

Deloitte Tax LLP
600 Renaissance Center, Suite 900
Detroit, Michigan 48243
Telephone: (313) 396-3000
Scott Shekell, Partner

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|---|---|-------------------------|
| In re: |) | |
| |) | Chapter 11 |
| MOTORS LIQUIDATION COMPANY, <i>et al.</i> |) | |
| |) | Case No. 09-50026 (REG) |
| |) | |
| Debtors. |) | Jointly Administered |

**SUMMARY SHEET ACCOMPANYING AMENDED FIRST INTERIM FEE
APPLICATION OF DELOITTE TAX LLP AS TAX SERVICES PROVIDER FOR
THE PERIOD FROM JANUARY 1, 2010 THROUGH MAY 31, 2010**

| | |
|---|--------------------------------------|
| Name of Applicant: | Deloitte Tax LLP |
| Authorized to Provide Services to: | the above-captioned debtors |
| Date of Approval: | nunc pro tunc to January 1, 2010 |
| Period for which Compensation and Reimbursement is Sought: | January 1, 2010 through May 31, 2010 |
| Total Fees Requested: | \$ 579,353.00 |
| Total Expenses Requested: | <u>\$ 135.00</u> |
| Total of Fees and Expenses: | \$ 579,488.00 |
| Less: amounts previously paid: | \$ 0.00 |
| Total Cash Payment Requested: | \$ 579,488.00 |

This is an Interim Fee Application.

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| |) | Case No. 09-50026 (REG) |
| |) | |
| Debtors. |) | Jointly Administered |
| |) | |

**AMENDED FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP
AS TAX SERVICES PROVIDERS FOR THE PERIOD FROM
JANUARY 1, 2010 THROUGH MAY 31, 2010**

Deloitte Tax LLP ("Deloitte Tax"), as tax services provider to the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), respectfully represents:

INTRODUCTION

1. This is Deloitte Tax's amended first application (the "First Interim Fee Application")¹ for the allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Local Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the Court's General Orders M-104 and M-389 (the "General Orders"), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 adopted on January 30, 1996 (the "UST

¹ Deloitte Tax previously submitted a first interim fee application, dated July 8, 2010. This First Interim Fee Application amends and supersedes this prior version.

Guidelines”) and the Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, signed August 7, 2009 (the “Interim Compensation Order,” and collectively, the “Guidelines and Orders”). Pursuant to the Guidelines and Orders, a Declaration of Scott Shekell regarding compliance with the Guidelines and Orders is attached hereto as Exhibit A.

2. By the First Interim Fee Application, Deloitte Tax seeks interim allowance of compensation for professional services performed by Deloitte Tax for the period from January 1, 2010 through May 31, 2010 (the “Compensation Period”) in the aggregate amount of \$579,353.00 and reimbursement of expenses in the amount of \$135.00. Deloitte Tax submits allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by Deloitte Tax as described in this First Interim Fee Application. The Debtors have not previously paid any amounts in respect to the foregoing fees and expenses.

BACKGROUND

3. On June 1, 2009 (the “Petition Date”), each of the Debtors commenced cases (the “Chapter 11 Cases”) under chapter 11. The Debtors’ cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are continuing to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

THE RETENTION OF DELOITTE TAX LLP

5. On March 1, 2010, the Court entered an Order approving the employment of Deloitte Tax as tax services provider to the Debtors pursuant to sections 105 and 363(b) of the Bankruptcy

Code *nunc pro tunc* to January 1, 2010 (the “Approval Order”). The Approval Order authorized the Debtors to engage Deloitte Tax pursuant to Engagement Letter (the “Engagement Letter”), dated January 21, 2009, between Deloitte Tax and the Debtors. Pursuant to the Approval Order, Deloitte Tax was authorized to be compensated by the Debtors, subject to application to this Court as set forth therein. The Approval Order also authorized Deloitte Tax’s reimbursement for actual and necessary expenses incurred, subject to application to this Court as set forth therein.

REQUESTED FEES

6. Under the Engagement Letter, there are hourly billing rates per level. During the Compensation Period, a total of 908.6 hours were incurred. The rates Deloitte Tax charges for the services rendered by its professionals in these Chapter 11 Cases are similar to rates Deloitte Tax charges for professional services rendered in comparable nonbankruptcy matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive market.

7. There is no agreement or understanding between Deloitte Tax and any other nonaffiliated person for the sharing of compensation to be received for services rendered in these cases.

8. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth all Deloitte Tax professionals who have performed services in these Chapter 11 Cases during the Compensation Period by category of services, the capacities in which each such individual is employed by Deloitte Tax, the hourly billing rate charged by Deloitte Tax for services performed by such individual and the aggregate number of hours expended and fees billed.

9. Attached hereto as Exhibit C is the time detail in chronological order, by month, showing the services performed by Deloitte Tax during the Compensation Period, including the date, name of professional, hours expended and time description by task.

10. Attached hereto as Exhibit D is the expense detail for which Deloitte Tax seeks reimbursement.

11. All services performed by Deloitte Tax for which fees and reimbursement is requested herein were performed or incurred for and on behalf of the Debtors and were not for any other person or entity.

12. During the Compensation Period, Deloitte Tax performed a services related to preparing a private letter ruling for submission to the Internal Revenue Service (“IRS”). Such services included:

- a. Initial discussions and fact gathering with the Debtors, including conference calls and correspondence with the Debtors’ internal tax department and business people, as well as with other transactional advisors (e.g., bankruptcy and tax counsel);
- b. Preliminary conversations with IRS personnel in advance of filing the ruling request in order to understand their views on the relevant issues;
- c. Technical tax research on the authorities relevant to the issues that are the subject of the ruling request; and
- d. Drafting, review, and revision of the ruling request document. Drafts are circulated to the Debtors and other transactional advisors, and comments are received and integrated into the working draft.

SUMMARY DESCRIPTION OF SERVICES PERFORMED

13. Set forth below is a brief summary of certain of the matters on which Deloitte Tax provided consultations during the Compensation Period. It is not meant to be a detailed description

of all of the work performed. Complete time detail describing the day-to-day services is included in Exhibit D.

14. During the Compensation Period, Deloitte Tax worked to assist the Debtors in the preparation of an IRS ruling request related to the tax consequences of the creation of certain trusts pursuant to a plan of reorganization of the Debtors. The steps taken to prepare this ruling request are set forth above.

EXPENSES

15. Deloitte Tax incurred expenses in the amount of \$135.00 in this Compensation Period.

REQUESTED COMPENSATION SHOULD BE ALLOWED

16. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331 Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1).

Section 330 sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded..., the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title 11 U.S.C. § 330(a)(3).

17. The services rendered were reasonable, necessary and appropriate to the administration of the Chapter 11 Cases and related matters and were rendered in order to protect and preserve the Debtors' estates during the pendency of the Chapter 11 Cases.

18. As demonstrated by this First Interim Fee Application and the exhibits annexed hereto, Deloitte Tax spent its time economically and without unnecessary duplication of effort. In addition, the work conducted was carefully assigned to appropriate professionals, according to the experience and level of knowledge required for each particular task. Accordingly, approval of the compensation sought herein is warranted.

CONCLUSION

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order (i) awarding Deloitte Tax the interim allowance of fees for the Compensation Period in the amount of \$579,353.00 and expenses in the amount of \$135.00, (ii) authorizing and directing the Debtors to pay Deloitte Tax a total amount of fees and expenses in the amount of \$579,488.00, to the extent not previously paid, and (iii) granting such other relief as is just and proper.

Dated: August 5, 2010

Respectfully Submitted,



Scott Shekell
Partner
Deloitte Tax LLP
600 Renaissance Center, Suite 900
Detroit, Michigan 48243

Exhibit A

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Scott Shekell, Partner

**UNITED STATES BANKRUPTCY COURT
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| In re: |) | |
| |) | Chapter 11 |
| MOTORS LIQUIDATION COMPANY, <i>et al.</i> |) | |
| |) | Case No. 09-50026 (REG) |
| |) | |
| Debtors. |) | Jointly Administered |
| |) | |

**CERTIFICATION OF SCOTT SHEKELL IN SUPPORT OF
THE AMENDED FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP
AS TAX SERVICES PROVIDER FOR THE PERIOD
FROM JANUARY 1, 2010 THROUGH APRIL 30, 2010**

I, Scott Shekell, certify as follows:

1. I am a partner in the firm of Deloitte Tax LLP (“Deloitte Tax”). I submit this certification with respect to the amended first interim fee application of Deloitte Tax as tax services provider in the above-captioned cases (the “First Interim Fee Application”) for the allowance of compensation for professional services rendered and for reimbursement of actual and necessary expenses incurred during the relevant application period.

2. I make this certification in accordance with General Order M-389 of this Court (the “Local Guidelines”).

3. In connection therewith, I hereby certify that:

a) I have read the First Interim Fee Application;

b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the First Interim Fee Application are in substantial

compliance with the Local Guidelines and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996; and

c) Pursuant to the Local Guidelines, the Debtors, the United States Trustee and the official committee of unsecured creditors of the Debtors have been provided with a copy of the First Interim Fee Application simultaneously with the filing thereof, and will have at least 10 days to review such First Interim Fee Application prior to any objection deadline with respect thereto.

