

Debtors' Fifth Supplemental Application for an Order Further Expanding the Scope of Employment and Retention of Ernst & Young LLP to Include Additional Tax Services Nunc Pro Tunc to June 22, 2010 (the "Amended Retention Application").

By the Amended Retention Application, the Debtors seek an order further expanding the scope of auditing and tax services provided to their estates by Ernst & Young LLP ("E&Y").

On March 25, 2008, the Court entered an order (the "Original Order") approving the retention of E&Y to provide the Debtors with auditing and tax services. On June 21, 2008, November 12, 2008, January 9, 2009, and May 18, 2010 the Court entered orders expanding the scope of E&Y's retention.

The Debtors request that E&Y's retention be further expanded to include corporate compliance (the "Corporate Compliance Services") and partnership compliance tax services (the "Partnership Compliance Services"). The Corporate Compliance Services would include the preparation of 2009 federal, state and local tax returns for thirty-three of the Debtor entities. The Partnership Compliance Services would include E&Y's review on a post-filing basis of the Debtors' 2009 federal partnership tax returns and state and local tax returns for two Debtor entities. The Debtors assert that such additional tax services are necessary to fulfill their duties under applicable state and federal regulations.

For the Corporate Compliance Services, the Debtors have agreed to pay E&Y a flat fee of \$150,000. The Debtors assert that such fee is comparable to the customary and ordinary fees charged by tax professionals for similar tax services.

For the Partnership Compliance Services, E&Y's compensation will be based on hourly rates ranging from \$180 per hour to \$700 per hour. In addition, E&Y will seek reimbursement for its reasonable and necessary expenses. As provided in the Original Order, E&Y will seek compensation under Bankruptcy Code sections 330 and 331 and will file interim and final fee applications with the Court.

A hearing on the Amended Retention Application is scheduled for July 13, 2010, with a corresponding objection deadline of July 9, 2010.