

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

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:
In re : Chapter 11
:
ADVANTA CORP., *et al.*, : Case No. 09-13931 (KJC)
:
Debtors. : Jointly Administered
:
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**NOTICE OF SECOND INTERIM VERIFIED FEE APPLICATION OF
WARREN H. SMITH & ASSOCIATES, P.C. AS FEE AUDITOR FOR ALLOWANCE
OF COMPENSATION AND FOR REIMBURSEMENT OF EXPENSES**

Name of Applicant:	Warren H. Smith & Associates, P.C.
Authorized to Provide Services:	As Fee Auditor to the Estates
Date of Retention:	Feb. 4, 2010 <i>nunc pro tunc</i> through Jan. 29, 2010
Period for Which Compensation and Reimbursement is Sought:	April 1, 2010 through July 31, 2010
Amount of Compensation Requested:	\$29,259.75
Amount of Expense Reimbursement Requested:	\$847.46
Amount of Compensation Requested Less Holdback:	\$23,407.80
Amount of Compensation Paid For Applicable Period:	\$21,723.60
Amount of Expenses Reimbursed For Applicable Period:	\$333.53
Total Amount of Holdback Fees in Aggregate:	\$8,050.08

CUMULATIVE SUMMARY OF FEE APPLICATIONS OF WARREN H. SMITH & ASSOCIATES, P.C. FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD APRIL 1, 2010 THROUGH JULY 31, 2010:

Filing Date	Application Period	Fees	Expenses	Fees Paid	Expenses Paid
5/7/2010	4/1/2010-4/30/2010	\$262.50	\$67.56	\$210.00	\$67.56
6/4/2010	5/1/2010-5/31/2010	\$2,659.75	\$159.04	\$2,127.80	\$159.04
7/6/2010	6/1/2010-6/30/2010	\$24,232.25	\$106.93	\$19,385.80	\$106.93
8/6/10	7/1/2010-7/31/2010	\$2,105.25	\$513.93	\$0.00	\$0.00

CUMULATIVE COMPENSATION SUMMARY BY PROJECT CATEGORY:

Project Category	Total Hours For The Period 4/1/10 through 7/31/10	Total Fees For The Period 4/1/10 through 7/31/10
Accounting/Auditing	191.8	\$27,598.00
Fee Application	13.5	\$1,661.75
Total	205.3	\$29,259.75

CUMULATIVE EXPENSE SUMMARY:

Expense Category	Total Expenses for the Period 4/1/10 through 7/31/10
Long Distance	\$0.00
Third Party Copies & Document Mailing	\$431.25
Travel Expenses	\$0.00
Fed-Ex	\$0.00
Postage	\$0.00
PACER Research	\$182.48
Westlaw	\$233.73
TOTAL	\$847.46

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OF COMPENSATION AND FOR REIMBURSEMENT OF EXPENSES**

Pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, the Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, dated December 3, 2009 (the “Administrative Order”), and the Order Appointing Fee Auditor and Establishing Related Procedures Concerning the Allowance of Payment of Compensation and Reimbursement of Expenses of Applicants and Consideration of Fee Applications, dated February 4, 2010 (the “Fee Auditor Order”), the law firm of Warren H. Smith & Associates, P.C. (“WHS”) hereby files this Second Interim Verified Fee Application of Warren H. Smith & Associates, P.C. as Fee Auditor for Allowance of Compensation and for Reimbursement of Expenses (the “Application”). By this Application, WHS seeks that this Honorable Court award it reasonable compensation for professional legal services rendered as fee auditor for the estates of Advanta Corp. *et al.*, (“Debtors”) in the amount of \$29,259.75, together with reimbursement for actual and necessary expenses incurred in the amount of \$847.46 for the period commencing April 1, 2010 through July 31, 2010 (the “Interim Period”). In support of its Application, WHS respectfully states as follows:

Background

1. On November 8, 2009 the Debtors filed voluntary petitions in this Court for relief under Chapter 11 of the Bankruptcy Code (the "Code"), 11 U.S.C. §§ 101 *et. seq.*, as amended. The Debtors continued in possession of their assets and were authorized to operate and manage their respective businesses pursuant to Bankruptcy Code §§ 1107 (a) and 1108.

