

**EXHIBIT B**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

IN RE:	)	Chapter 11
	)	
OAKWOOD HOMES CORPORATION,	)	Case No. 02-13396 (PJW)
<u>et al.</u>	)	
Debtors.	)	Jointly Administered
	)	
	)	
	)	
	)	

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**ORDER AUTHORIZING RETENTION AND EMPLOYMENT OF  
ERNST & YOUNG LLP AS TAX ADVISORS TO THE DEBTORS AND  
DEBTORS IN POSSESSION NUNC PRO TUNC TO AUGUST 1, 2003 (RE: D.I. 2162)**

Upon the application (the "Application") of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for an order pursuant to sections 327(a) and 1107 of Chapter 11 of title 11 of the United States Bankruptcy Code (the "Bankruptcy Code"), authorizing them to retain Ernst & Young LLP ("E&Y") as tax advisors to the Debtors nunc pro tunc to August 1, 2003; and upon the Affidavit of William Shawn Smith in support of the Application; and full and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that E&Y neither holds nor represents any interest adverse to the Debtors' estates; and it appearing that E&Y is "disinterested", as that term is defined in section 101(14) of the Bankruptcy Code; and it appearing that the relief requested in the Application is in the best interest of the estates and their creditors; after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Application be, and it hereby is, GRANTED; and it is further

ORDERED that in accordance with section 327(a) of the Bankruptcy Code, the Debtors are authorized to employ and retain E&Y nunc pro tunc to August 1, 2003 as their tax consultants and advisors on the terms set forth in the Application; and it is further

ORDERED that E&Y shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court.

Dated: Wilmington, Delaware  
November 13, 2002

  
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THE HONORABLE PETER J. WALSH  
UNITED STATES BANKRUPTCY JUDGE