

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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:
In re: : Chapter 11
:
EXIDE TECHNOLOGIES, : Case No. 13-11482 (KJC)
:
Debtor.¹ : **Objection Deadline: May 12, 2014,**
: **4:00 p.m. (ET)**
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**SEVENTH MONTHLY FEE APPLICATION OF KPMG LLP AS AUDITOR
TO THE DEBTOR FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD JANUARY 1, 2014 THROUGH JANUARY 31, 2014**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtor
Date of Retention:	July 11, 2013, <i>Nunc Pro Tunc</i> to June 10, 2013
Period for which Compensation and Expense Reimbursement is sought:	January 1, 2014 through January 31, 2014
Amount of Compensation sought as actual, reasonable and necessary:	\$ 239,729.30 ²
Amount of Expense reimbursement sought as actual, reasonable and necessary:	\$ 835.52

This is an: Monthly Interim Final

The Application does not request compensation at this time for services rendered in preparing this Application. The Applicant intends to seek such compensation at a later date.

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.

² In accordance with the Interim Compensation Order 80% of the aggregate amount sought is \$191,783.44.

If this is not the first application filed, disclose the following for each prior application:

Date Filed	Docket Number	Period Covered	Fees Requested	Expenses Requested	Fees Paid	Expenses Paid
08/29/2013	623	06-10-13 to 07-31-13	\$217,410.60	\$3,074.72	\$173,928.48	\$3,074.72
10/10/2013	854	08-01-13 to 08-31-13	\$270,886.30	\$1,898.00	\$216,709.04	\$1,898.00
11/14/2013	1093	09-01-13 to 09-30-13	\$156,625.10	\$585.00	\$125,300.08	\$585.00
12/20/2013	1179	10-01-13 to 10-31-13	\$281,484.70	\$1,282.82	\$225,187.76	\$1,282.82
01/30/2014	1302	11-01-13 to 09-30-13	\$361,478.70	\$21,741.10	\$289,182.96	\$21,741.10
03/13/2014	1539	12-01-13 to 12-31-13	\$184,129.10	\$1,396.24	\$147,303.28	\$1,396.24

ATTACHMENT B TO FEE APPLICATION

Name of Professional Person	Position of the Professional Person	Total Billed Hours	Hourly Billing Rate	Total Compensation
Bibby, Thomas D.	Restructuring Partner	0.9	\$ 677	\$ 609.30
Rohrer, Benjamin K.	Tax Partner	3.0	\$ 668	\$ 2,004.00
Johnson, Matthew	IT Attestation Principal	1.0	\$ 594	\$ 594.00
Addington, Randall R.	Audit Partner	5.0	\$ 577	\$ 2,885.00
Parker, William R.	Lead Audit Partner	43.6	\$ 577	\$ 25,157.20
Middendorf, David	Audit Partner	1.0	\$ 577	\$ 577.00
Godbey, Ryan J.	Managing Director	18.5	\$ 540	\$ 9,990.00
Hilsen, Scott	Investigations Director	5.8	\$ 612	\$ 3,549.60
Elengical, Jude M.	Audit Sr. Manager	32.4	\$ 468	\$ 15,163.20
Shah, Milind	Economic & Valuation Services Sr. Manager	2.2	\$ 685	\$ 1,507.00
O'Donnell, Ross	Audit Sr. Manager	86.2	\$ 468	\$ 40,341.60
Bodie, Matthew J	Economic & Valuation Services Sr. Manager	4.6	\$ 685	\$ 3,151.00
Hoover, Vu	Audit Sr. Manager	2.0	\$ 350	\$ 700.00
Laflamme, Patrick	Economic & Valuation Services Sr. Manager	2.1	\$ 685	\$ 1,438.50
Tifrea, Anca S.	Economic & Valuation Services Sr. Manager	3.0	\$ 685	\$ 2,055.00
Girten, Tiffany A.	IT Attestation Director	3.7	\$ 576	\$ 2,131.20
Johnson, Cole B.	Tax Senior Manager	8.5	\$ 576	\$ 4,896.00
Plangman, Monica	Business Process Group Manager	60.1	\$ 307	\$ 18,450.70
Balskus, Tim	International Tax Manager	2.5	\$ 469	\$ 1,172.50
Ayers, Joseph G.	Audit Sr. Associate	156.2	\$ 325	\$ 50,765.00
Kim, Taekyung R.	Audit Sr. Associate	0.5	\$ 325	\$ 162.50
Memon, Madiha	IT Attestation Associate	70.0	\$ 216	\$ 15,120.00
Arita, Yosuke	Tax Associate	72.0	\$ 216	\$ 15,552.00
Garza, Juanita F.	Business Process Group Associate	0.6	\$ 198	\$ 118.80
Lee, Hanna	Audit Associate	0.5	\$ 198	\$ 99.00
O'Dell, Evan S.	Audit Associate	87.3	\$ 198	\$ 17,285.40
Madden, Memory	Audit Associate	22.4	\$ 162	\$ 3,628.80
Wright, Maggie	Fed Tax Para-professional	5.0	\$ 125	\$ 625.00
<i>less 50% rate reduction - Non Working Travel Time</i>				\$ -
Grand Total		700.60		\$ 239,729.30
Blended Hourly Rate:			\$ 343.74	

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees
2013 Audit Services	-	\$ -
2014 Audit Services	629.4	\$ 216,093.60
Retention and Fee Application Preparation	71.2	\$ 23,635.70
Non-Working Travel Time	-	\$ -
Total	700.6	\$ 239,729.30

EXPENSE SUMMARY

Expense Category	Service Provider	Total Expenses
Airfare	N/A	\$ -
Lodging	N/A	\$ -
Meals	N/A	\$ -
Ground Transportation	N/A	\$ 835.52
Miscellaneous	N/A	\$ -
		\$ 835.52

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

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In re: : Chapter 11
EXIDE TECHNOLOGIES, : Case No. 13-11482 (KJC)
Debtor. :
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**SEVENTH MONTHLY FEE APPLICATION OF KPMG LLP AS AUDITOR
TO THE DEBTOR FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD JANUARY 1, 2014 THROUGH JANUARY 31, 2014**

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EXHIBIT C1	Detail of Out of Pocket Expenses
EXHIBITS D1-D4	Complete Accounting of Time Expended by Day by Professional by Category
EXHIBIT E	Declaration Pursuant to Rule 2016-2

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

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In re:	:	Chapter 11
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EXIDE TECHNOLOGIES,	:	Case No. 13-11482 (KJC)
	:	
Debtor.	:	
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**SEVENTH MONTHLY FEE APPLICATION OF KPMG LLP AS AUDITOR TO THE
DEBTOR FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD JANUARY 1, 2014 THROUGH JANUARY 31, 2014**

KPMG LLP, (“KPMG”), as Auditor to the above captioned debtor and debtor-in-possession (the “Debtor”) files this Seventh Monthly Fee Application for Allowance of Compensation for Services Rendered and Reimbursement of Expenses (the “Seventh Monthly Application”) pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 issued by the Executive Office of the United States Trustee’s Guidelines (the “Guidelines”), and this Court’s Order Establishing Interim Compensation Procedures Pursuant to Bankruptcy Code Sections 105(a) and 331, Bankruptcy Rule 2016, and Local Bankruptcy Rule 2016-2, dated July 11, 2013 (the “Interim Compensation Order”) [Docket No. 0330]. By this Seventh Monthly Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from January 1, 2014 through January 31, 2014 (the “Compensation Period”), in the amount of \$240,564.82 (the “Compensation Amount”), and respectfully represents:

Jurisdiction

1. This Court has jurisdiction over this Seventh Monthly Application pursuant to 28 U.S.C. §§ 157 and 1334 and the Amending Standing Order of Reference from the United States District Court for the District of Delaware dated as of February 29, 2012. Venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157 (b) (2).

Background

2. On June 10, 2013 (the "Commencement Date") the Debtor commenced a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Chapter 11 Case").

3. The Debtor continues to operate its business and manage its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On June 18, 2013, the United States Trustee for the District of Delaware (the "U.S. Trustee") appointed an Official Committee of Unsecured Creditors (the "Creditors' Committee") in the Chapter 11 Case pursuant to section 1102 of the Bankruptcy Code. No trustee or examiner has been appointed in this case.

4. The Debtor filed an Application to Employ and Retain KPMG as Auditor on June 19, 2013 (the "Retention Application") [Docket No. 0147].

5. By this Court's Order, dated July 10, 2013 (the "Retention Order") [Docket No. 328], the Debtor was authorized to retain KPMG *nunc pro tunc* to the Commencement Date. The Retention Order authorized the Debtor to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court.

Summary of Seventh Monthly Application

6. By this Seventh Monthly Application, KPMG requests allowance of monthly compensation of professional fees totaling \$239,729.30 and payable in accordance with the Interim

Compensation Order in the amount of eighty percent (80%) or \$191,783.44 and reimbursement of one hundred percent (100%) of necessary and actual out of pocket expenses in the amount of \$835.52.

Summary of Services During the Compensation Period

7. This is KPMG's Seventh Monthly Application for compensation and expense reimbursement filed in this chapter 11 case. During the Compensation Period, KPMG provided professional services to the Debtor in its efforts to navigate its business through the chapter 11 process.

8. Set forth below is a summary of the professional services KPMG rendered to the Debtor during the Compensation Period.

Category	Hours	Fees
2013 Audit Services	-	\$ -
2014 Audit Services	629.4	\$ 216,093.60
Retention and Fee Application Preparation	71.2	\$ 23,635.70
Non-Working Travel Time	-	\$ -
Total	700.6	\$ 239,729.30

Audit Services

2014 Audit Services

- Continued performance of SOX control compliance testing and planning of final year-end audit procedures, including group audit coordination.
- Continued review and assessment of accounting and documentation that impacts the Debtor's accounting for bankruptcy matters including SOX controls.
- Continued review, assessment and discussion of accounting and auditing matters with respect to fresh-start reporting matters.
- Review the Debtor's condensed consolidated balance sheets and related condensed consolidated statements of operations, stockholders' equity and cash flows for the quarterly period included in the December 31, 2013 Form 10-Q.

Retention and Fee Preparation Services

- Fee Application Preparation services provided during the Compensation Period: The billing procedures required by the US Trustee guidelines differ from KPMG's normal

billing procedures and as such, the local rules and the Interim Compensation Order entered in this case have required significant effort to inform the timekeepers of their responsibilities, gather the detailed time and expense entries, prepare detailed and summary schedules of fees and expenses incurred, and drafting the narrative and exhibits included in the monthly fee applications.

9. A summary of the hours and fees incurred by professional and category is annexed hereto as Exhibit A and Exhibit B, respectively, and described in detail in the time records annexed hereto as Exhibits D1- D4. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with this chapter 11 case and such records are maintained in the ordinary course of business.

10. KPMG charges its fees in this case in accordance with the terms set forth in the Retention Application and the corresponding Bibby Declaration. The fees applied for herein are based on the usual and customary fees KPMG charges for audit clients and are commensurate with the usual and customary rates charged for services performed by comparably skilled practitioners for clients both in and outside title 11. In fact, KPMG's billing rates are consistent with the fee arrangement we negotiated with this client, prior to its bankruptcy filing, for this year's audit.

11. During the Compensation Period, KPMG billed the Debtor for time expended by professionals based on hourly rates ranging from \$125 to \$677 per hour. Of the aggregate time expended, 73.0 hours were expended by partners, principals and managing directors, 150.5 hours were expended by senior managers and directors, 62.6 hours were expended by managers, 156.7 hours were expended by senior associates, 252.8 hours were expended by associates and 5.0 hours were expended by para-professionals. KPMG's blended hourly rate for professional services provided during the Compensation Period is \$343.74.

12. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtor in this case to date are fair and reasonable given: (i) the time expended; (ii) the nature and extent of the services performed at the time at which such services were rendered; (iii) the value of such services; and (iv) the costs of comparable services other than in this chapter 11 case.

13. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of this case. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtor's estate, to work efficiently with the other professionals employed in this case, and to leverage staff appropriately in order to minimize duplication of effort.

14. During the Compensation Period, KPMG provided a focused range of professional services as requested by the Debtor. KPMG respectfully submits that these services: (i) were necessary and beneficial to the successful and prompt administration of this case; and (ii) have been provided in a cost efficient manner.

15. Except as provided in section 504(b) of the Bankruptcy Code, KPMG has not shared, or agreed to share, any compensation received as a result of this case with any person, firm or entity. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person or entity.

Summary of Actual And Necessary Expenses During The Compensation Period

16. Attached hereto as Exhibit C1 and incorporated herein by reference, is a detailed description of the actual and necessary expenses incurred by KPMG in connection with its employment with the Debtor during the Compensation Period. As set forth on Exhibit C, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$835.52.

Reservation

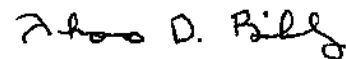
17. To the extent that time for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Seventh Monthly Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested herein.

Conclusion

WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests that the Court approve the monthly compensation of \$239,729.30 as compensation for professional services rendered during the Compensation Period and reimbursement for actual and necessary expenses totaling \$835.52 that KPMG incurred in rendering such services.

Dated: April 21, 2014

Respectfully submitted,



Thomas D. Bibby
Partner
KPMG LLP
717 North Harwood Street
Dallas, Texas 75201-6585

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re: : Chapter 11

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

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Debtor.¹ :

: **Obj. Due: May 12, 2014 at 4:00 p.m. (Eastern)**

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NOTICE OF SEVENTH MONTHLY FEE APPLICATION OF KPMG LLP AS AUDITOR TO THE DEBTOR FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD JANUARY 1, 2014 THROUGH JANUARY 31, 2014

PLEASE TAKE NOTICE that the debtor and debtor in possession in the above-captioned bankruptcy case (the “Debtor”) filed today the attached Seventh Monthly Fee Application Of KPMG LLP As Auditor To The Debtor For Allowance Of Compensation For Services Rendered And Reimbursement Of Expenses Incurred For The Period January 1, 2014 Through January 31, 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 **May 12, 2014 at 4:00 p.m. (Eastern)**:

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

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.

(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.

**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 21, 2014

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

/s/ Kristhy M. Peguero

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Kristhy M. Peguero (I.D. No. 4903)
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- and -

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Fax: (212) 735-2000

- and -

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Chicago, Illinois 60606
Telephone: (312) 407-0700
Fax: (312) 407-0411

Counsel for Debtor and Debtor in Possession

EXHIBIT A**EXIDE TECHNOLOGIES**

Summary Of Hours and Discounted Fees Incurred By Professional
January 1, 2014 through January 31, 2014

Professional	Position	Current Hours Billed	Hourly Rate	Discounted Fees Billed
Bibby, Thomas D.	Restructuring Partner	0.9	\$ 677	\$ 609.30
Rohrer, Benjamin K.	Tax Partner	3.0	\$ 668	\$ 2,004.00
Johnson, Matthew	IT Attestation Principal	1.0	\$ 594	\$ 594.00
Addington, Randall R.	Audit Partner	5.0	\$ 577	\$ 2,885.00
Parker, William R.	Lead Audit Partner	43.6	\$ 577	\$ 25,157.20
Middendorf, David	Audit Partner	1.0	\$ 577	\$ 577.00
Godbey, Ryan J.	Managing Director	18.5	\$ 540	\$ 9,990.00 ⁽¹⁾
Hilsen, Scott	Investigations Director	5.8	\$ 612	\$ 3,549.60
Elengical, Jude M.	Audit Sr. Manager	32.4	\$ 468	\$ 15,163.20
O'Donnell, Ross	Audit Sr. Manager	86.2	\$ 468	\$ 40,341.60 ⁽²⁾
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Laflamme, Patrick	Economic & Valuation Services Sr. Manager	2.1	\$ 685	\$ 1,438.50
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Hoover, Vu	Audit Sr. Manager	2.0	\$ 350	\$ 700.00
Girten, Tiffany A.	IT Attestation Director	3.7	\$ 576	\$ 2,131.20 ⁽³⁾
Johnson, Cole B.	Tax Senior Manager	8.5	\$ 576	\$ 4,896.00 ⁽²⁾
Plangman, Monica	Business Process Group Manager	60.1	\$ 307	\$ 18,450.70
Balskus, Tim	International Tax Manager	2.5	\$ 469	\$ 1,172.50
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Wright, Maggie	Fed Tax Para-professional	5.0	\$ 125	\$ 625.00
<i>less 50% rate reduction - Non Working Travel Time</i>				\$ -
Total Hours and Fees at Discounted Rate		700.6		\$ 239,729.30

EXHIBIT A

EXIDE TECHNOLOGIES

Summary Of Hours and Discounted Fees Incurred By Professional
January 1, 2014 through January 31, 2014

Total Requested Discounted Fees	\$ 239,729.30
Out of Pocket Expenses	\$ 835.52
Total of Fees and Out of Pocket Expenses	\$ 240,564.82
less Holdback Adjustment (20%)	\$ (47,945.86)
Net Requested Fees & Out of Pocket Expenses	\$ 192,618.96

Hourly Blended Rate - Discounted Fees \$ 343.74

⁽¹⁾ Mr. Godbey was promoted to Managing Director position as of October 1, 2013

⁽²⁾ Mr. Elengical, Mr. O'Donnell and Mr. Johnson were promoted to Sr. Manager positions as of October 1, 2013

⁽³⁾ Ms. Girten was promoted to Director as of October 1, 2013

EXHIBIT B

EXIDE TECHNOLOGIES
 Summary of Hours and Discounted Fees Incurred by Category
 January 1, 2014 through January 31, 2014

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
2013 Audit Services	D1	-	\$ -
2014 Audit Services	D2	629.4	\$ 216,093.60
Retention and Fee Application Preparation	D3	71.2	\$ 23,635.70
Non-Working Travel Time	D4	-	\$ -
	Total	700.6	\$ 239,729.30

EXHIBIT C

EXIDE TECHNOLOGIES
 Summary of Out of Pocket Expenses
 January 1, 2014 through January 31, 2014

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ 835.52
Miscellaneous	\$ -
Total	\$ 835.52

EXHIBIT C1

EXIDE TECHNOLOGIES
 Detail of Out of Pocket Expenses
 January 1, 2014 through January 31, 2014