2. On February 4, 2010, this Court signed the Fee Auditor Order, approving the retention of WHS as fee auditor for the Debtors. The Fee Auditor Order authorized WHS to be compensated: "at the ordinary hourly rate of the Auditor for services of this nature."

Compensation Paid and its Source

3. All services for which compensation is requested by WHS were performed for or on behalf of the bankruptcy estate and the Debtors and not on behalf of any committee, creditor or other person.

4. Other than interim payments from the Debtors set forth in the notice, above, WHS has received no payment or promise for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with these cases, and there is no agreement or understanding between WHS and any other person other than members of the firm for the sharing of compensation to be received for services rendered in these cases.

Summary of Services

5. Attached hereto as Exhibit B are WHS's billing statements for the Interim Period. These statements contain detailed daily time logs describing the time expended by each attorney and para-professional for the Interim Period.

6. To the best of WHS's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Guidelines adopted by

the Office of the United State Trustee, Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2001, and the Administrative Order.

7. During the Interim Period, WHS spent 13.5 hours of time for \$1,661.75 in fees seeking its own compensation. The professional of WHS who has rendered professional services to the Debtors in these cases during the Interim Period is Bobbi Ruhlander. The para-professionals of WHS whom have rendered professional services to the Debtors in this case during the Interim Period are Doreen Williams, Anthony Lopez, James Wehrmann and Melanie White.

Disbursements

8. WHS has incurred \$847.46 in disbursements for the Case Period for copies, postage, long distance, travel expenses, Pacer research and third party copies and document mailing expenses.

Valuation of Services

9. The rates charged by each professional during the Interim Period are set forth in Exhibit A. These rates are equal to or below WHS's normal hourly rates of compensation for work of this character. Attorneys and para-professionals of WHS have expended a total of 205.3 hours in connection with this matter during the Interim Period. The reasonable value of the services rendered by WHS for the Interim Period in these cases under Chapter 11 is \$29,259.75.

10. In accordance with the factors enumerated in 11 U.S.C. §§ 330, the amount of fees and expenses requested by WHS is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Moreover, WHS has reviewed the requirements of Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2001, and believes that this

application complies with that rule.

WHEREFORE, WHS respectfully requests that an allowance be made to it in the amount of \$29,259.75 as compensation for necessary professional services rendered, and the sum of \$847.46 as reimbursement of actual necessary costs and expenses, for a total of \$30,107.21 for the period commencing April 1, 2010 through July 31, 2010, that such sums be authorized for payment, and for such other and further relief as this Court may deem just and proper.

Dated: September 13, 2010

WARREN H. SMITH & ASSOCIATES, P.C.



Warren H. Smith

Republic Center
325 N. St. Paul, Suite 1250
Dallas, Texas 75201
(214) 698-3868
(214) 722-0081 FAX
whsmith@whsmithlaw.com

CERTIFICATE OF SERVICE

I, Warren H. Smith, caused the preceding report to be served by First Class United States mail on the persons on the service list attached to the original on file, this 13th day of September, 2010. Copies of the service list may be obtained by contacting the undersigned.



Warren H. Smith

VERIFICATION

STATE OF TEXAS '
 ' SS:
COUNTY OF DALLAS '

Warren H. Smith, after being duly sworn according to law, deposes and says:

- 1. I am the principal in the applicant firm, Warren H. Smith & Associates, P.C., and have been admitted to the bar of the Supreme Court of Texas since 1987.
- 2. I have personally performed many of the services rendered by Warren H. Smith & Associates, P.C. as fee auditor in these cases and am thoroughly familiar with all other work performed by the professionals in the firm.
- 3. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2001, and submit that the Application substantially complies with such rule.