Dated: August 5, 2010
Detroit, Michigan



Scott Shekell

Exhibit B

Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of January, 2010 through May, 2010
Sorted by Project and Professional for Tax Services

| Name | Title | Service Line | Hourly Rate | Billable Hours | Total Fees |
|--|------------------|---------------------|--------------------|-----------------------|-------------------|
| Preparation and review of private letter ruling | | | | | |
| COLLINS, BRYAN P | Partner/Director | TAX | 837 | 117.0 | \$ 97,929 |
| DUFFLEY, SEAN P | Senior Manager | TAX | 642 | 201.0 | 129,042 |
| GAREAU, MATTHEW E | Senior Manager | TAX | 642 | 80.0 | 51,360 |
| HARMAN, HEATHER A | Manager | TAX | 557 | 115.5 | 64,334 |
| LAY, MATTHEW WILLIAM | Partner/Director | TAX | 837 | 0.4 | 335 |
| PEEBLES, LAURA H | Partner/Director | TAX | 837 | 1.0 | 837 |
| SHEKELL, SCOTT L | Partner/Director | TAX | 723 | 0.5 | 362 |
| STARZYNSKI, STEVEN D | Manager | TAX | 557 | 315.8 | 175,901 |
| TESTOFF, ROBERT A | Partner/Director | TAX | 837 | 57.6 | 48,211 |
| WIGGINS, SCOTT B | Manager | TAX | 557 | 2.5 | 1,393 |
| | | | | 891.3 | \$ 569,702 |
| Chapter 11 Administration | | | | | |
| ATHANAS, JOHN A | Senior Manager | TAX | 595 | 3.0 | \$ 1,785 |
| HALLETT, KEVIN M | Senior Associate | TAX | 425 | 8.3 | 3,528 |
| SHEKELL, SCOTT L | Partner/Director | TAX | 723 | 6.0 | 4,338 |
| | | | | 17.3 | \$ 9,651 |
| Total hours and amount sought | | | | 908.6 | \$ 579,353 |

Exhibit C

Statement by Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of January, 2010 through May, 2010
Sorted by Day and Professional for Tax Services

| Initials | Date | Description | Billable Time | Fixed Rate | Billable Fees |
|-------------------------|-----------|--|------------------|---------------|------------------|
| ATHANAS, JOHN A | | | | | |
| JAA | 4/22/2010 | Meeting with K. Hallett regarding format and content of MLC billing exhibits. | 0.8 | 595 | \$ 476 |
| JAA | 5/17/2010 | Edit fee application exhibits A & B | 1.3 | 595 | 774 |
| JAA | 5/25/2010 | Read and edit fee application exhibits A,B & C | 0.9 | 595 | 536 |
| | | | 3.0 | | \$ 1,785 |
| COLLINS, BRYAN P | | | | | |
| BPC | 1/12/2010 | Begin drafting outline of Motors Liquidation Company ruling request. | 2.2 | 837 | \$ 1,841 |
| BPC | 1/14/2010 | Research regarding regulation 1.468B-9 disputed ownership funds and section 361 impact on transfers to trusts. | 2.3 | 837 | 1,925 |
| BPC | 1/14/2010 | Conference call discussing facts for inclusion in the ruling request, with client (R. Zublocki) and Weil including; S. Duffley, S. Starzynski, and R. Testoff. | 1.0 | 837 | 837 |
| BPC | 1/15/2010 | Draft outline of Motors Liquidation Company ruling request. | 1.9 | 837 | 1,590 |
| BPC | 1/18/2010 | Research regulation 1.468B-9 regarding disputed ownership funds. | 1.6 | 837 | 1,339 |
| BPC | 1/19/2010 | Research income tax regulation 1.468B-9 regarding disputed ownership funds. | 0.7 | 837 | 586 |
| BPC | 1/20/2010 | Research and review IRC Sec. 361 authorities for ruling request. | 1.4 | 837 | 1,172 |
| BPC | 1/20/2010 | Discuss IRC Sec. 361 authorities research assignment with S. Duffley | 1.4 | 837 | 1,172 |
| BPC | 1/21/2010 | Discuss IRC Sec. 361 authorities research with S. Duffley. | 1.1 | 837 | 921 |
| BPC | 1/22/2010 | Read and edit fact section of draft private letter ruling request. | 0.9 | 837 | 753 |
| BPC | 1/25/2010 | Read and edit term sheets related to ruling request. | 1.3 | 837 | 1,088 |
| BPC | 1/28/2010 | Read and edit analysis of draft private letter ruling request. | 1.7 | 837 | 1,423 |
| BPC | 1/29/2010 | Edit draft ruling request and discuss edit comments with team. | 2.7 | 837 | 2,260 |
| BPC | 1/31/2010 | Regulation 1.486B-1 Qualified settlement fund and Regulation 1468B-9 disputed ownership fund tax research regarding IRS ruling request. | 3.6 | 837 | 3,013 |
| BPC | 2/1/2010 | Read and edit draft ruling request analysis section. | 1.2 | 837 | 1,004 |
| BPC | 2/1/2010 | Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, S. Duffley, H. Harman & M. Gareau. | 1.0 | 837 | 837 |
| BPC | 2/1/2010 | Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, S. Duffley, H. Harman & M. Gareau. | 1.0 | 837 | 837 |
| BPC | 2/2/2010 | Read and add comments to the plan term sheet section of the private letter ruling request. | 2.5 | 837 | 2,093 |
| BPC | 2/4/2010 | Discussion with S. Duffley regarding previous contacts with IRS on ruling request. | 0.8 | 837 | 670 |
| BPC | 2/5/2010 | Verify previous review notes were addressed and edit updated draft private letter ruling request. | 3.8 | 837 | 3,181 |
| BPC | 2/8/2010 | Read and edit analysis section of draft private letter ruling request. | 1.4 | 837 | 1,172 |

| | | | | | |
|-----|-----------|--|-----|-----|-------|
| BPC | 2/9/2010 | Read and edit draft private letter ruling request addressing open notes left by S.Duffley. | 0.8 | 837 | 670 |
| BPC | 2/10/2010 | Discussion with S. Duffley regarding regulation 1.468B-1 qualified research funds. | 0.7 | 837 | 586 |
| BPC | 2/15/2010 | Discussion with S.Duffley regarding status of the private letter ruling request. | 0.5 | 837 | 419 |
| BPC | 2/16/2010 | Read updated analysis section of private letter ruling request. | 0.7 | 837 | 586 |
| BPC | 2/17/2010 | Call with Internal Revenue Service regarding private letter ruling. Deloitte Attendance: R. Testoff and M. Gareau. | 2.0 | 837 | 1,674 |
| BPC | 2/17/2010 | Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, M. Gareau, S. Starzynski, S. Duffley & H. Harman. | 1.0 | 837 | 837 |
| BPC | 2/18/2010 | Read revised term sheet and edit draft private letter ruling request. | 1.3 | 837 | 1,088 |
| BPC | 2/19/2010 | Edit fact section of draft private letter ruling request. | 1.4 | 837 | 1,172 |
| BPC | 2/22/2010 | Read and edit updated analysis section of draft private letter ruling request. | 0.7 | 837 | 586 |
| BPC | 2/22/2010 | Debrief discussion with S. Starzynski regarding IRS issues related to the private letter ruling request. | 0.6 | 837 | 502 |
| BPC | 2/23/2010 | Read revised term sheet and edit updated draft private letter ruling request. | 1.3 | 837 | 1,088 |
| BPC | 2/24/2010 | Call with Internal Revenue Service regarding regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership funds treatment. Deloitte Attendance: R. Testoff, M. Gareau & H. Harman. | 1.0 | 837 | 837 |
| BPC | 2/25/2010 | Read and edit updated terms sheet section of private letter ruling request. | 2.7 | 837 | 2,260 |
| BPC | 2/26/2010 | Address comments/open points regarding 361 authorities included within the draft private letter ruling request. | 2.9 | 837 | 2,427 |
| BPC | 2/28/2010 | Read updated term sheet and edit updated analysis section of draft private letter ruling request. | 0.9 | 837 | 753 |
| BPC | 3/1/2010 | Discussion of tax issues with IRS personnel relating to ruling request. | 0.8 | 837 | 670 |
| BPC | 3/1/2010 | Read updated analysis section and edit law section of draft ruling request. | 2.2 | 837 | 1,841 |
| BPC | 3/2/2010 | Edit law section of ruling request including discussions with team regarding revisions to ruling request. | 3.7 | 837 | 3,097 |
| BPC | 3/2/2010 | Discussion with M. Gareau regarding status of ruling request and open items to be addressed. | 1.3 | 837 | 1,088 |
| BPC | 3/3/2010 | Discussions with Internal Revenue Service personnel regarding private letter ruling request. | 1.3 | 837 | 1,088 |
| BPC | 3/3/2010 | Read and edit updated term sheet section of private letter ruling request. | 3.7 | 837 | 3,097 |
| BPC | 3/4/2010 | Read updated law section of private letter ruling request. | 0.7 | 837 | 586 |
| BPC | 3/5/2010 | Read updated law section and edit analysis section of draft private letter ruling request. | 1.2 | 837 | 1,004 |
| BPC | 3/7/2010 | Read updated law section and edit analysis section of draft private letter ruling request. | 4.9 | 837 | 4,101 |
| BPC | 3/8/2010 | Read updated analysis section and make additional edits to term sheet related to draft ruling request. | 2.8 | 837 | 2,344 |
| BPC | 3/10/2010 | Read and edit analysis section of draft private letter ruling request. | 1.4 | 837 | 1,172 |
| BPC | 3/12/2010 | Discussion with S. Duffley regarding regulation 1.468B-9 disputed ownership funds related to the draft ruling request. | 1.2 | 837 | 1,004 |
| BPC | 3/13/2010 | Edits to draft private letter ruling request regarding, regulation 1.468B-9, disputed ownership funds included in the analysis section. | 4.7 | 837 | 3,934 |
| BPC | 3/14/2010 | Read and edit the term sheet section of the draft private letter ruling request. | 3.6 | 837 | 3,013 |
| BPC | 3/16/2010 | Read law section to confirm all prior notes were closed and edits to term sheet section of draft ruling request. | 4.6 | 837 | 3,850 |
| BPC | 3/17/2010 | Revisions to legal analysis of MLC draft ruling request related to qualified settlement funds section under Reg. 1.468B-1. | 4.4 | 837 | 3,683 |
| BPC | 3/18/2010 | Edits related to regulation 1.468B-1 qualified settlement fund section of draft private letter ruling request. | 3.9 | 837 | 3,264 |

