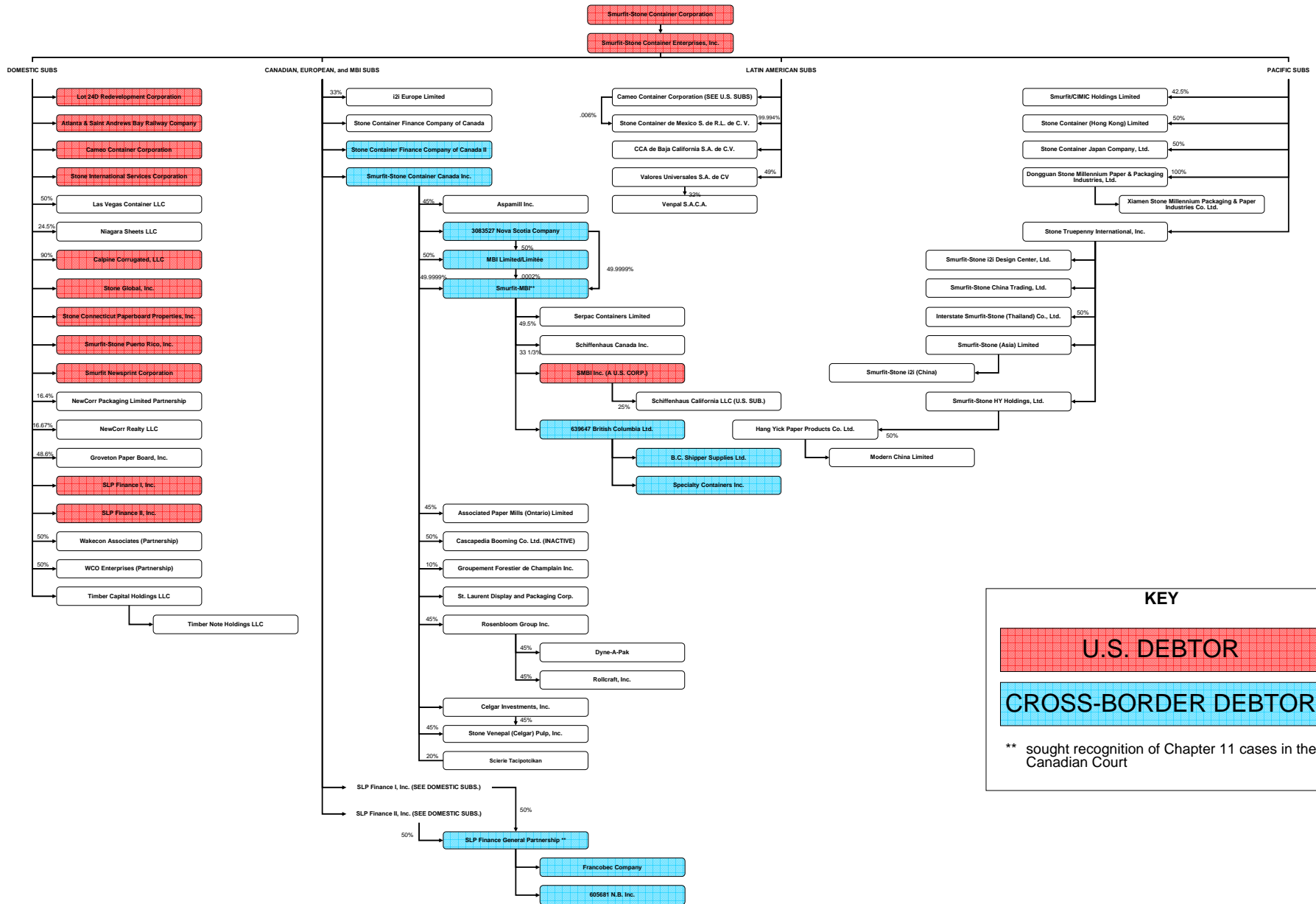


EXHIBIT B

U.S. and Cross-Border Debtors



KEY

U.S. DEBTOR

CROSS-BORDER DEBTOR

** sought recognition of Chapter 11 cases in the Canadian Court