Warren H. Smith

SWORN TO AND SUBSCRIBED before me, a Notary Public for the State and County aforesaid, on the 13th day of September, 2010.



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ADVANTA CORP., *et al.*, : Case No. 09-13931 (KJC)
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Debtors. : Jointly Administered
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**ORDER APPROVING SECOND INTERIM VERIFIED FEE
APPLICATION OF WARREN H. SMITH & ASSOCIATES, P.C.
FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

AND NOW, this _____ day of September, 2010, upon the Second Interim Verified Fee Application of Warren H. Smith & Associates, P.C. for Allowance of Compensation and Reimbursement of Expenses (the "Application") dated September 13, 2010, the Court having been satisfied that the interim compensation and reimbursement requested therein is reasonable and justified given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services and (e) the costs of comparable services in cases other than cases under Title 11, and after notice and a hearing;

IT IS HEREBY ORDERED that the Application is approved and that the Debtors, or their successors in interest, are authorized and directed to pay to Warren H. Smith & Associates, P.C. the sum of \$29,259.75 as compensation for necessary professional services rendered for the period April 1, 2010 through July 31, 2010, and the sum of \$847.46 for reimbursement of actual and necessary costs and expenses incurred for the same period.

United States Bankruptcy Judge

Service List

United States Trustee

David L. Buchbinder, Esq.
Office of the United States Trustee
844 N. King Street, Room 2207
Lock Box 35
Wilmington, DE 19801

Counsel to the Debtors

Mark D. Collins, Esq.
Paul N. Heath, Esq.
Richards Layton & Finger, P.A.
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Wilmington, DE 19801

Counsel to the Debtors

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Debra A. Dandeneau, Esq.
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Financial Advisor to the Debtors

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30 Rockefeller Plaza, 61st Floor
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Independent Auditors and Accountants for the Debtors

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Special Litigation Counsel to the Debtors

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San Francisco, CA 94105-2482

Special Corporate Counsel to the Debtors

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Bilzin Sumberg Baena Price & Axelrod LLP
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Miami, FL 33131-2385

**Corporate Communications Consultants
to the Debtors**

Michael S. Sitrick
Sitrick and Company Inc.
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Suite 800
Los Angeles, CA 90067

**Counsel to the Official Committee of
Unsecured Creditors**

Laura Davis Jones, Esq.
Richard M. Pachulski, Esq.
Hamid R. Rafatjoo, Esq.
Timothy P. Cairns, Esq.
Pachulski Stang Ziehl & Jones LLP
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**Co-Financial Advisor to the Official
Committee of Unsecured Creditors**

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San Francisco, CA 94105

**Co-Financial Advisor to the Official
Committee of Unsecured Creditors**

Alex Stevenson
Xroads Solutions Group, LLC
1821 East Dyer Road, Suite 225
Santa Ana, CA 92705

**Appraisers for the Official Committee of
Unsecured Creditors**

Randall Bell
Bell Anderson & Sanders LLC
496 Broadway
Laguna Beach, CA 92651

Exhibit A

Name of Professional	Position, No. of Years in that Position, Year Licensed	Hourly Billing Rate	Total Billed Hours	Total Compensation
Doreen Williams	Legal Assistant since 1982	\$165	0.60	\$99.00
Bobbi Ruhlander	Member of Texas Bar since 1991	\$265	34.50	\$9,142.50
Anthony Lopez	Clerk since 2002	\$45	39.90	\$1,795.50
James Wehrmann	Legal Assistant since 1989	\$152.50	1.50	\$228.75
Melanie White	Legal Asst. since 2005	\$140	128.40	\$17,976.00
Melanie White	Paralegal since 2005	\$45	0.40	\$18.00
			205.30	\$29,259.75

Total Hours 205.3

Total Fees \$ 29,259.75

Exhibit B

(see attached)

Warren H. Smith & Associates, P.C.

