew	0.9	382.50	Review notes from meeting phone meeting with J. Cabrera and additional background materials; draft the outline of the Cabrera affidavit
3879119	*SCMot	10/19/2016	Roth-Moore, Andrew	1.4	595.00	Draft the J. Cabrera's affidavit in support of the substantial contribution motions
3879591	*SCMot	10/20/2016	Miller, Curtis	4.3	2,730.50	Review and revise motion for substantial contribution; discuss same with A. Roth-Moore
3879374	*SCMot	10/20/2016	Roth-Moore, Andrew	0.9	382.50	Continued drafting J. Cabrera's affidavit in support of the substantive consolidation motion; draft additional questions re the same
3879628	*SCMot	10/20/2016	Roth-Moore, Andrew	2.8	1,190.00	Review C. Miller edits and make consistent revisions and additions to the substantial contribution motion; e-mail a draft to J. Cabrera for review
3879944	*SCMot	10/21/2016	Miller, Curtis	0.3	190.50	Review substantial contribution motion of Salmon Capital
3880626	*SCMot	10/24/2016	Roth-Moore, Andrew	1.5	637.5	Review fees and categorize by task
3880948	*SCMot	10/24/2016	Roth-Moore, Andrew	0.1	42.5	Discussion with C. Miller re additional edits to the substantial contribution motion and J. Cabrera's time entries
3880955	*SCMot	10/24/2016	Roth-Moore, Andrew	0.1	42.5	Discussion with M. McLaughlin re NOAs and COS
3881022	*SCMot	10/24/2016	Roth-Moore, Andrew	1.6	680	Additional edits to the substantial contribution motion per C. Miller comments
3881023	*SCMot	10/24/2016	Roth-Moore, Andrew	0.2	85	Review time records submitted by J. Cabrera to be included in the substantial contribution motion
3881024	*SCMot	10/24/2016	Roth-Moore, Andrew	0.3	127.5	Incorporate J. Cabrera's time records into the substantial contribution motion

Index	Task Code	Date	Name	Hours	Amount	Narrative
3881026	*SCMot	10/24/2016	Roth-Moore, Andrew	0.1	42.5	E-mail J. Cabrera with revised draft of the substantial contribution motion
3881203	*SCMot	10/25/2016	Roth-Moore, Andrew	1	425	Continue reviewing MNAT time records in preparation for the substantial contribution motion
3881266	*SCMot	10/25/2016	Roth-Moore, Andrew	0.2	85	Review the preliminary report of MNAT time records in preparation for the substantial contribution motion; e-mail same for C. Miller's review
3881377	*SCMot	10/25/2016	Roth-Moore, Andrew	0.3	127.5	Review comments from C. Miller re categorization of MNAT time entries; prepare separate tables for each category; e-mail C. Miller with summary
3881660	*SCMot	10/25/2016	Roth-Moore, Andrew	3.1	1,317.50	Review and edit the substantial contribution motion
3881681	*SCMot	10/26/2016	Roth-Moore, Andrew	0.8	340	Additional edits to the substantial contribution motion
3881698	*SCMot	10/26/2016	Roth-Moore, Andrew	0.6	255	Additional research re compensable fees/expenses in a substantial contribution motion
3881719	*SCMot	10/26/2016	Roth-Moore, Andrew	0.5	212.5	Additional revisions to the substantial contribution motion
3881802	*SCMot	10/26/2016	Roth-Moore, Andrew	0.8	340	Draft the proposed order granting the substantial contribution motion
3881812	*SCMot	10/26/2016	Roth-Moore, Andrew	0.2	85	Discussion with C. Miller re his prior meeting with J. Cabrera and related modifications to the substantial contribution motion
3881813	*SCMot	10/26/2016	Roth-Moore, Andrew	0.1	42.5	E-mail J. Cabrera to arrange a call to review the substantial contribution motion
3881926	*SCMot	10/26/2016	Roth-Moore, Andrew	1.3	552.5	Call with J. Cabrera re clarification of facts and additional facts for the substantial contribution motion
3881950	*SCMot	10/26/2016	Roth-Moore, Andrew	0.1	42.5	Review requirements of LR 2016-2

Index	Task Code	Date	Name	Hours	Amount	Narrative
3882774	*SCMot	10/27/2016	Roth-Moore, Andrew	0.6	255	Phone call with J. Cabrera verifying facts in the substantial contribution motion and reviewing the local rules regarding fee applications
3882775	*SCMot	10/27/2016	Roth-Moore, Andrew	6.4	2,720.00	Edits to the substantial contribution motion; conform comments received from J. Cabrera
3882855	*SCMot	10/27/2016	Roth-Moore, Andrew	0.2	85	Edit time sheets per C. Miller comments
3882856	*SCMot	10/27/2016	Roth-Moore, Andrew	0.5	212.5	Conform the substantial contribution motion to LR 2016-2
3882918	*SCMot	10/27/2016	Roth-Moore, Andrew	0.4	170	E-mail J. Cabrera re LR 2016-2
3882971	*SCMot	10/27/2016	Roth-Moore, Andrew	0.1	42.5	Phone call with C. Miller re additional edits to the substantial contribution motion
3882974	*SCMot	10/27/2016	Roth-Moore, Andrew	0.6	255	Review fees for privilege
3882973	*SCMot	10/27/2016	Roth-Moore, Andrew	0.2	85	Prepare MNAT fee exhibits
3882928	*SCMot	10/27/2016	Miller, Curtis	0.9	571.5	Review and revise latest draft of substantial contribution application
3882774	*SCMot	10/27/2016	Roth-Moore, Andrew	0.6	255	Phone call with J. Cabrera verifying facts in the substantial contribution motion and reviewing the local rules regarding fee applications
3882775	*SCMot	10/27/2016	Roth-Moore, Andrew	6.4	2,720.00	Edits to the substantial contribution motion; conform comments received from J. Cabrera
3882855	*SCMot	10/27/2016	Roth-Moore, Andrew	0.2	85	Edit time sheets per C. Miller comments
3882856	*SCMot	10/27/2016	Roth-Moore, Andrew	0.5	212.5	Conform the substantial contribution motion to LR 2016-2
3882918	*SCMot	10/27/2016	Roth-Moore, Andrew	0.4	170	E-mail J. Cabrera re LR 2016-2
3882971	*SCMot	10/27/2016	Roth-Moore, Andrew	0.1	42.5	Phone call with C. Miller re additional edits to the substantial contribution motion
3882974	*SCMot	10/27/2016	Roth-Moore, Andrew	0.6	255	Review fees for privilege
3882973	*SCMot	10/27/2016	Roth-Moore, Andrew	0.2	85	Prepare MNAT fee exhibits
<b>Total</b>				<b>116.5</b>	<b>\$ 52,956.50</b>	