| | | | | | |
|-----|-----------|--|--------------|-----------|---------------|
| BPC | 3/19/2010 | Revising the facts & background section of the draft ruling request. | 1.2 | 837 | 1,004 |
| BPC | 3/19/2010 | Read through law section of private letter ruling request and confirm prior notes & comments were addressed appropriately. | 0.9 | 837 | 753 |
| BPC | 3/24/2010 | Read updated private letter ruling request and send comments to S. Starzynski. | 2.9 | 837 | 2,427 |
| BPC | 3/25/2010 | Research regarding Regulation 1.468B-1 qualified settlement funds related to the draft ruling request. | 0.8 | 837 | 670 |
| BPC | 3/29/2010 | Read updated law section of draft ruling request, confirm all prior law section notes have been addressed. | 1.3 | 837 | 1,088 |
| BPC | 4/5/2010 | Read updated term sheet section of draft ruling request. | 0.7 | 837 | 586 |
| BPC | 4/21/2010 | Read updated law section of draft ruling request. | 0.8 | 837 | 670 |
| BPC | 4/27/2010 | Conference call with R. Testoff and M. Gareau regarding legal analysis related to private letter ruling request. | 2.0 | 837 | 1,674 |
| BPC | 4/28/2010 | Read and edit fact section of draft private letter ruling request. | 1.1 | 837 | 921 |
| BPC | 5/12/2010 | Preparation for call with Weil and M. Gareau regarding tax law analysis for the private letter ruling request. | 0.5 | 837 | 419 |
| BPC | 5/12/2010 | Conference call with Weil and M. Gareau regarding tax law analysis for the private letter ruling request. | 1.5 | 837 | 1,256 |
| BPC | 5/18/2010 | Read and update analysis section of draft private letter ruling request. | 1.2 | 837 | 1,004 |
| BPC | 5/19/2010 | Update and confirm all prior notes regarding the analysis section have been cleared. | 1.7 | 837 | 1,423 |
| | | | <u>117.0</u> | <u>\$</u> | <u>97,929</u> |

DUFFLEY, SEAN P

| | | | | | |
|-----|-----------|--|-----|-----|--------|
| SPD | 1/14/2010 | Conference call discussing facts for inclusion in the ruling request, with client (R. Zublocki) and Weil including; B. Collins, S. Starzynski, and R. Testoff. | 1.0 | 642 | \$ 642 |
| SPD | 1/20/2010 | Perform technical research regarding Regulation 1.468 B-9 disputed ownership funds for the ruling request. | 2.6 | 642 | 1,669 |
| SPD | 1/20/2010 | Discuss IRC Sec. 361 authorities research assignment with B. Collins. | 1.4 | 642 | 899 |
| SPD | 1/21/2010 | Begin preparation of draft private letter ruling request. | 2.7 | 642 | 1,733 |
| SPD | 1/21/2010 | Perform and discuss research, with B. Collins, regarding IRC Sec. 361 authorities related to the ruling request. | 3.3 | 642 | 2,119 |
| SPD | 1/25/2010 | Read term sheets related to the private letter ruling request. | 0.8 | 642 | 514 |
| SPD | 1/25/2010 | Draft background summary, related to the bankruptcy plan, for the ruling request. | 2.3 | 642 | 1,477 |
| SPD | 1/25/2010 | Read background summary prepared for the ruling request. | 0.4 | 642 | 257 |
| SPD | 1/26/2010 | Preparation of fact section of draft ruling request. | 2.4 | 642 | 1,541 |
| SPD | 1/26/2010 | Discuss trust issues related to the draft ruling request with S. Starzynski. | 0.6 | 642 | 385 |
| SPD | 1/27/2010 | Discuss draft status & technical issues to be researched with B. Collins. | 0.4 | 642 | 257 |
| SPD | 1/27/2010 | Perform technical research regarding Regulation 1.468 B-9 disputed ownership funds for the ruling request. | 4.6 | 642 | 2,953 |
| SPD | 1/28/2010 | Edit technical analysis section of the draft ruling request. | 1.7 | 642 | 1,091 |
| SPD | 1/28/2010 | Research IRC section 361 authorities for private letter ruling request. | 5.2 | 642 | 3,338 |
| SPD | 1/28/2010 | Update M. Gareau on status of IRC Sec 361 research. | 0.2 | 642 | 128 |
| SPD | 1/28/2010 | Research related to regulation 1.468B-1 qualified settlement fund & trust issues. | 0.3 | 642 | 193 |
| SPD | 1/29/2010 | Update and revise the draft ruling request analysis. | 1.4 | 642 | 899 |
| SPD | 1/29/2010 | Technical research regarding creditor & claimholder status. | 2.8 | 642 | 1,798 |
| SPD | 1/29/2010 | Technical research related to IRC section 162. | 1.8 | 642 | 1,156 |
| SPD | 2/1/2010 | Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, B. Collins, H. Harman & M. Gareau. | 1.0 | 642 | 642 |
| SPD | 2/1/2010 | Update call with client regarding private letter ruling. | 1.0 | 642 | 642 |

| | | | | | |
|-----|-----------|--|-----|-----|-------|
| | | Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, B. Collins, H. Harman & M. Gareau. | | | |
| SPD | 2/1/2010 | Draft technical argument, related to IRC Sec 361 authorities, for ruling request. | 1.4 | 642 | 899 |
| SPD | 2/1/2010 | Read edits made to ruling request regarding IRC Sec. 361 authorities. | 0.3 | 642 | 193 |
| SPD | 2/1/2010 | Research IRC section 361 authorities for private letter ruling request. | 1.1 | 642 | 706 |
| SPD | 2/1/2010 | Call with S. Starzynski regarding proposed changes to environmental trusts. | 1.2 | 642 | 770 |
| SPD | 2/2/2010 | Update draft technical arguments, related to IRC Sec. 361 authorities, for ruling request. | 2.2 | 642 | 1,412 |
| SPD | 2/2/2010 | Read edits made to ruling request related to IRC Sec. 361 authorities. | 0.3 | 642 | 193 |
| SPD | 2/2/2010 | Research technical issues regarding IRC Sec. 361 authorities for the draft ruling request. | 1.3 | 642 | 835 |
| SPD | 2/2/2010 | Research technical issues regarding regulation 1.468B-9 disputed ownership funds for the draft ruling request. | 2.2 | 642 | 1,412 |
| SPD | 2/2/2010 | IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), M. Gareau, R. Testoff, S. Starzynski. | 1.0 | 642 | 642 |
| SPD | 2/3/2010 | Update draft for technical arguments, related to IRC Sec. 361 authorities, for the ruling request. | 1.2 | 642 | 770 |
| SPD | 2/4/2010 | Discussion with B. Collins regarding previous contacts with IRS on ruling request. | 0.8 | 642 | 514 |
| SPD | 2/4/2010 | Discussion with S. Starzynski regarding open items and timing of draft ruling request. | 1.2 | 642 | 770 |
| SPD | 2/5/2010 | Update and revise the technical analysis of the draft ruling request. | 1.5 | 642 | 963 |
| SPD | 2/8/2010 | Edit the term sheet section of the draft ruling request. | 3.2 | 642 | 2,054 |
| SPD | 2/8/2010 | Technical research regarding IRC Sec. 361 Authorities related to the ruling request. | 2.1 | 642 | 1,348 |
| SPD | 2/8/2010 | Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request. | 0.2 | 642 | 128 |
| SPD | 2/9/2010 | Technical research regarding IRC Sec. 361 Authorities related to the ruling request. | 1.2 | 642 | 770 |
| SPD | 2/9/2010 | Update draft ruling request for issues regarding IRC Sec. 361 authorities. | 4.9 | 642 | 3,146 |
| SPD | 2/9/2010 | Read updated draft for changes made regarding IRC Sec. 361 authorities. | 1.3 | 642 | 835 |
| SPD | 2/10/2010 | Update draft ruling request for issues regarding, regulation 1.468B-9, disputed ownership funds. | 3.4 | 642 | 2,183 |
| SPD | 2/10/2010 | Read updated draft for changes made regarding regulation 1.468B-9 disputed ownership funds. | 1.2 | 642 | 770 |
| SPD | 2/10/2010 | Discuss regulation 1.468B-1 qualified settlement funds with B. Collins | 0.7 | 642 | 449 |
| SPD | 2/10/2010 | Technical research regarding Reg. 1.468 B-9 disputed ownership funds. | 1.7 | 642 | 1,091 |
| SPD | 2/11/2010 | Revise draft ruling request for comments received regarding legal analysis | 2.9 | 642 | 1,862 |
| SPD | 2/11/2010 | Technical research regarding claimholder as creditor, related to draft ruling request. | 2.1 | 642 | 1,348 |
| SPD | 2/12/2010 | Research IRC section 361 authorities for private letter ruling request. | 1.3 | 642 | 835 |
| SPD | 2/12/2010 | Follow up on the status of the draft ruling request with B. Collins | 0.2 | 642 | 128 |
| SPD | 2/12/2010 | Update term sheet section of the draft ruling request. | 2.5 | 642 | 1,605 |
| SPD | 2/15/2010 | Read through and update the technical analysis section of the draft ruling request. | 4.9 | 642 | 3,146 |
| SPD | 2/15/2010 | Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request. | 3.1 | 642 | 1,990 |
| SPD | 2/15/2010 | Discussion with B. Collins regarding status of the private letter ruling request. | 0.5 | 642 | 321 |
| SPD | 2/16/2010 | Read through updated term sheet section of draft ruling request. | 0.2 | 642 | 128 |
| SPD | 2/17/2010 | Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, M. Gareau, S. | 1.0 | 642 | 642 |

