

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

	X	
In re:	:	Chapter 11
EXIDE TECHNOLOGIES,	:	Case No. 13-11482 (KJC)
Debtor. ¹	:	Hearing Date: To be scheduled only if objections are filed.
	X	Objection Deadline: <u>April 24, 2014 at 4:00 p.m. (Eastern)</u>

**COMBINED SECOND AND THIRD MONTHLY APPLICATION OF
ERNST & YOUNG LLP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
AS TAX ADVISORY, VALUATION, ACCOUNTING AND REPORTING
SERVICES PROVIDER TO THE DEBTOR AND DEBTOR IN POSSESSION
FOR THE PERIOD FROM JANUARY 1, 2014 THROUGH FEBRUARY 28, 2014**

Name of Applicant:	Ernst & Young LLP
Authorized to Provide Professional Services to:	Debtor and Debtor-In-Possession
Date of Retention:	December 17, 2013 (<i>nunc pro tunc</i> to November 21, 2013)
Period for which Compensation and Reimbursement is sought:	January 1, 2014 through February 28, 2014
Amount of Compensation sought as actual, reasonable, and necessary:	\$39,527.20
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$31.36

This is a(n): X monthly ___ interim ___ final application

¹ The last four digits of the Debtor's taxpayer identification number are 2730. The Debtor's corporate headquarters are located at 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004.

Prior Applications Filed:

Docket No. Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
Docket No.: 1348 Filed: 02/07/2014 (First Monthly Application)	11/21/2013- 12/31/2013	\$95,372.00	\$1,593.13	\$76,297.60	\$1,593.13

COMPENSATION BY PROFESSIONAL

Name of Professional Person	Position of Applicant	Hourly Rate	Total Billed Hours	Total Compensation
Christopher Peters	Senior Manager	\$450.00	27.80	\$12,510.00
Danielle Marietta	Senior Manager	\$393.00	16.00	\$6,288.00
Jessica Beth Outten	Senior	\$212.00	14.00	\$2,968.00
Mark A. Schmidt	Partner/Principal	\$550.00	5.30	\$2,915.00
Patrick Gunning	Partner/Principal	\$550.00	5.10	\$2,805.00
Edwin R. Hendricks	Partner/Principal	\$482.00	5.60	\$2,699.20
Nykema Jackson	Senior Manager	\$450.00	5.30	\$2,385.00
Tyler Jones	Experienced Senior	\$237.00	6.50	\$1,540.50
Casey Owen Reedy	Experienced Senior	\$237.00	5.50	\$1,303.50
Denecia Sea	Senior	\$300.00	3.00	\$900.00
Kevin M. Hanrahan	Executive Director	\$410.00	2.00	\$820.00
Bret Moore	Manager	\$315.00	2.80	\$882.00
Rajeev Khurana	Senior Manager	\$450.00	1.60	\$720.00
Daniel T. Gary	Partner/Principal	\$550.00	1.00	\$550.00
Sherman A. Harris	Partner/Principal	\$482.00	0.50	\$241.00
TOTAL			102.00	\$39,527.20

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees
Fee Application	30.20	\$13,712.00
Scoping Fresh Start	22.90	\$8,593.70
Planning	11.90	\$6,025.00
Technical Accounting	10.20	\$4,230.00
Capital Equipment Valuation	11.00	\$2,332.00
Site Inspections (Valuation)	7.00	\$2,208.00
Business Valuation	8.80	\$2,426.50
Total:	102.00	\$39,527.20

EXPENSE SUMMARY

Expense Category	Total Expenses
Local Transportation	\$31.36
Total:	\$31.36

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----	X	
	:	
In re:	:	Chapter 11
	:	
EXIDE TECHNOLOGIES,	:	Case No. 13-11482 (KJC)
	:	
Debtor. ¹	:	Hearing Date: To be scheduled only if objections are filed.
	:	
-----	X	Objection Deadline: <u>April 24, 2014 at 4:00 p.m. (Eastern)</u>

**COMBINED SECOND AND THIRD MONTHLY APPLICATION OF
ERNST & YOUNG LLP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
AS TAX ADVISORY, VALUATION, ACCOUNTING AND REPORTING
SERVICES PROVIDER TO THE DEBTOR AND DEBTOR IN POSSESSION
FOR THE PERIOD FROM JANUARY 1, 2014 THROUGH FEBRUARY 28, 2014**

Pursuant to sections 330 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”), and the Order Pursuant to Bankruptcy Code Sections 105(a) and 331, Bankruptcy Rule 2016, and Local Bankruptcy Rule 2016-2 Establishing Interim Compensation Procedures, dated July 11, 2013 (the “Administrative Order,” Docket No. 330), Ernst & Young LLP (“EY LLP”) hereby files this Combined Second and Third Application of Ernst & Young LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Tax Advisory, Valuation, Accounting and Reporting Services Provider for the Debtor and Debtor in Possession for the Period from January 1, 2014 through February 28, 2014 (the “Application”). By this Application EY LLP seeks a monthly allowance pursuant to the Administrative Order with respect to the sum

¹ The last four digits of the Debtor’s taxpayer identification number are 2730. The Debtor’s corporate headquarters are located at 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004.

of \$39,527.20² in compensation and \$31.36 for reimbursement of actual and necessary expenses, for a total of \$39,558.56 for the period from January 1, 2014 through February 28, 2014 (the “Compensation Period”). In support of this Application, EY LLP respectfully represents as follows:

Background

1. On June 10, 2013 (the “Petition Date”), the above-captioned debtor and debtor in possession (the “Debtor”) filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

2. On November 27, 2013, the Debtor filed the Application of the Debtor for Entry of an Order Under 11 U.S.C. §§ 327(a) and 328(a), Fed. R. Bankr. P. 2014(a) and Del. Bankr. L.R. 2014-1 Authorizing Employment and Retention of Ernst & Young LLP as Tax Advisory, Valuation, Accounting and Reporting Services Provider to the Debtor *Nunc Pro Tunc* to November 21, 2013 (the “Retention Application,” Docket No. 1131). The Retention Application was approved effective as of November 21, 2013 pursuant to this Court’s related Order dated December 17, 2013 (the “Retention Order,” Docket No. 1166). The Retention Order authorized EY LLP to be compensated for services rendered and to be reimbursed for actual and necessary out-of pocket expenses.

² In accordance with the procedures approved by the Court pursuant to the Administrative Order, upon the filing of a certificate of no objection with the Court, the Debtor are authorized to pay EY LLP an amount equal to the lesser of (i) 80 percent of fees (\$31,621.76) requested in the Application or (ii) 80 percent of fees not subject to an objection.

Compensation Paid and its Source

3. All services for which compensation is requested by EY LLP were performed for or on behalf of the Debtor.

4. During the Compensation Period, EY LLP has received no payment and no promises for payment from any source other than the Debtor for services rendered or to be rendered in any capacity whatsoever in connection with matters covered by this Application. There is no agreement or understanding for the sharing of compensation to be received for services rendered in this case.

Summary of Services Rendered

5. The EY LLP professionals who have rendered services to the Debtor during the Compensation Period are listed in **Exhibit A**.

Fee Statement

6. EY LLP's invoice for the Compensation Period is attached hereto as **Exhibit B**. This invoice is supported by time logs describing the time spent by each EY LLP professional during this period. To the best of EY LLP's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedures, the Guidelines adopted by the Office of the United States Trustee, Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules") and the Administrative Order.

7. The fees charged in this matter are comparable to those rates that EY LLP generally charges similar clients for similar services to those rendered to the Debtor during the Compensation Period. In addition, EY LLP believes that such charges are comparable to

amounts which EY LLP and other public accounting firms would normally invoice similar clients for similar services both in and outside of bankruptcy.

Actual and Necessary Expenses

8. A summary of actual and necessary expenses incurred by EY LLP during the Compensation Period is attached hereto as **Exhibit C**.

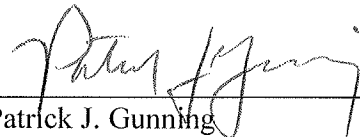
Valuation of Services

9. EY LLP professionals have expended a total of 102.00 hours in connection with the work performed during the Compensation Period, as indicated in **Exhibit A**. The nature of the work performed by these persons is fully set forth in **Exhibit D** attached hereto. The reasonable value of the services rendered by EY LLP to the Debtor during the Compensation Period is at least \$39,527.20.

10. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by EY LLP is fair and reasonable given (a) the complexity of the Debtor's business and the matters being addressed by EY LLP, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Moreover, EY LLP reviewed the requirements of Local Rule 2016-2 and believes that this Application complies with that Local Rule.

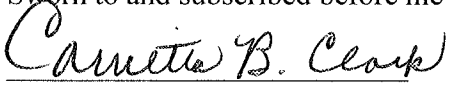
WHEREFORE, EY LLP respectfully requests that an allowance be made to EY LLP in the sum of (i) \$39,527.20 as compensation for necessary professional services rendered, plus (ii) \$31.36 as reimbursement for necessary expenses incurred in connection with such services, and EY LLP requests such other and further relief as this Court may deem just and proper.

Dated: April 2, 2014



Patrick J. Gunning
Partner
Ernst & Young LLP

Sworn to and subscribed before me this 2nd day of April, 2014.



Carrietta B. Clark

Notary Public

My Commission Expires: July 19, 2017



IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

----- X
:

In re: : Chapter 11
:

EXIDE TECHNOLOGIES, : Case No. 13-11482 (KJC)
:

Debtor.¹ :
----- X

VERIFICATION

STATE OF GEORGIA)
) SS
COUNTY OF GWINNETT)

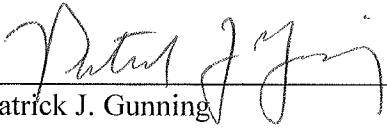
Patrick J. Gunning, after being duly sworn according to law, deposes and says:

1. I am a Partner of the applicant firm, Ernst & Young LLP, serving as professionals to Exide Technologies, in the above-referenced chapter 11 case.
2. I have read the foregoing Application of Ernst & Young LLP for allowance of compensation and reimbursement of expenses and know the contents thereof, and the same are correct to the best of my knowledge, information and belief.
3. I have reviewed the requirements of Local Rule 2016-2 of the United States

¹ The last four digits of the Debtor's taxpayer identification number are 2730. The Debtor's corporate headquarters are located at 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004.

Bankruptcy Court for the District of Delaware, and to the best of my knowledge, information and belief, this Application complies with Local Rule 2016-2.

