

Debtors' Application for Entry of an Order Authorizing the Employment and Retention of A&L Goodbody Solicitors as Irish Counsel *Nunc Pro Tunc* to May 12, 2009 (the "A&L Application").

By the A&L Application, the Debtors seek entry of an order authorizing the Debtors to retain and employ A&L Goodbody Solicitors ("A&L") as Irish counsel *nunc pro tunc* to May 12, 2009.

As set forth in the A&L Application, A&L will advise the Debtors regarding statutory insolvency and audit considerations and related restructuring matters with respect to their non-Debtor Irish subsidiaries. Specifically, the services to be provided by A&L will include, among other things, (i) advising the Debtors with respect to the powers and duties of their non-Debtor Irish subsidiaries, (ii) advising and consulting on the impact of the chapter 11 cases on the Debtors' non-Debtor Irish Subsidiaries, (iii) protecting and preserving the Debtors' interest in their non-Debtor Irish subsidiaries and the value thereof, (iv) advising the Debtors with respect to the impact of any asset dispositions relating to the non-Debtor Irish subsidiaries and (v) consulting with the Debtors with respect to any accounting, tax, or other regulatory requirements regarding the non-Debtor Irish subsidiaries. The Debtors believe that A&L is well suited to serve as Irish counsel to the Debtors because A&L has extensive experience in cross-border insolvencies and, therefore, possesses the experience necessary to perform the proposed services. In addition, the Debtors maintain that the services to be provided by A&L will not be duplicative of the services provided by the Debtors' other professionals.

The Debtors propose to compensate A&L in accordance with A&L's customary hourly rates. By category, A&L's hourly rates are as follows: (i) partners - €600; (ii) associates - €450; (iii) solicitors - €280 to €320; and (iv) trainees/paralegals - €150. The Debtors will also reimburse A&L for all other expenses incurred in connection with the services provided. A&L will apply to the Bankruptcy Court for allowance of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules and the Local Bankruptcy Rules.

The Debtors assert that they did not retain A&L prior to the commencement of the chapter 11 cases and, consequently, A&L does not hold a prepetition claim against the Debtors. The Debtors submit that A&L has no disqualifying connections with the Debtors, their creditors or any other parties in interest in the Debtors' chapter 11 cases, and A&L does not hold or represent any interest adverse to the Debtors or their estates with respect to the matters on which A&L is to be engaged.