Name	Date	Description	Amount
		Air Fare Subtotal	<u>\$ -</u>
		Lodging Subtotal	<u>\$ -</u>
		Meal Subtotal	<u>\$ -</u>
Ayers, Joseph G.	1/10/2014	Mileage over normal commute. From Location: Atlanta To Location: Alpharetta Total Mileage: 150 46 miles round trip to client x 5 days = 230 miles; 16 miles round trip to office x 5 days = 80 Net 150 miles claimed Only billing mileage over normal commute (week of 1/10)	\$ 84.00
Parker, William R.	01/13/2014	Mileage From Location: 2500 Rivers Rd, Atlanta To Location: 13000 Deerfield Pkwy, Milton Total Mileage: 46 miles for roundtrip to client site minus 10 miles regular commute to office = 36 miles. Only billing mileage over normal commute	\$ 20.16
Arita, Yosuke	01/14/2014	Mileage From Location: 319 Reserve Court, Decatur, GA To Location: 13000 Deerfield Pkwy, Alpharetta, GA 30 miles; normal commute to Atlanta office - 8 miles = 22 miles x round trip = Total Mileage: 44 miles Only billing mileage over normal commute	\$ 24.64
Arita, Yosuke	01/15/2014	Mileage From Location: 319 Reserve Court, Decatur, GA To Location: 13000 Deerfield Pkwy, Alpharetta, GA 30 miles; normal commute to Atlanta office - 8 miles = 22 miles x round trip = Total Mileage: 44 miles Only billing mileage over normal commute	\$ 24.64
Arita, Yosuke	01/16/2014	Mileage From Location: 319 Reserve Court, Decatur, GA To Location: 13000 Deerfield Pkwy, Alpharetta, GA 30 miles; normal commute to Atlanta office - 8 miles = 22 miles x round trip = Total Mileage: 44 miles Only billing mileage over normal commute	\$ 24.64

EXHIBIT C1

EXIDE TECHNOLOGIES
 Detail of Out of Pocket Expenses
 January 1, 2014 through January 31, 2014

Name	Date	Description	Amount
O'Dell, Evan S.	01/17/2014	Mileage From Location: Atlanta, GA To Location: Alpharetta, GA Total Mileage: 216 Total Commute - 56 Office Commute - 2; 56-2= 54 x 4 days = 216 miles. Only billing mileage over normal commute (1/14 - 1/17).	\$ 120.96
Arita, Yosuke	01/17/2014	Mileage From Location: 319 Reserve Court, Decatur, GA To Location: 13000 Deerfield Pkwy, Alpharetta, GA 30 miles; normal commute to Atlanta office - 8 miles = 22 miles x round trip = Total Mileage: 44 miles Only billing mileage over normal commute	\$ 24.64
Ayers, Joseph G.	01/17/2014	Mileage - From Location: Atlanta To Location: Alpharetta Total Mileage: 150 46 miles round trip to client x 5 days =230 miles (week of 1/17) 16 miles round trip to office x 5 days = 80 miles; Net 150 miles claimed - only billing mileage over normal commute.	\$ 84.00
Arita, Yosuke	01/20/2014	Mileage From Location: 319 Reserve Court, Decatur, GA To Location: 13000 Deerfield Pkwy, Alpharetta, GA 30 miles; normal commute to Atlanta office - 8 miles = 22 miles x round trip = Total Mileage: 44 miles Only billing mileage over normal commute	\$ 24.64
Arita, Yosuke	01/21/2014	Mileage From Location: 319 Reserve Court, Decatur, GA To Location: 13000 Deerfield Pkwy, Alpharetta, GA 30 miles; normal commute to Atlanta office - 8 miles = 22 miles x round trip = Total Mileage: 44 miles Only billing mileage over normal commute	\$ 24.64
Arita, Yosuke	01/22/2014	Mileage From Location: 319 Reserve Court, Decatur, GA To Location: 13000 Deerfield Pkwy, Alpharetta, GA 30 miles; normal commute to Atlanta office - 8 miles = 22 miles x round trip = Total Mileage: 44 miles Only billing mileage over normal commute	\$ 24.64
Parker, William R.	01/22/2014	Mileage From Location: 2500 Rivers Rd, Atlanta To Location: 13000 Deerfield Pkwy, Milton Total Mileage: 46 miles for roundtrip to client site minus 10 miles regular commute to office = 36 miles. Only billing mileage over normal commute	\$ 20.16

EXHIBIT C1

EXIDE TECHNOLOGIES
 Detail of Out of Pocket Expenses
 January 1, 2014 through January 31, 2014

Name	Date	Description	Amount
Arita, Yosuke	01/23/2014	Mileage From Location: 319 Reserve Court, Decatur, GA To Location: 13000 Deerfield Pkwy, Alpharetta, GA 30 miles; normal commute to Atlanta office - 8 miles = 22 miles x round trip = Total Mileage: 44 miles Only billing mileage over normal commute	\$ 24.64
Parker, William R.	01/23/2014	Mileage From Location: 2500 Rivers Rd, Atlanta To Location: 13000 Deerfield Pkwy, Milton Total Mileage: 46 miles for roundtrip to client site minus 10 miles regular commute to office = 36 miles. Only billing mileage over normal commute	\$ 20.16
O'Dell, Evan S.	01/24/2014	Mileage From Location: Atlanta, GA To Location: Alpharetta, GA Total Mileage: 270 Total Commute - 56 Office commute - 2 56-2=54 x 5 = 270 Only billing mileage over normal commute (week of 1/24)	\$ 151.20
Arita, Yosuke	01/24/2014	Mileage From Location: 319 Reserve Court, Decatur, GA To Location: 13000 Deerfield Pkwy, Alpharetta, GA 30 miles; normal commute to Atlanta office - 8 miles = 22 miles x round trip = Total Mileage: 44 miles Only billing mileage over normal commute	\$ 24.64
Parker, William R.	01/24/2014	Mileage From Location: 2500 Rivers Rd, Atlanta To Location: 13000 Deerfield Pkwy, Milton Total Mileage: 46 miles for roundtrip to client site minus 10 miles regular commute to office = 36 miles. Only billing mileage over normal commute	\$ 20.16
Ayers, Joseph G.	01/24/2014	Client commute: 46 miles round trip x 2 days = 92 miles Office commute: 16 miles round trip x 2 days = 32 miles Net 60 miles claimed over normal commute as only billing mileage over normal commute (1/23 and 1/24)	\$ 33.60
Madden, Memory	01/28/2014	Mileage From Location: 2044 Fairhaven Circle NE Atlanta GA 30305 To Location: Exide Technologies Alpharetta, GA Total Mileage: 76 23 miles one way - 4 miles to office = 19 miles 19 x 4 = 76 miles Only billing mileage over normal commute (1/27 and 1/28)	\$ 42.56

EXHIBIT C1

EXIDE TECHNOLOGIES
 Detail of Out of Pocket Expenses
 January 1, 2014 through January 31, 2014

Name	Date	Description	Amount
Godbey, Ryan J.	01/30/2014	Mileage: From Location: Sandy Springs, Atlanta, GA To Location: 13000 Deerfield Parkway Total Mileage over normal commute: 10 miles x 3 round trips: 30 miles Only billing mileage over normal commute (1/28, 1/29, 1/30)	\$ 16.80
Ground Transportation Subtotal			\$ 835.52
Miscellaneous Subtotal			\$ -
Total Out of Pocket Expenses			\$ 835.52

EXHIBIT D1

EXIDE TECHNOLOGIES
2013 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
		Total 2013 Audit Services	0.0		\$ -

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Rohrer, Benjamin K.	06-Jan-14	FY 14 Q3 Items Discussion with J. Pickett (Exide VP-Tax) regarding previously considered loan guarantees, classification of tax expense, and bankruptcy and emergence timing.	0.5	\$ 668	\$ 334.00
O'Donnell, Ross	06-Jan-14	Prepare for risk assessment discussion by reviewing fraud along with significant risks identified during the audit in the audit workpapers and concurrently noting talking points for the various agenda items.	0.3	\$ 468	\$ 140.40
Godbey, Ryan J.	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 540	\$ 270.00
Parker, William R.	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 577	\$ 288.50

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 325	\$ 162.50
Elengical, Jude M.	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 468	\$ 234.00
O'Dell, Evan S.	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 198	\$ 99.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Lee, Hanna	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 198	\$ 99.00
O'Donnell, Ross	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 468	\$ 234.00
Girten, Tiffany A.	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 576	\$ 288.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Rohrer, Benjamin K.	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 668	\$ 334.00
Addington, Randall R.	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 577	\$ 288.50
Johnson, Cole B.	06-Jan-14	Discussion regarding FY 14 engagement focusing on significant estimates, significant risks, significant changes in audit approach since prior year, bankruptcy accounting matters, professional skepticism and how to evaluate information received from the client, responsibilities of engagement team including how to communicate with the client when specific issues arise, compliance with relevant independence and ethical requirements, and how to resolve disagreements among team members. KPMG Attendees: R. Addington, B. Parker, B. Rohrer, C. Johnson, R. Godbey, R. O'Donnell, M. Elengical, J. Ayers, H. Lee, E. O'Dell, and T. Girten.	0.5	\$ 576	\$ 288.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	06-Jan-14	Preparation for risk assessment and planning session.	1.1	\$ 577	\$ 634.70
Ayers, Joseph G.	06-Jan-14	Prepare agenda for Risk Assessment and Planning Discussion as required by firm policy PPL09-039	1.1	\$ 325	\$ 357.50
Ayers, Joseph G.	06-Jan-14	Perform senior associate review of client prepared valuation approach to fresh start accounting.	1.3	\$ 325	\$ 422.50
Parker, William R.	06-Jan-14	Meeting to discuss: 1) the engagement team's planning assessment for materiality for the Fresh Start reporting period (predecessor and successor audits) noting follow up items needing to be discussed with the client are timing of emergence, forecasted information and their assessment of materiality 2) Impact of the Company's non-accelerated SEC filing status on the current and subsequent year's audit over controls and what action items need to be addressed both internally with KPMG national office as well as with Exide Chief Accounting Officer, and Chief Financial Officer. KPMG attendee: S. Todd, B. Parker, R. Godbey, M. Elengical, R. O'Donnell, and J. Ayers	1.3	\$ 577	\$ 750.10
Ayers, Joseph G.	06-Jan-14	Meeting to discuss: 1) the engagement team's planning assessment for materiality for the Fresh Start reporting period (predecessor and successor audits) noting follow up items needing to be discussed with the client are timing of emergence, forecasted information and their assessment of materiality 2) Impact of the Company's non-accelerated SEC filing status on the current and subsequent year's audit over controls and what action items need to be addressed both internally with KPMG national office as well as with Exide Chief Accounting Officer, and Chief Financial Officer. KPMG attendee: S. Todd, B. Parker, R. Godbey, M. Elengical, R. O'Donnell, and J. Ayers	1.3	\$ 325	\$ 422.50

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	06-Jan-14	Meeting to discuss: 1) the engagement team's planning assessment for materiality for the Fresh Start reporting period (predecessor and successor audits). Follow up items needing to be discussed with the client are timing of emergence, forecasted information and their assessment of materiality 2) Impact of the Company's non-accelerated SEC filing status on the current and subsequent year's audit over controls and what action items need to be addressed both internally with KPMG national office as well as with Exide Chief Accounting Officer, and Chief Financial Officer. KPMG attendee: S. Todd, B. Parker, R. Godbey, M. Elengical, R. O'Donnell, and J. Ayers	1.3	\$ 468	\$ 608.40
Memon, Madiha	06-Jan-14	Document the Intercompany Eliminations Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	2.2	\$ 216	\$ 475.20
Memon, Madiha	06-Jan-14	Document the Bolt on Download Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	2.6	\$ 216	\$ 561.60
Memon, Madiha	06-Jan-14	Document the Schedule G (Obsolescence) Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	3.2	\$ 216	\$ 691.20
Ayers, Joseph G.	06-Jan-14	Finalizing documentation related to bankruptcy walkthrough along with controls documentation.	3.8	\$ 325	\$ 1,235.00
Ayers, Joseph G.	07-Jan-14	Call with IT Director and VP of Finance regarding controls over Lower of Cost or Market report including how the report used to record journal entries is reconciled to the general ledger. Meeting Attendees: KPMG: J. Ayers, M. Memon Exide: B. Calleja (IT), A. Shao (VP of Finance)	0.4	\$ 325	\$ 130.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Memon, Madiha	07-Jan-14	Call with IT Director and VP of Finance regarding controls over Lower of Cost or Market report including how the report used to record journal entries is reconciled to the general ledger. Meeting Attendees: KPMG: J. Ayers, M. Memon; Exide: B. Calleja (IT), A. Shao (VP of Finance)	0.4	\$ 216	\$ 86.40
Bodie, Matthew J	07-Jan-14	Review of E&Y scoping documents for preparation to valuation scoping meetings. Specifically, reviewing scope of the valuation and property locations selected for inspections.	0.5	\$ 685	\$ 342.50
Parker, William R.	07-Jan-14	Draft emails to L. Martinez (Exide Chief Accounting Officer) and audit team regarding Fresh start accounting.	1.3	\$ 577	\$ 750.10
Memon, Madiha	07-Jan-14	Document the Schedule O Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	1.7	\$ 216	\$ 367.20
Memon, Madiha	07-Jan-14	Document the In Transit Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	2.4	\$ 216	\$ 518.40
Elengical, Jude M.	07-Jan-14	Perform senior manager review of Q3 planning screens in eAudit specifically focusing on the risk assessment procedures.	2.4	\$ 468	\$ 1,123.20
Memon, Madiha	07-Jan-14	Document the Salesforce.com IT Application Control which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	3.5	\$ 216	\$ 756.00
Ayers, Joseph G.	07-Jan-14	Finalizing review of internal controls testwork over inventory valuation- Lower of Cost or Market as well as Obsolescence.	3.8	\$ 325	\$ 1,235.00
Ayers, Joseph G.	07-Jan-14	Finalizing review of internal controls testwork over sales return allowances including what system reports are used (2.2) and what Company controls are in place to address the system data.(1.7)	3.9	\$ 325	\$ 1,267.50
O'Donnell, Ross	08-Jan-14	Meeting with L. Martinez (Exide) to discuss certain proposed Fresh Start accounting valuation approaches for fixed assets and accounts receivable. KPMG: J. Ayers, R. O'Donnell; Exide: L. Martinez.	0.4	\$ 468	\$ 187.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	08-Jan-14	Meeting with L. Martinez to discuss certain proposed Fresh Start accounting valuation approaches for fixed assets and accounts receivable. KPMG: J. Ayers, R. O'Donnell; Exide: L. Martinez.	0.4	\$ 325	\$ 130.00
Kim, Taekyung R.	08-Jan-14	Call with Director of EHS (Environmental Health and Safety) to discuss significant changes in the Company's environmental remediation exposure (reserves, estimates, communication, bankruptcy impact) since prior quarter (Q2 FY 2014). Meeting attendees: KPMG: J. Ayers, R. Kim, R. O'Donnell; Exide: M. Love (Director EHS).	0.5	\$ 325	\$ 162.50
O'Donnell, Ross	08-Jan-14	Call with Director of EHS (Environmental Health and Safety) to discuss significant changes in the Company's environmental remediation exposure (reserves, estimates, communication, bankruptcy impact) since prior quarter (Q2 FY 2014). Meeting attendees: KPMG: J. Ayers, R. Kim, R. O'Donnell; Exide: M. Love (Director EHS).	0.5	\$ 468	\$ 234.00
Ayers, Joseph G.	08-Jan-14	Call with Director of EHS (Environmental Health and Safety) to discuss significant changes in the Company's environmental remediation exposure (reserves, estimates, communication, bankruptcy impact) since prior quarter (Q2 FY 2014). Meeting attendees: KPMG: J. Ayers, R. Kim, R. O'Donnell; Exide: M. Love (Director EHS).	0.5	\$ 325	\$ 162.50
Ayers, Joseph G.	08-Jan-14	Meeting with Director of Internal Controls to discuss the status of test of controls performed by internal audit in Europe as well as bankruptcy controls the Company is implementing for Claims reconciliation process as well as review of court motions and order. KPMG: J. Ayers, R. O'Donnell; Exide: B. Rubin.	0.5	\$ 325	\$ 162.50
O'Donnell, Ross	08-Jan-14	Meeting with Director of Internal Controls to discuss the status of test of controls performed by internal audit in Europe as well as bankruptcy controls the Company is implementing for Claims reconciliation process as well as review of court motions and order. KPMG: J. Ayers, R. O'Donnell; Exide: B. Rubin.	0.5	\$ 468	\$ 234.00
Ayers, Joseph G.	08-Jan-14	Preparing discussion items for call with Director of EHS.	0.7	\$ 325	\$ 227.50

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	08-Jan-14	Meeting with General Counsel to discuss the management review control aspects of the quarterly contingency review that the legal department performs. Discussion topics included the judgment used to determine the range of potential loss magnitude of each case as well as how the legal group is ensuring the list of legal claims reviewed is complete. KPMG: J. Ayers, R. O'Donnell; Exide: B. Kalter (General Counsel)	0.8	\$ 468	\$ 374.40
Ayers, Joseph G.	08-Jan-14	Meeting with General Counsel to discuss the management review control aspects of the quarterly contingency review that the legal department performs. Discussion topics included the judgment used to determine the range of potential loss magnitude of each case as well as how the legal group is ensuring the list of legal claims reviewed is complete. KPMG: J. Ayers, R. O'Donnell; Exide: B. Kalter (General Counsel)	0.8	\$ 325	\$ 260.00
Shah, Milind	08-Jan-14	Draft correspondence to the audit team regarding valuation methodology with respect to intangible assets via email in connection with fresh start emergence values.	1.2	\$ 685	\$ 822.00
Elengical, Jude M.	08-Jan-14	Sr. Manager review of Q3 planning screens for 7.1.1.1 series (.4) and 7.1.1.2 series (.5) in eaudit specifically the engagement set up and other matters.	1.2	\$ 468	\$ 561.60
O'Donnell, Ross	08-Jan-14	Address valuation questions identified by B. Parker (KPMG) regarding the fresh start process focusing on Exide specifics.	1.4	\$ 468	\$ 655.20
Parker, William R.	08-Jan-14	Review KPMG business com manual to research and concurrently confirm certain FV (Fair Value) items focusing on Exide specifics	1.7	\$ 577	\$ 980.90
Memon, Madiha	08-Jan-14	Document General IT Controls which includes writing up the walkthrough procedures while concurrently documenting supporting screenshots in Adobe Acrobat.	2.1	\$ 216	\$ 453.60
O'Donnell, Ross	08-Jan-14	Research valuation questions identified by B. Parker (KPMG) regarding the fresh start process focusing on Exide specifics.	2.1	\$ 468	\$ 982.80