Dated: April 2, 2014



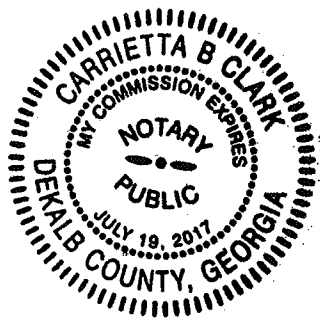
Patrick J. Gunning
Partner
Ernst & Young LLP

Sworn to and subscribed before me this 2nd day of April, 2014.

Carrietta B. Clark

Notary Public

My Commission Expires: July 19, 2017



IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

----- X
 :
 In re: : Chapter 11
 :
 EXIDE TECHNOLOGIES, : Case No. 13-11482 (KJC)
 :
 Debtor.¹ :
 :
 ----- X
 Obj. Due: April 24, 2014 at 4:00 p.m. (Eastern)

**NOTICE OF COMBINED SECOND AND THIRD MONTHLY APPLICATION
 OF ERNST & YOUNG LLP FOR COMPENSATION FOR SERVICES RENDERED
 AND REIMBURSEMENT OF EXPENSES INCURRED AS TAX ADVISORY,
 VALUATION, ACCOUNTING AND REPORTING SERVICES PROVIDER
 TO THE DEBTOR AND DEBTOR IN POSSESSION FOR THE PERIOD
FROM JANUARY 1, 2014 THROUGH FEBRUARY 28, 2014**

PLEASE TAKE NOTICE that the debtor and debtor in possession in the above-captioned bankruptcy case (the “Debtor”) filed today the attached Combined Second And Third Monthly Application Of Ernst & Young LLP For Compensation For Services Rendered And Reimbursement Of Expenses Incurred As Tax Advisory, Valuation, Accounting And Reporting Services Provider To The Debtor And Debtor In Possession For The Period From January 1, 2014 Through February 28, 2014 (the “Application”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application or the relief requested therein must be made in writing, filed with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), 824 Market Street, Wilmington, Delaware 19801, and served so as to be received by the following parties no later than **April 24, 2014 at 4:00 p.m. (Eastern)**:

¹ The last four digits of Debtor’s taxpayer identification number are 2730. The Debtor’s corporate headquarters are located at 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004.

(i) the Debtor, Exide Technologies, 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004, Attn: Phillip A. Damaska (fax: 678-566-9188);

(ii) counsel to the Debtor, Skadden, Arps, Slate, Meagher & Flom LLP, Four Times Square, New York, New York 10036, Attn: Kenneth S. Ziman, Esq. (ken.ziman@skadden.com) and J. Eric Ivester, Esq. (eric.ivester@skadden.com) and One Rodney Square, P.O. Box 636, Wilmington, Delaware 19899-0636, Attn: Anthony W. Clark, Esq. (anthony.clark@skadden.com) and 155 N. Wacker Drive, Chicago, Illinois 60606-1720, Attn: James J. Mazza, Jr. (james.mazza@skadden.com);

(iii) counsel to the agent under the debtor in possession financing, Davis, Polk & Wardwell LLP, 450 Lexington Avenue, New York, New York 10017, Attn: Damian S. Schaible, Esq. (damian.schaible@davispolk.com) and Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801, Attn: Mark D. Collins, Esq. (collins@rlf.com);

(iv) counsel to the agent for the Debtor's prepetition secured lenders, Greenberg Traurig, LLP, 3333 Piedmont Road NE, Suite 2500, Atlanta, Georgia 30305, Attn: David B. Kurzweil, Esq. (kurzweild@gtlaw.com) and 1007 N. Orange St., Suite 1200, Wilmington, Delaware 19801, Attn: Dennis A. Meloro, Esq. (melorod@gtlaw.com);

(v) the indenture trustee for the Debtor's secured bond issuances, Wells Fargo Bank, N.A., 150 East 42nd Street, 40th Floor, New York, New York 10017, Attn: James R. Lewis and Foley & Lardner LLP, 321 North Clark Street, Suite 2800, Chicago, Illinois 60654, Attn: Mark F. Hebbeln, Esq. (mhebbeln@foley.com);

(vi) the indenture trustee for the Debtor's unsecured bond issuances, U.S. Bank National Association, Global Corporate Trust Services, 60 Livingston Ave., EP-MN-WS1D, St. Paul, Minnesota 55107, Attn: Cindy Woodward (cindy.woodward@usbank.com) and Arent Fox LLP, 1675 Broadway, New York, New York 10019, Attn: Andrew Silfen, Esq. (andrew.silfen@arentfox.com);

(vii) counsel to the unofficial committee of senior secured noteholders, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019, Attn: Alice Belisle Eaton, Esq. (aeaton@paulweiss.com) and Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 King Street, Wilmington, Delaware 19801, Attn: Pauline K. Morgan, Esq. (pmorgan@ycst.com);

(viii) the Office of the United States Trustee for the District of Delaware, Office of the United States Trustee, Room 2207, Lockbox 35, 844 North King Street, Wilmington, Delaware 19801, Attn: Mark S. Kenney, Esq. (fax 302-573-6497);

(ix) counsel to the official committee of unsecured creditors, Lowenstein Sandler LLP, 65 Livingston Avenue, Roseland, New Jersey 07068, Attn: Kenneth A. Rosen, Esq. (krosen@lowenstein.com) and Sharon L. Levine, Esq. (slevine@lowenstein.com) and 1251

Avenue of the Americas, New York, New York 10020, Attn: Gerald C. Bender, Esq. (gbender@lowenstein.com) and Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Suite 1600, Wilmington, Delaware 19801, Attn: Robert J. Dehney, Esq. (rdehney@mnat.com); and

(x) the fee examiner, Robert J. Keach, Esq., Bernstein, Shur, Sawyer & Nelson, P.A., 100 Middle Street, P.O. Box 9729, Portland, Maine 04104-5029 (rkeach@bernsteinshur.com).

