

**Emergency Application for Entry of an Order Authorizing the Employment and Retention of Ernst & Young LLP as Independent Auditors and Accountants for the Debtors and Debtors in Possession *Nunc Pro Tunc* to the Petition Date (the “E&Y Retention Application”).**

By the E&Y Retention Application, the Debtors seek to retain Ernst & Young LLP (E&Y) to perform tax and audit services for the Debtors. The Debtors assert that E&Y is qualified to provide these services to the Debtors because of their extensive experience with chapter 11 debtors. Further, E&Y is already familiar with the Debtors because E&Y provided tax and audit services to the Debtors prepetition. In addition, the Debtors assert that E&Y is disinterested and holds no interest adverse to the Debtors or their estates.

The audit services that E&Y will provide include: (i) auditing and reporting on financial statements for 2007; (ii) auditing the current financial reporting systems; and (iii) reviewing the Debtors’ materials in connection with SEC Filings. The tax services that E&Y will provide include: (i) routine tax services; (ii) tax consulting regarding the chapter 11 filings; (iii) preparation of a ruling request for the Internal Revenue services; (iv) tax advice regarding previous controversial transactions; (v) recommendations regarding proofs of claims; (vi) assistance in working with the state of Florida Department of Revenue; (vii) preparation of the Debtors’ 2007 federal tax return; and (viii) preparation of forms related to tax refunds.

The Debtors seek to compensate E&Y on an hourly basis for their audit services at billing rates from \$205-\$815. For tax services, the Debtors seek to compensate E&Y at hourly billing rates from \$180-\$925. In addition, the Debtors propose to compensate E&Y with (a) a fixed fee of \$20,000 for preparation of a tax refund application and (b) \$190,000 for preparation of the Debtors’ 2007 federal income tax return. Prior to the Petition Date, the Debtors paid E&Y \$1,107,820, together with a retainer in the amount of \$380,000. The Debtors do not currently owe E&Y any additional compensation.

***An interim order approving the E&Y Retention Application was entered on February 4, 2008. A final order approving the E&Y Retention Application was entered on March 25, 2008.***