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	08-Jan-14	Perform senior manager review of and concurrently provide review comments on J. Tirey's (Exide) responses to KPMG's comments on the fresh start process spread sheet from M. Bodie; B. Parker (KPMG)	2.3	\$ 468	\$ 1,076.40
Ayers, Joseph G.	08-Jan-14	Evaluating review results for controls over data in the revenue process for documentation of completeness/accuracy considerations by the client.	2.5	\$ 325	\$ 812.50
Parker, William R.	08-Jan-14	Perform partner review of Fresh start scoping workbook based on client update and comments.	2.5	\$ 577	\$ 1,442.50
Ayers, Joseph G.	08-Jan-14	Preparing documentation based upon discussion with Exide General Counsel (GC) including assessing the design of the control, metrics/criteria used by the GC, the "what could go wrong", the information used in the control as well as evaluating the operating effectiveness of the control.	2.6	\$ 325	\$ 845.00
Memon, Madiha	08-Jan-14	Continue to document General IT Controls which includes writing up the walkthrough procedures while concurrently documenting supporting screenshots in Adobe Acrobat.	2.9	\$ 216	\$ 626.40
Memon, Madiha	08-Jan-14	Perform test procedures for the North America controls.	3.0	\$ 216	\$ 648.00
O'Donnell, Ross	09-Jan-14	Provide comments/feedback to the French Senior manager with respect to the interim update deliverable for the FY 2014 audit.	0.3	\$ 468	\$ 140.40
Memon, Madiha	09-Jan-14	Meeting with finance and IT management to discuss implementation of checks in key system reports in the revenue process. KPMG: J. Ayers, T. Girtten, and M. Memon Exide: A. Shao, J. Graves, and C. Minick.	0.7	\$ 216	\$ 151.20
Ayers, Joseph G.	09-Jan-14	Meeting with finance and IT management to discuss implementation of checks in key system reports in the revenue process. KPMG: J. Ayers, T. Girtten, and M. Memon Exide: A. Shao, J. Graves, and C. Minick.	0.7	\$ 325	\$ 227.50
Girtten, Tiffany A.	09-Jan-14	Meeting with finance and IT management to discuss implementation of checks in key system reports in the revenue process. KPMG: J. Ayers, T. Girtten, and M. Memon Exide: A. Shao, J. Graves, and C. Minick.	0.7	\$ 576	\$ 403.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	09-Jan-14	Preliminary senior manager review of KPMG France interim update deliverable to determine if they complied with the overall requirements communicated to them on completion of the deliverable.	0.7	\$ 468	\$ 327.60
O'Donnell, Ross	09-Jan-14	Continue to research valuation questions identified by B. Parker (KPMG) regarding the fresh start process focusing on Exide specifics.	1.0	\$ 468	\$ 468.00
Bodie, Matthew J	09-Jan-14	Preparation for Exide valuation discussion with E&Y including additional review of scoping XL spreadsheet. (0.4) Also analysis of current scoping considerations proposed by Exide and E&Y including ratio analysis of site inspection coverage. (0.6)	1.0	\$ 685	\$ 685.00
Ayers, Joseph G.	09-Jan-14	Preparing an agenda for meeting with Exide's Finance and IT management	1.1	\$ 325	\$ 357.50
Ayers, Joseph G.	09-Jan-14	Continue to prepare documentation based upon discussion with Exide General Counsel (GC) including assessing the design of the control, metrics/criteria used by the GC, the "what could go wrong", the information used in the control as well as evaluating the operating effectiveness of the control.	1.2	\$ 325	\$ 390.00
Ayers, Joseph G.	09-Jan-14	Addressing review notes left by manager in the bankruptcy controls section of the audit file	1.5	\$ 325	\$ 487.50
Memon, Madiha	09-Jan-14	Document the White Pages Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	1.5	\$ 216	\$ 324.00
Elengical, Jude M.	09-Jan-14	Perform senior manager review of the bankruptcy schedule provided by the client which documents the valuation approach of the various accounts on the balance sheet upon fresh start.	1.9	\$ 468	\$ 889.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Elengical, Jude M.	09-Jan-14	Meeting with L. Martinez & J. Tirey (both Exide) to discuss comments on the valuation approach as documented in the process spread sheet prepared by Jonathan. Topics discussed include, but are not limited to property plant and equipment, accounts receivable, intangibles, discounting, favorable/unfavorable contracts, operating and capital leases, investment in affiliates and nature of documentation expected. In attendance were B. Parker; R. Godbey; M. Elengical, R O'Donnell and M. Bodie.	2.0	\$ 468	\$ 936.00
Godbey, Ryan J.	09-Jan-14	Meeting with L. Martinez and J. Tirey (both Exide) to discuss comments on the valuation approach as documented in the process spread sheet prepared by J. Tirey (Exide). Topics discussed include, but are not limited to property plant and equipment, accounts receivable, intangibles, discounting, favorable/unfavorable contracts, operating and capital leases, investment in affiliates and nature of documentation expected. KPMG Attendees: B. Parker, R. Godbey, M. Elengical, R. O'Donnell and M. Bodie	2.0	\$ 540	\$ 1,080.00
Bodie, Matthew J	09-Jan-14	Meeting with L. Martinez and J. Tirey (both Exide) to discuss comments on the valuation approach as documented in the process spread sheet prepared by J. Tirey (Exide). Topics discussed include, but are not limited to property plant and equipment, accounts receivable, intangibles, discounting, favorable/unfavorable contracts, operating and capital leases, investment in affiliates and nature of documentation expected. KPMG Attendees: B. Parker, R. Godbey, M. Elengical, R. O'Donnell and M. Bodie	2.0	\$ 685	\$ 1,370.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	09-Jan-14	Meeting with L. Martinez and J. Tirey (both Exide) to discuss comments on the valuation approach as documented in the process spread sheet prepared by J. Tirey (Exide). Topics discussed include, but are not limited to property plant and equipment, accounts receivable, intangibles, discounting, favorable/unfavorable contracts, operating and capital leases, investment in affiliates and nature of documentation expected. KPMG Attendees: B. Parker, R. Godbey, M. Elengical, R. O'Donnell and M. Bodie	2.0	\$ 577	\$ 1,154.00
O'Donnell, Ross	09-Jan-14	Meeting with L. Martinez and J. Tirey (both Exide) to discuss comments on the valuation approach as documented in the process spread sheet prepared by J. Tirey (Exide). Topics discussed include, but are not limited to property plant and equipment, accounts receivable, intangibles, discounting, favorable/unfavorable contracts, operating and capital leases, investment in affiliates and nature of documentation expected. KPMG Attendees: B. Parker, R. Godbey, M. Elengical, R. O'Donnell and M. Bodie	2.0	\$ 468	\$ 936.00
Memon, Madiha	09-Jan-14	Document the Accrual Summary Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	2.1	\$ 216	\$ 453.60
Ayers, Joseph G.	09-Jan-14	Prepare physical inventory observation count scoping file by determining the number of Exide facilities (recycling, industrial, transportation) that KPMG will attend in March 2014. The final results of the scoping file will be shared with the client.	3.5	\$ 325	\$ 1,137.50
Memon, Madiha	09-Jan-14	Document the Lower of Cost or Market Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	3.7	\$ 216	\$ 799.20
Ayers, Joseph G.	10-Jan-14	Finalizing inventory observation scoping document (0.5) and transmit document for Partner review (0.1).	0.6	\$ 325	\$ 195.00
Memon, Madiha	10-Jan-14	Continue to document the Industrial Management Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	0.8	\$ 216	\$ 172.80

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Memon, Madiha	10-Jan-14	Document General IT Controls which includes writing up the walkthrough procedures and concurrently documenting screenshots in Adobe Acrobat.	0.8	\$ 216	\$ 172.80
Memon, Madiha	10-Jan-14	Perform test procedures for the North America controls.	0.8	\$ 216	\$ 172.80
Memon, Madiha	10-Jan-14	Continue to document the White Pages Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	1.7	\$ 216	\$ 367.20
Ayers, Joseph G.	10-Jan-14	Continue to review internal audit prepared direct assistance test of details test work for the first six months (April-September) revenue samples (over 100 items) including verifying that appropriate testing was performed over the sample items to conclude that the revenue item sampled was indeed an appropriate item in accordance with US GAAP.	3.5	\$ 325	\$ 1,137.50
Memon, Madiha	10-Jan-14	Document the Industrial Management Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	3.9	\$ 216	\$ 842.40
Ayers, Joseph G.	10-Jan-14	Review internal audit prepared direct assistance test of details test work for the first six months (April-September) revenue samples (over 100 items) including verifying that appropriate testing was performed over the sample items to conclude that the revenue item sampled was indeed an appropriate item in accordance with US GAAP.	3.9	\$ 325	\$ 1,267.50
Memon, Madiha	13-Jan-14	Continue to document the FASTR Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	0.6	\$ 216	\$ 129.60
O'Donnell, Ross	13-Jan-14	Call to discuss requirements on internal control opinion for 2014 and 2015 and KPMG's position on the treatment of convenience date application in fresh start. Attendees include: R O'Donnell, W Parker, and S Todd.	0.5	\$ 468	\$ 234.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	13-Jan-14	Call to discuss requirements on internal control opinion for 2014 and 2015 and KPMG's position on the treatment of convenience date application in fresh start. KPMG Attendees: R. O'Donnell, W. Parker, and S. Todd	0.5	\$ 577	\$ 288.50
Parker, William R.	13-Jan-14	Discussions with P. Damaska (Exide Chief Financial Officer) regarding business update and various matters.	0.6	\$ 577	\$ 346.20
Parker, William R.	13-Jan-14	Prepare agenda for meeting with L. Martinez (Exide Chief Accounting Officer) to discuss questions on Fresh start accounting and Q3.	0.7	\$ 577	\$ 403.90
Parker, William R.	13-Jan-14	Meeting with L. Martinez (Exide) to discuss agenda questions on Fresh start accounting and Q3.	0.8	\$ 577	\$ 461.60
Parker, William R.	13-Jan-14	Prepared for call with R. O'Donnell (KPMG) and S. Todd by reviewing firm SEC-manual on rules related to control report qualification for SOX.	0.8	\$ 577	\$ 461.60
Girten, Tiffany A.	13-Jan-14	Meeting with Exide to discuss E1 change management controls and report changes to determine 2014 testing approach and controls in place for this new application. Exide attendees: D. Vientos, A. Coleman, and B. Netzer KPMG Attendees: T. Girten and M. Johnson	1.0	\$ 576	\$ 576.00
Johnson, Matthew	13-Jan-14	Meeting with Exide to discuss E1 change management controls and report changes to determine 2014 testing approach and controls in place for this new application. Exide attendees: D. Vientos, A. Coleman, and B. Netzer KPMG Attendees: T. Girten and M. Johnson.	1.0	\$ 594	\$ 594.00
O'Dell, Evan S.	13-Jan-14	Update the documentation over the completeness/accuracy testwork of system generated reports related to the Revenue Process to allocate each report to the appropriate control description.	1.0	\$ 198	\$ 198.00
Arita, Yosuke	13-Jan-14	Update the PCAOB accounting support fee status (0.5) and covered person resource center to confirm that the client is in compliance (0.6).	1.1	\$ 216	\$ 237.60
O'Dell, Evan S.	13-Jan-14	Perform roll forward procedures on Q2 documentation that will be used in Q3.	1.2	\$ 198	\$ 237.60
O'Donnell, Ross	13-Jan-14	Perform senior manager review of C.14 Interim Update deliverable (1.6) and concurrently provide review comments to KPMG France for the group audit for 2014 (0.2)	1.8	\$ 468	\$ 842.40

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	13-Jan-14	Review firm guidance surrounding management review controls with respect to deferred tax asset review with respect to Exide specifics	2.1	\$ 468	\$ 982.80
O'Dell, Evan S.	13-Jan-14	Address review notes related to the Revenue Walkthrough memo	2.2	\$ 198	\$ 435.60
O'Dell, Evan S.	13-Jan-14	Concurrently documenting the descriptions of the procedures performed and results of the test of operating effective over the Company's revenue controls within the eAudit screen.	2.2	\$ 198	\$ 435.60
O'Dell, Evan S.	13-Jan-14	Perform the test of operating effectiveness over the Company's revenue control related to month end cut-off procedures.	2.4	\$ 198	\$ 475.20
Ayers, Joseph G.	13-Jan-14	Preparing a draft list of review differences for the Q3 FY 2014 review.	2.5	\$ 325	\$ 812.50
Ayers, Joseph G.	13-Jan-14	Preparing draft of slides to be presented to the audit committee for the results of the Q3 FY 2014 review.	2.5	\$ 325	\$ 812.50
Ayers, Joseph G.	13-Jan-14	Completing test of design controls test for the legal process section- quarterly contingency review.	3.0	\$ 325	\$ 975.00
Memon, Madiha	13-Jan-14	Document FASTR Report which includes writing up the walkthrough procedures in word document while concurrently documenting supporting screenshots in Adobe Acrobat.	3.4	\$ 216	\$ 734.40
Arita, Yosuke	13-Jan-14	Review all internal audit reports concurrently documenting the client's issues along with points to focus on for audit.	3.9	\$ 216	\$ 842.40
O'Donnell, Ross	14-Jan-14	Continue drafting 05-053 memo for Q3 2014 based on comments received from national office in the prior quarter.	0.3	\$ 468	\$ 140.40
Arita, Yosuke	14-Jan-14	Prepare an amortization Schedule as support for the journal entry for 3Q.	0.4	\$ 216	\$ 86.40
Girten, Tiffany A.	14-Jan-14	Meeting with Exide to discuss Hyperion Essbase cubes including users with access, change management procedures, and structure mapping processes. Exide attendees: J. Graves (IT Manager - Essbase) KPMG attendees: M. Memon, T. Girten	0.5	\$ 576	\$ 288.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Memon, Madiha	14-Jan-14	Meeting with J. Graves (Exide) to discuss the change management procedures in Essbase. Other meeting attendees: T. Girten (KPMG)	0.5	\$ 216	\$ 108.00
Rohrer, Benjamin K.	14-Jan-14	Conference call with J. Puckett (Exide) regarding scheduling tax provision review with respect to Q3 2013 10-Q. Items discussed included recoverability of deferred tax assets for Germany and France, and available support.	1.0	\$ 668	\$ 668.00
O'Dell, Evan S.	14-Jan-14	Begin preparing the Revenue Audit Approach memo which documents our risk assessment related to the revenue accounts, along with the substantive procedures to be performed over the process.	1.2	\$ 198	\$ 237.60
Memon, Madiha	14-Jan-14	Document General IT Controls which includes writing up the walkthrough procedures and concurrently documenting supporting screenshots in Adobe Acrobat.	0.7	\$ 216	\$ 151.20
O'Dell, Evan S.	14-Jan-14	Continue addressing review notes related to the Revenue Walkthrough memo in order to ensure the process is accurately documented within eAudit.	1.6	\$ 198	\$ 316.80
Ayers, Joseph G.	14-Jan-14	Perform senior associate review of the Company's environmental reserves report for Q3 FY 2014 to ensure that all reserves are appropriately discussed/agree to the financial statements at 12/31/2013	2.2	\$ 325	\$ 715.00
O'Dell, Evan S.	14-Jan-14	Continue addressing review notes related to the revenue test of design over the key controls to ensure the process and support is accurately portrayed within eAudit.	2.8	\$ 198	\$ 554.40
Ayers, Joseph G.	14-Jan-14	Review of and concurrently performing test work over the Company's journal entry to adjust asset retirement obligations for updates to settlement dates assumed.	2.8	\$ 325	\$ 910.00
Arita, Yosuke	14-Jan-14	Prepare the management representation letter.	3.7	\$ 216	\$ 799.20
O'Dell, Evan S.	14-Jan-14	Address review notes related to the revenue test of design over the key controls to ensure the process and support is accurately portrayed within eAudit.	3.9	\$ 198	\$ 772.20
O'Donnell, Ross	14-Jan-14	Revised the draft 05-053 memo for Q3 2014 based on comments received from national office in the prior quarter.	3.9	\$ 468	\$ 1,825.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Arita, Yosuke	14-Jan-14	Updated the trend analysis of significant accounts with the 3Q Trial Balance.	3.9	\$ 216	\$ 842.40
Parker, William R.	15-Jan-14	Draft email with respect to fresh start to audit team communicating questions and audit issues which need to be addressed prior to emergence.	0.7	\$ 577	\$ 403.90
Memon, Madiha	14-Jan-14	Performing test procedures for the North America controls.	0.8	\$ 216	\$ 172.80
Memon, Madiha	15-Jan-14	Call to discuss the IT controls in place for the Company's Essbase financial reporting "cubes" and determine items to address with the client. KPMG: J. Ayers, T. Girten, M. Memon	0.5	\$ 216	\$ 108.00
Girten, Tiffany A.	15-Jan-14	Call to discuss the IT controls in place for the Company's Essbase financial reporting "cubes" and determine items to address with the client. KPMG: J. Ayers, T. Girten, M. Memon	0.5	\$ 576	\$ 288.00
Ayers, Joseph G.	15-Jan-14	Call to discuss the IT controls in place for the Company's Essbase financial reporting "cubes" and determine items to address with the client. KPMG: J. Ayers, T. Girten, and M. Memon	0.5	\$ 325	\$ 162.50
O'Donnell, Ross	15-Jan-14	Communicate with international subsidiaries requesting C.14 Interim Update Deliverable to be resubmitted with respect to group audit for 2014.	0.5	\$ 468	\$ 234.00
Arita, Yosuke	15-Jan-14	Prepare the revenue accounts analysis workpapers so that we can notice any significant changes in 3Q.	0.5	\$ 216	\$ 108.00
O'Donnell, Ross	15-Jan-14	Review bankruptcy reconciliation control flow-chart prepared by internal audit.	0.5	\$ 468	\$ 234.00
O'Dell, Evan S.	15-Jan-14	Updated the revenue account analysis workpaper to include the December 31, 2013 numbers per the trial balance.	0.9	\$ 198	\$ 178.20
O'Dell, Evan S.	15-Jan-14	Continue preparing the Revenue Audit Approach memo which documents our risk assessment related to the revenue accounts, along with the substantive procedures to be performed over the process.	1.0	\$ 198	\$ 198.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Hoover, Vu	15-Jan-14	Perform specialist review of inquiry related to Exide sent to Department of Professional Practice (of which I am a specialist in Business Combinations and Restructuring with focus on technical accounting) regarding the accounting for environmental liabilities upon exiting bankruptcy. 0.2 Researching accounting literature to address inquiry regarding the proper accounting for environmental liabilities when exiting bankruptcy (0.4) Also review public filings by companies facing similar issues to address same inquiry (0.4)	1.0	\$ 350	\$ 350.00
Memon, Madiha	15-Jan-14	Document General IT Controls which includes writing up the walkthrough procedures and concurrently documenting supporting screenshots in Adobe Acrobat.	0.9	\$ 216	\$ 194.40
Memon, Madiha	15-Jan-14	Performing test procedures for the North America controls.	0.6	\$ 216	\$ 129.60
Ayers, Joseph G.	15-Jan-14	Review of the Company's preliminary Q3 consolidated balance sheet (0.5) and income statement figures.(1.2) to identify significant movements which could be a result of unusual transactions during the period.	1.7	\$ 325	\$ 552.50
O'Dell, Evan S.	15-Jan-14	Perform Q3 Interest Expense analytical procedure of recalculating the interest expense on bonds, concurrently documenting year over year changes exceeding the identified threshold.	2.0	\$ 198	\$ 396.00
O'Dell, Evan S.	15-Jan-14	Review Credit Memo test of operating effectiveness workpapers to identify which items will need additional supporting documentation from the client.	2.1	\$ 198	\$ 415.80
Arita, Yosuke	15-Jan-14	Prepare a draft of management review controls questionnaire.	2.5	\$ 216	\$ 540.00
O'Donnell, Ross	15-Jan-14	Commence preparation of the bankruptcy procedures audit memo for Q3 2014.	3.3	\$ 468	\$ 1,544.40
Arita, Yosuke	15-Jan-14	Continue to prepare an amortization Schedule as support for the journal entry for 3Q.	3.5	\$ 216	\$ 756.00
O'Dell, Evan S.	15-Jan-14	Perform the Q3 Reorganization Expense testwork to ensure the professional fees are appropriately accounted for in the quarter.	3.5	\$ 198	\$ 693.00
Ayers, Joseph G.	15-Jan-14	Continue to prepare a draft list of review differences including the assessment of the asset retirement journal entries that were recorded.	3.8	\$ 325	\$ 1,235.00

