

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
ADVANTA CORP., et al.,)	Case No. 09-13931 (KJC)
)	
Debtors.)	(Jointly Administered)

**FEE AUDITOR’S COMBINED FINAL REPORT REGARDING
THOSE FEE APPLICATIONS WITH NO FEE OR EXPENSE
ISSUES FOR THE SECOND INTERIM PERIOD**

This is the final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceedings, regarding all the Interim Fee Applications of those firms for which we have no fee or expense issues for the Second Interim Period (collectively referred to hereafter as the “Applications”).¹

BACKGROUND

1. Drinker Biddle & Reath LLP (“Drinker Biddle”) was retained as Delaware counsel to the Official Committee of Unsecured Creditors. Drinker Biddle seeks approval of fees totaling \$81,986.00 and expenses totaling \$1,465.22 for its services during the Application Period.
2. Richards, Layton & Finger, P.A. (“RL&F”), was retained as co-counsel to the Debtors and Debtors-in-Possession. RL&F seeks approval of fees totaling \$194,722.50 and expenses totaling \$5,596.80 for its services during the Application Period.
3. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time and

¹The Second Interim Period encompasses the period of April 1, 2010 through July 31, 2010 (the “Application Period”).

expense entries included in the exhibits to the Application, for compliance with Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2010, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, Issued January 30, 1996 (the “U.S. Trustee Guidelines”), as well as for consistency with precedent established in the United States Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals.

DISCUSSION


4. We have no objections to or issues with, any of the Applications.

CONCLUSION

5. In summary, for the Application Period, we recommend approval of the following fees and expenses for these Applicants:
 - a. Drinker Biddle - \$81,986.00 in fees and \$1,465.22 in expenses; and
 - b. RL&F - \$194,722.50 in fees and \$5,596.80 in expenses.

Respectfully submitted,

WARREN H. SMITH & ASSOCIATES, P.C.

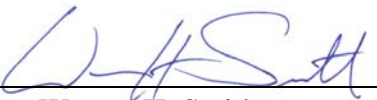
By: 
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FEE AUDITOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 20th day of January, 2011.


Warren H. Smith

SERVICE LIST
Notice Parties

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