

**EXHIBIT B**

**Thomas Seaman, Receiver for Medical Capital Holdings, Inc.  
Second Fee Application  
Summary of Fees  
By Timekeeper  
November 1, 2009 through April 30, 2010**

<b>Thomas Seaman, Receiver</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	54.2	\$350	\$18,970.00
Dec-09	71.1	\$350	\$24,895.00
Jan-10	64.4	\$375	\$24,150.00
Feb-10	46.2	\$375	\$17,325.00
Mar-10	56.0	\$375	\$21,000.00
Apr-10	<u>59.4</u>	<u>\$375</u>	<u>\$22,275.00</u>
<b>Total</b>	<u><b>351.3</b></u>	<u><b>\$366</b></u>	<u><b>\$128,615.00</b></u>

<b>Susan Vavak, Director Receiverships</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	56.5	\$275	\$15,537.50
Dec-09	105.0	\$275	\$28,875.00
Jan-10	103.3	\$300	\$30,990.00
Feb-10	90.4	\$300	\$27,120.00
Mar-10	78.8	\$300	\$23,640.00
Apr-10	<u>95.3</u>	<u>\$300</u>	<u>\$28,589.00</u>
<b>Total</b>	<u><b>529.3</b></u>	<u><b>\$292</b></u>	<u><b>\$154,751.50</b></u>

<b>Craig Kozma, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	15.1	\$235	\$3,548.50
Dec-09	14.7	\$235	\$3,454.50
Jan-10	16.4	\$235	\$3,854.00
Feb-10	0.7	\$235	\$164.50
Mar-10	-	\$0	\$0.00
Apr-10	<u>-</u>	<u>\$0</u>	<u>\$0.00</u>
<b>Total</b>	<u><b>46.9</b></u>	<u><b>\$235</b></u>	<u><b>\$11,021.50</b></u>

<b>Helena McClain, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	-	\$0	\$0.00
Dec-09	-	\$0	\$0.00
Jan-10	-	\$0	\$0.00
Feb-10	8.9	\$225	\$2,002.50
Mar-10	6.9	\$225	\$1,552.50
Apr-10	<u>6.6</u>	<u>\$225</u>	<u>\$1,485.00</u>
<b>Total</b>	<u><b>22.4</b></u>	<u><b>\$225</b></u>	<u><b>\$5,040.00</b></u>

<b>Timothy McDonnell, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	48.2	\$150	\$7,230.00
Dec-09	84.3	\$150	\$12,645.00
Jan-10	84.1	\$150	\$12,615.00
Feb-10	57.9	\$150	\$8,685.00
Mar-10	45.0	\$150	\$6,750.00
Apr-10	<u>30.1</u>	<u>\$150</u>	<u>\$4,515.00</u>
<b>Total</b>	<u>349.6</u>	<u>\$150</u>	<u>\$52,440.00</u>

<b>Seth Timmons, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	-	\$0	\$0.00
Dec-09	-	\$0	\$0.00
Jan-10	-	\$0	\$0.00
Feb-10	0.4	\$145	\$58.00
Mar-10	-	\$0	\$0.00
Apr-10	<u>0.5</u>	<u>\$145</u>	<u>\$72.50</u>
<b>Total</b>	<u>0.9</u>	<u>\$145</u>	<u>\$130.50</u>

<b>Alison Juroe, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	115.3	\$140	\$16,142.00
Dec-09	121.1	\$140	\$16,954.00
Jan-10	103.7	\$140	\$14,518.00
Feb-10	89.3	\$140	\$12,502.00
Mar-10	119.9	\$140	\$16,786.00
Apr-10	<u>107.8</u>	<u>\$140</u>	<u>\$15,092.00</u>
<b>Total</b>	<u>657.1</u>	<u>\$140</u>	<u>\$91,994.00</u>