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EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	16-Jan-14	Discussion with Director of Internal controls regarding controls in place over reconciling non- 503(b) 9 claims and how the Company will require attestation from relevant controls for these claims. B. Rubin (Exide Director of Internal controls); KPMG: J. Ayers, R. O'Donnell	0.4	\$ 468	\$ 187.20
Ayers, Joseph G.	16-Jan-14	Discussion with Director of Internal controls regarding controls in place over reconciling non- 503(b) 9 claims and how the Company will require attestation from relevant controls for these claims. B. Rubin (Exide Director of Internal controls); KPMG: J. Ayers, R. O'Donnell	0.4	\$ 325	\$ 130.00
Parker, William R.	16-Jan-14	Call to discuss how to approach the review of the deferred tax asset valuation allowance for France and Germany for Q3 review. KPMG Attendees: J. Ayers, C. Johnson, R. O'Donnell, B. Parker, and B. Rohrer	0.5	\$ 577	\$ 288.50
O'Donnell, Ross	16-Jan-14	Call to discuss how to approach the review of the deferred tax asset valuation allowance for France and Germany for Q3 review. KPMG Attendees: J. Ayers, C. Johnson, R. O'Donnell, B. Parker, and B. Rohrer	0.5	\$ 468	\$ 234.00
Ayers, Joseph G.	16-Jan-14	Call to discuss how to approach the review of the deferred tax asset valuation allowance for France and Germany for Q3 review. KPMG Attendees: J. Ayers, C. Johnson, R. O'Donnell, B. Parker, and B. Rohrer	0.5	\$ 325	\$ 162.50
Johnson, Cole B.	16-Jan-14	Call to discuss how to approach the review of the deferred tax asset valuation allowance for France and Germany for Q3 review. KPMG Attendees: J. Ayers, C. Johnson, R. O'Donnell, B. Parker, and B. Rohrer	0.5	\$ 576	\$ 288.00
O'Donnell, Ross	16-Jan-14	Research environmental liabilities along with related review of SAB 100 with respect to recognition of liabilities upon emergence factoring in Exide specifics	0.8	\$ 468	\$ 374.40
O'Dell, Evan S.	16-Jan-14	Perform Q3 procedures over the environmental liabilities reserve / related supporting documentation.	1.0	\$ 198	\$ 198.00
Ayers, Joseph G.	16-Jan-14	Prepare a memo for the Q3 files explaining how all significant risks related to the Bankruptcy accounting issues will be addressed with the client during the Q3 review.	1.7	\$ 325	\$ 552.50

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Dell, Evan S.	16-Jan-14	Prepare the workpaper for the test of operating effectiveness over the Company's control which reconciles the quantity delivered to the quantity ordered (1.2) and for the test of operating effectiveness over the Company's review and approval of changes to existing customers credit limits (1.2).	2.4	\$ 198	\$ 475.20
O'Dell, Evan S.	16-Jan-14	Review the interim revenue testwork performed in order to ensure the appropriate recognition of revenue for the first half of the year.	2.6	\$ 198	\$ 514.80
Arita, Yosuke	16-Jan-14	Continue to prepare the revenue accounts analysis workpapers to facilitate identifying any significant changes in 3Q.	2.9	\$ 216	\$ 626.40
O'Dell, Evan S.	16-Jan-14	Perform the Q3 Liabilities Subject to Compromise roll forward as a part of the quarterly review procedures over the bankruptcy related accounts.	3.0	\$ 198	\$ 594.00
Ayers, Joseph G.	16-Jan-14	Senior Associate Review of Q3 identified significant risks to determine not only approach with client (2.2) but inquiry with client regarding the risks as part of our review (putting together an inquiry agenda to address the risks) (1.2).	3.4	\$ 325	\$ 1,105.00
Arita, Yosuke	16-Jan-14	Review credit memo control documents prepared by the client.	3.9	\$ 216	\$ 842.40
Arita, Yosuke	17-Jan-14	Continue to prepare the revenue accounts analysis workpapers so that we can notice any significant changes in 3Q.	0.5	\$ 216	\$ 108.00
Memon, Madiha	17-Jan-14	Meeting with Americas VP of Finance to discuss GITC issues related to the Company's Essbase financial reporting tool, especially in regards to change management considerations. KPMG Attendees: J. Ayers, E. O'Dell, T. Girten, M. Memon; Exide Attendees: A. Shao (VP Finance), J. Graves (IT Manager- Essbase).	0.5	\$ 216	\$ 108.00
O'Dell, Evan S.	17-Jan-14	Meeting with Americas VP of Finance to discuss GITC issues related to the Company's Essbase financial reporting tool, especially in regards to change management considerations. KPMG Attendees: J. Ayers, E. O'Dell, T. Girten, M. Memon; Exide Attendees: A. Shao (VP Finance), J. Graves (IT Manager- Essbase).	0.5	\$ 198	\$ 99.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Girten, Tiffany A.	17-Jan-14	Meeting with Americas VP of Finance to discuss GITC issues related to the Company's Essbase financial reporting tool, especially in regards to change management considerations. KPMG Attendees: J. Ayers, E. O'Dell, T. Girten, M. Memon; Exide Attendees: A. Shao (VP Finance), J. Graves (IT Manager- Essbase).	0.5	\$ 576	\$ 288.00
Ayers, Joseph G.	17-Jan-14	Meeting with Americas VP of Finance to discuss GITC issues related to the Company's Essbase financial reporting tool, especially in regards to change management considerations. KPMG Attendees: J. Ayers, E. O'Dell, T. Girten, M. Memon; Exide Attendees: A. Shao (VP Finance), J. Graves (IT Manager- Essbase).	0.5	\$ 325	\$ 162.50
O'Dell, Evan S.	17-Jan-14	Continue to address outstanding review notes related to the revenue process controls in order to finalize for managers review.	0.9	\$ 198	\$ 178.20
O'Dell, Evan S.	17-Jan-14	Continue documentation on outstanding items related to the Q3 liabilities subject to compromise roll forward.	1.0	\$ 198	\$ 198.00
O'Dell, Evan S.	17-Jan-14	Continue documentation of the interim revenue testwork based on responses from client regarding outstanding questions related to the sample.	1.2	\$ 198	\$ 237.60
Elengical, Jude M.	17-Jan-14	Q3 FY 2014 Quarterly Planning meeting with Exide management. Topics discussed were results of the current quarter (FX impact, Lead costs, Cash balance & liquidity, etc.) as well as reorganizational cots, interest expense and restructuring and impairment. Other items discussed were internal controls status update as well as current technical accounting considerations relevant to the quarter. KPMG meeting attendees: J. Ayers, R. O'Donnell, M. Elengical, B. Parker, R. Godbey; Exide meeting attendees: Lou Martinez (CAO), Barry Rubin (Director of Internal Controls), Neil Usher (North America Director of Accounting) and Julie Simmons (Global Consolidations Manager).	1.2	\$ 468	\$ 561.60

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	17-Jan-14	Q3 FY 2014 Quarterly Planning meeting with Exide management. Topics discussed were results of the current quarter (FX impact, Lead costs, Cash balance and liquidity, etc.) as well as reorganizational costs, interest expense and restructuring and impairment. Other items discussed were internal controls status update as well as current technical accounting considerations relevant to the quarter. KPMG attendees: J. Ayers, R. O'Donnell, M. Elengical, B. Parker, R. Godbey Exide attendees: L. Martinez (Chief Accounting Officer), B. Rubin (Director of Internal Controls), N. Usher (North America Director of Accounting) and J. Simmons (Global Consolidations Manager)	1.2	\$ 577	\$ 692.40
O'Donnell, Ross	17-Jan-14	Q3 FY 2014 Quarterly Planning meeting with Exide management. Topics discussed were results of the current quarter (FX impact, Lead costs, Cash balance and liquidity, etc.) as well as reorganizational cots, interest expense and restructuring and impairment. Other items discussed were internal controls status update as well as current technical accounting considerations relevant to the quarter. KPMG meeting attendees: J. Ayers, R. O'Donnell, M. Elengical, B. Parker, R. Godbey; Exide meeting attendees: L. Martinez (CAO), Barry Rubin (Director of Internal Controls), Neil Usher (North America Director of Accounting) and Julie Simmons (Global Consolidations Manager).	1.2	\$ 468	\$ 561.60

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	17-Jan-14	Q3 FY 2014 Quarterly Planning meeting with Exide management. Topics discussed were results of the current quarter (FX impact, Lead costs, Cash balance and liquidity, etc.) as well as reorganizational cots, interest expense and restructuring and impairment. Other items discussed were internal controls status update as well as current technical accounting considerations relevant to the quarter. KPMG meeting attendees: J. Ayers, R. O'Donnell, M. Elengical, B. Parker, R. Godbey; Exide meeting attendees: L. Martinez (CAO), Barry Rubin (Director of Internal Controls), Neil Usher (North America Director of Accounting) and Julie Simmons (Global Consolidations Manager).	1.2	\$ 325	\$ 390.00
Godbey, Ryan J.	17-Jan-14	Q3 FY 2014 Quarterly Planning meeting with Exide management. Topics discussed were results of the current quarter (FX impact, Lead costs, Cash balance and liquidity, etc.) as well as reorganizational cots, interest expense and restructuring and impairment. Other items discussed were internal controls status update as well as current technical accounting considerations relevant to the quarter. KPMG attendees: J. Ayers, R. O'Donnell, M. Elengical, B. Parker, and R. Godbey Exide attendees: L. Martinez (Exide Chief Accounting Officer), B. Rubin (Director of Internal Controls), N. Usher (North America Director of Accounting) and J. Simmons (Global Consolidations Manager)	1.2	\$ 540	\$ 648.00
Memon, Madiha	17-Jan-14	Continue documenting General IT Controls which includes writing up the walkthrough procedures while concurrently documenting supporting screenshots in Adobe Acrobat.	0.8	\$ 216	\$ 172.80
Memon, Madiha	17-Jan-14	Continue to perform test procedures for the North America controls.	0.7	\$ 216	\$ 151.20
Elengical, Jude M.	17-Jan-14	Sr. Manager review of the quarterly results for the consolidated Company while concurrently performing risk assessment over the drivers indicated in the planning meeting.	1.6	\$ 468	\$ 748.80

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Dell, Evan S.	17-Jan-14	Perform the test of operating effectiveness over the Company's review /approval of changes to existing customers credit limits control.	2.0	\$ 198	\$ 396.00
Godbey, Ryan J.	17-Jan-14	Managing director review of Form 10-Q.	2.2	\$ 540	\$ 1,188.00
O'Donnell, Ross	17-Jan-14	Perform senior manager review of initial planning screens for 3rd quarter review 2014 prepared by the engagement team.	2.2	\$ 468	\$ 1,029.60
O'Dell, Evan S.	17-Jan-14	Perform the test of operating effectiveness over the Company's reconciliation of quantity delivered to quantity ordered control.	2.4	\$ 198	\$ 475.20
Ayers, Joseph G.	17-Jan-14	Review of the liabilities subject to compromise roll forward for Q3 along with investigation of findings to prepare follow up questions to N. Usher and J. Plenzick in the North American Accounting Group	2.9	\$ 325	\$ 942.50
Ayers, Joseph G.	17-Jan-14	Review of reorganizational expenses recorded during Q3 as compared to previous quarters to select samples for invoice support (samples included items that were recorded as professional fees directly relating the bankruptcy) (2.5) and to prepare a list of questions for management based upon review of the costs.(0.9)	3.4	\$ 325	\$ 1,105.00
Arita, Yosuke	17-Jan-14	Prepare other income and expense workpapers to check the numbers coming from other financial documents and concurrently provide explanation for some items.	3.6	\$ 216	\$ 777.60
Arita, Yosuke	17-Jan-14	Prepare cash flows workpaper to verify the numbers coming from other financial documents and concurrently provide explanation for some items.	3.9	\$ 216	\$ 842.40
Elengical, Jude M.	18-Jan-14	Sr. Manager review of the KPMG required fraud Workpaper prepared as part of the US Workbook for the year-end audit.	1.2	\$ 468	\$ 561.60
Memon, Madiha	20-Jan-14	Continue documenting General IT Controls which includes writing up the walkthrough procedures while concurrently documenting supporting screenshots in Adobe Acrobat (0.1) and performing test procedures for the North America controls (0.1).	0.2	\$ 216	\$ 43.20
Arita, Yosuke	20-Jan-14	Continue to prepare cash flows workpaper to verify the numbers coming from other financial documents and concurrently provide explanation for some items.	0.3	\$ 216	\$ 64.80

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	20-Jan-14	Meeting with H. Prichart (Exide) to obtain an update on legal issues disclosed in the 9/30/2013 Form 10-Q. In attendance were S. Hilsen (KPMG - Specialist attorney); R Godbey and R O'Donnell (Both KPMG)	0.4	\$ 468	\$ 187.20
Hilsen, Scott	20-Jan-14	Meeting with H. Prichart (Exide) to obtain an update on legal issues disclosed in the 9/30/2013 Form 10-Q. In attendance were S. Hilsen (KPMG - Specialist attorney); R Godbey and R O'Donnell (Both KPMG)	0.4	\$ 612	\$ 244.80
Rohrer, Benjamin K.	16-Jan-14	Call to discuss how to approach the review of the deferred tax asset valuation allowance for France and Germany for Q3 review. KPMG Attendees: J. Ayers, C. Johnson, R. O'Donnell, B. Parker, and B. Rohrer	0.5	\$ 668	\$ 334.00
Rohrer, Benjamin K.	20-Jan-14	Perform partner review of Exide's Q3, 2013 tax provision code with respect to the 10-Q filing.	0.5	\$ 668	\$ 334.00
O'Dell, Evan S.	20-Jan-14	Address review notes related to the Q3 Liabilities Subject to Compromise roll forward in order to finalize the workpaper for quarter.	0.7	\$ 198	\$ 138.60
O'Donnell, Ross	20-Jan-14	Perform senior manager review of reorganizational expense testwork for the quarter prepared by E. O'Dell (KPMG) for Q3 2014.	0.8	\$ 468	\$ 374.40
O'Dell, Evan S.	20-Jan-14	Address review notes related to the Q3 interest expense analytic in order to finalize the workpaper for the quarter.	1.1	\$ 198	\$ 217.80
O'Donnell, Ross	20-Jan-14	Perform senior manager review of liabilities subject to compromise testwork for the quarter prepared by E. O'Dell (KPMG) for Q3 2013.	1.1	\$ 468	\$ 514.80
Ayers, Joseph G.	20-Jan-14	Review of the Company's cash flow grid for Q3 FY 2014 focusing on all cash flow movements (operating, investing, financing) classified by how they impacted each balance sheet account.	2.4	\$ 325	\$ 780.00
O'Dell, Evan S.	20-Jan-14	Perform Reorganization Expense testwork over the select samples to ensure the expense is appropriately included in the account.	2.7	\$ 198	\$ 534.60
Ayers, Joseph G.	20-Jan-14	Preparing the management representation letter for Q3. This representation letter is signed by the CFO, CAO and CEO and contains a number of financial and non-financial representations based for the 10-Q financials.	2.8	\$ 325	\$ 910.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	20-Jan-14	Completing documentation for the Q3 files for significant risks (0.3), consultations with management (1.0), and review differences (1.8) all of which are required procedures for KPMG's quarterly review audit program guide the Q3 FY2014 review.	3.1	\$ 325	\$ 1,007.50
O'Dell, Evan S.	20-Jan-14	Perform testwork over the Industrial Warranty Reserve calculation by reviewing the December 2013 support to ensure the control is operating effectively.	3.2	\$ 198	\$ 633.60
Memon, Madiha	20-Jan-14	Continue documenting General IT Controls which includes writing up the walkthrough procedures while concurrently documenting supporting screenshots in Adobe Acrobat.	2.1	\$ 216	\$ 453.60
Memon, Madiha	20-Jan-14	Continue performing test procedures for the North America controls.	1.8	\$ 216	\$ 388.80
Memon, Madiha	20-Jan-14	Continue documenting General IT Controls which includes writing up the walkthrough procedures while concurrently documenting supporting screenshots in Adobe Acrobat.	1.8	\$ 216	\$ 388.80
Memon, Madiha	20-Jan-14	Continue performing test procedures for the North America controls.	2.1	\$ 216	\$ 453.60
Arita, Yosuke	20-Jan-14	Prepare a summary of results and findings of analytical procedures for further follow up with the client.	3.9	\$ 216	\$ 842.40
O'Dell, Evan S.	21-Jan-14	Update the Warranty Reserve Control screen, within eAudit, in order to reflect Exide's procedures to ensure the completeness/accuracy of the system generated data used to populate the monthly warranty reserve calculation.	0.2	\$ 198	\$ 39.60
O'Dell, Evan S.	21-Jan-14	Updated the September Overbilling Roll forward example included in eAudit to detail that the appropriate approvals were acquired prior to posting the Journal Entry.	0.3	\$ 198	\$ 59.40
Arita, Yosuke	21-Jan-14	Reconcile BAR reports to provide sufficient evidence over the operating effectiveness of the reconciliation of quantity delivered to quantity ordered control through 3/31/2014.	0.4	\$ 216	\$ 86.40
O'Donnell, Ross	21-Jan-14	Perform senior manager review of audit difference schedule prepared by the engagement team for the 3rd quarter.	0.4	\$ 468	\$ 187.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	21-Jan-14	Perform senior manager review of interest expense analytic compiled by the audit team for the 3rd quarter review.	0.4	\$ 468	\$ 187.20
Johnson, Cole B.	21-Jan-14	Reviewed cash taxes and valuation allowance memorandums provided by J. Pickett (Exide VP - Tax) in support of the foreign jurisdiction DTA realization for the Q3 tax provision.	0.5	\$ 576	\$ 288.00
Johnson, Cole B.	21-Jan-14	Performed manager review of tax items discussed in the draft 10Q documentation to ensure amounts are accurate and reflective of the tax provision workpaper calculations.	0.5	\$ 576	\$ 288.00
Hilsen, Scott	21-Jan-14	Meeting with B. Hatcher; B. Kalter; P. Damask; H Prichard (All Exide) and European counsel to obtain an update on legal issues disclosed in the 9/30/2013 Form 10-Q with respect to European operations. In attendance were S. Hilsen (KPMG - Specialist attorney); R. Godbey and R. O'Donnell (Both KPMG)	0.6	\$ 612	\$ 367.20
O'Donnell, Ross	21-Jan-14	Meeting with B. Hatcher; B. Kalter; P. Damask; H Prichard (All Exide) and European counsel to obtain an update on legal issues disclosed in the 9/30/2013 Form 10-Q with respect to European operations. In attendance were S. Hilsen (KPMG - Specialist attorney); R. Godbey and R. O'Donnell (Both KPMG)	0.6	\$ 468	\$ 280.80
Johnson, Cole B.	21-Jan-14	Meeting with J Pickett (Exide V.P - Tax) to discuss Q3 tax provision highlights and specific questions with respect to intercompany dividends recorded in the provision.	0.6	\$ 576	\$ 345.60
O'Dell, Evan S.	21-Jan-14	Meeting with L. Metzko (Exide) to discuss the follow up questions on the selected samples she provided for the test of operating effectiveness of the changes to existing customer's credit limit control.	0.6	\$ 198	\$ 118.80
O'Dell, Evan S.	21-Jan-14	Update the Revenue Walkthrough memo based on the discussion with A. McPherson and U. Bowdre (both Exide) in order to document the actions to be performed in order to ensure the completeness /accuracy of the system generated data used to populate the monthly warranty reserve calculation.	0.6	\$ 198	\$ 118.80