Starzynski, B. Collins & H. Harman.

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|-----|-----------|---|-----|-----|-------|
| SPD | 2/17/2010 | Read updated term sheet section of draft ruling request. | 0.5 | 642 | 321 |
| SPD | 2/18/2010 | Confirm all open notes regarding term sheet section have been addressed. | 0.5 | 642 | 321 |
| SPD | 2/22/2010 | Edit the fact section of the draft ruling request. | 1.6 | 642 | 1,027 |
| SPD | 2/23/2010 | Technical research regarding Reg. 1.468 B-9 disputed ownership funds. | 2.4 | 642 | 1,541 |
| SPD | 2/23/2010 | Update and revise draft ruling request including edits related to regulation 1.468B-9 disputed ownership funds. | 5.3 | 642 | 3,403 |
| SPD | 2/24/2010 | Revise draft ruling request including edits regarding regulation 1.468B-9 disputed ownership funds. | 5.5 | 642 | 3,531 |
| SPD | 2/24/2010 | Technical research regarding Reg. 1.468 B-9 disputed ownership funds. | 2.4 | 642 | 1,541 |
| SPD | 2/25/2010 | Edits to the technical analysis of the draft ruling request. | 2.7 | 642 | 1,733 |
| SPD | 2/25/2010 | Technical research regarding Reg. 1.468 B-9 disputed ownership funds. | 1.6 | 642 | 1,027 |
| SPD | 2/26/2010 | Private letter ruling request research related to regulation 1.468 B-9 disputed ownership funds. | 2.6 | 642 | 1,669 |
| SPD | 2/26/2010 | Update and revise draft ruling request related to regulation 1.468B-9 disputed ownership funds. | 5.7 | 642 | 3,659 |
| SPD | 3/1/2010 | Update and revise draft ruling request including revisions made regarding, regulation 1.468B-9, disputed ownership funds. | 3.6 | 642 | 2,311 |
| SPD | 3/1/2010 | Read updates made to draft ruling request related to regulation 1.468B-9 disputed ownership funds. | 1.6 | 642 | 1,027 |
| SPD | 3/1/2010 | Draft ruling request research related to regulation 1.468 B-9 disputed ownership funds. | 3.8 | 642 | 2,440 |
| SPD | 3/2/2010 | Technical research regarding Reg. 1.468 B-9 disputed ownership funds. | 3.2 | 642 | 2,054 |
| SPD | 3/2/2010 | Revisions to the technical analysis section of the draft ruling request. | 5.3 | 642 | 3,403 |
| SPD | 3/3/2010 | Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request. | 2.2 | 642 | 1,412 |
| SPD | 3/3/2010 | Edit updated draft ruling request based on additional research performed related to regulation 1.468B-9 disputed ownership funds. | 0.9 | 642 | 578 |
| SPD | 3/8/2010 | Research IRC section 361 authorities for private letter ruling request. | 3.4 | 642 | 2,183 |
| SPD | 3/8/2010 | Update and revise draft ruling request including edits regarding Reg. 1.468B-9 disputed ownership funds. | 3.8 | 642 | 2,440 |
| SPD | 3/8/2010 | Revise draft ruling request including edits related to IRC Sec. 361 authorities. | 2.4 | 642 | 1,541 |
| SPD | 3/9/2010 | Discuss draft ruling request draft status with S. Starzynski. | 0.2 | 642 | 128 |
| SPD | 3/9/2010 | Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request. | 2.1 | 642 | 1,348 |
| SPD | 3/9/2010 | Revise draft ruling request including edits regarding regulation 1.468B-9 disputed ownership funds and IRC Sec. 361 authorities. | 7.1 | 642 | 4,558 |
| SPD | 3/10/2010 | Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request. | 2.9 | 642 | 1,862 |
| SPD | 3/10/2010 | Update draft ruling request section related to Reg. 1.468B-9 disputed ownership funds. | 6.4 | 642 | 4,109 |
| SPD | 3/11/2010 | Research IRC section 361 authorities for private letter ruling request. | 1.2 | 642 | 770 |
| SPD | 3/11/2010 | Revise fact, analysis, and term sheet section of the draft ruling request for Motors Liquidation Company. | 6.7 | 642 | 4,301 |
| SPD | 3/11/2010 | Read updates made to draft ruling request. | 0.3 | 642 | 193 |
| SPD | 3/12/2010 | Research related to regulation 1.468B-9 disputed ownership funds for private letter ruling request. | 1.2 | 642 | 770 |
| SPD | 3/12/2010 | Edits to analysis section of private letter ruling request. | 0.9 | 642 | 578 |
| SPD | 3/12/2010 | Discussion with B. Collins regarding Reg. 1.468B-9 disputed ownership funds related to the draft ruling request. | 1.2 | 642 | 770 |
| SPD | 3/12/2010 | Research IRC section 361 authorities for private letter ruling request. | 2.4 | 642 | 1,541 |

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|--------------------------|-----------|---|-------|-----|------------|
| SPD | 3/15/2010 | Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request. | 2.1 | 642 | 1,348 |
| SPD | 3/15/2010 | Update and clear notes related to the technical analysis section of the private letter ruling request. | 2.9 | 642 | 1,862 |
| SPD | 3/18/2010 | Perform research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request. | 1.6 | 642 | 1,027 |
| SPD | 3/18/2010 | Read analysis section of the draft ruling request. | 0.8 | 642 | 514 |
| SPD | 3/18/2010 | Revisions to the term sheet section of the draft private letter ruling request. | 1.6 | 642 | 1,027 |
| SPD | 3/29/2010 | Revise and edit the facts section of the draft ruling request. | 1.3 | 642 | 835 |
| SPD | 3/29/2010 | Read the updated facts section of the draft ruling request. | 0.4 | 642 | 257 |
| SPD | 4/2/2010 | Revisions to the term sheet section of the private letter ruling request. | 2.2 | 642 | 1,412 |
| SPD | 4/5/2010 | Edit draft ruling request section regarding regulation 1.469B-9 disputed ownership funds. | 2.3 | 642 | 1,477 |
| | | | 201.0 | | \$ 129,042 |
| GAREAU, MATTHEW E | | | | | |
| MEG | 1/12/2010 | Technical research regarding IRC Sec. 361 Authorities related to the ruling request. | 1.4 | 642 | \$ 899 |
| MEG | 1/19/2010 | Technical research regarding Reg. 1.468 B-9 disputed ownership funds. | 1.9 | 642 | 1,220 |
| MEG | 1/28/2010 | Technical Research regarding IRC Sec. 361 Authorities related to the ruling request. | 1.2 | 642 | 770 |
| MEG | 1/28/2010 | Discussion with S. Duffley regarding IRC Sec. 361 authorities. | 0.2 | 642 | 128 |
| MEG | 1/29/2010 | Read through draft ruling request and add comments regarding IRC Sec. 361 authorities. | 2.6 | 642 | 1,669 |
| MEG | 2/1/2010 | Walk through updated ruling request and confirm notes have been addressed. | 2.2 | 642 | 1,412 |
| MEG | 2/1/2010 | Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, B. Collins, H. Harman & S. Duffley. | 1.0 | 642 | 642 |
| MEG | 2/1/2010 | Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, B. Collins, H. Harman & S. Duffley. | 1.0 | 642 | 642 |
| MEG | 2/2/2010 | IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), S. Duffley, R. Testoff, S. Starzynski. | 1.0 | 642 | 642 |
| MEG | 2/2/2010 | Research technical issues related to 1.468 B-9 disputed ownership funds regarding the draft ruling request. | 1.3 | 642 | 835 |
| MEG | 2/8/2010 | Update and edit draft ruling request section regarding regulation 1.468B-9 disputed ownership funds. | 1.4 | 642 | 899 |
| MEG | 2/9/2010 | Read updated analysis section of the draft ruling request. | 0.8 | 642 | 514 |
| MEG | 2/17/2010 | Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, S. Duffley, S. Starzynski, B. Collins & H. Harman. | 1.0 | 642 | 642 |
| MEG | 2/17/2010 | Call with Internal Revenue Service regarding private letter ruling. Deloitte Attendance: R. Testoff and B. Collins. | 2.0 | 642 | 1,284 |
| MEG | 2/19/2010 | Read through draft ruling request and add edits related to regulation 1.468B-9 disputed ownership funds. | 2.2 | 642 | 1,412 |
| MEG | 2/24/2010 | Call with Internal Revenue Service regarding regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership funds treatment. Deloitte Attendance: R. Testoff, B. Collins & H. Harman. | 1.0 | 642 | 642 |
| MEG | 2/25/2010 | Research technical issues related to IRC Section 361 Authorities. | 1.9 | 642 | 1,220 |
| MEG | 2/26/2010 | Read updated draft ruling request to confirm previous notes regarding IRC Sec. 361 authorities had been addressed. | 0.9 | 642 | 578 |
| MEG | 3/2/2010 | Read through and revise technical discussion regarding IRC Sec. 361 authorities included in the ruling request. | 2.6 | 642 | 1,669 |
| MEG | 3/2/2010 | Discussion with B. Collins regarding status of ruling request and open items to be addressed. | 1.3 | 642 | 835 |
| MEG | 3/3/2010 | Research technical issues related to Reg. 1.468 B-9 disputed ownership funds regarding the draft ruling request. | 2.6 | 642 | 1,669 |