<b>Derrick Hovinen, Accountant</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	62.1	\$125	\$7,762.50
Dec-09	67.1	\$125	\$8,387.50
Jan-10	54.7	\$125	\$6,837.50
Feb-10	63.9	\$125	\$7,987.50
Mar-10	80.6	\$125	\$10,075.00
Apr-10	<u>85.7</u>	<u>\$125</u>	<u>\$10,712.50</u>
<b>Total</b>	<u>414.1</u>	<u>\$125</u>	<u>\$51,762.50</u>

<b>Richard Marshall, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	120.9	\$120	\$14,508.00
Dec-09	164.0	\$120	\$19,680.00
Jan-10	158.3	\$120	\$18,996.00
Feb-10	106.0	\$120	\$12,720.00
Mar-10	139.0	\$120	\$16,680.00
Apr-10	<u>101.8</u>	<u>\$120</u>	<u>\$12,216.00</u>
<b>Total</b>	<u>790.0</u>	<u>\$120</u>	<u>\$94,800.00</u>

<b>Christine Cheski, Paralegal</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	41.3	\$115	\$4,749.50
Dec-09	40.4	\$115	\$4,646.00
Jan-10	61.9	\$115	\$7,118.50
Feb-10	44.7	\$115	\$5,140.50
Mar-10	46.9	\$115	\$5,393.50
Apr-10	<u>63.7</u>	<u>\$115</u>	<u>\$7,325.50</u>
Total	<u>298.9</u>	<u>\$115</u>	<u>\$34,373.50</u>

<b>Wes Hatem, Accountant</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	61.6	\$90	\$5,545.00
Dec-09	62.3	\$90	\$5,622.50
Jan-10	87.2	\$95	\$8,284.00
Feb-10	90.4	\$95	\$8,588.00
Mar-10	138.7	\$95	\$13,176.50
Apr-10	<u>135.6</u>	<u>\$95</u>	<u>\$12,882.00</u>
Total	<u>575.8</u>	<u>\$94</u>	<u>\$54,098.00</u>

<b>Michael Clute, Administrative Asst.</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	9.7	\$45	\$436.50
Dec-09	31.2	\$45	\$1,404.00
Jan-10	13.4	\$45	\$603.00
Feb-10	14.8	\$45	\$666.00
Mar-10	36.8	\$45	\$1,656.00
Apr-10	<u>27.8</u>	<u>\$45</u>	<u>\$1,251.00</u>
Total	<u>133.7</u>	<u>\$45</u>	<u>\$6,016.50</u>

<b>Chris Neumann, Administrative Asst.</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	95.9	\$45	\$4,315.50
Dec-09	86.0	\$45	\$3,870.00
Jan-10	100.3	\$45	\$4,513.50
Feb-10	0.8	\$45	\$36.00
Mar-10	-	\$0	\$0.00
Apr-10	<u>-</u>	<u>\$0</u>	<u>\$0.00</u>
Total	<u>283.0</u>	<u>\$45</u>	<u>\$12,735.00</u>

<b>Albert Alquisola, Administrative Asst.</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	-	\$0	\$0.00
Dec-09	-	\$0	\$0.00
Jan-10	-	\$0	\$0.00
Feb-10	-	\$0	\$0.00
Mar-10	-	\$0	\$0.00
Apr-10	<u>10.5</u>	<u>\$45</u>	<u>\$472.50</u>
Total	<u>10.5</u>	<u>\$45</u>	<u>\$472.50</u>

<b>Total</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Nov-09	680.8	\$145	\$98,745.00
Dec-09	847.2	\$154	\$130,433.50
Jan-10	847.7	\$156	\$132,479.50
Feb-10	614.4	\$168	\$102,995.00
Mar-10	748.6	\$156	\$116,709.50
<u>Apr-10</u>	<u>724.8</u>	<u>\$161</u>	<u>\$116,888.00</u>
Grand Total	<u>4,463.5</u>	<u>\$156</u>	<u>\$698,250.50</u>