325 North St. Paul Street
Suite 1250
Dallas, TX 75201
Tax Id# 01-0584406

Invoice submitted to:
Advanta Corp.
Attention: Philip M. Browne
P.O. Box 844
Springhouse PA 19477

September 07, 2010

In Reference To: Advanta Corp.
Invoice #10101

Professional Services

		<u>Hours</u>	<u>Amount</u>
4/1/2010 MW	Draft monthly application of Warren H. Smith & Associates for March 2010 (.8); review fee and expense detail re same (.5); send same to J. Wehrmann for review (.1).	1.40	196.00
4/3/2010 MW	Electronic filing with court of monthly application for compensation of WHS&A for March 2010 (.3); send same for service (.1).	0.40	18.00
4/5/2010 JAW	Proofread W.H. Smith's March 2010 fee notice and detail (0.10); draft e-mail to M. White regarding any necessary revisions (0.10)	0.20	30.50
4/27/2010 AL	Draft CNO for WHSA's March Fee Application	0.40	18.00
5/1/2010 BSR	telephone conference with Warren Smith re revising proposed Advanta fee auditor order (.1); telephone call with A. Parnell re same (.1); review and revise draft fee auditor order (1.0); second telephone call with W. Smith re revisions to fee auditor order (.1); drafted additional revisions to proposed fee auditor order (.8); draft email to W. Smith re same (.2).	2.30	609.50
5/3/2010 MW	Draft Application for Compensation of WHSA for April 2010 (.9); preliminary review of same (.2); send invoice to J. Wehrmann for final review (.1); revise per J. Wehrmann's comments (.2); update database with docket numbers, fees and expense amounts (.1).	1.50	210.00
5/5/2010 MW	Draft Interim Fee Application of Warren H. Smith & Associates (1.5); detailed review of fees and expenses for interim period(1.5); send same to J. Wehrmann for review (.1); revise accordingly and send for service (.3).	3.40	476.00
BSR	telephone conference with Melanie White re contact by Richards Layton and timetable for reviewing fee applications	0.10	26.50
5/6/2010 JAW	proofread WHSmith's April 2010 fee notice and detail (0.1); confer with M. White re: any revisions needed to same (0.1)	0.20	30.50

		<u>Hours</u>	<u>Amount</u>
5/6/2010	JAW proof read WH Smith 1st Interim Fee Application (12-1-09 to 3-31-10) (0.2); e-mail to MW re: any revisions needed to same (0.1)	0.30	45.75
	AL Update database with KPMG's November & December (.2) January (.2) February (.2) and March (.2) fee applications (hard copies); A&M's November & December (.2) and February (.1) fee applications (hard copies); RLF's November & December (.2) January (.1) February (.2) and March (.1) fee applications (hard copies); Weil's November & December (.2) and January (.1) fee applications (hard copies); KPMG's November & December (.2) January (.1) February (.1) and March (.1) electronic detail	2.50	112.50
	BSR telephone conferences (2) with Anthony Lopez re first interim period applications (.1); review terms of Compensation Order to determine interim periods (.1)	0.20	53.00
5/7/2010	AL Electronic filing with the court of WWSA's April Fee Application	0.30	13.50
5/11/2010	BSR detailed review of Alvarez & Marsal Nov-Dec. 2009 monthly fee application	1.10	291.50
	BSR research server for Alvarez & Marsal Jan. 2010 monthly fee application (.2); draft email to J. Bondi at A&M re same (.1)	0.30	79.50
	BSR detailed review of Alvarez & Marsal Feb. 2009 monthly fee application	0.40	106.00
5/12/2010	AL Update database with Weil's December and January fee applications (electronic versions) (.2); Weil's February electronic fee and expense detail (.1)	0.30	13.50
	BSR Receive and review email from Alvarez and Marsal re Jan. 2010 monthly fee application	0.10	26.50
5/13/2010	AL Update database with Weil's February Fee Application (Hard Copy)	0.20	9.00
	AL Update database with KPMG's 1Q electronic detail (.1); A&M's March Fee Application (Hard Copy) (.2)	0.30	13.50
5/15/2010	BSR detailed review of Weil Gotshal's Nov.-Dec. 2009 monthly fee application	1.00	265.00
	BSR Receive and review Weil Gotshal's retention application and order	0.30	79.50
5/17/2010	AL Draft email to Latham requesting November through March electronic detail in an editable format (.1); update database with A&M's November through February electronic fee applications (.3); RLF's 1Q Fee Application (electronic version) (.1); Weil's March electronic fee application (.1);	0.60	27.00
	AL Update database with Latham's November through March pdf fee applications	0.30	13.50
	MW Conference with C. Mglathlin re RLF's electronic detail (.1).	0.10	14.00