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|-----|-----------|---|-----|-----|-------|
| HAH | 1/15/2010 | Prepare outline of items to include in the draft ruling request regarding regulation 1.468B-1 qualified ownership funds. | 1.4 | 557 | 780 |
| HAH | 1/19/2010 | Research technical issues related to 1.468 B-1 qualified ownership funds regarding the draft ruling request. | 4.4 | 557 | 2,451 |
| HAH | 1/19/2010 | Edit and add new language to draft ruling request regarding regulation 1.468B-1 qualified ownership funds. | 3.3 | 557 | 1,838 |
| HAH | 1/21/2010 | Technical research related to regulation 1.468B-1 qualified ownership funds. | 4.4 | 557 | 2,451 |
| HAH | 1/22/2010 | Research technical issues related to 1.468 B-1 qualified ownership funds regarding the draft ruling request. | 2.6 | 557 | 1,448 |
| HAH | 1/22/2010 | Revisions and edits to draft ruling request incorporating additional research evidence regarding qualified ownership funds under Reg. 1.468B-1. | 3.2 | 557 | 1,782 |
| HAH | 1/26/2010 | Research technical issues related to 1.468 B-1 qualified ownership funds regarding the draft ruling request. | 4.4 | 557 | 2,451 |
| HAH | 1/26/2010 | Updating draft ruling request related to edits regarding regulation 1.468B-1 qualified ownership funds section. | 3.2 | 557 | 1,782 |
| HAH | 1/27/2010 | Technical research related to regulation 1.468B-1 qualified ownership funds. | 3.6 | 557 | 2,005 |
| HAH | 1/27/2010 | Technical research related to regulation 1.468B-9 disputed ownership funds. | 2.9 | 557 | 1,615 |
| HAH | 1/27/2010 | Updating draft ruling request section with changes made due to additional research regarding Reg. 1.468B-9 disputed ownership funds. | 4.2 | 557 | 2,339 |
| HAH | 1/28/2010 | Technical research related to Reg. 1.468B-9 disputed ownership funds regarding the draft ruling request. | 1.9 | 557 | 1,058 |
| HAH | 1/29/2010 | Research technical issues related to 1.468 B-1 qualified ownership funds regarding the draft ruling request. | 4.1 | 557 | 2,284 |
| HAH | 1/29/2010 | Revisions to draft ruling request regarding regulation 1.468B-1 qualified ownership fund issues. | 3.1 | 557 | 1,727 |
| HAH | 2/1/2010 | Read updated technical analysis section of the draft ruling request including confirmation that notes have been cleared. | 1.7 | 557 | 947 |
| HAH | 2/1/2010 | Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, B. Collins, M. Gareau & S. Duffley. | 1.0 | 557 | 557 |
| HAH | 2/1/2010 | Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, B. Collins, M. Gareau & S. Duffley. | 1.0 | 557 | 557 |
| HAH | 2/2/2010 | Research related to 1.468 B-9 disputed ownership funds, bankruptcy cases and letter rulings. | 3.1 | 557 | 1,727 |
| HAH | 2/2/2010 | Update draft ruling request with edits regarding the section related to Reg. 1.468B-9 disputed ownership funds. | 3.6 | 557 | 2,005 |
| HAH | 2/2/2010 | Read edits made to the technical analysis section of the draft ruling request. | 3.1 | 557 | 1,727 |
| HAH | 2/3/2010 | Technical research related to 1.468B-9 disputed ownership funds. | 2.1 | 557 | 1,170 |
| HAH | 2/4/2010 | Research related to 1.468 B-9 disputed ownership funds bankruptcy cases and letter rulings. | 2.7 | 557 | 1,504 |
| HAH | 2/5/2010 | Update draft ruling request with edits to section regarding regulation 1.468B-9 disputed ownership funds. | 2.1 | 557 | 1,170 |
| HAH | 2/9/2010 | Read through updated technical analysis section of the draft ruling request to confirm all open notes have been properly addressed. | 2.3 | 557 | 1,281 |
| HAH | 2/10/2010 | Research related to 1.468 B-9 disputed ownership funds bankruptcy cases and letter rulings. | 0.9 | 557 | 501 |
| HAH | 2/11/2010 | Revisions to the draft ruling request related to disputed ownership funds under Reg. 1.468B-9. | 3.1 | 557 | 1,727 |
| HAH | 2/17/2010 | Research technical issues related to regulation 1.468B-1 qualified ownership funds regarding the draft ruling request. | 3.4 | 557 | 1,894 |
| HAH | 2/17/2010 | Revisions to draft ruling request regarding regulation 1.468B-1 qualified ownership fund issues. | 2.1 | 557 | 1,170 |
| HAH | 2/17/2010 | Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, S. Duffley, S. Starzynski, B. Collins & M. Gareau. | 1.0 | 557 | 557 |
| HAH | 2/18/2010 | Read technical analysis section of the draft ruling request. | 0.6 | 557 | 334 |

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|-----------------------------|-----------|---|--------------|-----|------------------|
| HAH | 2/24/2010 | Call with Internal Revenue Service regarding regulation 1.468B-1 qualified settlement funds and 1.468B-9 disputed ownership funds treatment. Deloitte Attendance: R. Testoff, B. Collins & M. Gareau. | 1.5 | 557 | 836 |
| HAH | 3/1/2010 | Read through updated technical analysis section of the private letter ruling request. | 0.6 | 557 | 334 |
| HAH | 3/3/2010 | Edits to the draft ruling request term sheet section. | 0.7 | 557 | 390 |
| HAH | 3/8/2010 | Research regarding private letter rulings including information reporting requirements under 104a2. | 0.8 | 557 | 446 |
| HAH | 3/11/2010 | Updates to draft ruling request including clearing open notes and comments regarding reporting requirements. | 2.6 | 557 | 1,448 |
| HAH | 3/15/2010 | Revisions to the fact section of the draft ruling request. | 0.6 | 557 | 334 |
| HAH | 3/17/2010 | Update and revise draft private letter ruling addressing notes regarding reporting requirements. | 3.9 | 557 | 2,172 |
| HAH | 3/17/2010 | Read revisions and edits made to draft ruling request. | 2.2 | 557 | 1,225 |
| HAH | 3/18/2010 | Update and revise technical analysis section of the draft private letter ruling. | 2.8 | 557 | 1,560 |
| HAH | 3/18/2010 | Read edits made to private letter ruling request confirm all notes have been addressed. | 2.3 | 557 | 1,281 |
| HAH | 3/24/2010 | Research, utilizing Colliers on Bankruptcy, related to Reg. 1.468B-9 disputed ownership funds. | 3.3 | 557 | 1,838 |
| HAH | 3/25/2010 | Motors Liquidation Company edits related to the analysis section of the private letter ruling request. | 1.7 | 557 | 947 |
| HAH | 4/27/2010 | Update and clear notes regarding the technical analysis section of the private letter ruling request. | 1.7 | 557 | 947 |
| HAH | 5/3/2010 | Edits to the fact section of the draft private letter ruling request. | 1.1 | 557 | 613 |
| HAH | 5/7/2010 | Research related to private letter rulings appraisal of successor's stock and trading liquidating trusts. | 1.2 | 557 | 668 |
| HAH | 5/18/2010 | Revisions to analysis section of the private letter ruling request. | 1.5 | 557 | 836 |
| | | | <u>115.5</u> | | <u>\$ 64,334</u> |
| LAY, MATTHEW WILLIAM | | | | | |
| MWL | 2/1/2010 | Discussion with S. Starzynski regarding pass-through issues. | 0.4 | 837 | \$ 335 |
| | | | <u>0.4</u> | | <u>\$ 335</u> |
| PEEBLES, LAURA H | | | | | |
| LHP | 1/28/2010 | Call with S Starzynski regarding tax treatment of disputed ownership funds, available election under Reg. 1.468B-9, and tax reporting issues. | 0.5 | 837 | \$ 419 |
| LHP | 2/1/2010 | S Starzynski meeting to discuss taxation of disputed ownership funds, under Reg. 1.468B-9, coming out of "Old GM." | 0.5 | 837 | 419 |
| | | | <u>1.0</u> | | <u>\$ 837</u> |
| SHEKELL, SCOTT L | | | | | |
| SLS | 2/1/2010 | Research regarding submission process and formatting | 1.9 | 723 | \$ 1,374 |
| SLS | 3/23/2010 | Read updated draft private letter ruling request. | 0.5 | 723 | 362 |
| SLS | 3/17/2010 | Identifying staffing needs for fee submission. | 1.1 | 723 | 795 |
| SLS | 4/9/2010 | Additional research regarding fee submission and formatting | 0.9 | 723 | 651 |
| SLS | 4/21/2010 | Walk through time entries to date to ensure conformance with submission standards. | 0.6 | 723 | 434 |
| SLS | 4/22/2010 | Manual walkthrough of template created for fee submission | 1.1 | 723 | 795 |
| SLS | 4/26/2010 | Edits to fee submission template | 0.4 | 723 | 289 |
| | | | <u>6.5</u> | | <u>\$ 4,700</u> |
| STARZYNSKI, STEVEN D | | | | | |
| SDS | 1/14/2010 | Conference call discussing facts for inclusion in the ruling request, with client (R. Zublocki) and Weil including; S. | 1.3 | 557 | \$ 724 |