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	21-Jan-14	Finalizing the management representation letter for Q3. This representation letter is signed by the CFO, CAO and CEO and contains a number of financial and non-financial representations based for the 10-Q financials.	0.8	\$ 325	\$ 260.00
O'Dell, Evan S.	21-Jan-14	Meeting with Exide's Corporate accounting team members responsible for the monthly Warranty Reserve calculation to discuss the procedures over the completeness/accuracy of the system generated data used to populate the calculation formula. Attendees: KPMG - E. O'Dell; Exide - A. McPherson, U. Bowdre	0.8	\$ 198	\$ 158.40
Shah, Milind	21-Jan-14	Reviewed valuation methodology document provided by management.	0.6	\$ 685	\$ 411.00
Shah, Milind	21-Jan-14	Provided feedback to the audit team regarding my review of intangible valuation methodology.	0.4	\$ 685	\$ 274.00
Wright, Maggie	21-Jan-14	Continue to assist with Q3 tax provision review by casting / cross casting hard-copy tax provision working papers as no soft-copies are available.	1.1	\$ 125	\$ 137.50
Ayers, Joseph G.	21-Jan-14	Finalizing review of the Q3 cash flow grid which includes the financing, investing and operating activities in order to test the cashflow presented as part of the 10-Q	1.3	\$ 325	\$ 422.50
O'Dell, Evan S.	21-Jan-14	Updating detailed documentation of Exide's SAB 104 accrual in the Revenue Walkthrough memo, including screen shots of the September 2013 journal entries along with related calculation being tied out the general ledger.	1.4	\$ 198	\$ 277.20
O'Dell, Evan S.	21-Jan-14	Prepare the Q3 bridge files for the bridge calls, which consisted of compiling the data provided by the client in order to perform our detail analysis that agrees to the Q3 financial statements.	1.4	\$ 198	\$ 277.20
Ayers, Joseph G.	21-Jan-14	Review of the other income/expense analytic for the Q3 review to identify significant transactions or movements which need to be audited separately.	1.4	\$ 325	\$ 455.00
O'Donnell, Ross	21-Jan-14	Update 05-053 memo for the 3rd quarter audit procedures with respect to legal matters after meetings with internal and external counsel on the 20th and 21st of January.	1.6	\$ 468	\$ 748.80
O'Donnell, Ross	21-Jan-14	Prepare for bridge calls by reviewing bridge files provided by F. Valtier (Exide).	2.1	\$ 468	\$ 982.80

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	21-Jan-14	Finalizing preparation of the Q3 slide deck to be presented to the audit committee including updating information related to review differences noted during the quarter as well as an update on how the risks were addressed as part of our review.	2.2	\$ 325	\$ 715.00
Johnson, Cole B.	21-Jan-14	Perform manager review of effective tax rate calculation by tax jurisdiction including permanent book/tax differences along with other tax adjustments for reasonableness for Q3 tax provision computation.	2.6	\$ 576	\$ 1,497.60
Ayers, Joseph G.	21-Jan-14	Finalized assessment of the Company's journal entries along with supporting calculations for the revisions processed to the estimated settlement dates for US asset retirement obligations.	2.7	\$ 325	\$ 877.50
Johnson, Cole B.	21-Jan-14	Review of FIN 48 documentation prepared by local country tax controllers/advisors in support of uncertain tax position reserves recorded by the Company for the Q3 tax provision	2.7	\$ 576	\$ 1,555.20
O'Dell, Evan S.	21-Jan-14	Address follow up item related to the 6 month revenue sample, which includes obtaining additional supporting delivery documents from internal audit and concurrently documenting the results of these procedures within the workpaper included in eAudit.	3.4	\$ 198	\$ 673.20
Arita, Yosuke	21-Jan-14	Prepare a list of legal entities to ensure that appropriate measures have been taken for independence verifications as required by KPMG.	3.7	\$ 216	\$ 799.20
Wright, Maggie	21-Jan-14	Continue to assist with Q3 tax provision review by casting / cross casting hard-copy tax provision working papers as no soft-copies are available.	3.9	\$ 125	\$ 487.50
Arita, Yosuke	21-Jan-14	Reviewing two service organizations (Tax service providers') reports published and provided by the client (2.1) and determine if the "service organization control reliance report" is appropriate to place reliance (1.8) (a required step in the KPMG audit guide for service organization SSAE 16 SOC 1 reports).	3.9	\$ 216	\$ 842.40
Parker, William R.	22-Jan-14	Discussions with L. Martinez, Exide CAO, regarding UK D&B rating, how that affects cash flows.	0.4	\$ 577	\$ 230.80
O'Dell, Evan S.	22-Jan-14	Prepare the Q3 bridge file for the America's division utilizing the data provided by the client.	0.4	\$ 198	\$ 79.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Bodie, Matthew J	22-Jan-14	Perform analysis of updated fixed asset planning documents provided by E&Y and Exide which includes proposed valuation coverage and methodology for each asset type and location.	0.5	\$ 685	\$ 342.50
Parker, William R.	22-Jan-14	Call with finance management of Exide's Asia Pacific region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Asia Pacific Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, R. Godbey, and B. Parker Exide: L. Martinez, F. Vautier, K. Lee and G. Xie	0.6	\$ 577	\$ 346.20
Ayers, Joseph G.	22-Jan-14	Call with finance management of Exide's Asia Pacific region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Asia Pacific Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, R. Godbey, and B. Parker Exide: L. Martinez, F. Vautier, K. Lee and G. Xie	0.6	\$ 325	\$ 195.00
Elengical, Jude M.	22-Jan-14	Call with finance management of Exide's Asia Pacific region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Asia Pacific Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, R. Godbey, and B. Parker Exide: L. Martinez, F. Vautier, K. Lee and G. Xie	0.6	\$ 468	\$ 280.80

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	22-Jan-14	Call with finance management of Exide's Asia Pacific region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Asia Pacific Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, R. Godbey, and B. Parker Exide: L. Martinez, F. Vautier, K. Lee and G. Xie	0.6	\$ 468	\$ 280.80
Godbey, Ryan J.	22-Jan-14	Call with finance management of Exide's Asia Pacific region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Asia Pacific Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, R. Godbey, and B. Parker Exide: L. Martinez, F. Vautier, K. Lee and G. Xie	0.6	\$ 540	\$ 324.00
Ayers, Joseph G.	22-Jan-14	Meeting with Chief Information Officer to discuss the Company's planned timing/status of the implementation of the JD Edwards ERP license that is currently recorded as an 'in process' asset. KPMG attendees: J. Ayers, M. Elengical; Exide: L. Ventura	0.6	\$ 325	\$ 195.00
O'Dell, Evan S.	22-Jan-14	Review the Q3 board minutes for any significant items related to FY 2014 audit.	0.6	\$ 198	\$ 118.80
Parker, William R.	22-Jan-14	Discussion with L. Martinez (Exide) regarding status of the SOX control reporting audit for the 2014 audit.	0.7	\$ 577	\$ 403.90
O'Dell, Evan S.	22-Jan-14	Finalize the test of operating effectiveness over the Company's changes to the customer credit limit control by testing the remaining samples provided by the client for the 2014 audit.	0.7	\$ 198	\$ 138.60

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	22-Jan-14	Meeting with J. Ayers (KPMG), R. O'Donnell (KPMG) and J. Elengical (KPMG) to discuss the status of Exide management's plans to implement controls over review of court motions and orders and discussions surrounding how the SOX requirements will be met.	0.7	\$ 577	\$ 403.90
Elengical, Jude M.	22-Jan-14	Meeting with J. Ayers (KPMG), R. O'Donnell (KPMG) and B. Parker (KPMG) to discuss the status of Exide management's plans to implement controls over review of court motions and orders and discussions surrounding how the SOX requirements will be met.	0.7	\$ 468	\$ 327.60
O'Donnell, Ross	22-Jan-14	Meeting with J. Ayers (KPMG), B. Parker (KPMG) and J. Elengical (KPMG) to discuss the status of Exide management's plans to implement controls over review of court motions and orders and discussions surrounding how the SOX requirements will be met.	0.7	\$ 468	\$ 327.60
Ayers, Joseph G.	22-Jan-14	Meeting with B. Parker (KPMG), R. O'Donnell (KPMG) and J. Elengical (KPMG) to discuss the status of Exide management's plans to implement controls over review of court motions and orders and discussions surrounding how the SOX requirements will be met.	0.7	\$ 325	\$ 227.50
Ayers, Joseph G.	22-Jan-14	Review of the first draft of the 10Q and concurrently documenting review comments.	0.7	\$ 325	\$ 227.50
O'Dell, Evan S.	22-Jan-14	Prepare the test of operating effectiveness over the control reconciling the battery activity report to the daily balancing form to update the workpaper to reflect the results of the samples provided by the client.	0.8	\$ 198	\$ 158.40
O'Dell, Evan S.	22-Jan-14	Address pre / post petition classification control review notes in order to obtain the appropriate coverage in order to conclude on the completeness/accuracy of the liabilities subject to compromise and accounts payable account.	0.9	\$ 198	\$ 178.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	22-Jan-14	Call with finance management of Exide's Americas region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Americas region Balance Sheet as of 12/31/13. KPMG attendees: J. Ayers, R. O'Donnell, M. Elengical, and B. Parker Exide: L. Martinez, F. Vautier, and A. Shao	0.9	\$ 577	\$ 519.30
Elengical, Jude M.	22-Jan-14	Call with finance management of Exide's Americas region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Americas region Balance Sheet as of 12/31/13. KPMG attendees: J. Ayers, R. O'Donnell, M. Elengical, and B. Parker Exide: L. Martinez, F. Vautier, and A. Shao	0.9	\$ 468	\$ 421.20
O'Donnell, Ross	22-Jan-14	Call with finance management of Exide's Americas region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Americas region Balance Sheet as of 12/31/13. KPMG attendees: J. Ayers, R. O'Donnell, M. Elengical, and B. Parker Exide: L. Martinez, F. Vautier, and A. Shao	0.9	\$ 468	\$ 421.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	22-Jan-14	Call with finance management of Exide's Americas region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Americas region Balance Sheet as of 12/31/13. KPMG attendees: J. Ayers, R. O'Donnell, M. Elengical, and B. Parker Exide: L. Martinez, F. Vautier, and A. Shao	0.9	\$ 325	\$ 292.50
O'Donnell, Ross	22-Jan-14	Perform senior manager review of and concurrently comment on audit committee slides drafted by J. Ayers and M. Elengical (both KPMG) for the KPMG presentation to the audit committee.	0.9	\$ 468	\$ 421.20
Tifrea, Anca S.	22-Jan-14	Reviewed the guarantee memorandum prepared by Deloitte as a specialist in transfer pricing due to the fact that this memo related to an intercompany loan.	1.0	\$ 685	\$ 685.00
O'Dell, Evan S.	22-Jan-14	Prepare the selling, general, and administrative fluctuation analysis for Q3 by agreeing the data to the Hyperion profit and loss statement in order to document the reasonableness of the year over year changes.	1.2	\$ 198	\$ 237.60
O'Dell, Evan S.	22-Jan-14	Update the warranty reserve section of the Revenue Walkthrough memo to reflect the Company's reasoning for the use of 36 months within their monthly calculation.	1.2	\$ 198	\$ 237.60
Parker, William R.	22-Jan-14	Call with finance management of Exide's Europe region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Europe region Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, and B. Parker; Exide: L. Martinez, F. Vautier, and S. Stubing	1.3	\$ 577	\$ 750.10

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	22-Jan-14	Call with finance management of Exide's Europe region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Europe region Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, and B. Parker; Exide: L. Martinez, F. Vautier, and S. Stubing	1.3	\$ 325	\$ 422.50
O'Donnell, Ross	22-Jan-14	Call with finance management of Exide's Europe region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Europe region Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, and B. Parker; Exide: L. Martinez, F. Vautier, and S. Stubing	1.3	\$ 468	\$ 608.40
Elengical, Jude M.	22-Jan-14	Call with finance management of Exide's Europe region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Europe region Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, and B. Parker; Exide: L. Martinez, F. Vautier, and S. Stubing	1.3	\$ 468	\$ 608.40

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Godbey, Ryan J.	22-Jan-14	Call with finance management of Exide's Europe region and Exide corporate management to discuss Q3 FY2014 financial results. Discussion included Q3 FY 2014 Sales volume, price, mix as well as costs for lead, distribution, freight, manufacturing. Other financial results discussed were Sales and Administrative costs for the quarter. The meeting also involved discussing the Europe region Balance Sheet as of 12/31/13. KPMG: J. Ayers, R. O'Donnell, M. Elengical, and B. Parker; Exide: L. Martinez, F. Vautier, and S. Stubing	1.3	\$ 540	\$ 702.00
Elengical, Jude M.	22-Jan-14	Sr. Manager review of the APAC results for the quarter which are comprised of Sales, Cost of sales (income statement) year to date vs. prior year to date and quarter results vs. prior year quarter results while concurrently reviewing the balance sheet (assets and liability fluctuations) and the working capital accounts (Accounts receivable, inventory and accounts payable).	1.3	\$ 468	\$ 608.40
Elengical, Jude M.	22-Jan-14	Sr. Manager review of the Europe Bridge file provided in preparation for the client call.	1.7	\$ 468	\$ 795.60
Elengical, Jude M.	22-Jan-14	Sr. Manager review of the Americas Bridge file provided in preparation for the call.	1.8	\$ 468	\$ 842.40
Arita, Yosuke	22-Jan-14	Prepare Balance Sheet workpaper verifying numbers coming from other financial documents and concurrently provide an explanation for some items.	2.1	\$ 216	\$ 453.60
Balskus, Tim	22-Jan-14	Review of Deloitte Transfer Pricing memorandum (1.8) and draft email to L. Thomas (KPMG) regarding the necessity of guarantee fees and potential section 956 inclusion implications related to the documentation provided (0.7).	2.5	\$ 469	\$ 1,172.50
O'Donnell, Ross	22-Jan-14	Perform senior manager review of first draft of the Form 10-Q prepared by J. Tirey (Exide).	2.8	\$ 468	\$ 1,310.40
Ayers, Joseph G.	22-Jan-14	Update audit file to reflect the quarterly discussions held with the 3 divisions - Americas (1.3), Europe (1.2), and Asia Pacific (0.8). Documentation includes providing follow up comments as well as agreeing out the divisional schedules provided by management to the Company's consolidated financials as well as the 10-Q.	3.3	\$ 325	\$ 1,072.50