		<u>Hours</u>	<u>Amount</u>
5/18/2010	AL Update database with Drinker's December through March electronic detail (.3); Weil's March Fee Application (Hard Copy) (.2)	0.50	22.50
5/19/2010	AL Update database with FTI's November through March electronic detail (.3); FTI's 1Q electronic detail (.1)	0.40	18.00
5/21/2010	AL Update database with KPMG's April electronic detail (.1); Cadwalader's 1st Interim response (.1); Cadwalader's pdf version of 1Q IR Response (.1); Latham's hard copy fee applications for the months of November through March (.4); Drinker's hard copy fee applications for the months of November through March (.4)	1.10	49.50
5/23/2010	AL Update database with FTI's November through March fee applications (hard copies)	0.40	18.00
5/24/2010	AL Update database with KPMG's April fee application (hard copy) (.2)	0.20	9.00
5/27/2010	AL Update database with RLF's April fee application (hard copy) (.2)	0.20	9.00
5/28/2010	AL Prepare and electronic filing with the court of WHSA's April CNO	0.40	18.00
6/2/2010	MW Draft monthly application for compensation of WHSA for May 2010 (.7); send same to J. Wehrmann for review (.1); revise per J. Wehrmann's comments (.1).	0.90	126.00
	AL Update database with Drinker's April fee application (hard copy)	0.20	9.00
6/3/2010	JAW Proofread W. H. Smith's May 2010 fee notice and detail (0.2); e-mail to M. White regarding any revisions to same (0.1)	0.30	45.75
6/4/2010	AL Electronic filing with the court of WHSA's May Fee Application	0.40	18.00
6/8/2010	BSR Quick review of RLF's Nov-Dec. 2009 monthly fee application	0.10	26.50
	BSR Receive and review retention application and order for Richards Layton & Finger	0.20	53.00
6/10/2010	AL Draft detailed spreadsheet for M. White Re A&M's January 2010 timekeepers and rates.	1.20	54.00
	MW Conference with B. Ruhlander regarding review of first interim files and deadlines for filing IR's (.2).	0.20	28.00
6/11/2010	MW detailed review of Alvarez & Marsal's January fee application (4.5); draft summary re same (2.0); confer with B. Ruhlander re same (.1); begin detailed review of Alvarez & Marsal's February fee application (1.9).	8.50	1,190.00
6/12/2010	MW Continue detailed review of Alvarez & Marsal's February fee application (2.5); draft summary re same (2.0); confer with A. Lopez regarding spreadsheets needed for summaries (.1).	4.60	644.00