| | | Duffley, B. Collins, and R. Testoff. | | | | |
|-----|-----------|---|-----|-----|--|-------|
| SDS | 1/14/2010 | Begin researching regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership fund rules. | 2.8 | 557 | | 1,560 |
| SDS | 1/15/2010 | Begin drafting outline of Motors Liquidation Company ruling request. | 2.7 | 557 | | 1,504 |
| SDS | 1/15/2010 | Research regarding 1.468B-9 disputed ownership funds. | 2.6 | 557 | | 1,448 |
| SDS | 1/15/2010 | Technical research regarding 361 impact on transfers to trusts. | 1.3 | 557 | | 724 |
| SDS | 1/19/2010 | Draft private letter ruling request. | 1.6 | 557 | | 891 |
| SDS | 1/19/2010 | Technical research related disputed ownership funds under Reg. 1.468B-9. | 2.7 | 557 | | 1,504 |
| SDS | 1/20/2010 | Research related to regulation 1.468B-9 & B-1 regarding disputed ownership funds and qualified settlement funds. | 1.9 | 557 | | 1,058 |
| SDS | 1/20/2010 | Technical research regarding liquidating trusts. | 1.1 | 557 | | 613 |
| SDS | 1/20/2010 | Draft facts and background for private letter ruling request. | 3.9 | 557 | | 2,172 |
| SDS | 1/21/2010 | Draft private letter ruling request | 4.8 | 557 | | 2,674 |
| SDS | 1/21/2010 | Read through and analyze Goldring treatise. | 2.1 | 557 | | 1,170 |
| SDS | 1/21/2010 | Private letter ruling request technical research related to Reg. 1.468B-9 disputed ownership funds. | 2.1 | 557 | | 1,170 |
| SDS | 1/21/2010 | Read NYSBA comments on potential trust issues. | 1.2 | 557 | | 668 |
| SDS | 1/22/2010 | Research private letter ruling requests that have cited regulation 1.468B-1 qualified settlement funds. | 2.1 | 557 | | 1,170 |
| SDS | 1/22/2010 | Technical research regarding liquidating trusts for the private letter ruling. | 4.1 | 557 | | 2,284 |
| SDS | 1/22/2010 | Technical research related to 1.468B-9 disputed ownership funds. | 2.7 | 557 | | 1,504 |
| SDS | 1/25/2010 | Technical research related to publicly traded partnerships regarding liquidating trusts. | 1.4 | 557 | | 780 |
| SDS | 1/25/2010 | Technical research related to publicly traded partnerships regarding disputed ownership funds under regulation 1.468B-9. | 2.2 | 557 | | 1,225 |
| SDS | 1/25/2010 | Drafting Motors Liquidation Company ruling request. | 2.7 | 557 | | 1,504 |
| SDS | 1/25/2010 | Preparation of planning document used to identify new focus points regarding the ruling request. | 1.3 | 557 | | 724 |
| SDS | 1/25/2010 | Read edits made to draft ruling request. | 1.6 | 557 | | 891 |
| SDS | 1/26/2010 | Research on trading contingent rights and trust issues. | 2.2 | 557 | | 1,225 |
| SDS | 1/26/2010 | Discussion with S. Duffley regarding trust issues for the private letter ruling request. | 0.6 | 557 | | 334 |
| SDS | 1/26/2010 | Research on sub-chapter C issues, delayed Sec. 361 authority transfers and transfers to creditors in bankruptcy. | 3.3 | 557 | | 1,838 |
| SDS | 1/26/2010 | Drafting Motors Liquidation Company ruling request. | 2.6 | 557 | | 1,448 |
| SDS | 1/27/2010 | Research on Motors Liquidation Company website and court docket website for publicly available information related to the company's claimholders. | 3.1 | 557 | | 1,727 |
| SDS | 1/27/2010 | Research related to Regs. 1.468B-9 & B-1 disputed ownership funds, qualified settlement funds and liquidating trusts. | 2.4 | 557 | | 1,337 |
| SDS | 1/27/2010 | Drafting Motors Liquidation Company ruling request. | 2.8 | 557 | | 1,560 |
| SDS | 1/28/2010 | Draft and edit Motors Liquidation Company ruling request. | 3.7 | 557 | | 2,061 |
| SDS | 1/28/2010 | Read through and analyze trust term sheets provided by lawyers. | 4.8 | 557 | | 2,674 |
| SDS | 1/28/2010 | Ruling request research related to regulation 1.468B-9 disputed ownership fund. | 1.2 | 557 | | 668 |
| SDS | 1/28/2010 | Call with L. Peebles regarding tax treatment of disputed ownership fund and available election under regulation 1.468B-9. | 0.5 | 557 | | 279 |
| SDS | 1/29/2010 | Additional research regarding various trust related issues including; Reg. 1.468B-9 disputed ownership fund rulings. | 2.3 | 557 | | 1,281 |
| SDS | 1/29/2010 | Discussion and follow up with B. Testoff and H. Harman regarding regulation 1.468B-1 qualified settlement issues. | 1.8 | 557 | | 1,003 |

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|-----|-----------|---|-----|-----|-------|
| SDS | 1/29/2010 | Edit Motors Liquidation Company ruling request related to qualified ownership funds under Reg. 1.468B-1. | 1.6 | 557 | 891 |
| SDS | 2/1/2010 | Motors Liquidation Company ruling request edits to facts and disputed ownership funds write-up, under regulation 1.468B-9. | 3.7 | 557 | 2,061 |
| SDS | 2/1/2010 | Conference call discussing proposed changes to environmental trusts with S. Duffley. | 1.2 | 557 | 668 |
| SDS | 2/1/2010 | Research regarding regulation 1.468B-1 qualified settlement funds. | 1.0 | 557 | 557 |
| SDS | 2/1/2010 | Discussion with M. Lay regarding pass-through issues related to private letter ruling request. | 0.4 | 557 | 223 |
| SDS | 2/1/2010 | Meeting with L. Peebles to discuss taxation of disputed ownership funds, under Reg. 1.468B-9, coming out of "Old GM." | 0.5 | 557 | 279 |
| SDS | 2/1/2010 | Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, H. Harman, B. Collins, M. Gareau & S. Duffley. | 1.0 | 557 | 557 |
| SDS | 2/1/2010 | Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, H. Harman, B. Collins, M. Gareau & S. Duffley. | 1.0 | 557 | 557 |
| SDS | 2/1/2010 | Research regarding Reg. 1.468B-9 disputed ownership funds related to draft ruling request. | 0.6 | 557 | 334 |
| SDS | 2/2/2010 | Motors Liquidation Company ruling request edits regarding trust term sheets. | 1.9 | 557 | 1,058 |
| SDS | 2/2/2010 | Motors Liquidation Company ruling request drafting. | 2.6 | 557 | 1,448 |
| SDS | 2/2/2010 | IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), S. Duffley, R. Testoff, M. Gareau. | 1.0 | 557 | 557 |
| SDS | 2/2/2010 | Motors Liquidation Company research regarding IRC section 361 authorities issues, regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership funds issues. | 2.7 | 557 | 1,504 |
| SDS | 2/3/2010 | Draft Motors Liquidation Company ruling request law and analysis sections. | 3.6 | 557 | 2,005 |
| SDS | 2/3/2010 | Motors Liquidation Company research regarding regulations 1.468B-1 & B-9 qualified settlement funds and disputed ownership fund issues. | 2.7 | 557 | 1,504 |
| SDS | 2/3/2010 | Motors Liquidation Company research regarding IRC Sec. 361 authorities issues. | 2.1 | 557 | 1,170 |
| SDS | 2/4/2010 | Draft Motors Liquidation Company ruling request facts and technical analysis sections. | 3.3 | 557 | 1,838 |
| SDS | 2/4/2010 | Revise draft ruling request term sheet section of submission. | 1.4 | 557 | 780 |
| SDS | 2/4/2010 | Internal meeting with S. Duffley discussing open items, draft timing & research points for the draft ruling request. | 1.8 | 557 | 1,003 |
| SDS | 2/4/2010 | Motors Liquidation Company research regarding 1.468B-9 disputed ownership funds. | 2.6 | 557 | 1,448 |
| SDS | 2/5/2010 | Revisions and comments regarding the fact section of the draft ruling request. | 2.3 | 557 | 1,281 |
| SDS | 2/8/2010 | Draft ruling request edits to term sheet section including closing of notes and adding additional comments. | 2.4 | 557 | 1,337 |
| SDS | 2/9/2010 | Update and revise analysis section of the draft ruling request. | 2.1 | 557 | 1,170 |
| SDS | 2/9/2010 | Read and update analysis section of the draft ruling request. | 1.7 | 557 | 947 |
| SDS | 2/10/2010 | Update and revise term sheet section of draft ruling request | 1.9 | 557 | 1,058 |
| SDS | 2/10/2010 | Cite check technical analysis regarding disputed ownership funds under Reg. 1.468B-9. | 2.3 | 557 | 1,281 |
| SDS | 2/11/2010 | Edits to technical analysis related to ruling request. | 2.2 | 557 | 1,225 |
| SDS | 2/11/2010 | Technical research related to 1.468B-9 disputed ownership funds. | 1.7 | 557 | 947 |
| SDS | 2/12/2010 | Update and add additional comments regarding term sheet section of the draft ruling request. | 2.4 | 557 | 1,337 |
| SDS | 2/12/2010 | Perform research regarding Reg. 1.468B-9 disputed ownership funds related to the draft ruling request. | 2.2 | 557 | 1,225 |
| SDS | 2/15/2010 | Revisions to the term sheet section of the draft ruling request. | 2.2 | 557 | 1,225 |
| SDS | 2/16/2010 | Edit and clear comments regarding fact section of the draft ruling request. | 1.7 | 557 | 947 |

