

Debtors' Supplemental Application for an Order Expanding the Scope of Employment and Retention of Ernst & Young LLP to Include Services with Respect to (i) State Tax Compliance, Nunc Pro Tunc to the May 6, 2008; and (ii) Agreed Upon Procedures with Respect to Incentive Bonus Plan Calculations, Nunc Pro Tunc to May 19, 2008 (the "Amended Retention Application").

On March 25, 2008, the Court entered an order (the "Original Order") approving, on a final basis, the retention of Ernst & Young LLP ("E&Y") to provide the Debtors with auditing and tax services. By the Amended Retention Application, the Debtors seek an order (the "Order") expanding the scope of services provided to the estates by E&Y.

The Debtors request that E&Y's retention be expanded to include (i) completion and filing of certain state tax returns (the "State Tax Compliance Services") and (ii) analysis with respect to certain incentive bonus plan calculations (the "Incentive Plan Services"). The Debtors assert that the State Tax Compliance Services are necessary to file their state tax returns in a timely manner and facilitate certain tax savings which the Debtors believe they will achieve through their returns. Further, the Debtors assert that the Incentive Plan Services are necessary to evaluate Tony Mon's performance under the 2007 Annual Incentive Bonus Plan, dated July 24, 2007 (the "Incentive Plan").

For the State Tax Compliance Services, E&Y will be compensated based on hourly rates ranging from \$180 per hour to \$925 per hour. In addition, E&Y will seek reimbursement for its reasonable and necessary expenses. For the Incentive Plan Services, E&Y will be paid a flat rate of \$3,500, plus 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.

The Debtors have filed a motion to shorten notice requesting a hearing on the Amended Retention Application be scheduled for a hearing on June 10, 2008, with a corresponding objection deadline of June 5, 2008.