

EXHIBIT B

**Thomas Seaman, Receiver for Medical Capital Holdings, Inc.
Fifth Fee Application
Summary of Fees
By Timekeeper
November 1, 2010 through January 31, 2011**

Thomas Seaman, Receiver	Hours	Rate	Cost
Nov-10	68.0	\$375	\$25,500.00
Dec-10	26.8	\$375	\$10,050.00
<u>Jan-11</u>	<u>45.5</u>	<u>\$375</u>	<u>\$17,062.50</u>
Total	<u>140.3</u>	<u>\$375</u>	<u>\$52,612.50</u>

Susan Vavak, Director Receiverships	Hours	Rate	Cost
Nov-10	80.7	\$300	\$24,210.00
Dec-10	110.0	\$300	\$33,000.00
<u>Jan-11</u>	<u>77.2</u>	<u>\$300</u>	<u>\$23,160.00</u>
Total	<u>267.9</u>	<u>\$300</u>	<u>\$80,370.00</u>

Helena McLain, Project Manager	Hours	Rate	Cost
Nov-10	1.2	\$231	\$277.50
Dec-10	1.6	\$225	\$360.00
<u>Jan-11</u>	<u>2.6</u>	<u>\$225</u>	<u>\$585.00</u>
Total	<u>5.4</u>	<u>\$226</u>	<u>\$1,222.50</u>

Timothy McDonnell, Project Manager	Hours	Rate	Cost
Nov-10	17.0	\$150	\$2,550.00
Dec-10	13.5	\$150	\$2,025.00
<u>Jan-11</u>	<u>16.8</u>	<u>\$150</u>	<u>\$2,520.00</u>
Total	<u>47.3</u>	<u>\$150</u>	<u>\$7,095.00</u>

Seth Timmons, Project Manager	Hours	Rate	Cost
Nov-10	11.4	\$150	\$1,710.00
Dec-10	11.6	\$150	\$1,740.00
<u>Jan-11</u>	<u>11.9</u>	<u>\$150</u>	<u>\$1,785.00</u>
Total	<u>34.9</u>	<u>\$150</u>	<u>\$5,235.00</u>

Alison Juroe, Project Manager	Hours	Rate	Cost
Nov-10	143.1	\$150	\$21,480.00
Dec-10	153.4	\$150	\$23,010.00
<u>Jan-11</u>	<u>127.2</u>	<u>\$150</u>	<u>\$19,080.00</u>
Total	<u>423.7</u>	<u>\$150</u>	<u>\$63,570.00</u>

Derrick Hovinen, Accountant	Hours	Rate	Cost
Nov-10	56.1	\$125	\$7,012.50
Dec-10	59.6	\$125	\$7,450.00
<u>Jan-11</u>	<u>56.0</u>	<u>\$125</u>	<u>\$7,000.00</u>
Total	<u>171.7</u>	<u>\$125</u>	<u>\$21,462.50</u>

Christine Cheski, Paralegal

	Hours	Rate	Cost
Nov-10	47.6	\$115	\$5,474.00
Dec-10	44.3	\$115	\$5,094.50
<u>Jan-11</u>	<u>56.4</u>	<u>\$115</u>	<u>\$6,486.00</u>
Total	<u><u>148.3</u></u>	<u><u>\$115</u></u>	<u><u>\$17,054.50</u></u>

Wes Hatem, Accountant

	Hours	Rate	Cost
Nov-10	66.1	\$95	\$6,279.50
Dec-10	38.0	\$95	\$3,610.00
<u>Jan-11</u>	<u>63.7</u>	<u>\$95</u>	<u>\$6,051.50</u>
Total	<u><u>167.8</u></u>	<u><u>\$95</u></u>	<u><u>\$15,941.00</u></u>

Various Administrative Assistants

	Hours	Rate	Cost
Nov-10	204.3	\$66	\$13,483.00
Dec-10	120.5	\$66	\$7,966.50
<u>Jan-11</u>	<u>127.6</u>	<u>\$67</u>	<u>\$8,535.00</u>
Total	<u><u>452.4</u></u>	<u><u>\$66</u></u>	<u><u>\$29,984.50</u></u>

Total

	Hours	Rate	Cost
Nov-10	695.5	\$155	\$107,976.50
Dec-10	579.3	\$163	\$94,306.00
<u>Jan-11</u>	<u>584.9</u>	<u>\$158</u>	<u>\$92,265.00</u>
Total	<u><u>1,859.7</u></u>	<u><u>\$158</u></u>	<u><u>\$294,547.50</u></u>

Total excluding the Receiver

<u><u>1,719.4</u></u>	<u><u>\$141</u></u>	<u><u>\$241,935.00</u></u>
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