		<u>Hours</u>	<u>Amount</u>
6/12/2010	AL Draft detailed spreadsheet for M. White Re Latham and Watkins January, November and December time keepers rates and number of hours billed for each professional.	3.00	135.00
6/13/2010	MW detailed review of Latham & Watkins' November fees and expenses (4.0); telephone conference with A. Lopez regarding additional spreadsheets for exhibits to summary (.1); detailed review of Latham's December fee application (3.7).	7.80	1,092.00
	AL Draft detailed spreadsheet for M. White Re A&M's November and December time keepers rates and timekeepers with number of hours billed for each (1.7) same re February and March (1.8)	3.50	157.50
6/14/2010	MW detailed review of Latham & Watkins' January fees and expenses (4.0); detailed review of Latham's February fees and expenses (4.6); draft summary re Latham's February fee application (2.3).	10.90	1,526.00
	AL Update database with A&M's April fee Application (hard copy)	0.20	9.00
	BSR telephone conference with Melanie White re multiple professional issue	0.10	26.50
6/15/2010	AL Draft spreadsheet for M. White re LW's March billing professionals and rates to use as exhibits.	0.60	27.00
	MW Draft summaries for Latham & Watkins' November fee application (1.9), December fee application (2.1) and January fee application (2.0); detailed review of Latham's March fees and expenses (3.0); draft summary re Latham & Watkins' March fee application (2.0).	11.00	1,540.00
6/16/2010	AL Draft spreadsheets for M. White to use as exhibits to summaries for RLF's November - March issues.	2.00	90.00
	AL Electronic filing with the court of notice to withdrawal of document 582	0.30	13.50
	AL Draft notice of withdrawal of document 582	0.20	9.00
	MW detailed review of Richards Layton's fee application for November (2.5), December (3.1) and January (2.7).	8.30	1,162.00
6/17/2010	MW Draft summaries re RLF for November (1.2), December (1.0) and January (.8); detailed review of Richards Layton's fee applications for February (2.1) and March (1.8); draft summary for February (1.2) and March (1.0).	9.10	1,274.00
6/18/2010	MW Preliminary draft of monthly fee application of WWSA (.5).	0.50	70.00
	MW detailed review of FTI's January fee application (2.7), February (2.2) and March (1.9).	6.80	952.00
6/19/2010	MW detailed review of FTI's November fee application (2.4); FTI's December fee application (2.1).	4.50	630.00

		<u>Hours</u>	<u>Amount</u>
6/20/2010	AL T/C with M. White regarding drafting detailed spreadsheet re FTI's November & December fee issues (.1); draft same for exhibits and send to M. White (1.3).	1.40	63.00
	BSR Receive and review fee summaries of Latham & Watkins, RLF, and Alvarez & Marsal for the first interim period	0.30	79.50
	AL Draft detailed spreadsheet for M. White re FTI's January & February issues to be used as exhibits.	2.30	103.50
6/21/2010	AL Draft email to Latham re filled interim fee application	0.10	4.50
	AL telephone conversation with Latham re fee applications	0.10	4.50
	BSR Receive and review fee summaries re Latham & Watkins' applications for Nov. 2009 through March 2010 (2.7); scan and forward to Melanie White for revisions (.7)	3.40	901.00
	AL Update database with Latham's 1Q electronic detail	0.10	4.50
	AL Update database with Latham's March fee application (electronic version)	0.10	4.50
	BSR Draft initial report re Latham & Watkins' 1st interim fee application	2.20	583.00
	AL Draft email to B. Ruhlander re FTI's first interim electronic detail	0.10	4.50
	AL Update database with A&M's 1Q fee application (electronic version) (.1); LW's 1Q fee application (hard copy) (.2)	0.30	13.50
	AL Telephone conference with B. Ruhlander re A&M's 1st Interim fee application	0.10	4.50
	MW Draft and revise summaries with exhibits re Latham Watkins for November (1.5), December (2.0), January (2.0), February (1.9) and March (1.6); confer with B. Ruhlander re same (.1).	9.10	1,274.00
6/22/2010	BSR Draft initial report re Latham & Watkins for the 1st interim period	2.50	662.50
	DTW Review and revise Latham & Watkins 1st interim initial report (.2).	0.20	33.00
	MW Detailed review of Drinker Biddle & Reath's fee applications for November (1.5), December (1.3), January (1.4), February (1.5) and March (1.3); draft summaries re Drinker's November & December fee app (1.0), January (.5), February (.6) and March (.5)	9.60	1,344.00
6/23/2010	BSR Draft e-mail to Latham & Watkins re initial report for the 5th interim period	0.10	26.50
	BSR detailed review of Richards Layton's 1st interim fee application, as well as monthly fee applications and fee summaries re same	1.00	265.00

