

EXHIBIT B

BILLING NARRATIVES FOR SANCTIONS WORK

Date	Attorney	Relevant Billed Hours	Narrative
8/29/2011	M. Benjamin	0.20	Confer with B. Rose re webmail consents.
8/30/2011	O. Snyder	0.75	Numerous conferences and emails to clients, GDC, re case strategy and issues; meet with GDC team regarding same.
8/30/2011	T. Dupree	0.75	Revise letter to Lake; telephone conference with O. Snyder, et al. regarding strategy.
8/30/2011	A. Southwell	0.75	Review and edit letter re webmail consents; electronic correspondence re webmail consents; discuss same issues with M. Benjamin T. Dupree, and O. Snyder; client call with O. Snyder, M. Benjamin, and T. Dupree.
8/30/2011	M. Benjamin	4.75	Draft letter to opposing counsel re webmail acquisition and confer with O. Snyder, T. Dupree, and A. Southwell re same; client call with O. Snyder, T. Dupree, and A. Southwell.
8/31/2011	O. Snyder	1.75	Edit motion to compel; edit letter to Lake.
8/31/2011	T. Dupree	4.25	Draft motion to compel; telephone conference with A. Southwell re strategy.
8/31/2011	A. Southwell	0.50	Review and edit motion to compel re webmail; telephone conference with T. Dupree.
9/1/2011	O. Snyder	2.50	Edit revised draft of Motion to Compel; emails regarding same.
9/1/2011	T. Dupree	1.75	Revise motion to compel; numerous telephone conferences and emails regarding same.
9/1/2011	A. Southwell	0.75	Review and edit motion to compel papers; coordinate filing.
9/1/2011	M. Benjamin	1.5	Confer with A. Aycock re motion to compel; call with A. Southwell re motion to compel.
9/1/2011	A. Aycock	4.80	Review brief in support of Motion to Compel; draft Declaration of A. Southwell in support of Motion to Compel; draft certificate of service; draft notice of motion; review and revise documents for filing Motion to Compel and confer with M. Benjamin re same.
9/2/2011	T. Dupree	0.75	Email regarding developments and strategy; telephone conference with A. Southwell regarding same.
9/2/2011	A. Southwell	0.75	Discuss filings and motions with team; review motion for delayed briefing schedule; electronic correspondence re same.
9/3/2011	O. Snyder	0.50	Review plaintiff's motion; follow up.
9/3/2011	T. Dupree	0.75	Review plaintiff's motion and supporting documents; review draft declaration.
9/3/2011	M. Benjamin	2.00	Review Plaintiff's Motion for Delayed Briefing Schedule; draft Southwell and Flynn declarations in support of Defendants' opposition, and confer with A. Aycock re same.
9/3/2011	A. Aycock	0.50	Review Plaintiff's Motion for Delayed Briefing Schedule and confer with M. Benjamin re same.
9/4/2011	O. Snyder	0.50	Review draft declaration of A. Southwell.
9/4/2011	A. Aycock	1.00	Review and revise A. Southwell and T. Flynn Declarations; call with T. Flynn to discuss declaration; circulate revised declarations.
9/6/2011	O. Snyder	0.50	Review text order issued by court; edit brief and declarations.