PLEASE TAKE FURTHER NOTICE that if an objection is properly filed and served in accordance with the above procedures, a hearing on the Application will be held at a time and date to be determined before the Honorable Kevin J. Carey, United States Bankruptcy Judge for the District of Delaware, in the United States Bankruptcy Court for the District of Delaware, 5th Floor, Courtroom 5, 824 North Market Street, Wilmington, Delaware 19801 (“Hearing”). Only objections made in writing and timely filed and received will be considered by the Court at such Hearing.

[Remainder of page intentionally left blank]

PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS TO THE APPLICATION ARE TIMELY FILED AND RECEIVED IN ACCORDANCE WITH THE ABOVE PROCEDURES, THE RELIEF REQUESTED IN THE APPLICATION MAY BE GRANTED WITHOUT FURTHER NOTICE OR HEARING.

Dated: Wilmington, Delaware
April 3, 2014

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

/s/ Kristhy M. Peguero

Anthony W. Clark (I.D. No. 2051)
Kristhy M. Peguero (I.D. No. 4903)
One Rodney Square
P.O. Box 636
Wilmington, Delaware 19899-0636
Telephone: (302) 651-3000
Fax: (302) 651-3001

- and -

Kenneth S. Ziman
J. Eric Ivester
Four Times Square
New York, New York 10036-6522
Telephone: (212) 735-3000
Fax: (212) 735-2000

- and -

James J. Mazza, Jr.
155 N. Wacker Dr.
Chicago, Illinois 60606
Telephone: (312) 407-0700
Fax: (312) 407-0411

Counsel for Debtor and Debtor in Possession

EXHIBIT A

Summary by Professional

Name of professional person	Position of applicant	Hourly Billing Rate	Total Billed Hours	Total Compensation
Peters, Christopher	Senior Manager	450	27.8	12,510.00
Marietta, Danielle	Senior Manager	393	16.0	6,288.00
Outten, Jessica Beth	Senior	212	14.0	2,968.00
Schmidt, Mark A	Partner / Principal	550	5.3	2,915.00
Gunning, Patrick	Partner / Principal	550	5.1	2,805.00
Hendricks, Edwin R	Partner / Principal	482	5.6	2,699.20
Jackson, Nykema	Senior Manager	450	5.3	2,385.00
Jones, Tyler	Experienced Senior	237	6.5	1,540.50
Reedy, Casey Owen	Experienced Senior	237	5.5	1,303.50
Sea, Denecia	Senior	300	3.0	900.00
Hanrahan, Kevin M.	Executive Director	410	2.0	820.00
Moore, Brett	Manager	315	2.8	882.00
Khurana, Rajeev	Senior Manager	450	1.6	720.00
Gary, Daniel T	Partner / Principal	550	1.0	550.00
Harris, Sherman A	Partner / Principal	482	0.5	241.00
			102.0	39,527.20

EXHIBIT B



INVOICE NUMBER: US0131024799

April 2, 2014

**Exide Technologies
 Lou Martinez
 13000 Deerfield Parkway
 Building 200
 Milton, GA 30004**

PLEASE REMIT TO:

Ernst & Young US LLP
 Wells Fargo Bank, NA
 P.O. Box 933514
 Atlanta, GA 31193-3514

EIN: 34-6565596

BU: US017 CLIENT NUMBER: 60106429

Billing for professional services rendered and expenses incurred in connection with the fresh-start accounting valuation and project management for Exide Technologies for January to February 2014.

Fees	\$39,527.20
Expenses	<u>31.36</u>

<i>Total Due</i>	<u><u>\$39,558.56</u></u>
-------------------------	----------------------------------

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE ADVICE
 Due Upon Receipt

CLIENT COPY



REMITTANCE ADVICE

INVOICE NUMBER: US0131024799

April 2, 2014

**Exide Technologies
Lou Martinez
13000 Deerfield Parkway
Building 200
Milton, GA 30004**

PLEASE REMIT TO:

Ernst & Young US LLP
Wells Fargo Bank, NA
P.O. Box 933514
Atlanta, GA 31193-3514

EIN: 34-6565596

BU: US017 CLIENT NUMBER: 60106429

Total Due

\$39,558.56

ELECTRONIC FUNDS TRANSFER INFORMATION

Wire Transfer:

Wells Fargo Bank, NA
ABA#: 121000248; Swift code: WFBIUS6S
Account name: Ernst & Young U.S. LLP
A/C#: 2000032587256

ACH Transfer:

Wells Fargo Bank, NA
ABA#: 121000248
Account name: Ernst & Young U.S. LLP
A/C#: 2000032587256