		<u>Hours</u>	<u>Amount</u>
6/23/2010	BSR Draft e-mail to Richards Layton re 1st interim fee application	0.30	79.50
	AL Receive, review and finalize IR of LW's first interim period	0.30	13.50
	MW Review exhibit spreadsheets from A. Lopez re FTI issues found in application (.5); Draft summaries for FTI's November - December fee applications (1.0) , January's fee application (.9) and February fee application (1.1).	3.50	490.00
	AL Update database with FTI's May fee application (hard copy)	0.20	9.00
6/24/2010	AL Draft detailed spreadsheets for M. White re Meetings with multiple professionals for Weil's January fee application to be used as exhibits to the initial report.	2.40	108.00
	AL Draft detailed spreadsheet for M White re KPMG's mileage issues, and assist with calculations with same for the months of November through March (2.5); same re expense issues (.5)	3.00	135.00
	AL Continue drafting detailed spreadsheet for M White re KPMG's mileage issues, and assist with calculations with same for the months of November through December.	1.20	54.00
	AL Draft detailed spreadsheet for M. White re KPMG's March fee issues	1.50	67.50
	MW Draft summary re FTI's March fee application (.9); detailed review of KPMG's November - December combined fee application (4.6); draft summary re same (2.5); detailed review of KPMG's January fee application (3.0).	11.00	1,540.00
6/25/2010	MW Draft summary regarding KPMG's January fee application (2.9); confer with A. Lopez re spreadsheet of mileage issues needed for exhibit (.1); research online driving Maps for mileage claims to verify distances (.5); detailed review of KPMG's February fee application (3.0); draft summary with exhibits re same (2.0); begin detailed review of KPMG's March fee application (1.5).	10.00	1,400.00
6/26/2010	AL Draft detailed spreadsheet for M White re KPMG's mileage issues, and assist with calculations with same for the months of January and February (2.5).	2.50	112.50
6/27/2010	BSR detailed review of Jan. and March 2009 monthly fee applications of A&M, as well as fee summaries re same	0.40	106.00
6/28/2010	DTW Review and revise Alvarez & Marsal 1st interim initial report (.1).	0.10	16.50
	BSR Draft initial report re FTI's 1st interim fee application	3.00	795.00
	BSR detailed review of FTI's 1st interim fee application, as well as monthlies and fee summaries for same	1.10	291.50

		<u>Hours</u>	<u>Amount</u>
6/28/2010	BSR Draft initial report re Alvarez & Marsal's 1st interim fee application	1.40	371.00
	BSR Draft e-mail to Alvarez & Marsal re initial report for the 1st interim period	0.10	26.50
	AL Receive, review and finalize IR of A&M's 1Q	0.30	13.50
6/29/2010	AL Update database with Drinker's May fee application (hard copy)	0.20	9.00
	AL Receive, review and finalize the IR of FTI's 1Q	0.30	13.50
	AL Update database with KPMG's May electronic detail	0.10	4.50
	DTW Review and revise 1st interim initial report for FTI (.1); telephone call with B. Rulander re fee issue in KPMG initial report (.1).	0.20	33.00
	BSR Draft initial report re FTI for the 1st interim period	0.70	185.50
	BSR Receive and review Drinker Biddle retention application	0.10	26.50
	BSR detailed review of Drinker Biddle's 1st interim fee application, as well as monthly fee applications and fee summaries re same	0.30	79.50
	BSR Draft e-mail to FTI Consulting re initial report for the 1st interim period	0.10	26.50
	BSR detailed review of KPMG's 1st interim fee application and monthly fee applications, as well as fee summaries re same	2.70	715.50
	BSR Receive and review KPMG's engagement letters with the debtor	0.20	53.00
	BSR Draft initial report re KPMG for the 1st interim period	1.40	371.00
6/30/2010	DTW Review and revise 1st interim initial report for KPMG (.1).	0.10	16.50
	BSR telephone conference with Melanie White re status of review of Weil Gotshal applications (.1); office conference with Melanie White re same (.1)	0.20	53.00
	MW detailed review of Weil Gotshal's fees for February (3.9); confer with B. Ruhlander re same (.1).	4.00	560.00
	BSR Draft e-mail to Melanie White re January 2010 KPMG fee summary; telephone conference with Melanie re same	0.20	53.00
	AL Receive, review and finalize the IR of KPMG's 1Q	0.30	13.50
	AL Update database with KPMG's May fee application (hard copy) (.2); RLF's May fee application (hard copy) (.2); RLF's Amended May fee application (hard copy) (.2)	0.60	27.00
	BSR Draft e-mail to Zachary Shapiro re KPMG initial report	0.30	79.50