| | | | | | |
|-----|-----------|---|-----|-----|-------|
| SDS | 2/16/2010 | Subsequent research regarding Reg. 1.468B-9 disputed ownership funds related to the draft ruling request. | 2.3 | 557 | 1,281 |
| SDS | 2/17/2010 | Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, S. Duffley, H. Harman, B. Collins & M. Gareau. | 1.0 | 557 | 557 |
| SDS | 2/22/2010 | Motors Liquidation Company debrief, with B. Collins, related to IRS issues and next steps. | 0.6 | 557 | 334 |
| SDS | 2/22/2010 | Revisions to the fact section of the draft private letter ruling request. | 1.6 | 557 | 891 |
| SDS | 3/1/2010 | Update ruling request based on new draft of environmental trust documents. | 2.2 | 557 | 1,225 |
| SDS | 3/2/2010 | Bankruptcy code research regarding types of claimholders. | 2.1 | 557 | 1,170 |
| SDS | 3/2/2010 | Technical research related to Reg. 1.468B-9 disputed ownership funds. | 3.7 | 557 | 2,061 |
| SDS | 3/2/2010 | Revisions to the disputed ownership funds section, under Reg. 1.468B-9, for the draft ruling request. | 2.9 | 557 | 1,615 |
| SDS | 3/3/2010 | Additional research regarding Reg. 1.468B-9 disputed ownership funds. | 2.9 | 557 | 1,615 |
| SDS | 3/3/2010 | Update and revise disputed ownership funds section, under Reg. 1.468B-9, of the draft ruling request. | 3.8 | 557 | 2,117 |
| SDS | 3/3/2010 | Technical research related to Reg. 1.468B-9 disputed ownership funds. | 3.1 | 557 | 1,727 |
| SDS | 3/4/2010 | Edits to ruling request and bankruptcy code research regarding claimholders. | 3.1 | 557 | 1,727 |
| SDS | 3/4/2010 | Update and edit analysis section of the draft ruling request. | 3.3 | 557 | 1,838 |
| SDS | 3/5/2010 | Edit and add comments to the law section of the draft ruling request. | 3.2 | 557 | 1,782 |
| SDS | 3/5/2010 | Technical research regarding Reg. 1.468B-9 disputed ownership funds related to the draft ruling request. | 2.4 | 557 | 1,337 |
| SDS | 3/6/2010 | Edits to draft ruling request regarding regulation 1.468B-1 qualified settlement fund section. | 1.2 | 557 | 668 |
| SDS | 3/7/2010 | Update and revise term sheet section of the draft ruling request. | 3.3 | 557 | 1,838 |
| SDS | 3/7/2010 | Edits to ruling request, discuss re-working of draft to move corporate discussion to the front. | 2.9 | 557 | 1,615 |
| SDS | 3/8/2010 | Formatting and incorporating edit notes regarding regulation 1.468B-1 qualified settlement funds from S. Duffley and R. Testoff. | 2.7 | 557 | 1,504 |
| SDS | 3/8/2010 | Work with M. Gareau to identify publicly available information to assist team in writing facts and background on bankruptcy. | 3.1 | 557 | 1,727 |
| SDS | 3/8/2010 | Edits to ruling request regarding facts & background section. | 3.6 | 557 | 2,005 |
| SDS | 3/9/2010 | Drafting of ruling request including changes and edits to the term sheet and analysis section. | 2.2 | 557 | 1,225 |
| SDS | 3/9/2010 | Discuss edits to draft ruling request with M. Gareau. | 2.0 | 557 | 1,114 |
| SDS | 3/9/2010 | Work R. Testoff comments and edits into draft. | 2.6 | 557 | 1,448 |
| SDS | 3/9/2010 | Revisions and edits to the term sheet section included within the draft ruling request. | 1.6 | 557 | 891 |
| SDS | 3/9/2010 | Follow up discussion with S. Duffley regarding ruling request. | 0.2 | 557 | 111 |
| SDS | 3/10/2010 | Revisions to ruling request draft. | 3.1 | 557 | 1,727 |
| SDS | 3/10/2010 | Read through and edit updated term sheet. | 2.8 | 557 | 1,560 |
| SDS | 3/10/2010 | Discuss Motors Liquidation Company private letter ruling request open items with M. Gareau. | 0.8 | 557 | 446 |
| SDS | 3/10/2010 | Revisions to draft letter ruling request related to the disputed ownership funds section under Reg. 1.468B-9. | 1.6 | 557 | 891 |
| SDS | 3/11/2010 | Edits to regulations 1.468B-1 & B-9 qualified settlement funds and disputed ownership fund section of draft ruling request. | 1.9 | 557 | 1,058 |
| SDS | 3/11/2010 | Revisions to draft ruling request related to the analysis section. | 3.1 | 557 | 1,727 |
| SDS | 3/11/2010 | Update draft PLR to incorporate comments received. | 2.4 | 557 | 1,337 |
| SDS | 3/12/2010 | Preparation of open items list and questions regarding the ruling request related to Reg. 1.468B-9 disputed ownership funds. | 1.2 | 557 | 668 |