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9/6/2011	T. Dupree	2.75	Draft opposition to plaintiff's motion for delayed briefing schedule; review and revise Southwell and Flynn declarations and confer with M. Benjamin re same.
9/6/2011	A. Southwell	1.50	Review and edit opposition to motion for delayed briefing schedule; electronic correspondence re same; review and edit declarations; discuss declarations with M. Benjamin; review redactions to Ceglia declaration; discuss same with M. Benjamin.
9/6/2011	M. Benjamin	5.75	Revise opposition to Plaintiff's motion to set delayed briefing schedule; review text order; confer with T. Dupree re Southwell Declaration and revise same; review and revise Defendants' opposition to motion to set delayed briefing schedule; revise Flynn Declaration; confer with A. Southwell re redacted exhibit; finalize and file Defendants' opposition and confer with A. Aycock re same.
9/6/2011	A. Aycock	4.60	Review and revise Opposition to Ceglia's request for a delayed briefing schedule; review and revise declarations of A. Southwell and T. Flynn in support of the Opposition; redact P. Ceglia's August 29 declaration as an exhibit to the A. Southwell declaration; finalize all documents for filing; file Opposition to Ceglia's request for a delayed briefing schedule; confer with M. Benjamin re same.
9/9/2011	O. Snyder	0.50	Review Court's text order regarding motion for extension of time; follow up regarding same.
9/9/2011	M. Benjamin	1.00	Confer with O. Snyder re text order and draft client update re same; confer with T. Flynn re opposition.
9/9/2011	A. Aycock	2.90	Research and analysis re cases involving discovery of email; summarize research and analysis in email to T. Dupree.
9/20/2011	A. Southwell	0.25	Review text orders and discuss with T. Flynn and M. Benjamin.
9/20/2011	M. Benjamin	0.70	Review court orders re motion to compel and confer with A. Southwell and T. Flynn re same.
9/26/2011	T. Dupree	0.50	Review plaintiff's response to motion to compel; email regarding same.
9/26/2011	M. Benjamin	1.25	Review plaintiff's opposition and draft client alert re same; confer with A. Aycock re plaintiff's opposition.
9/26/2011	A. Aycock	2.00	Review, analyze, and discuss response to P. Ceglia's opposition to our motion to compel compliance re the webmail provision of the August 18 Order; confer with M. Benjamin re same.
9/27/2011	M. Benjamin	0.80	Review draft reply brief; confer with A. Aycock re declaration in support of reply.
9/27/2011	A. Aycock	5.90	Compose and revise Aycock Declaration in Support of our Reply in Support of our Accelerated Motion to Compel Compliance with Paragraph 5 of the August 18 Order and confer with M. Benjamin re same; review and revise Reply brief; compose certificate of service to accompany Reply; finalize all Reply documents; file Reply brief and accompanying documents.
9/28/2011	O. Snyder	1.00	Attention to email consent and case strategy; review text order; follow up regarding same.
9/28/2011	T. Dupree	0.25	Review court order; email regarding next steps.

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Date	Attorney	Relevant Billed Hours	Narrative
9/28/2011	A. Southwell	0.50	Review email from N. Shaman re consents; calls with B. Rose re consents; review order of court; draft report on order and webmail consents issue; electronic correspondence re same; discuss same with M. Benjamin.
9/28/2011	M. Benjamin	2.75	Confer with A. Aycock re letter to opposing counsel; draft and revise letter to opposing counsel; call with J. Novak re data acquisition; call with B. Rose and M. McGowan re data acquisition; call with A. Southwell re data acquisition; review court order; call with A. Aycock re court order.
9/28/2011	A. Aycock	0.50	Review, analyze and discuss with Gibson Dunn team members the Court's order granting our motion to compel compliance with the webmail portion of the August 18 Order.
9/29/2011	T. Dupree	0.50	Email with A. Southwell and A. Aycock regarding strategy regarding order to show cause and related research.
9/30/2011	A. Aycock	1.00	Discuss with M. McGowan webmail acquisition and issues; compose and send update email to A. Southwell and M. Benjamin.
10/5/2011	A. Aycock	1.60	Conduct research re fee petitions; discuss with local counsel fee petitions and supporting affidavits in the Western District of New York.
10/6/2011	A. Aycock	1.50	Confer with local counsel re fee petitions in the Western District on New York; conduct research re legal framework and contents of fee petitions.
10/7/2011	O. Snyder	1.00	Attention to reply brief; review plaintiff's opposition to sanctions motion.
10/7/2011	T. Dupree	0.75	Review Ceglia response to order to show cause; draft memo regarding same; email regarding discovery issues.
10/7/2011	A. Southwell	0.50	Review opposition to fees issue from Ceglia; discuss same with team; draft and send report on same.
10/7/2011	M. Benjamin	1.50	Review plaintiff's opposition to the issuance of sanctions and confer internally re same; confer with A. Southwell, T. Flynn, and A. Aycock re fee application.
10/7/2011	A. Aycock	1.00	Discuss fee petition with A. Southwell, M. Benjamin, and T. Flynn; review and discuss with M. Benjamin Plaintiff's opposition to the issuance of sanctions.
10/10/2011	M. Benjamin	0.25	Confer with A. Aycock re fee application.
10/10/2011	A. Aycock	5.40	Research re fee petition, scope, and underlying evidentiary support; confer with M. Benjamin re same; compose summary analysis email to A. Southwell, T. Dupree, and M. Benjamin re same; research re Rule 37.
10/11/2011	M. Benjamin	0.75	Revise summary re fee petition and confer with A. Aycock re same.
10/11/2011	A. Aycock	1.70	Follow-up research re the legal framework of a fee petition, scope of fees to request, and the evidence needed in support of a fee application; compose and revise analysis email to A. Southwell, T. Dupree, and

