

EXHIBIT B

Summary of Fees for First Application of Richards Kibbe LLP for Allowance of Interim Compensation for Services Rendered as Conflicts Counsel for the Debtors for the Period January 21, 2008 through April 30, 2008, and for Reimbursement of Expenses

<u>Name of Professional</u>	<u>Year Admitted</u>	<u>Year Fee Incurred</u>	<u>Hourly Rate</u>	<u>Hours Engaged</u>	<u>Total Values</u>
<u>Partners</u>					
Craig A. Newman	1984	2008	\$725.00	328.20	\$237,945.00
Michael Friedman	1992	2008	\$675.00	4.40	\$2,970.00
Joon P. Hong	1992	2008	\$625.00	312.90	\$195,562.50
<u>Associates</u>					
Ryan Jackson	2001	2008	\$410.00	72.30	\$29,643.00
Keith N. Sambur	2005	2008	\$340.00	80.50	\$27,370.00
Amanda J. Segal	2005	2008	\$340.00	60.80	\$20,672.00
Janine Wicklund	2005	2008	\$340.00	.40	\$136.00

<u>Name of Professional</u>	<u>Year Admitted</u>	<u>Year Fee Incurred</u>	<u>Hourly Rate</u>	<u>Hours Engaged</u>	<u>Total Values</u>
<u>Paralegals</u>					
Christopher T. Berg	Not Applicable	2008	\$190.00	.50	\$95.00
Daniel Biller	Not Applicable	2008	\$190.00	5.70	\$1,083.00
Bonnie Chen	Not Applicable	2008	\$190.00	28.50	\$5,415.00
Andrew Hoover	Not Applicable	2008	\$160.00	1.00	\$160.00
Michael A. Schneider	Not Applicable	2008	\$250.00	.60	\$150.00
Totals				895.80	\$521,201.50