To ensure proper application of your electronic payment,
please provide client and invoice number details directly to:
gss.accountsreceivable@xe02.ey.com or fax to 1-866-423-5274

EXHIBIT C

Expense Summary

Expense Category	Total Expenses
Local Meals	-
Local Transportation	31.36
Travel Transportation	-
Airfare	-
Lodging	-
Telephone	-
Software	-
	31.36

EXHIBIT D

Compensation by Project Category

Project Category	Description	Total Hours	Total Fees
Fee application	This category includes all matters related to billing and the fee application process.	30.2	13,712.00
Scoping Fresh Start	This category includes all matters related to scoping fresh start valuation processes, locations and accounts.	22.9	8,593.70
Planning	This category includes all matters related to developing and maintaining project plans by workstream.	11.9	6,025.00
Technical Accounting	This category includes all matters related to research into technical accounting issues and drafting of related memos.	10.2	4,230.00
Capital equipment valuation	This category includes all matters related to the valuation of capital equipment, including data accumulation, site visits, valuation analyses and reporting.	11.0	2,332.00
Site inspections (Valuation)	This category includes all matters related to site inspections for valuation teams.	7.0	2,208.00
Business valuation	This category includes all matters related to the valuation of the enterprise, identified intangibles assets, inventory and deferred revenue.	8.8	2,426.50
Professional Retention	This category includes all matters related to procedures necessary for EY to be retained by the client, including the Connections Check process, documentation and affidavits filed for the appointment of EY.	-	-
Real estate valuation	This category includes all matters related to the valuation of real estate and leases, including data accumulation, valuation analyses and reporting.	-	-

