

**Exhibit B**

**ANALYSIS OF AVAILABLE CASH**

**BEAR**  
**Analysis of Available Cash for Final Distribution**  
**July 29, 2005**

United Bank	92,564	
Bank One	<u>148,265</u>	
Available Cash in Estate	240,829	
Estimated remaining costs to close out estate:		
Professional Fees		
Stenger & Stenger / Lewis Mosburg	32,500	
Plante & Moran	36,735	see below
Miscellaneous	<u>1,000</u>	
Total estimated remaining costs	70,235	
Available for Distribution to Investors	<u><u>170,594</u></u>	

P&M Fees/Expenses:	
Sept 2004 (invoice #116)	3,433
Oct 2004 (invoice #117)	1,955
November 2004 (invoice #118)	798
Dec 2004 through April 2005 (invoice #119)	5,050
Estimated fees & expenses to do a final distribution	15,000
Final tax return	4,000
Withdraw BEAR as tax entity from state	1,000
Prepare Final Accounting to Court	3,000
Additional estimated amount per Stenger	2,500
	<u>36,735</u>