

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

In re: EXIDE TECHNOLOGIES, ¹ Debtor.	Chapter 11 Case No. 13-11482 (KJC) Jointly Administered
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**SECOND AGGREGATE MONTHLY FEE APPLICATION FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES OF
DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR FOR
THE PERIOD OF DECEMBER 1, 2013 THROUGH FEBRUARY 28, 2014**

Name of Applicant:	Deloitte TaxLLP
Authorized to Provide Professional Services as:	Tax Advisor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to June 10, 2013 by Order Entered October 25, 2013
Period for which Compensation and Reimbursement is Sought:	December 1, 2013 through February 28, 2014

Amount of Compensation Sought as Actual, Reasonable, and Necessary	\$	422,927.00
Less: Voluntary Reduction - Preparation of Fee Applications	\$	(2,040.50)
Total Amount of Fees Requested	\$	420,886.50
80% of Compensation Sought as Actual, Reasonable, and Necessary	\$	336,709.20
Amount of Expense Reimbursement Sought	\$	2,532.88
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	\$	<u>423,419.38</u>

This is the Applicant's Second Aggregate Monthly Fee Application.

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

Prior Monthly Fee Applications Summary

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/25/14	06/10/2013 - 11/30/2013	\$ 254,143.25	\$ 174.37	\$ -	\$ -

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
02/21/14	6/10/2013 - 11/30/2013	\$ 254,143.25	\$ 174.37	\$ -	\$ -

CUMULATIVE TIME SUMMARY

For the Period of December 1, 2013 through February 28, 2014

Professional	Level	Rate	Hours	Fees
Cohen, Harrison	Director	\$770.00	0.9	\$693.00
Collins, Bryan	Partner/Principal	\$770.00	14.3	\$11,011.00
Harrison, Steve	Partner/Principal	\$770.00	21.2	\$16,324.00
Gareau, Brian	Senior Manager	\$680.00	26.2	\$17,816.00
Diaz, Herminia	Director	\$675.00	1.0	\$675.00
Doernberg, Richard	Partner/Principal	\$675.00	5.0	\$3,375.00
Fidelman, Mark	Director	\$675.00	23.0	\$15,525.00
McGuire, Michele	Partner/Principal	\$675.00	1.3	\$877.50
Thompson, Mike	Partner/Principal	\$675.00	33.0	\$22,275.00
Yang, Lynn	Director	\$675.00	29.3	\$19,777.50
Boyle, Matt	Manager	\$585.00	17.9	\$10,471.50
Dudek, John	Manager	\$585.00	63.3	\$37,030.50
Cyphers, Sarah	Senior Manager	\$495.00	7.1	\$3,514.50
Duchene, Ryan	Senior Manager	\$495.00	7.6	\$3,762.00
Giles, Doug	Senior Manager	\$495.00	1.8	\$891.00
McLeod, Keith	Senior Manager	\$495.00	0.9	\$445.50
Banks, Anthony	Senior Consultant	\$480.00	69.9	\$33,552.00
Perlis, Stacy	Senior Consultant	\$480.00	74.7	\$35,856.00
Bloomquist, Kim	Manager	\$425.00	85.8	\$36,465.00
Harsha, Amitha	Manager	\$425.00	65.7	\$27,922.50
Dempsey, Jacob	Consultant	\$375.00	81.1	\$30,412.50
Dharani, Zahra	Senior Consultant	\$290.00	1.5	\$435.00
Korzhenovich, Anna	Senior Consultant	\$290.00	46.1	\$13,369.00
Duchene, Ryan	Senior Manager	\$247.50	6.0	\$1,485.00
Austin, Carisa	Senior Consultant	\$205.00	3.4	\$697.00
Gutierrez, Dalia	Consultant	\$205.00	110.9	\$22,734.50
Kaptur, James	Consultant	\$205.00	119.6	\$24,518.00
Rosenkrans, Mariam	Consultant	\$205.00	103.1	\$21,135.50
Wang, Annika	Consultant	\$205.00	48.2	\$9,881.00
Professional Subtotal :			1,069.8	\$422,927.00
Adjustment				
Voluntary Reduction - Preparation				(\$2,040.50)
Adjustment Subtotal :				(\$2,040.50)
Total			1,069.8	\$420,886.50

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of December 1, 2013 through February 28, 2014