102.0 39,527.20

Detail by Professional

Name of professional person	Position of applicant	Date of Service	Project Category	Description	Total Billed Hours	Hourly Billing Rate	Total Compensation
Peters,Christopher	Senior Manager	1/2/2014	Technical Accounting	Draft scoping memo introduction to introduce the scoping spreadsheet by trial balance line to eventually provide to auditors.	4.0	450.00	1,800.00
Peters,Christopher	Senior Manager	1/6/2014	Fee application	Prepare overall fee application template (Nov-Dec)	0.5	450.00	225.00
Peters,Christopher	Senior Manager	1/6/2014	Fee application	Prepare overall fee application (Nov-Dec)	3.0	450.00	1,350.00
Marietta,Danielle	Senior Manager	1/6/2014	Scoping Fresh Start	Communication with Lou Martinez (Exide - VP Finance) regarding additional tangible asset data requests to be used for scoping	0.5	393.00	196.50
Peters,Christopher	Senior Manager	1/7/2014	Fee application	Prepare overall fee application (Nov-Dec)	3.6	450.00	1,620.00
Marietta,Danielle	Senior Manager	1/7/2014	Scoping Fresh Start	Consideration / Incorporation of client responses regarding fixed asset questions	0.5	393.00	196.50
Jackson,Nykema	Senior Manager	1/7/2014	Fee application	Prepare fee application for technical accounting team members. (Nov-Dec)	1.0	450.00	450.00
Schmidt,Mark A	Partner / Principa	1/8/2014	Planning	Call with M. Schmidt and C. Peters (EY) to discuss status on engagement and next steps following holiday break.	0.5	550.00	275.00
Schmidt,Mark A	Partner / Principa	1/8/2014	Planning	Call with J. Tirey (Exide) and M. Schmidt and C. Peters (EY) to discuss comments on Project Plan.	0.5	550.00	275.00
Schmidt,Mark A	Partner / Principa	1/8/2014	Planning	Review of draft memo outlining overall fresh start accounting approach.	0.5	550.00	275.00
Peters,Christopher	Senior Manager	1/8/2014	Planning	Call with M. Schmidt and C. Peters (EY) to discuss status on engagement and next steps following holiday break.	0.5	450.00	225.00
Peters,Christopher	Senior Manager	1/8/2014	Planning	Call with J. Tirey (Exide) and M. Schmidt and C. Peters (EY) to discuss comments on Project Plan.	0.5	450.00	225.00
Marietta,Danielle	Senior Manager	1/8/2014	Fee application	Prepare fee application for valuation team members (Nov-Dec)	1.0	393.00	393.00
Jackson,Nykema	Senior Manager	1/8/2014	Fee application	Prepare fee application for technical accounting team members. (Nov-Dec)	1.0	450.00	450.00
Peters,Christopher	Senior Manager	1/9/2014	Fee application	Prepare overall fee application (Nov-Dec)	0.1	450.00	45.00
Marietta,Danielle	Senior Manager	1/9/2014	Fee application	Prepare fee application for valuation team members (Nov-Dec)	1.5	393.00	589.50
Marietta,Danielle	Senior Manager	1/10/2014	Fee application	Prepare fee application for valuation team members (Nov-Dec)	1.5	393.00	589.50
Gunning,Patrick	Partner / Principa	1/10/2014	Fee application	Review fee application (Nov-Dec)	0.5	550.00	275.00
Schmidt,Mark A	Partner / Principa	1/13/2014	Scoping Fresh Start	Conference call with J. Tirey (Exide) and M. Schmidt & C. Peters (EY) to debrief from Exide's meeting with KPMG from the previous week, including discussing changes to scoping spreadsheet.	0.3	550.00	165.00
Peters,Christopher	Senior Manager	1/13/2014	Fee application	Prepare overall fee application (Nov-Dec)	0.5	450.00	225.00
Peters,Christopher	Senior Manager	1/13/2014	Fee application	Prepare overall fee application (Nov-Dec)	6.0	450.00	2,700.00
Peters,Christopher	Senior Manager	1/13/2014	Scoping Fresh Start	Follow-up with J. Tirey (Exide) regarding methodology summary for goodwill and other intangibles.	0.2	450.00	90.00
Peters,Christopher	Senior Manager	1/13/2014	Scoping Fresh Start	Conference call with J. Tirey (Exide) and M. Schmidt & C. Peters (EY) to debrief from Exide's meeting with KPMG from the previous week, including discussing changes to scoping spreadsheet.	0.3	450.00	135.00
Hendricks,Edwin R	Partner / Principa	1/13/2014	Scoping Fresh Start	Data analysis of Plant, Property and Equipment downloads from client	3.1	482.00	1,494.20
Marietta,Danielle	Senior Manager	1/13/2014	Scoping Fresh Start	Scoping exercise to determine locations which will be inspected.	2.5	393.00	982.50
Jackson,Nykema	Senior Manager	1/13/2014	Technical Accounting	Review and provide required compliance and technical accounting information related to scoping.	1.0	450.00	450.00
Schmidt,Mark A	Partner / Principa	1/14/2014	Fee application	Review fee application (Nov-Dec)	1.0	550.00	550.00
Peters,Christopher	Senior Manager	1/14/2014	Fee application	Prepare overall fee application (Nov-Dec)	1.0	450.00	450.00
Peters,Christopher	Senior Manager	1/14/2014	Fee application	Prepare overall fee application (Nov-Dec)	1.2	450.00	540.00