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|-----|-----------|---|-----|-----|-------|
| SDS | 3/16/2010 | Ruling request edits from M. Gareau. | 2.6 | 557 | 1,448 |
| SDS | 3/16/2010 | Edit private letter ruling request section related to the technical analysis. | 2.2 | 557 | 1,225 |
| SDS | 3/16/2010 | Prepare write-up related to disputed ownership funds under Reg. 1.468B-9. | 2.7 | 557 | 1,504 |
| SDS | 3/16/2010 | Motors Liquidation Company ruling request edits regarding the term sheet section. | 3.3 | 557 | 1,838 |
| SDS | 3/17/2010 | Motors Liquidation Company changes to regulation 1.468B-1 qualified settlement fund section of ruling request. | 2.7 | 557 | 1,504 |
| SDS | 3/17/2010 | Motors Liquidation Company ruling request edits related to the technical analysis section. | 3.2 | 557 | 1,782 |
| SDS | 3/17/2010 | Update the term sheet section of the draft ruling request. | 3.4 | 557 | 1,894 |
| SDS | 3/18/2010 | Read and edit Motors Liquidation Company list of defined terms. | 3.2 | 557 | 1,782 |
| SDS | 3/18/2010 | Motors Liquidation Company ruling request edits related to the term sheet & and technical analysis section. | 2.6 | 557 | 1,448 |
| SDS | 3/18/2010 | Read changes and edits incorporated since last draft ruling request primarily related to term sheet and analysis section. | 2.3 | 557 | 1,281 |
| SDS | 3/19/2010 | Motors Liquidation Company edits to ruling request related to the disputed ownership section under Reg. 1.468B-9. | 2.9 | 557 | 1,615 |
| SDS | 3/19/2010 | Motors Liquidation Company edits to defined terms sheet. | 2.4 | 557 | 1,337 |
| SDS | 3/19/2010 | Motors Liquidation Company edits and changes to ruling request regarding the term sheet section. | 3.6 | 557 | 2,005 |
| SDS | 3/22/2010 | Revisions to ruling request including clearing of open notes regarding the term sheet section. | 2.4 | 557 | 1,337 |
| SDS | 3/22/2010 | Technical research regarding regulations 1.468B-9 & B-1 disputed ownership funds & qualified settlement funds. | 2.3 | 557 | 1,281 |
| SDS | 3/22/2010 | Revisions to private letter ruling request related to disputed ownership funds under Reg. 1.468B-9. | 3.6 | 557 | 2,005 |
| SDS | 3/23/2010 | Update term sheet section of the draft ruling request, to incorporate comments left by M. Gareau & B. Collins. | 2.9 | 557 | 1,615 |
| SDS | 3/23/2010 | Edits to private letter ruling request related to technical analysis section. | 2.6 | 557 | 1,448 |
| SDS | 3/23/2010 | Revisions to private letter ruling request related to term sheet section. | 2.8 | 557 | 1,560 |
| SDS | 3/24/2010 | Motors Liquidation Company research, utilizing Colliers on Bankruptcy, regarding Reg. 1.468B-9 disputed ownership funds. | 2.1 | 557 | 1,170 |
| SDS | 3/24/2010 | Motors Liquidation Company edits from B. Collins and M. Gareau. | 2.3 | 557 | 1,281 |
| SDS | 3/24/2010 | Re-write section on prior private letter ruling and the dissolution requirement of Motors Liquidation Company. | 3.3 | 557 | 1,838 |
| SDS | 3/25/2010 | Motors Liquidation Company ruling request, edits to section regarding regulations 1.468B-1 & B-9 qualified settlement funds and disputed ownership funds. | 2.7 | 557 | 1,504 |
| SDS | 3/25/2010 | Motors Liquidation Company research regarding private letter rulings citing Reg. 1.468B-1 & 9 and 368(a)(1)(G). | 3.2 | 557 | 1,782 |
| SDS | 3/25/2010 | Motors Liquidation Company edits related to the corporate section. | 1.4 | 557 | 780 |
| SDS | 3/26/2010 | Revisions to private letter ruling request related to disputed ownership funds under Reg. 1.468B-9. | 2.7 | 557 | 1,504 |
| SDS | 3/26/2010 | Edits to private letter ruling request related to technical analysis section. | 2.9 | 557 | 1,615 |
| SDS | 3/29/2010 | Update and edit term sheet section of private letter ruling request. | 2.1 | 557 | 1,170 |
| SDS | 3/31/2010 | Read through and clear notes on law section of the draft ruling request. | 1.6 | 557 | 891 |
| SDS | 4/5/2010 | Edits to the term sheet section of the draft ruling request. | 2.3 | 557 | 1,281 |
| SDS | 4/6/2010 | Research regarding liquidating trusts. | 1.3 | 557 | 724 |
| SDS | 4/6/2010 | Revisions to private letter ruling request related to the technical analysis section. | 0.8 | 557 | 446 |
| SDS | 5/3/2010 | Edits to the private letter ruling request related to the term sheet section. | 2.3 | 557 | 1,281 |
| SDS | 5/3/2010 | Additional research regarding liquidating trusts | 1.9 | 557 | 1,058 |
| SDS | 5/4/2010 | Additional edits to the term sheet section of the private letter ruling request. | 1.5 | 557 | 836 |

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|--------------------------|-----------|--|--------------|-----|-------------------|
| SDS | 5/7/2010 | Revisions to private letter ruling request related to the technical analysis section. | 1.6 | 557 | 891 |
| SDS | 5/7/2010 | Read and fact check language regarding liquidating trusts included within the private letter ruling request. | 2.3 | 557 | 1,281 |
| | | | <u>315.8</u> | | <u>\$ 175,901</u> |
| TESTOFF, ROBERT A | | | | | |
| RAT | 1/14/2010 | Conference call discussing facts for inclusion in the ruling request, with client (R. Zablocki) and Weil including; S. Duffley, S. Starzynski, and S. Starzynski. | 1.6 | 837 | \$ 1,339 |
| RAT | 1/20/2010 | Research regarding regulation 1.468B-1 qualified settlement fund private letter ruling. | 1.9 | 837 | 1,590 |
| RAT | 1/21/2010 | Research regarding regulation 1.468B-1 qualified settlement fund related to the draft private letter ruling. | 1.5 | 837 | 1,256 |
| RAT | 1/25/2010 | Read through trust issues identified during research related to the draft ruling request. | 0.5 | 837 | 419 |
| RAT | 1/27/2010 | Research related to Reg. 1.468B-9 disputed ownership funds. | 1.6 | 837 | 1,339 |
| RAT | 1/28/2010 | Research related to Reg. 1.468B-1 qualified settlement funds and liquidating trusts. | 2.9 | 837 | 2,427 |
| RAT | 1/29/2010 | Technical research related to regulation 1.468B-1 qualified ownership funds research. | 3.3 | 837 | 2,762 |
| RAT | 1/29/2010 | Research related to liquidating trusts regarding the private letter ruling request technical analysis section. | 2.9 | 837 | 2,427 |
| RAT | 2/1/2010 | Research regarding regulations 1.468B-1 & B-9 qualified settlement funds and disputed ownership funds. | 1.3 | 837 | 1,088 |
| RAT | 2/1/2010 | Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: S. Starzynski, H. Harman, B. Collins, M. Gareau & S. Duffley. | 1.0 | 837 | 837 |
| RAT | 2/1/2010 | Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), S. Starzynski, H. Harman, B. Collins, M. Gareau & S. Duffley. | 1.0 | 837 | 837 |
| RAT | 2/2/2010 | Ruling request research regarding regulation 1.468B-9 disputed ownership funds. | 0.3 | 837 | 251 |
| RAT | 2/2/2010 | IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), S. Duffley, S. Starzynski, M. Gareau. | 1.0 | 837 | 837 |
| RAT | 2/12/2010 | Read through and add comments regarding the term sheet section of the draft ruling request. | 1.1 | 837 | 921 |
| RAT | 2/16/2010 | Revisions to draft ruling request related to the term sheet section. | 1.4 | 837 | 1,172 |
| RAT | 2/17/2010 | Regulation 1.468B-1 Qualified ownership funds technical research related to private letter ruling. | 0.3 | 837 | 251 |
| RAT | 2/17/2010 | Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: S. Starzynski, S. Duffley, H. Harman, B. Collins & M. Gareau. | 1.0 | 837 | 837 |
| RAT | 2/17/2010 | Call with Internal Revenue Service regarding private letter ruling. Deloitte Attendance: M. Gareau and B. Collins. | 2.0 | 837 | 1,674 |
| RAT | 2/24/2010 | Call with Internal Revenue Service regarding regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership funds treatment. Deloitte Attendance: H. Harman, B. Collins & M. Gareau. | 1.0 | 837 | 837 |
| RAT | 3/1/2010 | Revisions to ruling request including fact check regarding Reg. 1.468B-9 disputed ownership funds. | 3.3 | 837 | 2,762 |
| RAT | 3/3/2010 | Technical research related to regulation 1.468B-1 qualified ownership funds to be used in the analysis section of ruling request. | 2.2 | 837 | 1,841 |
| RAT | 3/4/2010 | Read and insert notes/comments regarding the analysis section of the draft private letter ruling request. | 3.2 | 837 | 2,678 |
| RAT | 3/5/2010 | Additional research regarding the draft ruling request related to Reg. 1.468B-9 disputed ownership funds. | 2.8 | 837 | 2,344 |
| RAT | 3/7/2010 | Read draft ruling request and confirm open notes have been addressed regarding the technical analysis section. | 4.8 | 837 | 4,018 |
| RAT | 3/8/2010 | Read through updated draft ruling request section related to the technical analysis section and add revision comments. | 3.1 | 837 | 2,595 |
| RAT | 3/12/2010 | Read and clear notes regarding regulation 1.468B-1 qualified settlement funds section of updated ruling request. | 1.1 | 837 | 921 |

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|--------------------------------------|-----------|--|---------------------|-----|--------------------------|
| RAT | 3/24/2010 | Revisions and comments regarding the law section of the draft private letter ruling request. | 3.7 | 837 | 3,097 |
| RAT | 3/25/2010 | Walk through updated ruling request and confirm notes have been addressed related to the term sheet, law and analysis sections. | 1.7 | 837 | 1,423 |
| RAT | 3/26/2010 | Clear comments received related to analysis section of ruling request for regulation 1.468B-1 qualified settlement funds issues. | 1.1 | 837 | 921 |
| RAT | 4/27/2010 | Conference call with M. Gareau and B. Collins regarding legal analysis related to the private letter ruling request. | 2.0 | 837 | 1,674 |
| RAT | 5/12/2010 | Research related to liquidating trusts regarding the private letter ruling request. | 1.0 | 837 | 837 |
| | | | <u>57.6</u> | | <u>\$ 48,211</u> |
| WIGGINS, SCOTT B | | | | | |
| SBW | 5/28/2010 | Research regarding 355(e) "Plan" Research. | 2.5 | 557 | \$ 1,393 |
| | | | <u>2.5</u> | | <u>\$ 1,393</u> |
| Total hours and amount sought | | | <u>908.6</u> | | <u>\$ 579,353</u> |

Exhibit D

Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of January, 2010 through May, 2010
Expenses

| Category | Date | Amount | Person | Description |
|-----------------------------------|-----------|---------------|------------------|---|
| Travel & Meal Expenses | | | | |
| | 3/13/2010 | \$ 135 | COLLINS, BRYAN P | Dinner expense for Deloitte Team. Attendance: B. Collins, M. Gareau, S. Starzynski, S. Duffley, H. Harman & R. Testoff. |
| | | <u>\$ 135</u> | | |
| | | \$ 135 | | Total expenses and amount sought |