		<u>Hours</u>	<u>Amount</u>
7/1/2010	MW Draft monthly fee application of WHSA (.7); preliminary review of same (.1); send same to J. Wehrmann for review (.1).	0.90	126.00
	BSR detailed review of Richards Layton's Feb. 2010 monthly fee application	0.90	238.50
	BSR detailed review of Richards Layton's March 2010 monthly fee application	1.90	503.50
	JAW Proofread WHSmith June 2010 fee detail and Notice (0.4); draft summary of same (0.1)	0.50	76.25
7/2/2010	BSR Receive and review WGM's 1st interim fee application	0.30	79.50
7/6/2010	AL Electronic filing with the Court of WHSA's June Invoice	0.30	13.50
7/7/2010	AL Draft WHSA's May CNO	0.30	13.50
	AL Electronic filing with the court of WHSA's May CNO	0.20	9.00
7/9/2010	AL Update database with Weil's May fee application (hard copy)	0.20	9.00
7/13/2010	BSR Receive and review response of Richards Layton & Finger to initial report (1st)	0.10	26.50
	AL research all applications received for the current interim (.7); confer with B. Ruhlander re same (.1).	0.80	36.00
7/20/2010	BSR research regarding status of responses to initial reports	0.30	79.50
7/21/2010	AL Update database with A&M's 1Q IR Response (.1); Latham's 1Q IR Response (.1)	0.20	9.00
7/23/2010	AL Update database with A&M's May fee application (hard copy)	0.20	9.00
7/28/2010	AL Electronic filing with the court of WHSA's June CNO	0.30	13.50
	AL Update database with RLF's June fee application (hard copy)	0.20	9.00
	MW Draft CNO for June invoice of WHSA (.3); research PACER to verify no objections (.5).	0.80	112.00
7/29/2010	BSR research regarding recently filed pleadings and orders	0.10	26.50
7/31/2010	BSR detailed review of expense portions of WGM's Jan., Feb., and March 2010 monthly fee application	2.70	715.50
For professional services rendered		205.30	\$29,259.75

Additional Charges :

	<u>Amount</u>
4/30/2010 Copying cost	1.00
PACER Charges	0.88
Third party copies & document prep/setup.	34.49
Westlaw Chages	31.19
5/31/2010 Third party copies & document prep/setup.	159.04
6/1/2010 Third party copies & document prep/setup.	49.24
6/30/2010 Third party copies & document prep/setup.	45.49
Copying cost	5.30
Copying cost	6.90
7/1/2010 Westlaw Charges	202.54
7/31/2010 PACER Charges	181.60
Third party copies & document prep/setup.	129.79
Total additional charges	<u>\$847.46</u>
Total amount of this bill	<u>\$30,107.21</u>

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Lopez	39.90	45.00	\$1,795.50
Bobbi S. Ruhlander	34.50	265.00	\$9,142.50
Doreen Williams	0.60	165.00	\$99.00
James A. Wehrmann	1.50	152.50	\$228.75
Melanie White	128.40	140.00	\$17,976.00
Melanie White	0.40	45.00	\$18.00