

Order Expanding the Employment and Retention of Deloitte Tax LLP to Include Additional Tax Services for Tax Year 2010 (the “2010 Supplemental Deloitte Order”).

By the 2010 Supplemental Deloitte Order, the Debtors seek entry of an order authorizing the Debtors to expand the scope of Deloitte Tax LLP’s (“Deloitte”) retention to include additional tax services for tax year 2010.

On May 15, 2009, the Court entered an order approving Deloitte’s application as tax services provider to the Debtors. On August 27, 2009, the Court approved the Debtors’ supplemental application to expand the scope of Deloitte’s employment to include certain additional services (the “Supplemental Order”). Pursuant to the Supplemental Order, the Debtors were given authority to enter into additional engagement letters if such letters and a supplemental affidavit were filed with the Court. In accordance with the Supplemental Order, the Debtors have filed the 2010 Supplemental Deloitte Order. On March 15, 2010, the Debtors and Deloitte entered into an engagement letter pursuant to which Deloitte has agreed to provide the following additional services (collectively, the “Services”):

1. Assisting with the federal, state and foreign current and deferred income tax provisions for the quarters ended March 31, 2010, June 30, 2010 and September 30, 2010;
2. Assisting with the federal, state and foreign current and deferred income tax provisions for the year ended December 31, 2010;
3. Assisting with tax account roll forwards, effective rate reconciliation and 10Q and 10K disclosures;
4. Assisting with the preparation and review of the recognition of Uncertain Tax Positions (“UTPs”) required by ASC 740 and the measurement of such UTPs as required by ASC 740;
5. Assisting with the Debtors’ assessment of the need to record a valuation allowance with respect to deferred tax assets;
6. Assisting with the Debtors’ efforts to reconcile book to tax differences for the year ended December 31, 2010;
7. Assisting with the computation of the Debtors’ entries required to adjust income tax account balances such that they are consistent with the tax return filed for the year ended December 31, 2010;
8. Assisting with the computation of the Debtors’ federal, state and foreign current and deferred income tax asset/liability balances as of March 31, 2010, June 30, 2010, September 30, 2010 and December 31, 2010; and
9. Assisting with the classification of deferred tax assets and liabilities into appropriate disclosure categories (current and non-current) as of March 31, 2010, June 30, 2010, September 30, 2010 and December 31, 2010.

In exchange for the Services, Deloitte will be compensated at the following hourly rates:

Classification	Rate
Partner	\$490
Director	\$450
Senior Manager	\$400
Manager	\$360
Senior Associate	\$285
Staff	\$200

The Debtors also propose to reimburse Deloitte for expenses incurred in connection with the provision of accounting and bankruptcy claim services to the Debtors. Deloitte will apply to the Court for allowance of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and any additional procedures established by the Court.

The 2010 Supplemental Deloitte Order also provides that the Court will hold a hearing on appropriate notice as may be requested by the United States Trustee or Deloitte to consider Deloitte's contractual right to indemnity under the engagement letter. All requests for payment of indemnity shall be made by an application subject to review by the Court, provided, however, that in no event shall Deloitte be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty, gross negligence or willful misconduct.

The 2010 Supplemental Deloitte Order has been scheduled for presentment on May 26, 2010 at 12:00 p.m. (ET), with a corresponding objection deadline of May 26, 2010 at 11:30 a.m. (ET).