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Arita, Yosuke	22-Jan-14	Continue to reconcile BAR report to provide sufficient evidence over the operating effectiveness of the reconciliation of quantity delivered to quantity ordered control through 3/31/2014.	3.5	\$ 216	\$ 756.00
O'Dell, Evan S.	22-Jan-14	Tie out the Q3 bridge file to the Hyperion profit and loss in order to ensure the appropriateness of our analytical procedures documenting the change from prior year to current year.	3.6	\$ 198	\$ 712.80
Arita, Yosuke	22-Jan-14	Summarized minutes of Board of Directors conducted in 3Q so that the 3Q audit will cover significant events, transactions, and decisions.	3.9	\$ 216	\$ 842.40
Parker, William R.	23-Jan-14	Discussion with P. Damaska (Exide Chief Financial Officer) with respect to business and other matters.	0.4	\$ 577	\$ 230.80
O'Donnell, Ross	23-Jan-14	Meeting to discuss changes, comments and improvements to audit committee slide presentation prepared by M. Elengical and J. Ayers. KPMG attendees: R. O'Donnell; M. Elengical; B. Parker; and R. Godbey	0.4	\$ 468	\$ 187.20
Parker, William R.	23-Jan-14	Meeting to discuss changes, comments and improvements to audit committee slide presentation prepared by M. Elengical and J. Ayers. KPMG attendees: R. O'Donnell; M. Elengical; B. Parker; and R. Godbey	0.4	\$ 577	\$ 230.80
Godbey, Ryan J.	23-Jan-14	Meeting to discuss changes, comments and improvements to audit committee slide presentation prepared by M. Elengical and J. Ayers. KPMG attendees: R. O'Donnell; M. Elengical; B. Parker; and R. Godbey	0.4	\$ 540	\$ 216.00
Parker, William R.	23-Jan-14	Perform partner review of audit committee presentation.	0.4	\$ 577	\$ 230.80
Ayers, Joseph G.	23-Jan-14	Discussion regarding 10Q comments with B. Parker (KPMG).	0.6	\$ 325	\$ 195.00
Parker, William R.	23-Jan-14	Discussion regarding 10Q comments with J. Ayers (KPMG).	0.6	\$ 577	\$ 346.20
Parker, William R.	23-Jan-14	Discussion with B. Hatcher (Exide in-house counsel) with respect to legal matter.	0.6	\$ 577	\$ 346.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Johnson, Cole B.	23-Jan-14	Reviewed Exide guarantee fee transfer pricing analysis to determine whether additional income/expense should be incorporated on a separate entity basis for Q3 income tax review.	0.6	\$ 576	\$ 345.60
Hilsen, Scott	23-Jan-14	Review 05-053 memorandum to prepare for interviews with professionals at Exide.	0.7	\$ 612	\$ 428.40
Ayers, Joseph G.	23-Jan-14	Meeting with Exide internal legal counsel and Chief Accounting Officer to discuss the updated Q3 contingency listing prepared by the legal department. KPMG attendees: R. Godbey, R. O'Donnell, J. Ayers; Exide attendees: L. Martinez (CAO), Barbara Hatcher (EVP and General Counsel), Brad Kalter (Deputy General Counsel) and Holly Pritchard (Director/Litigator for Americas)	0.8	\$ 325	\$ 260.00
O'Donnell, Ross	23-Jan-14	Meeting with Exide internal legal counsel and Chief Accounting Officer to discuss the updated Q3 contingency listing prepared by the legal department. KPMG attendees: R. Godbey, R. O'Donnell, J. Ayers; Exide attendees: L. Martinez (CAO), Barbara Hatcher (EVP and General Counsel), Brad Kalter (Deputy General Counsel) and Holly Pritchard (Director/Litigator for Americas)	0.8	\$ 468	\$ 374.40
O'Donnell, Ross	23-Jan-14	Prepare for contingency review with internal counsel by reviewing contingency detail provided by B. Kalter (Exide)	0.9	\$ 468	\$ 421.20
Tifrea, Anca S.	23-Jan-14	Discussion with KPMG transfer pricing experts (J. Ghwee and M. Minnear) regarding the conclusion reached by a third party advisor.	1.0	\$ 685	\$ 685.00
O'Dell, Evan S.	23-Jan-14	Review the balance sheet fluctuation prepared by the client analysis to ensure the numbers are mathematically accurate and reliable as a basis of our testwork for the Q3 review.	1.3	\$ 198	\$ 257.40
Ayers, Joseph G.	23-Jan-14	Review of and concurrently recalculating the Company's interest expense analytic for Q3 review.	1.4	\$ 325	\$ 455.00
Arita, Yosuke	23-Jan-14	Continue to prepare Balance Sheet workpaper to validate the numbers coming from other financial documents and concurrently provide an explanation for some items.	1.5	\$ 216	\$ 324.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Godbey, Ryan J.	23-Jan-14	Managing director review of first draft of memo relating to Company compliance matters.	1.6	\$ 540	\$ 864.00
O'Donnell, Ross	23-Jan-14	Continue senior manager review of first draft of the Form 10-Q prepared by J. Tirey (Exide).	2.2	\$ 468	\$ 1,029.60
O'Donnell, Ross	23-Jan-14	Sr. Manager review of the draft tax memorandum along with related tax working papers compiled by the tax team for the 3rd quarter review.	2.4	\$ 468	\$ 1,123.20
Parker, William R.	23-Jan-14	Perform partner review of first draft of 10-Q for Q3, 2014	2.3	\$ 577	\$ 1,327.10
O'Dell, Evan S.	23-Jan-14	Continue preparing the selling, general, and administrative (SG&A) fluctuation analysis for Q3 by agreeing the data to the Hyperion profit and loss (P&L) statement in order to document the reasonableness of the year over year changes.	3.2	\$ 198	\$ 633.60
Ayers, Joseph G.	23-Jan-14	Continue to document review comments for first draft review of the 10Q.	3.4	\$ 325	\$ 1,105.00
O'Dell, Evan S.	23-Jan-14	Tie out the Q3 10Q to the supporting documentation provided by the client to ensure the amounts included in the quarterly filing are presented fairly.	3.9	\$ 198	\$ 772.20
Addington, Randall R.	23-Jan-14	Perform a portion of the engagement quality review partner review of the third quarter for the Form 10-Q filing as required by firm policy and PCAOB & SEC rules.	2.3	\$ 577	\$ 1,327.10
Addington, Randall R.	23-Jan-14	Perform preliminary partner review of the 10-Q Q3 2014 disclosures included in the filing.	1.7	\$ 577	\$ 980.90
Arita, Yosuke	23-Jan-14	Update the tie out of the numbers for all items in Balance Sheet (1.2), Profit and Loss (0.8), and Cash Flow workpapers with 10-Q (1.0). Footnotes 5 (0.6), 6 (0.9), 8 (0.8), 9 (0.7), 11 (0.5), 12 (0.4), and 16 of the 10-Q (0.6).	7.5	\$ 216	\$ 1,620.00
Ayers, Joseph G.	24-Jan-14	Addressing partner comments on the Q3 presentation for the Audit Committee.	0.4	\$ 325	\$ 130.00
O'Donnell, Ross	24-Jan-14	Meeting with P. Damaska and L. Martinez (Both Exide) and R O'Donnell; B. Parker and M. Elengical (all KPMG) to discuss slides to be presented to the audit committee meeting on January 28, 2014.	0.4	\$ 468	\$ 187.20
Parker, William R.	24-Jan-14	Meeting with L. Martinez (Exide) regarding bankruptcy controls.	0.5	\$ 577	\$ 288.50

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	24-Jan-14	Meeting prior to pre Audit Committee meeting with R. O'Donnell, B. Parker, and M. Elengical (KPMG) to discuss final slide amendments effected on the 23rd for the Q3 Audit Committee presentation on the 28th.	0.6	\$ 577	\$ 346.20
O'Donnell, Ross	24-Jan-14	Meeting prior to pre Audit Committee meeting with R. O'Donnell, B. Parker, and M. Elengical (KPMG) to discuss final slide amendments effected on the 23rd for the Q3 Audit Committee presentation on the 28th.	0.6	\$ 468	\$ 280.80
Memon, Madiha	24-Jan-14	Meeting with D. Feldkemp (KPMG) to discuss the Industrial Management Report.	0.6	\$ 216	\$ 129.60
Parker, William R.	24-Jan-14	Perform partner review of 10Q changes.	0.7	\$ 577	\$ 403.90
Parker, William R.	24-Jan-14	Perform partner review of final audit committee presentation	0.7	\$ 577	\$ 403.90
O'Dell, Evan S.	24-Jan-14	Address review notes related to the Q3 bridge fluctuation analysis to ensure the appropriate procedures were completed to provide sufficient audit evidence for the quarterly filing.	0.8	\$ 198	\$ 158.40
Ayers, Joseph G.	24-Jan-14	Meeting with Director of Financial Reporting to discuss KPMG comments on the draft for the 10Q. KPMG: J. Ayers, R. O'Donnell, Exide: J. Tirey	0.8	\$ 325	\$ 260.00
O'Donnell, Ross	24-Jan-14	Meeting with Director of Financial Reporting to discuss KPMG comments on the draft for the 10Q. KPMG: J. Ayers, R. O'Donnell, Exide: J. Tirey	0.8	\$ 468	\$ 374.40
O'Donnell, Ross	24-Jan-14	Perform senior manager review of summary of minutes of meetings documentation for the 3rd quarter drafted by the engagement team.	0.8	\$ 468	\$ 374.40
O'Donnell, Ross	24-Jan-14	Update 05-053 memo with respect to legal matters with updated 10-Q disclosure updates prior to consultation with our national office for the Q3 2014 interim audit procedures.	0.8	\$ 468	\$ 374.40
Hoover, Vu	24-Jan-14	Continue researching accounting literature to address inquiry regarding the proper accounting for environmental liabilities when exiting bankruptcy factoring in Exide specifics (0.5) Also continue review of public filings by companies facing similar issues to address same inquiry (0.5)	1.0	\$ 350	\$ 350.00
Tifrea, Anca S.	24-Jan-14	Finalize review of Deloitte memorandum (0.3).	0.3	\$ 685	\$ 205.50

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EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Tifrea, Anca S.	24-Jan-14	Discussion with C. Johnson (KPMG) regarding conclusions to Deloitte memorandum (0.7).	0.7	\$ 685	\$ 479.50
O'Donnell, Ross	24-Jan-14	Continue senior manager review of draft tax memorandum along with related working papers compiled by the tax team for the 3rd quarter review.	1.1	\$ 468	\$ 514.80
Ayers, Joseph G.	24-Jan-14	Update the Q3 review differences sheet to be presented to the audit committee for Q3 review.	1.1	\$ 325	\$ 357.50
Memon, Madiha	24-Jan-14	Continue to document General IT Controls which includes writing up the walkthrough procedures while concurrently documenting supporting screenshots in Adobe Acrobat.	0.8	\$ 216	\$ 172.80
Memon, Madiha	24-Jan-14	Continue performing test procedures for the North America controls.	0.6	\$ 216	\$ 129.60
Elengical, Jude M.	24-Jan-14	Perform senior manager review of the cash flow work sheet for the 10Q.	1.6	\$ 468	\$ 748.80
O'Donnell, Ross	24-Jan-14	Perform senior manager review of minutes of meetings for the board of directors for the 3rd quarter.	0.8	\$ 468	\$ 374.40
O'Donnell, Ross	24-Jan-14	Perform senior manager review of minutes of meetings for the compensation committee for the 3rd quarter.	0.4	\$ 468	\$ 187.20
O'Donnell, Ross	24-Jan-14	Perform senior manager review of minutes of meetings for the risk committees for the 3rd quarter.	0.6	\$ 468	\$ 280.80
Godbey, Ryan J.	24-Jan-14	Managing director review of Q3 analytics related to Europe / Asia.	2.1	\$ 540	\$ 1,134.00
Elengical, Jude M.	24-Jan-14	Sr. Manager review of the balance sheet analytics by region.	2.1	\$ 468	\$ 982.80
Elengical, Jude M.	24-Jan-14	Perform Sr. Manager review of the 10Q while concurrently tying out footnotes 3, 4, 7, & 10	2.3	\$ 468	\$ 1,076.40
Elengical, Jude M.	24-Jan-14	Perform senior manager review of the income statement analytics by region.	2.4	\$ 468	\$ 1,123.20
O'Donnell, Ross	24-Jan-14	Perform senior manager review of financial statement analytics compiled by the audit team after bridge calls for America, Europe and Asia for the 3rd Quarter review.	2.5	\$ 468	\$ 1,170.00
O'Dell, Evan S.	24-Jan-14	Continue tying out the Q3 10Q to the supporting documentation provided by the client to ensure the amounts included in the quarterly filing are presented fairly.	2.9	\$ 198	\$ 574.20

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EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	24-Jan-14	Review of JDE ERP license agreement to determine if the maintenance clauses in the agreement allow for software upgrades which justify the Company's current accounting treatment of the license.	2.9	\$ 325	\$ 942.50
Ayers, Joseph G.	24-Jan-14	Review of the legal contingency list updated for Q3 matters to ensure that all significant matters were recorded on the financial statements or disclosed in the 10Q.	2.9	\$ 325	\$ 942.50
Arita, Yosuke	24-Jan-14	Compare the Cash Flow with Prior Year while concurrently checking the reasons for any significant changes.	3.4	\$ 216	\$ 734.40
Arita, Yosuke	24-Jan-14	Footing while concurrently cross footing all the numbers in 10-Q to ensure that the amounts presented in the filing are mathematically accurate.	3.6	\$ 216	\$ 777.60
O'Dell, Evan S.	24-Jan-14	Continue tying out the Q3 10Q to the supporting documentation provided by the client to ensure the amounts included in the quarterly filing are presented fairly.	3.9	\$ 198	\$ 772.20
Parker, William R.	25-Jan-14	Review quarterly client questionnaire provided to Skadden to identify any motions or decisions taken by the court which could impact the 10-Q filing or disclosures.	0.4	\$ 577	\$ 230.80
Parker, William R.	25-Jan-14	Perform partner review of legal matters memo.	0.5	\$ 577	\$ 288.50
Parker, William R.	26-Jan-14	Perform partner review of revised legal matters memo.	0.2	\$ 577	\$ 115.40
Parker, William R.	27-Jan-14	Preparation call with (M. Ressler) Exide's Audit committee chairman.	0.2	\$ 577	\$ 115.40
Parker, William R.	27-Jan-14	Discussion with L. Martinez (Exide), B. Parker and R. O'Donnell (both KPMG) surrounding responses to various questions on the questionnaire to identify court motions with an accounting impact for SOX reporting purposes.	0.4	\$ 577	\$ 230.80
O'Donnell, Ross	27-Jan-14	Discussion with L. Martinez (Exide); B. Parker and R. O'Donnell (Both KPMG) surrounding responses to various questions on the questionnaire to identify court motions with an accounting impact for SOX reporting purposes	0.4	\$ 468	\$ 187.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	27-Jan-14	Preparation for meeting with Skadden, A&M and Exide to discuss court motions filed by reviewing the questionnaire developed by Exide to identify motions which could have an accounting implication	0.4	\$ 468	\$ 187.20
Parker, William R.	27-Jan-14	Credit risk report discussion with N. Iuanow and L. Martinez (both Exide).	0.5	\$ 577	\$ 288.50
Parker, William R.	27-Jan-14	Meeting with Skadden, A&M and Exide to discuss court motions filed during the quarter. In attendance: L. Martinez (Exide), A. Shao, N. Usher (All Exide), B. Parker, R. O'Donnell (both KPMG), K. Ziman (Skadden) and C. Turner (A&M).	0.7	\$ 577	\$ 403.90
O'Donnell, Ross	27-Jan-14	Meeting with Skadden, A&M and Exide to discuss court motions filed during the quarter. In attendance: Lou Martinez; Alvin Shao; Neil Usher (All Exide); B Parker, R. O'Donnell (Both KPMG), Ken Ziman (Skadden) & Cari Turner (A&M).	0.7	\$ 468	\$ 327.60
Ayers, Joseph G.	27-Jan-14	Prepare a list of questions based upon review of the Q3 Fixed Asset impairment analysis.	0.7	\$ 325	\$ 227.50
Parker, William R.	27-Jan-14	Calls with R. Godbey (KPMG), B. Hatcher (Exide General Counsel) and B. Kalter (Exide) regarding legal memo.	0.8	\$ 577	\$ 461.60
Madden, Memory	27-Jan-14	Tie the numbers in footnote 13 (restructuring and impairment, net) of the 10Q to the liabilities subject to compromise roll forward.	0.8	\$ 162	\$ 129.60
Ayers, Joseph G.	27-Jan-14	Evaluating the Company's 10Q disclosures for bankruptcy matters in light of the applicable US GAAP disclosure guidance (ASC 852).	0.9	\$ 325	\$ 292.50
O'Donnell, Ross	27-Jan-14	Prepare for the audit committee meeting by reading through materials provided by Exide, KPMG's presentation for findings submitted from the European component teams and quarterly review procedures to date	0.9	\$ 468	\$ 421.20
Madden, Memory	27-Jan-14	Tie the numbers in footnote 13 (restructuring and impairment, net) of the 10Q to the severance calculation file received from the client.	1.1	\$ 162	\$ 178.20
Madden, Memory	27-Jan-14	Tie the income taxes paid on the 10Q (footnote 12) to the tax workpapers performed for the quarter.	1.2	\$ 162	\$ 194.40

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Madden, Memory	27-Jan-14	Update the 10Q tie-out based on the most recent revisions performed to the 10-Q by the client using the blackline 10Q received from the client. (version 2)	1.2	\$ 162	\$ 194.40
Parker, William R.	27-Jan-14	Engagement Partner Review of 05-053 memo prepared by R O'Donnell regarding legal matters for the Q3 10-Q filing.	1.3	\$ 577	\$ 750.10
Madden, Memory	27-Jan-14	Tie prior Q3 numbers (December 31, 2012) mentioned throughout the 10Q to the prior year 10Q.	1.6	\$ 162	\$ 259.20
Hilsen, Scott	27-Jan-14	Expert Legal Review of 05-053 memo prepared by R O'Donnell on legal matters for the Q3 10-Q filing.	0.7	\$ 612	\$ 428.40
O'Donnell, Ross	27-Jan-14	Analyze court motions filed up to 1/27/2014 to determine if there are any motions which would cause an accounting implication which would require adjustment or disclosure in the Q3 2014 10-Q	1.8	\$ 468	\$ 842.40
Madden, Memory	27-Jan-14	Tie prior year-end numbers (March 31, 2013) mentioned throughout the 10Q to the prior year 10K.	1.8	\$ 162	\$ 291.60
O'Donnell, Ross	27-Jan-14	Draft preliminary audit documentation relating to controls around significant unusual transactions with respect to bankruptcy initial accounting for SOX reporting purposes for FY 2014.	2.5	\$ 468	\$ 1,170.00
Ayers, Joseph G.	27-Jan-14	Review of the Company prepared SEC/US GAAP disclosure checklist for the Q3 10Q filing.	3.2	\$ 325	\$ 1,040.00
Ayers, Joseph G.	27-Jan-14	Review of the Company's Global Q3 Fixed Asset Impairment triggering events analysis to determine if any triggering events occurred (1.4) and if the appropriate accounting determinations were performed (2.3).	3.7	\$ 325	\$ 1,202.50
Memon, Madiha	27-Jan-14	Document General IT Controls which includes writing up the walkthrough procedures while concurrently documenting supporting screenshots in Adobe Acrobat.	1.6	\$ 216	\$ 345.60
Memon, Madiha	27-Jan-14	Performing test procedures for the Europe controls.	2.3	\$ 216	\$ 496.80
Parker, William R.	28-Jan-14	Call to discuss KPMG's response prior to call with M. Hansen (L&W) regarding legal matters affecting the Form 10-Q Q3 2013. In attendance: R. O'Donnell, S. Hilsen, B. Parker and R. Godbey (KPMG)	0.3	\$ 577	\$ 173.10
Godbey, Ryan J.	28-Jan-14	Call to discuss KPMG's response prior to call with M. Hansen (L&W), R. O'Donnell, S. Hilsen, B. Parker, R. Godbey (KPMG) in connection with legal matters affecting the Form 10-Q Q3 2013.	0.3	\$ 540	\$ 162.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	28-Jan-14	Call to discuss KPMG's response prior to call with Marc Hansen (L&W) regarding legal matters affecting the Form 10-Q Q3 2013; In attendance: R O'Donnell; Scott Hilsen; Billy Parker; Ryan Godbey (KPMG)	0.3	\$ 468	\$ 140.40
Hilsen, Scott	28-Jan-14	Call to discuss KPMG's response prior to call with Marc Hansen (L&W); In attendance: R O'Donnell; Scott Hilsen; Billy Parker; Ryan Godbey (KPMG) in connection with legal matters affecting the Form 10-Q Q3 2013	0.3	\$ 612	\$ 183.60
O'Donnell, Ross	28-Jan-14	Revise 05-053 memo after meeting with W Parker, R Godbey and S Hilsen (KPMG) to capture participants comments.	0.5	\$ 468	\$ 234.00
Godbey, Ryan J.	28-Jan-14	Call to discuss memo preparation and amendments following the call with M. Hansen (L&W). KPMG: B. Parker, S. Hilsen, R. O'Donnell and R. Godbey	0.6	\$ 540	\$ 324.00
O'Donnell, Ross	28-Jan-14	Call to discuss memo preparation and amendments following the call with M. Hansen (L&W). KPMG: B. Parker, S. Hilsen, R. O'Donnell and R. Godbey	0.6	\$ 468	\$ 280.80
Parker, William R.	28-Jan-14	Call to discuss memo preparation and amendments following the call with M. Hansen (L&W). KPMG: B. Parker, S. Hilsen, R. O'Donnell and R. Godbey	0.6	\$ 577	\$ 346.20
Hilsen, Scott	28-Jan-14	Call to discuss memo preparation and amendments following the call with M. Hansen (L&W). In attendance; B Parker; S Hilsen; R O'Donnell and R Godbey (KPMG)	0.6	\$ 612	\$ 367.20
Godbey, Ryan J.	28-Jan-14	Call with M. Hansen (L&W) to discuss follow-up questions with respect to legal matters in Europe for the Q3 2014 05-053 memo and documentation. In attendance B. Hatcher, B Kalter (Both Exide),B. Parker, S. Hilsen, R. O'Donnell and R. Godbey (KPMG)	0.6	\$ 540	\$ 324.00
Parker, William R.	28-Jan-14	Call with M. Hansen (L&W) to discuss follow-up questions with respect to legal matters in Europe for the Q3 2014 05-053 memo and documentation. In attendance B. Hatcher, B. Kalter (Both Exide), B. Parker, S. Hilsen, R. O'Donnell and R. Godbey (KPMG)	0.6	\$ 577	\$ 346.20