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Date	Attorney	Relevant Billed Hours	Narrative
			M. Benjamin re same.
10/12/2011	T. Dupree	4.75	Draft response regarding show cause order.
10/13/2011	O. Snyder	0.75	Edit reply brief on OSC.
10/13/2011	T. Dupree	2.00	Work on show cause response.
10/13/2011	A. Southwell	1.25	Review and edit sanctions reply; electronic correspondence re same; discuss same with team.
10/14/2011	T. Dupree	0.50	Revise and finalize response to show cause order.
10/14/2011	A. Southwell	0.75	Review and edit sanctions reply; electronic correspondence re same.
10/14/2011	M. Benjamin	2.00	Revise sanctions reply brief; finalize and file sanctions reply brief.
10/14/2011	A. Aycock	2.00	Review and revise our Reply to Ceglia's Opposition to Sanctions; confer with internal team re same; finalize and file same.
10/24/2011	A. Aycock	0.80	Draft A. Southwell declaration re fee petition.
1/10/2012	T. Dupree	0.50	Review and analyze court's rulings on sanctions motions and email regarding same.
1/10/2012	A. Southwell	0.75	Review decisions from Court; electronic correspondence re same; call with T. Flynn re decisions from court.
1/10/2012	M. Benjamin	2.00	Review sanctions decisions and draft client update re same; confer with clients and internal team re sanctions decisions; prepare materials for O. Snyder re sanctions decisions; confer with B. Rose re sanctions decisions.
1/11/2012	T. Dupree	0.25	Attention to fee petition.
1/11/2012	A. Southwell	4.25	Electronic correspondence re sanctions decisions; discuss strategy on fee petition with S. Narasimhan; electronic correspondence re categories re fee petition; review orders as to provision for fees; discuss legal issues re fee petition with team; review model fee petition; review sanctions decisions.
1/11/2012	M. Benjamin	0.75	Confer with S. Narasimhan re fee application; confer with A. Southwell and A. Aycock re fee application.
1/11/2012	A. Aycock	4.70	Meet with A. Southwell and M. Benjamin re Court's sanctions decisions and fee petition; review Court's sanctions decisions; review and analyze materials re fee petition; confer with S. Narasimhan re fee petition; confer with J. Nonkes re same.
1/12/2012	M. Benjamin	0.50	Meet with O. Snyder re fee petition; confer with A. Aycock re fee petition.
1/12/2012	A. Aycock	0.50	Meet with M. Benjamin to discuss fee petition and next steps.
1/13/2012	T. Dupree	0.25	Telephone conference with A. Southwell regarding strategy; email regarding same.
1/13/2012	A. Southwell	3.00	Discuss fee petition information collection effort with S. Narasimhan; discuss same with T. Dupree; discuss same with M. Benjamin; review model fee petitions; coordinate on WDNY model fee petitions and legal issues.