Peters,Christopher	Senior Manager	1/14/2014	Fee application	Prepare overall fee application (Nov-Dec)	2.3	450.00	1,035.00
Peters,Christopher	Senior Manager	1/15/2014	Planning	Call with J. Tirey (Exide) to discuss Exide's comments regarding Project Plan.	0.3	450.00	135.00
Peters,Christopher	Senior Manager	1/15/2014	Planning	Revised Project Plan based on Exide's comments.	0.4	450.00	180.00
Jones,Tyler	Experienced Sen	1/15/2014	Scoping Fresh Start	Review and analysis of Client fixed-asset records	1.0	237.00	237.00
Jackson,Nykema	Senior Manager	1/15/2014	Technical Accounting	Review and provide required compliance and technical accounting information related to scoping.	0.3	450.00	135.00
Marietta,Danielle	Senior Manager	1/16/2014	Scoping Fresh Start	Internal discussion(s) with Edwin Hendricks and Tyler Jones regarding the tangible asset scoping and site inspection selection.	0.5	393.00	196.50
Jones,Tyler	Experienced Sen	1/16/2014	Scoping Fresh Start	Internal discussion(s) with Edwin Hendricks and Tyler Jones regarding the tangible asset scoping and site inspection selection.	0.5	237.00	118.50
Hendricks,Edwin R	Partner / Principa	1/16/2014	Scoping Fresh Start	Internal discussion(s) with Edwin Hendricks and Tyler Jones regarding the tangible asset scoping and site inspection selection.	0.5	482.00	241.00
Gunning,Patrick	Partner / Principa	1/16/2014	Planning	Prep work for meeting with client on 1/17/14	0.2	550.00	110.00
Schmidt,Mark A	Partner / Principa	1/17/2014	Fee application	Call with M. Schmidt and C. Peters and external counsel to discuss fee application detail.	0.5	550.00	275.00
Peters,Christopher	Senior Manager	1/17/2014	Fee application	Call with M. Schmidt and C. Peters and external counsel to discuss fee application detail.	0.5	450.00	225.00
Hanrahan,Kevin M.	Executive Directc	1/17/2014	Scoping Fresh Start	Client call with Lou Martinez (Exide), and Kevin Hanrahan, Danielle Marietta and Edwin Hendricks (EY) to discuss tangible asset scoping for valuation purposes, and site inspection selection.	1.5	410.00	615.00
Jones,Tyler	Experienced Sen	1/17/2014	Scoping Fresh Start	Client call with Lou Martinez (Exide), and Kevin Hanrahan, Danielle Marietta and Edwin Hendricks (EY) to discuss tangible asset scoping for valuation purposes, and site inspection selection.	1.5	237.00	355.50
Hendricks,Edwin R	Partner / Principa	1/17/2014	Scoping Fresh Start	Client call with Lou Martinez (Exide), and Kevin Hanrahan, Danielle Marietta and Edwin Hendricks (EY) to discuss tangible asset scoping for valuation purposes, and site inspection selection.	1.5	482.00	723.00
Jones,Tyler	Experienced Sen	1/17/2014	Scoping Fresh Start	Review and analysis of client fixed assets in order to scope real property valuation in preparation for call with KPMG	2.5	237.00	592.50
Marietta,Danielle	Senior Manager	1/17/2014	Scoping Fresh Start	Internal discussion(s) with D. Marietta, E. Hendricks and T. Jones (EY) regarding the tangible asset scoping and site inspection selection.	0.5	393.00	196.50
Jones,Tyler	Experienced Sen	1/17/2014	Scoping Fresh Start	Internal discussion(s) with D. Marietta, E. Hendricks and T. Jones (EY) regarding the tangible asset scoping and site inspection selection.	0.5	237.00	118.50
Hendricks,Edwin R	Partner / Principa	1/17/2014	Scoping Fresh Start	Internal discussion(s) with D. Marietta, E. Hendricks and T. Jones (EY) regarding the tangible asset scoping and site inspection selection.	0.5	482.00	241.00
Marietta,Danielle	Senior Manager	1/17/2014	Scoping Fresh Start	Client call with Lou Martinez (Exide), and Kevin Hanrahan, Danielle Marietta and Edwin Hendricks (EY) to discuss tangible asset scoping for valuation purposes, and site inspection selection.	1.5	393.00	589.50
Gunning,Patrick	Partner / Principa	1/17/2014	Planning	Status update meeting with Lou Martinez (chief accounting officer) and Jonathan Tirey (assistant controller)	1.0	550.00	550.00
Marietta,Danielle	Senior Manager	1/20/2014	Scoping Fresh Start	Modifications to the personal property scoping and site inspection selection coverage analysis based on call with Exide held on 1.17.14.	1.5	393.00	589.50
Gunning,Patrick	Partner / Principa	1/23/2014	Planning	Review the Project Plan and consider the team to be assigned to project and any projected issues.	1.0	550.00	550.00
Hanrahan,Kevin M.	Executive Directc	1/27/2014	Scoping Fresh Start	Modifications to the real property scoping and site inspection selection coverage analysis based on call with Exide held on 1.17.14.	0.5	410.00	205.00
Gunning,Patrick	Partner / Principa	1/27/2014	Technical Accounting	Review and provide required compliance and technical accounting information related to Exide's fresh start scoping spreadsheet.	0.5	550.00	275.00