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	28-Jan-14	Call with Marc Hansen (L&W) to discuss follow-up questions with respect to legal matters in Europe for the Q3 2014 05-053 memo and documentation. In attendance B Hatcher, B Kalter (Both Exide);B Parker; S Hilsen; R O'Donnell and R Godbey (KPMG)	0.6	\$ 468	\$ 280.80
Hilsen, Scott	28-Jan-14	Call with Marc Hansen (L&W) to discuss follow-up questions with respect to legal matters in Europe for the Q3 2014 05-053 memo and documentation. In attendance B Hatcher, B Kalter (Both Exide);B Parker; S Hilsen; R O'Donnell and R Godbey (KPMG)	0.6	\$ 612	\$ 367.20
O'Donnell, Ross	28-Jan-14	Review and subsequently approve engagement independence documentation received for the UK engagement team as required by the PCAOB independence rules.	0.6	\$ 468	\$ 280.80
Parker, William R.	28-Jan-14	Meeting to discuss various factors affecting Exide. Topics included distribution agreements, legal matters and meeting client deadlines, requests of clients and their turnaround to our requests, and timing in connection with the 2014 Audit. In attendance: B. Parker, R. O'Donnell, M. Elengical and R. Godbey (KPMG)	0.8	\$ 577	\$ 461.60
Godbey, Ryan J.	28-Jan-14	Meeting to discuss various factors affecting Exide. Topics included distribution agreements, legal matters and meeting client deadlines, requests of clients and their turnaround to our requests, and timing in connection with the 2014 Audit. In attendance: B. Parker, R. O'Donnell, M. Elengical and R. Godbey (KPMG)	0.8	\$ 540	\$ 432.00
O'Donnell, Ross	28-Jan-14	Meeting to discuss various factors affecting Exide. Topics included distribution agreements, legal matters and meeting client deadlines, requests of clients and their turnaround to our requests, and timing in connection with the 2014 Audit. In attendance: B. Parker, R. O'Donnell, M. Elengical and R. Godbey (KPMG)	0.8	\$ 468	\$ 374.40

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	28-Jan-14	Quarterly audit committee meeting for Exide - topics discussed included approval of minutes, Form 10-Q Q3, 2014, internal controls, KPMGs presentation, In attendance: P. Damaska, B. Kalter, B. Hatcher, J. Picket, N. Iounow, L. Martinez, B. Caruso (All Exide), M. Elengical, B. Parker, R. Godbey and R. O'Donnell (KPMG)	1.1	\$ 577	\$ 634.70
Godbey, Ryan J.	28-Jan-14	Quarterly audit committee meeting for Exide - topics discussed included approval of minutes, Form 10-Q Q3, 2014, internal controls, KPMGs presentation, In attendance: P. Damaska, B. Kalter, B. Hatcher, J. Picket, N. Iounow, L. Martinez, B. Caruso (All Exide), M. Elengical, B. Parker, R. Godbey and R. O'Donnell (KPMG).	1.1	\$ 540	\$ 594.00
O'Donnell, Ross	28-Jan-14	Quarterly audit committee meeting for Exide - topics discussed included approval of minutes, Form 10-Q Q3, 2014, internal controls, KPMGs presentation, In attendance: P. Damaska, B. Kalter, B. Hatcher, J. Picket, N. Iounow, L. Martinez, B. Caruso (All Exide), M. Elengical, B. Parker, R. Godbey and R. O'Donnell (KPMG).	1.1	\$ 468	\$ 514.80
Ayers, Joseph G.	28-Jan-14	Preparing inventory count instructions for internal audit direct assistance for counts at the Muncie (0.9) and Kansas City (1.0) locations.	1.9	\$ 325	\$ 617.50
Madden, Memory	28-Jan-14	Tie the interest income amounts in Footnote 8 of the 10Q to the interest expense analytic created by KPMG.	2.1	\$ 162	\$ 340.20
Madden, Memory	28-Jan-14	Prepare a list of KPMG comments/questions to send to the client regarding the 10Q while concurrently reviewing the new version of the 10Q to notes that revisions have been process or comments addressed.	2.2	\$ 162	\$ 356.40
Ayers, Joseph G.	28-Jan-14	Review of draft technical accounting memo (memo that addressed considerations related to controls, reorganizational costs, LSTC, lease rejections, court motion review) prepared by Company SEC manager to highlight the Company's response to accounting treatment for bankruptcy items upon the Chapter 11 filing.	2.6	\$ 325	\$ 845.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Madden, Memory	28-Jan-14	Update the 10Q tie-out based on the most recent revisions performed to the 10-Q by the client using the blackline 10Q received from the client. (version 3)	3.3	\$ 162	\$ 534.60
Ayers, Joseph G.	28-Jan-14	Prepare a detailed list of significant controls identified relating to the initial processes established upon the Chapter 11 filing which includes the CFO review of first day motions (list included examples of what Company had already prepared- 2.0), review of comparable 10K's/10Q (examples provided- 0.4), ASC 852 guidance review by CAO (example provided- 0.4), implementation of treatment with respect to accounting issues (0.3), and determination of required disclosures in the 10Q by the CAO (0.5).	3.6	\$ 325	\$ 1,170.00
Elengical, Jude M.	28-Jan-14	Perform Sr. Manager review of the 10Q while concurrently tying out footnotes 11, 13, 14, and 16	3.7	\$ 468	\$ 1,731.60
Memon, Madiha	28-Jan-14	Continue to document General IT Controls which includes writing up the walkthrough procedures while concurrently documenting supporting screenshots in Adobe Acrobats.	2.1	\$ 216	\$ 453.60
Memon, Madiha	28-Jan-14	Continue to perform test procedures for the Europe controls.	1.8	\$ 216	\$ 388.80
Parker, William R.	29-Jan-14	Discussion to prepare for meeting with national office to discuss 05-053 memo over legal matters for Q3 2014. In attendance, B. Parker, R. O'Donnell, R. Godbey, and S. Hilsen (KPMG)	0.3	\$ 577	\$ 173.10
Godbey, Ryan J.	29-Jan-14	Discussion to prepare for meeting with national office to discuss 05-053 memo over legal matters for Q3 2014. In attendance, B. Parker, R. O'Donnell, R. Godbey, and S. Hilsen (KPMG)	0.3	\$ 540	\$ 162.00
O'Donnell, Ross	29-Jan-14	Discussion to prepare for meeting with national office to discuss 05-053 memo over legal matters for Q3 2014. In attendance; B Parker; R O'Donnell; R Godbey; S Hilsen (KPMG)	0.3	\$ 468	\$ 140.40
Hilsen, Scott	29-Jan-14	Discussion to prepare for meeting with national office to discuss 05-053 memo over legal matters for Q3 2014. In attendance; B Parker; R O'Donnell; R Godbey; S Hilsen (KPMG)	0.3	\$ 612	\$ 183.60

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Madden, Memory	29-Jan-14	Update a testing template to be used for the Fixed asset testing at the 6 plant locations selected for inventory observations.	0.3	\$ 162	\$ 48.60
Madden, Memory	29-Jan-14	Using the Fixed asset detail, select a sample of Fixed assets to be tested at the Columbus location.	0.3	\$ 162	\$ 48.60
Parker, William R.	29-Jan-14	Discussion to address changes to documentation and additional follow-up questions from the call with the national office. In attendance, R. O'Donnell, S. Hilsen, B. Parker, and R. Godbey (KPMG)	0.4	\$ 577	\$ 230.80
O'Donnell, Ross	29-Jan-14	Discussion to address changes to documentation and additional follow-up questions from the call with the national office. In attendance, R. O'Donnell, S. Hilsen, B. Parker, and R. Godbey (KPMG)	0.4	\$ 468	\$ 187.20
Hilsen, Scott	29-Jan-14	Discussion to address changes to documentation and additional follow-up questions from the call with the national office. In attendance, R. O'Donnell, S. Hilsen, B. Parker, and R. Godbey (KPMG)	0.4	\$ 612	\$ 244.80
Parker, William R.	29-Jan-14	Discussion with KPMG Business unit professional practice partner regarding Exide update with respect to legal and other matters.	0.4	\$ 577	\$ 230.80
Godbey, Ryan J.	29-Jan-14	Discussion regarding changes to documentation and additional follow-up questions from the call with the national office. In attendance, R. O'Donnell, S. Hilsen, B. Parker, R. Godbey (KPMG)	0.4	\$ 540	\$ 216.00
Madden, Memory	29-Jan-14	Using the Fixed asset detail, select a sample of Fixed assets to be tested at the Manchester location.	0.4	\$ 162	\$ 64.80
Addington, Randall R.	29-Jan-14	Call with our Office of General Counsel attorney and national office to discuss 05-053 memo with respect to legal matters for Q3 2014, In attendance, R. O'Donnell, B. Parker, S. Hilsen, R. Godbey R Addington (KPMG). R Addington dropped off earlier due to needing to attend another conference call.	0.5	\$ 577	\$ 288.50
Godbey, Ryan J.	29-Jan-14	Managing director clearing of review notes related to Q3 review.	0.5	\$ 540	\$ 270.00
Madden, Memory	29-Jan-14	Using the Fixed asset detail, select a sample of Fixed assets to be tested at the Muncie location.	0.5	\$ 162	\$ 81.00

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	29-Jan-14	Call with our Office of General Counsel attorney and national office to discuss 05-053 memo with respect to legal matters for Q3 2014, In attendance, R. O'Donnell, B. Parker, S. Hilsen, R. Godbey; R Addington (KPMG).	0.6	\$ 577	\$ 346.20
Godbey, Ryan J.	29-Jan-14	Call with our Office of General Counsel attorney and national office to discuss 05-053 memo with respect to legal matters for Q3 2014, In attendance, R. O'Donnell, B. Parker, S. Hilsen, R. Godbey and R Addington (KPMG).	0.6	\$ 540	\$ 324.00
O'Donnell, Ross	29-Jan-14	Call with our Office of General Counsel attorney and national office to discuss 05-053 memo with respect to legal matters for Q3 2014, In attendance, R. O'Donnell, B. Parker, S. Hilsen, R. Godbey R Addington (KPMG).	0.6	\$ 468	\$ 280.80
Hilsen, Scott	29-Jan-14	Call with our Office of General Counsel attorney and national office to discuss 05-053 memo with respect to legal matters for Q3 2014, In attendance, R. O'Donnell, B. Parker, S. Hilsen, R. Godbey and R Addington (KPMG).	0.6	\$ 612	\$ 367.20
Madden, Memory	29-Jan-14	Using the Fixed asset detail, select a sample of Fixed assets to be tested at the Kansas City location.	0.7	\$ 162	\$ 113.40
Madden, Memory	29-Jan-14	Using the Fixed asset detail, select a sample of Fixed assets to be tested at the Vernon location.	0.7	\$ 162	\$ 113.40
Godbey, Ryan J.	29-Jan-14	Managing director review of 2nd draft of compliance memo relating to Spain and Netherlands.	0.8	\$ 540	\$ 432.00
Parker, William R.	29-Jan-14	Prepare for call with D. Middendorf (Risk Partner) with respect to legal and other matters.	0.9	\$ 577	\$ 519.30
Middendorf, David	29-Jan-14	Prepare for call with B. Parker (KPMG) regarding Exide legal matters by reviewing Exide documents (0.6).	0.6	\$ 577	\$ 346.20
Middendorf, David	29-Jan-14	Discussion with B. Parker (KPMG) with respect to legal matters as KPMG Risk Partner. (0.4)	0.4	\$ 577	\$ 230.80
Madden, Memory	29-Jan-14	Using the Fixed asset detail, select a sample of Fixed assets to be tested at the Salina location.	1.1	\$ 162	\$ 178.20
Madden, Memory	29-Jan-14	Allocate the total sample size generated by the KSP to the 6 different plant locations using the percent of the total net book value at each location.	1.2	\$ 162	\$ 194.40

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	29-Jan-14	Continuation senior manager review of bankruptcy procedures prepared by J Ayers (KPMG) for inclusion in the Q3 2014 review procedures	1.4	\$ 468	\$ 655.20
Madden, Memory	29-Jan-14	Run a KSP (KPMG sampling plan) over the net book value of the Fixed assets held at the Muncie (.2), Vernon (.4), Kansas City (.4), Manchester (.2), Salina (.6), and Columbus (.1) locations.	1.9	\$ 162	\$ 307.80
Ayers, Joseph G.	29-Jan-14	Selecting fixed asset samples for site visits to be performed in March (in conjunction with inventory counts).	2.1	\$ 325	\$ 682.50
O'Donnell, Ross	29-Jan-14	Continue drafting preliminary audit documentation relating to controls around significant unusual transactions with respect to bankruptcy initial accounting for SOX reporting purposes for FY 2014.	2.2	\$ 468	\$ 1,029.60
Memon, Madiha	29-Jan-14	Continue to document General IT Controls which includes writing up the walkthrough procedures while concurrently providing supporting screenshots in Adobe Acrobat.	1.3	\$ 216	\$ 280.80
Memon, Madiha	29-Jan-14	Performing test procedures for the Europe controls.	0.9	\$ 216	\$ 194.40
Ayers, Joseph G.	29-Jan-14	Review of and concurrently validating the Q3 Debtor In Possession Debt Covenant compliance calculations.	3.3	\$ 325	\$ 1,072.50
O'Donnell, Ross	30-Jan-14	Review debt covenant documentation provided by I Pluchick for Q3 2014 audit review procedures	0.4	\$ 468	\$ 187.20
Laflamme, Patrick	30-Jan-14	Prepare for meeting by reviewing EY scope documentation regarding real property.	0.5	\$ 685	\$ 342.50
Bodie, Matthew J	30-Jan-14	Meeting to discuss KPMG's response to scoping for property plant and equipment meeting and real estate with specialists in advance of the meeting with Exide on 1/31/2014. In attendance: R O'Donnell; M Bodie; P Laflamme; B Parker; R Godbey (KPMG)	0.6	\$ 685	\$ 411.00
O'Donnell, Ross	30-Jan-14	Meeting to discuss KPMG's response to scoping for property plant and equipment meeting and real estate with specialists in advance of the meeting with Exide on 1/31/2014. In attendance: R O'Donnell; M Bodie; P Laflamme; B Parker; R Godbey (KPMG)	0.6	\$ 468	\$ 280.80

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Laflamme, Patrick	30-Jan-14	Meeting to discuss KPMG's response to scoping for property plant and equipment meeting and real estate with specialists in advance of the meeting with Exide on 1/31/2014. In attendance: R O'Donnell; M Bodie; P Laflamme; B Parker; R Godbey (KPMG)	0.6	\$ 685	\$ 411.00
Parker, William R.	30-Jan-14	Meeting to discuss KPMG's response to scoping for property plant and equipment meeting and real estate with specialists in advance of the meeting with Exide on 1/31/2014. In attendance: R O'Donnell; M Bodie; P Laflamme; B Parker; R Godbey (KPMG)	0.6	\$ 577	\$ 346.20
Godbey, Ryan J.	30-Jan-14	Meeting to discuss KPMG's response to scoping for property plant and equipment meeting and real estate with specialists in advance of the meeting with Exide on 1/31/2014. In attendance: R O'Donnell; M Bodie; P Laflamme; B Parker; R Godbey (KPMG)	0.6	\$ 540	\$ 324.00
Ayers, Joseph G.	29-Jan-14	Continue to review of and concurrently validate the Q3 Debtor In Possession Debt Covenant compliance calculations.	2.6	\$ 325	\$ 845.00
Ayers, Joseph G.	30-Jan-14	Document feedback to the Spain component team based upon interim deliverable provided which includes what controls and substantive action items need to be communicated to the client locally.	0.8	\$ 325	\$ 260.00
Ayers, Joseph G.	30-Jan-14	Document feedback to the Italy component team based upon interim deliverable provided which includes what controls and substantive action items need to be communicated to the client locally.	0.9	\$ 325	\$ 292.50
O'Donnell, Ross	30-Jan-14	Update 05-053 memo after responses received from Barbara Hatcher & Brad Kalter (both Exide) with respect to potential legal issues	1.1	\$ 468	\$ 514.80
Ayers, Joseph G.	30-Jan-14	Review of updated covenant calculation with quarter-to-date Cash flow information (0.8) and providing a list of comments/questions of the Treasury department based upon review (0.4)	1.2	\$ 325	\$ 390.00
Ayers, Joseph G.	30-Jan-14	Document feedback to the France component team based upon interim deliverable provided which includes what controls and substantive action items need to be communicated to the client locally.	1.3	\$ 325	\$ 422.50

EXHIBIT D2

EXIDE TECHNOLOGIES
2014 Audit Services
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	30-Jan-14	Review of the December 2013 MRO filed with the bankruptcy court to ensure consistency with amounts discussed/disclosed in the Q3 FY2014 10Q.	1.3	\$ 325	\$ 422.50
Ayers, Joseph G.	30-Jan-14	Document feedback to the Poland component team based upon interim deliverable provided which includes what controls and substantive action items need to be communicated to the client locally.	1.4	\$ 325	\$ 455.00
Ayers, Joseph G.	30-Jan-14	Review of the 1/3/2014 Weekly Debtor In Position cash flows reporting worksheet sent by Exide to the Bank for purposes of the Q3 review.	1.6	\$ 325	\$ 520.00
O'Donnell, Ross	31-Jan-14	Prepare for meeting with Barbara Hatcher & Brad Kalter (both Exide) on 1/31 by drafting a list of questions for to cover and conclude on in order to finalize the potential legal matters for Q3 2014 audit review procedures.	0.3	\$ 468	\$ 140.40
Hilsen, Scott	31-Jan-14	Call with Barbara Hatcher and Brad Kalter (Exide) regarding legal matters in Europe.	0.6	\$ 612	\$ 367.20
O'Donnell, Ross	31-Jan-14	Follow-up call with Barbara Hatcher & Brad Kalter (Exide) to discuss legal matters in Europe following KPMG's call with the national office. In attendance Scott Hilsen and Ross O'Donnell (Both KPMG)	0.6	\$ 468	\$ 280.80
O'Donnell, Ross	31-Jan-14	Review changes to the draft 10-Q (v3.2) prepared by J. Tirey (Exide) with additional legal disclosures for the Q3 2014 review	0.6	\$ 468	\$ 280.80
O'Donnell, Ross	31-Jan-14	Continue to perform senior manager review of finalized bankruptcy procedures prepared by J Ayers (KPMG) for the Q3 2014 review procedures for the 10-Q	0.9	\$ 468	\$ 421.20
Laflamme, Patrick	31-Jan-14	Review of documents with respect to the accounting for environmental liabilities acquired through a business combination (0.8) (as Real Property Valuation Specialist). Continue to prepare for upcoming meeting by reviewing EY scope documentation (0.2).	1.0	\$ 685	\$ 685.00
O'Donnell, Ross	31-Jan-14	Review amended complaint filed on 1/30 with respect to the shareholder suites provided by H. Pritchard (Exide).	1.1	\$ 468	\$ 514.80
Ayers, Joseph G.	31-Jan-14	Review of the updated Debtor In Possession Amendment 1 to determine if the covenants updated have an impact on the December 2013 calculations.	1.9	\$ 325	\$ 617.50