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1/13/2012	M. Benjamin	1.40	Confer with S. Narasimhan re fee application; confer with A. Southwell and A. Aycock re fee application; call with J. Nonkes re research for fee application.
1/13/2012	A. Aycock	0.50	Confer with A. Southwell and M. Benjamin re fee petition and strategy.
1/14/2012	A. Southwell	0.50	Review fee allocation for fee petition; electronic correspondence re same.
1/15/2012	A. Aycock	5.00	Conduct research re fee application and standards for reasonable fees; confer with local counsel re same; conduct research re reasonable rates in New York City; confer with local counsel re same; conduct research re contents and form of fee application and confer with local counsel re same; review and analyze empirical data on New York city hourly rates; review and analyze sample fee applications; draft fee application.
1/16/2012	T. Dupree	0.50	Research regarding attorney fee issues.
1/16/2012	A. Southwell	3.50	Review info on fee petition; electronic correspondence re same; call with team re fee petition; review and edit fee petition; electronic correspondence re edits.
1/16/2012	M. Benjamin	5.00	Call with A. Southwell, A. Aycock, and S. Narasimhan re fee application; review declaration and exhibits ISO fee application; revise memorandum ISO fee application; research filing of fee application; revise memorandum ISO fee application and confer with A. Southwell re same.
1/16/2012	A. Aycock	9.70	Conduct research re reasonable rates in New York City; confer with local counsel re same; review and analyze empirical data on New York City hourly rates; research recoverability of fees spent preparing fee petition; confer with local counsel re same; research re reasonable hours; confer with local counsel re same; review time entries and bills for relevant entries; confer with S. Narasimhan re same; draft fee application; confer with A. Southwell, M. Benjamin, and S. Narasimhan re same.
1/17/2012	A. Southwell	5.00	Review, edit, and draft fee application; review summary of fees and descriptions; discuss same with team; discuss declaration with team; review model declarations and applications; review fee award decisions from J. Foschio; discuss briefing on fee application with team.
1/17/2012	M. Benjamin	4.50	Meet with A. Aycock and S. Narasimhan to prepare fee application; confer with A. Southwell re fee application; revise memorandum ISO fee application; confer with S. Narasimhan re fee application and Southwell declaration.
1/17/2012	A. Aycock	9.50	Meeting with M. Benjamin and S. Narasimhan re relevant time entries; review bills for relevant time entries; determine amount of time spent on motion for delayed briefing schedule; determine time spent on webmail compliance generally; determine same re motion to stay; confer with S. Narasimhan re bills and time entries; confer with A. Southwell and M. Benjamin re fee application; review fee request billing entries for relevance and accuracy; compile time by attorney and by category; confer with A. Southwell

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Date	Attorney	Relevant Billed Hours	Narrative
			and M. Benjamin re fee petition brief; edit and revise brief re fee application to include attorney task descriptions and excerpts from order; review court's January 10 Order order; review bills of local counsel; confer with S. Narasimhan re relevant hours to include and fee calculations; confer with A. Southwell re fee application brief; revise fee application brief.
1/18/2012	M. Benjamin	5.30	Confer with J. Nonkes re filing of fee application; internal meeting with O. Snyder, T. Dupree, A. Southwell, and A. Aycock re fee petition; call with T. Flynn and A. Southwell; confer with J. Nonkes and A. Aycock re filing fee application; meet with A. Aycock and S. Narasimhan re fee application; revise memorandum ISO fee application; revise declaration ISO fee application; confer with A. Southwell and A. Aycock re fee application.
1/18/2012	A. Aycock	9.20	Review and organize billing charts for fee application; discuss billing charts and fee application with S. Narasimhan; confer with A. Southwell, M. Benjamin, and S. Narasimhan re fee application and strategy; conduct research re fees considered reasonable in New York City; conduct research re bankruptcy court fee applications; conduct research re modification of lodestar amount; confer with S. Narasimhan re bankruptcy court fee applications, fee application, Southwell declaration, and next steps; confer with M. Benjamin re fee application and next steps; draft section of fee application; review and edit fee application brief; confer with A. Southwell, M. Benjamin, and S. Narasimhan re fee application brief and A. Southwell declaration; edit A. Southwell declaration; follow-up research re fee amounts in bankruptcy fee decisions.
TOTAL HOURS:		176.95	