

**Exhibit B
Statement of Work**

This Statement of Work ("SOW") is made and entered into as of the 31st day of August, 2004 (the "SOW Effective Date"), by and between Delta Air Lines, with its principal place of business at 1030 Delta Boulevard, Atlanta, Georgia 30320 ("Delta"), and Poorman-Douglas Corporation, with its principal place of business at 10300 SW Allen Boulevard, Beaverton, OR 97005 ("BSI"). This SOW is attached to and incorporated by reference into the Professional Services Agreement entered into by the parties with an effective date of August 31, 2004 ("Agreement").

1. Delta hereby retains BSI to perform certain noticing and claims processing administration services, and BSI hereby agrees to perform such services, in accordance with the terms and conditions of this SOW and the Agreement. From time to time Delta shall request and BSI agrees to provide such noticing and claims processing administration services. Delta shall pay BSI the fees for such services in accordance with the "Bankruptcy Processing Fee Schedule" set forth below.
2. Delta shall assume the risks and BSI shall not be responsible for any damages, liability or expenses incurred in connection with any delay in deliver of or damage to cards, disks, magnetic tapes or any input data furnished by Delta unless BSI has agreed in writing to assume such responsibility. Forms storage at BSI beyond a normal 90-day supply will be billed at the standard warehousing rates set forth below.
3. Unless otherwise agreed in writing, all software programs developed by BSI in connection with any services to be performed under this SOW shall remain the sole property of BSI. All software programs and/or related systems documentation in the possession of BSI which BSI has agreed in writing to return to Delta, or prepared for Delta by BSI, shall be returned to Delta upon the termination of the Agreement, provided, that all charges for such software programs and/or related systems documentation have been paid in full.

4. Bankruptcy Processing Fee Schedule

Set-Up Fees

Creditor Data Provided In Electronic Format	\$.10 Per Record
Creditor Data Key Entered	\$ 55.00 Per Hour

Notice Printing and Mailing

Notices printed and mailed (including printing, materials, Inserting) first image	\$.20 Per Notice
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Additional Images	\$.07 Per Page
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Consulting and Claims Docketing Hourly Rates

Consultants	\$150.00 to \$225.00
Case Managers\Associate Case Managers	\$100.00 to \$175.00
Technical Support & Programming	\$100.00
Claims Processors	\$ 55.00
Notice Coordination Support	\$ 55.00
Data Entry and Document Custody	\$ 55.00
Clerical Support	\$ 35.00

Document Serving \ E-Serving

E-Serving (no charge for emails, hourly rates apply)	No Charge
Faxing	\$.15 Per Page
Printed Documents	\$.15 Per Page

Reports \ Faxing \ Documents to Overnight

Printed Reports	\$.15 Per Page
Web Presented Reports	\$ 75.00 Per Report

Monthly Data Storage

Creditor Records	\$.07 Per Creditor
Images	\$.02 Per Image

Optional Services

Toll Free Customer Support

One Time Voice Response Unit Set-Up	\$1,000.00
Message Recording Fee	\$ 250.00
Voice response Unit	\$.39 Per Minute (Plus Line Charges)
Transcription of Messages	\$.80 Per Transcription
Live Operator Support	\$ 75.00 Per Hour
Monthly Minimum	\$ 200.00 Per Month

Newspaper Notice Publishing

Quote

Disclosure Statement and Reorganization Plan

Quote

Balloting Tabulation

Hourly Rates

Disbursements

W-9 or 1099	\$.90 Each
Issuance of Checks	\$ 1.75 Per Check

Labels/Imaging/Copies/Miscellaneous

Labels	\$.06 Per Label
Imaging	\$.16 Per Image
Copies	\$.15 Per Copy
CD Creation	\$ 50.00
Plus	\$.01 Per Image
Document Storage	\$ 1.50 Per Box/month

Website Services

One Time Setup fee	Waived – see note 1
Monthly base fee	TBD
Post Document	\$ 50.00 Each
Maintenance	\$ 150.00 Per Hour

Quoted based on customers specifications.

Deposits

Fees for mailings and newspaper publishing will be estimated and paid in advance of the mailing or publication.

A retainer deposit is required that will be applied to the final billing.

Note 1 – Assumes website substantially the same as the current pd-ual.com website