EXHIBIT D2

EXIDE TECHNOLOGIES
 2014 Audit Services
 January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Ayers, Joseph G.	31-Jan-14	Review of support received for Essbase system IT change management controls in order to determine general IT control reliance for the 2014 Audit.	2.3	\$ 325	\$ 747.50
Ayers, Joseph G.	31-Jan-14	Prepare a summary memo to document the results of the review of the international teams interim highlights memos for the audit file for the 2014 group audit.	3.4	\$ 325	\$ 1,105.00
Total 2014 Audit Services			629.4		\$ 216,093.60

EXHIBIT D3

EXIDE TECHNOLOGIES
Retention and Fee Application Preparation
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Subtotal of Retention Preparation			0.0		\$ -
Plangman, Monica	03-Jan-14	Pull December details, time and expenses, from internal system from all open project codes (0.7).	0.7	\$ 307	\$ 214.90
Plangman, Monica	03-Jan-14	Pull November details and determine open item regarding billings (0.9).	0.9	\$ 307	\$ 276.30
Plangman, Monica	03-Jan-14	Reconcile hours with files received from professionals, ensuring all billable hours have been received (0.8) and all expense details are received (0.5).	1.3	\$ 307	\$ 399.10
Plangman, Monica	06-Jan-14	Continue to create D2 exhibit (2.2) for monthly fee application.	2.2	\$ 307	\$ 675.40
Plangman, Monica	06-Jan-14	Pull additional details that occurred in November to include into expense details (0.8) Reconcile those expenses in file (0.4)	1.2	\$ 307	\$ 368.40
Plangman, Monica	06-Jan-14	Reconcile fees (1.2) and expenses (.6) for November prior to finalization of documents	1.8	\$ 307	\$ 552.60
Plangman, Monica	07-Jan-14	Continue to finalize exhibits in November fee application (1.7)	1.7	\$ 307	\$ 521.90
Plangman, Monica	07-Jan-14	Pull in billable expenses into C1 exhibit (0.8)	0.8	\$ 307	\$ 245.60
Plangman, Monica	07-Jan-14	Pull in details in December D2 exhibit (1.6)	1.6	\$ 307	\$ 491.20
Plangman, Monica	07-Jan-14	Create billing summary sheet and input new professionals into sheet (1.4)	1.4	\$ 307	\$ 429.80
Plangman, Monica	08-Jan-14	Follow-up individually with professionals regarding outstanding time (0.6).	0.6	\$ 307	\$ 184.20
Plangman, Monica	08-Jan-14	Note December expenses between billable expenses and non-billable expenses (0.7)	0.7	\$ 307	\$ 214.90
Plangman, Monica	08-Jan-14	Reconcile expenses (0.4) Provide timekeeping template for new professionals, providing guidelines (0.1)	0.5	\$ 307	\$ 153.50
Plangman, Monica	08-Jan-14	Continue to prepare Exhibit D2 (1.0) and D3 (0.6) of monthly fee statement.	1.6	\$ 307	\$ 491.20
Plangman, Monica	08-Jan-14	Note expenses that will require receipts to be sent and documented (0.3)	0.3	\$ 307	\$ 92.10

EXHIBIT D3

EXIDE TECHNOLOGIES
Retention and Fee Application Preparation
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	09-Jan-14	Transmit email to Partner/Sr. Manager regarding required details for inclusion into narrative portion of fee application.	0.3	\$ 307	\$ 92.10
Plangman, Monica	13-Jan-14	Request expense support from various professionals to provide to Fee Examiner (0.2)	0.2	\$ 307	\$ 61.40
Plangman, Monica	13-Jan-14	Continue to update exhibit file with new information received 2.6	2.6	\$ 307	\$ 798.20
Plangman, Monica	14-Jan-14	Update exhibit D2 with additional details provided by professional (0.6).	0.6	\$ 307	\$ 184.20
Plangman, Monica	14-Jan-14	Reconcile file with new professional data received (0.4).	0.4	\$ 307	\$ 122.80
Plangman, Monica	14-Jan-14	Continue to update D2 with additional details (0.6)	0.6	\$ 307	\$ 184.20
Plangman, Monica	14-Jan-14	Update expense exhibit with new data received (0.3)	0.3	\$ 307	\$ 92.10
Plangman, Monica	14-Jan-14	Transfer time detail to fee statement format for D3 (0.3).	0.3	\$ 307	\$ 92.10
Plangman, Monica	15-Jan-14	Follow-up individually with professionals regarding outstanding time (0.3)	0.3	\$ 307	\$ 92.10
Plangman, Monica	15-Jan-14	Transmit requests of information to Debtors' counsel regarding billings going forward (0.3).	0.3	\$ 307	\$ 92.10
Plangman, Monica	15-Jan-14	Respond to response from Debtor's counsel with additional request for information (0.1); create certification for monthly fee application (0.2).	0.3	\$ 307	\$ 92.10
Plangman, Monica	15-Jan-14	Incorporate new details into exhibits of fee application (1.1)	1.1	\$ 307	\$ 337.70
Plangman, Monica	16-Jan-14	Update billing rates in summary sheet for professionals during November fee application period (0.8)	0.8	\$ 307	\$ 245.60
Plangman, Monica	16-Jan-14	Pull in corresponding rates into exhibits D2 (0.9) and D3 (0.2)	1.1	\$ 307	\$ 337.70
Plangman, Monica	16-Jan-14	Incorporate revisions to details into fee application exhibits (0.7)	0.7	\$ 307	\$ 214.90
Plangman, Monica	16-Jan-14	Reconcile details to date to ensure all hours are recovered (0.6)	0.6	\$ 307	\$ 184.20

EXHIBIT D3

EXIDE TECHNOLOGIES
Retention and Fee Application Preparation
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	16-Jan-14	Continue finalization of exhibits for filing fee application and requesting compensation in Bankruptcy Court 1.2.	1.2	\$ 307	\$ 368.40
Plangman, Monica	17-Jan-14	Finalize fees requested in November fee application 2.1 and transmit file to Sr. Manager for review of draft 0.3	2.4	\$ 307	\$ 736.80
Plangman, Monica	20-Jan-14	Incorporate Sr. Manager comments into fee application (0.6).	0.6	\$ 307	\$ 184.20
Plangman, Monica	20-Jan-14	Incorporate audit professionals' expenses into fee application 0.3.	0.3	\$ 307	\$ 92.10
Plangman, Monica	20-Jan-14	Prepare voluntary reduction amount (0.2) and reference in various files (0.3)	0.5	\$ 307	\$ 153.50
Plangman, Monica	20-Jan-14	Update reconciliation with changes to ensure all billable fees and expenses are billed 0.5.	0.5	\$ 307	\$ 153.50
Plangman, Monica	20-Jan-14	Check internal system for additional November detail fees and expense 0.4	0.4	\$ 307	\$ 122.80
O'Donnell, Ross	21-Jan-14	Review draft November fee application and time detail prepared by M. Plangman (KPMG) prior to submission for partner review.	1.2	\$ 468	\$ 561.60
Plangman, Monica	21-Jan-14	Incorporate changes provided by Sr. Manager into both narrative (0.6) and exhibits (0.8)	1.4	\$ 307	\$ 429.80
Plangman, Monica	21-Jan-14	Create chart depicting information regarding Fee Examiner in case 0.7	0.7	\$ 307	\$ 214.90
Plangman, Monica	21-Jan-14	Call with B. Parker and R. O'Donnell and S. Carlin (KPMG) to discuss go-forward procedures and requirements of fee examiner (0.6)	0.6	\$ 307	\$ 184.20
Plangman, Monica	21-Jan-14	Provide information for Partner to pass along to team regarding requirements going forward with fee applications including providing expense receipts 0.6	0.6	\$ 307	\$ 184.20
Parker, William R.	22-Jan-14	Partner review of monthly fee application.	0.4	\$ 577	\$ 230.80

EXHIBIT D3

EXIDE TECHNOLOGIES
Retention and Fee Application Preparation
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
O'Donnell, Ross	22-Jan-14	Continue review of draft November fee application and time detail prepared by M. Plangman (KPMG) prior to submission for partner review.	0.7	\$ 468	\$ 327.60
Plangman, Monica	22-Jan-14	Create monthly narrative .6; create certification 0.1; finalize exhibits 0.4; analyze expense receipts noted in C1 versus those receipts provided (including international receipts and exchange rates 1.3) Update T. Bibby (KPMG) regarding approval of fee application 0.1	2.5	\$ 307	\$ 767.50
Ayers, Joseph G.	23-Jan-14	Address, from audit perspective as the Sr. Associate focused on Tax, International and Legal, wording in fee application concentrating on confidential matters with foreign entities and our assistance with those matters (0.7).	0.7	\$ 325	\$ 227.50
Ayers, Joseph G.	23-Jan-14	Approve fee application after ensuring that hours and fees were included and narrative reflected work performed in monthly period (1.5).	1.5	\$ 325	\$ 487.50
Plangman, Monica	23-Jan-14	Update exhibit D4 with revisions determined by Partner 0.5.	0.5	\$ 307	\$ 153.50
Plangman, Monica	23-Jan-14	Ensure the reduction in fees and expenses flows through the fee application documents 0.4	0.4	\$ 307	\$ 122.80
Plangman, Monica	23-Jan-14	Update fee application to incorporate Partner comments 0.3	0.3	\$ 307	\$ 92.10
Plangman, Monica	23-Jan-14	Send draft fee application for approval/ comments 0.1 and define within email the changes to the documents 0.3 for ease of review.	0.4	\$ 307	\$ 122.80
Plangman, Monica	23-Jan-14	Create certification for monthly fee application 0.2 Update narrative to reflect changes in exhibits 0.3	0.5	\$ 307	\$ 153.50

EXHIBIT D3

EXIDE TECHNOLOGIES
Retention and Fee Application Preparation
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	23-Jan-14	Research international receipts and pull back-up information to be able to ensure compensation in bankruptcy court. 0.7.	0.7	\$ 307	\$ 214.90
O'Donnell, Ross	24-Jan-14	Call with M. Plangman and B. Parker (both KPMG) to discuss comments around the detail included in the November fee application prior to submission to courts for approval.	0.4	\$ 468	\$ 187.20
Parker, William R.	24-Jan-14	Call with M. Plangman and R. O'Donnell (both KPMG) to discuss comments around the detail included in the November fee application prior to submission to courts for approval.	0.4	\$ 577	\$ 230.80
Plangman, Monica	24-Jan-14	Conference call with B. Parker (KPMG) to discuss these changes 0.2; Call with T. Bibby (KPMG) to relay changes to fee application as T. Bibby signs fee application 0.1	0.3	\$ 307	\$ 92.10
Plangman, Monica	24-Jan-14	Incorporate final data into exhibit 0.3	0.3	\$ 307	\$ 92.10
Plangman, Monica	24-Jan-14	Include language to narrative 0.3 and request changes/approval 0.1	0.4	\$ 307	\$ 122.80
Plangman, Monica	24-Jan-14	Revise narrative language to address revisions to document 0.5	0.5	\$ 307	\$ 153.50
Parker, William R.	26-Jan-14	Audit Partner review of November fee application.	1.9	\$ 577	\$ 1,096.30
Plangman, Monica	27-Jan-14	Send email to Partners regarding finalizing application and open items for them to address 0.4	0.4	\$ 307	\$ 122.80
Plangman, Monica	27-Jan-14	Begin extracting December details into exhibit 1.7	1.7	\$ 307	\$ 521.90
Plangman, Monica	27-Jan-14	Create draft second interim narrative (0.7) and compile monthly exhibits into one exhibit (0.6)	1.3	\$ 307	\$ 399.10
Plangman, Monica	27-Jan-14	Update interim narrative (0.6) and send out revised interim narrative (0.1).	0.7	\$ 307	\$ 214.90

EXHIBIT D3

EXIDE TECHNOLOGIES
Retention and Fee Application Preparation
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Parker, William R.	28-Jan-14	Discussion with M. Plangman and A. Ward (both KPMG) regarding narrative language in November fee application, prior to submission to courts for approval.	0.6	\$ 577	\$ 346.20
Parker, William R.	28-Jan-14	Preparation for fee discussion with M. Plangman and A. Ward (both KPMG) by reviewing documents provided to consider.	0.7	\$ 577	\$ 403.90
Bibby, Thomas D.	28-Jan-14	Partner review and sign-off on fee application documents prior to having Debtors' counsel file on docket on KPMG's behalf.	0.9	\$ 677	\$ 609.30
Plangman, Monica	28-Jan-14	Review November fee application language in narrative prior to finalization 0.7.	0.7	\$ 307	\$ 214.90
Plangman, Monica	28-Jan-14	Call with A. Ward (KPMG) and B. Parker (KPMG) regarding language in narrative for November fee application 0.6.	0.6	\$ 307	\$ 184.20
Plangman, Monica	28-Jan-14	Follow-up call with A. Ward to finalize agreed-upon language for inclusion in narrative 0.2.	0.2	\$ 307	\$ 61.40
Plangman, Monica	28-Jan-14	Update narrative language with agreed-upon language 0.4	0.4	\$ 307	\$ 122.80
Plangman, Monica	28-Jan-14	Update exhibit files (0.4) and finalize entire fee application package (0.8) Send for final approval 0.2.	1.4	\$ 307	\$ 429.80
Plangman, Monica	28-Jan-14	Following approval pdf all documents and exhibits (0.7) and send to counsel for filing purposes (0.2)	0.9	\$ 307	\$ 276.30
Plangman, Monica	28-Jan-14	Begin review of expense receipts to ensure all detail has been requested/received 0.2.	0.2	\$ 307	\$ 61.40
Plangman, Monica	28-Jan-14	Review Fee Examiner Order (0.2) and send email to counsel for clarification purposes, posing questions regarding go-forward procedures (0.3) Review responses (0.1)	0.6	\$ 307	\$ 184.20
Plangman, Monica	29-Jan-14	Begin incorporating December details into worksheet 1.1.	1.1	\$ 307	\$ 337.70

EXHIBIT D3

EXIDE TECHNOLOGIES
Retention and Fee Application Preparation
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	29-Jan-14	Follow-up individually with professionals regarding additional details need for inclusion in fee statement (0.4).	0.4	\$ 307	\$ 122.80
Plangman, Monica	29-Jan-14	Reconcile time received with time in new project 0.4.	0.4	\$ 307	\$ 122.80
Plangman, Monica	29-Jan-14	review emails received from Debtors' counsel 0.2 Review our final monthly fee application to address counsel's questions (0.3).	0.5	\$ 307	\$ 153.50
Plangman, Monica	29-Jan-14	Reach out to Partner to provide information regarding counsel's request regarding fee application 0.3	0.3	\$ 307	\$ 92.10
Plangman, Monica	29-Jan-14	Review Partner email 0.1 and revise information in fee application 0.4 Finalize all pertinent fee application documents 0.5 and resend to counsel 0.1	1.1	\$ 307	\$ 337.70
Garza, Juanita F.	30-Jan-14	Review Fee Examiner Order and prepare timeline for deadlines and specifics in order to advise team on requirements of Fee Examiner.	0.6	\$ 198	\$ 118.80
Plangman, Monica	30-Jan-14	Pull details in internal system to incorporate expenses into exhibit 0.4	0.4	\$ 307	\$ 122.80
Plangman, Monica	30-Jan-14	Note all billable expenses versus non billable expenses 0.7	0.7	\$ 307	\$ 214.90
Plangman, Monica	30-Jan-14	Note differences for reconciliation purposes including expenses noted but previously incorporated into monthly fee application 0.6	0.6	\$ 307	\$ 184.20
Plangman, Monica	30-Jan-14	Review internal system and pull out time noted but previously incorporated in fee application 0.7	0.7	\$ 307	\$ 214.90
Plangman, Monica	30-Jan-14	Reach out individually with professionals regarding billable expenses 0.4; Transmit emails to professionals regarding request for expense receipts (0.1)	0.5	\$ 307	\$ 153.50

EXHIBIT D3

EXIDE TECHNOLOGIES
Retention and Fee Application Preparation
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	30-Jan-14	Review docket for fee application filing (0.2) pull filing and provide to team as portion of their required process of retention of billing documents (0.3)	0.5	\$ 307	\$ 153.50
Ayers, Joseph G.	31-Jan-14	Review audit exhibit for correctness as Sr. Associate on project.	1.1	\$ 325	\$ 357.50
Subtotal of Fee Application Preparation			71.2		\$ 23,635.70
Total of Retention and Fee Application Preparation			71.2		\$ 23,635.70

EXHIBIT D4

EXIDE TECHNOLOGIES
Non-Working Travel Time
January 1, 2014 through January 31, 2014

Name	Date	Description	Hours	Rate	Amount
		Subtotal of Non-Working Travel Time	<u><u>0.0</u></u>		<u>\$ -</u>
		Less: 50% Rate Reduction			-
		Total of Non-Working Travel Time			<u><u>\$ -</u></u>

EXHIBIT E

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

	x	
	:	
In re:	:	Chapter 11
	:	
EXIDE TECHNOLOGIES,	:	Case No. 13-11482 (KJC)
	:	
Debtor.	:	
	:	
	x	

**DECLARATION PURSUANT TO RULE 2016-2 OF THE
LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE
UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE**

I, Thomas D. Bibby, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a Partner of KPMG LLP (“KPMG”), a professional services firm.

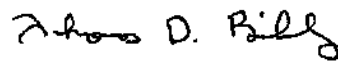
2. By Order dated July 11, 2013, KPMG was retained to perform audit services for the above captioned debtor and debtor in possession (the “Debtor”). I submit this Declaration in conjunction with KPMG’s application, dated April 21, 2014 (the “Application”) for KPMG’s seventh monthly fee application for compensation for services rendered and allowance of expenses for the period January 1, 2014 through January 31, 2014.

3. I am familiar with the work performed on behalf of the Debtor by the professionals of KPMG.

4. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Rule 2016-2 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the District of Delaware, and submit that the Application substantially complies with such Rule.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 21st day of April, 2014.



Thomas D. Bibby
Partner
KPMG LLP
717 North Harwood Street
Dallas, Texas 75201-6585