Marietta,Danielle	Senior Manager	1/30/2014	Scoping Fresh Start	Discussion and email communication regarding the possibility of including insurable replacement costs within our valuation for the current bankruptcy engagements.	0.5	393.00	196.50
Gunning,Patrick	Partner / Principa	1/31/2014	Technical Accounting	Review and provide required compliance and technical accounting information related to Exide's fresh start scoping spreadsheet.	0.4	550.00	220.00
Peters,Christopher	Senior Manager	2/3/2014	Fee application	Prepare overall fee application (Jan)	1.0	450.00	450.00
Jackson,Nykema	Senior Manager	2/4/2014	Fee application	Prepare fee application for technical accounting team members. (Jan)	1.0	450.00	450.00
Gunning,Patrick	Partner / Principa	2/5/2014	Fee application	Review fee application (Jan)	1.5	550.00	825.00
Sea,Denecia	Senior	2/7/2014	Technical Accounting	Preparation of whitepaper regarding Accounting for Discount Rates for Fresh Start	3.0	300.00	900.00
Reedy,Casey Owen	Experienced Sen	2/20/2014	Business valuation	Exide engagement kick-off call for business valuation team (S. Harris, B. Moore and C. Reedy (EY))	0.5	237.00	118.50
Harris,Sherman A	Partner / Principa	2/20/2014	Business valuation	Exide engagement kick-off call for business valuation team (S. Harris, B. Moore and C. Reedy (EY))	0.5	482.00	241.00
Moore,Brett	Manager	2/20/2014	Business valuation	Exide engagement kick-off call for business valuation team (S. Harris, B. Moore and C. Reedy (EY))	0.5	315.00	157.50
Marietta,Danielle	Senior Manager	2/21/2014	Site inspections (Valuation)	Discussion with Jonathan Tirey at Exide regarding initial site inspection dates and rescheduling.	1.5	393.00	589.50
Marietta,Danielle	Senior Manager	2/21/2014	Site inspections (Valuation)	Coordinating the updated site inspection schedule to begin the week of March 10, 2014.	0.5	393.00	196.50
Outten,Jessica Beth	Senior	2/21/2014	Site inspections (Valuation)	Organizing site visit logistics alternatives to determine how to make site schedule work in the time frame provided by Exide (prior to fiscal year-end close)	1.0	212.00	212.00
Reedy,Casey Owen	Experienced Sen	2/21/2014	Business valuation	Company research to develop data request list for business valuation	1.5	237.00	355.50
Jones,Tyler	Experienced Sen	2/24/2014	Scoping Fresh Start	Continued coordination effort regarding site inspections between captial equipment and real estate valuation team leaders (D. Marietta and T. Jones (EY))	0.5	237.00	118.50
Marietta,Danielle	Senior Manager	2/24/2014	Site inspections (Valuation)	Continued coordination effort regarding site inspections between captial equipment and real estate valuation team leaders (D. Marietta and T. Jones (EY))	0.5	393.00	196.50
Marietta,Danielle	Senior Manager	2/24/2014	Site inspections (Valuation)	Updated and revised site inspection schedule	0.5	393.00	196.50
Moore,Brett	Manager	2/24/2014	Business valuation	Company research to develop data request list for business valuation	1.8	315.00	567.00
Reedy,Casey Owen	Experienced Sen	2/24/2014	Business valuation	Draft business valuation data request list	1.0	237.00	237.00
Reedy,Casey Owen	Experienced Sen	2/24/2014	Business valuation	Conference call with C. Reedy and B. Moore (EY) discussing need for business valuation data request list	0.5	237.00	118.50
Khurana,Rajeev	Senior Manager	2/25/2014	Planning	Call with M. Schmidt, C. Peters and R. Khurana (EY) to prepare for 2/26/14 meeting with Exide, including review of presentation, determining strategy and noting talking points.	0.5	450.00	225.00
Peters,Christopher	Senior Manager	2/25/2014	Planning	Review and revise presentation for 2/26/14 meeting with Exide management	0.3	450.00	135.00
Peters,Christopher	Senior Manager	2/25/2014	Planning	Call with M. Schmidt, C. Peters and R. Khurana (EY) to prepare for 2/26/14 meeting with Exide, including review of presentation, determining strategy and noting talking points.	0.5	450.00	225.00
Schmidt,Mark A	Partner / Principa	2/25/2014	Planning	Review of materials for Exide meeting on 2/26/14	0.4	550.00	220.00
Schmidt,Mark A	Partner / Principa	2/25/2014	Planning	Call with M. Schmidt, C. Peters and R. Khurana (EY) to prepare for 2/26/14 meeting with Exide, including review of presentation, determining strategy and noting talking points.	0.5	550.00	275.00
Gary,Daniel T	Partner / Principa	2/25/2014	Planning	Review and revise presentation for 2/26/14 meeting with Exide management	1.0	550.00	550.00
Moore,Brett	Manager	2/25/2014	Business valuation	Conference call with C. Reedy and B. Moore (EY) discussing need for business valuation data request list	0.5	315.00	157.50
Outten,Jessica Beth	Senior	2/25/2014	Site inspections (Valuation)	Continued coordination effort regarding site inspections between captial equipment and real estate valuation team leaders (J. Outten and D. Marietta)	1.0	212.00	212.00
Khurana,Rajeev	Senior Manager	2/26/2014	Planning	Meeting with L. Martinez (CAO), J. Tirey (Financial Reporting), J. Simmons (Manager Global Consolidations), B. Rubin (Director Internal Audit Americas & Global Controls), F. Vautier (Director, Global Consolidations and Global FP&A) (Exide) and M. Schmidt, C. Peters and R. Khurana (EY) to demo a financial reporting tool that could be utilized for fresh start reporting	1.1	450.00	495.00
Peters,Christopher	Senior Manager	2/26/2014	Planning	Meeting with L. Martinez (CAO), J. Tirey (Financial Reporting), J. Simmons (Manager Global Consolidations), B. Rubin (Director Internal Audit Americas & Global Controls), F. Vautier (Director, Global Consolidations and Global FP&A) (Exide) and M. Schmidt, C. Peters and R. Khurana (EY) to demo a financial reporting tool that could be utilized for fresh start reporting	1.1	450.00	495.00
Jackson,Nykema	Senior Manager	2/26/2014	Technical Accounting	Review and analysis regarding Accounting for Discount Rates for Fresh Start - Whitepaper	1.0	450.00	450.00
Schmidt,Mark A	Partner / Principa	2/26/2014	Planning	Meeting with L. Martinez (CAO), J. Tirey (Financial Reporting), J. Simmons (Manager Global Consolidations), B. Rubin (Director Internal Audit Americas & Global Controls), F. Vautier (Director, Global Consolidations and Global FP&A) (Exide) and M. Schmidt, C. Peters and R. Khurana (EY) to demo a financial reporting tool that could be utilized for fresh start reporting	1.1	550.00	605.00
Marietta,Danielle	Senior Manager	2/27/2014	Site inspections (Valuation)	Continued coordination effort regarding site inspections between captial equipment and real estate valuation team leaders (J. Outten and D. Marietta)	1.0	393.00	393.00
Outten,Jessica Beth	Senior	2/27/2014	Site inspections (Valuation)	Arranging logistics for travel and communicating/coordinating travel with site inspection team members	1.0	212.00	212.00
Outten,Jessica Beth	Senior	2/27/2014	Capital equipment valuation	Fixed Asset Listing formatting for Spain, UK, and India and import into MS Access individually.	2.5	212.00	530.00
Reedy,Casey Owen	Experienced Sen	2/27/2014	Business valuation	Researching comparable companies, documenting, and creating / analyzing core model	2.0	237.00	474.00
Outten,Jessica Beth	Senior	2/28/2014	Capital equipment valuation	Appending and consolidation of fixed asset listings (Australia, Germany, India).	2.5	212.00	530.00
Outten,Jessica Beth	Senior	2/28/2014	Capital equipment valuation	Fixed Asset Listing formatting for Australia and import into MS Access individually.	1.0	212.00	212.00
Outten,Jessica Beth	Senior	2/28/2014	Capital equipment valuation	Fixed Asset Listing formatting for New Zealand and import into MS Access individually.	0.9	212.00	190.80
Outten,Jessica Beth	Senior	2/28/2014	Capital equipment valuation	Fixed Asset Listing formatting for Germany and import into MS Access individually.	1.1	212.00	233.20
Outten,Jessica Beth	Senior	2/28/2014	Capital equipment valuation	Fixed Asset Listing formatting for Portugal and import into MS Access individually.	1.0	212.00	212.00
Outten,Jessica Beth	Senior	2/28/2014	Capital equipment valuation	Fixed Asset Listing formatting for United States and import into MS Access individually.	2.0	212.00	424.00
					102.00	39,527.20	