Categories	Hours	Fees
Additional Compliance Services - Disclosures	42.0	\$15,617.00
Additional Compliance Services - E-Filing	15.1	\$5,069.50
Bankruptcy Attribute Modeling and Cancellation of Debt	248.2	\$130,397.00
Basis Study and Overall Foreign Loss Study	304.5	\$110,501.00
Billing and Administrative	0.6	\$462.00
Customs Consulting	6.0	\$2,892.00
Debt Guaranty Fee Analysis	83.5	\$35,669.00
International Bankruptcy Attribute Modeling and	47.5	\$16,776.50
International Consulting - Mexico and Brazil Operations	5.9	\$3,316.50
International Tax Consulting	3.5	\$2,362.50
Non-Working Travel	6.0	\$1,485.00
Preparation of Fee Applications	160.5	\$34,211.50
Section 382 Analysis	97.4	\$45,306.00
Section 956 and Guarantee Fees (Transfer Pricing)	49.1	\$18,861.50
Fees Category Subtotal :	1,069.8	\$422,927.00

Adjustment

Voluntary Reduction - Preparation of Fee Applications		(\$2,040.50)
Adjustment Subtotal :		(\$2,040.50)
Total	1,069.8	\$420,886.50

Average Hourly Rate \$393.43**CUMULATIVE EXPENSE SUMMARY**

For the Period of December 1, 2013 February 28, 2014

Expense Categories	Total Expenses for the Period
Airfare	\$1,733.18
Hotel	\$391.02
Transportation	\$408.68
Expense Category Subtotal :	\$2,532.88

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

In re:

EXIDE TECHNOLOGIES,¹

Debtor.

Chapter 11

Case No. 13-11482 (KJC)

Jointly Administered

**SECOND AGGREGATE MONTHLY FEE APPLICATION FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES OF
DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR FOR
THE PERIOD OF DECEMBER 1, 2013 THROUGH FEBRUARY 28, 2014**

Deloitte Tax LLP (“Deloitte Tax”), tax advisor to Exide Technologies (the “Debtor”) in this chapter 11 case, hereby seeks allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2013 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-2 of the Local Bankruptcy Rules of Bankruptcy Court for the District of Delaware (the “Local Rules”), for the period commencing December 1, 2013 through and including February 28, 2014 (the “Application Period”). In support of this Application (the “Application”), Deloitte Tax respectfully represents as follows:

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; (iii) Rule 2016-2 of the Local Rules; and (iv) the Compensation Order (as defined below).

BACKGROUND

3. On June 10, 2013 (the "Petition Date"), the Debtor filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code. The Debtor was authorized to operate their business and manage their properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On June 18, 2013, the United States Trustee for the District of Delaware appointed an Official Committee of Unsecured Creditors in the Chapter 11 case pursuant to section 1102 of the Bankruptcy Code.

5. On July 13, 2013, the Court signed the *Order Pursuant to Bankruptcy Code Sections 105(a) and 331, Bankruptcy Rule 2016, and Local Bankruptcy Rule 2016-2 Establishing Interim Compensation Procedures* (the "Compensation Order") [Docket No. 330].

6. On January 28, 2014, the Court signed the *Order Appointing Fee Examiner and Establishing Related Procedures for the Review of Professional Claims* [Docket No. 1283].

RETENTION OF DELOITTE TAX LLP

7. On October 2, 2013, the Debtors filed the *Application of the Debtor for Entry of an Order Authorizing Employment and Retention of Deloitte Tax as Tax Advisor to the Debtor Nunc Pro Tunc to the Petition Date and (II) Modifying Certain Information Requirements of Local Bankruptcy Rule 2016-2* ("Retention Application") [Docket No. 811]. On October 25, 2013, this Court entered an order approving the Retention Application. [Docket No. 972].

RELIEF REQUESTED

8. By this Monthly Application, Deloitte Tax seeks 80% of its reasonable and necessary fees incurred, in the amount of \$336,709.20 together with reimbursement of its actual and necessary expenses incurred in the amount of \$2,532.88, for the Monthly Application Period. Deloitte Tax submits this Application in accordance with the Compensation Order. All services for which Deloitte Tax requests compensation were performed for, or on behalf of, the Debtor.

BASIS FOR RELIEF

9. This Monthly Application is the second aggregate monthly fee application filed by Deloitte Tax in this case. In connection with the professional services rendered, by this Monthly Application, Deloitte Tax seeks compensation in the amount of \$336,709.20 representing 80% of \$420,886.50.

10. A detailed statement of hours spent rendering professional services to the Debtor, in support of Deloitte Tax's request for compensation for fees incurred during the Application Period is attached hereto as Exhibit A. Exhibit A (i) identifies the professionals and paraprofessionals who rendered services in each project category; (ii) describes each service such professional or paraprofessional performed; and (iii) sets forth the number of hours in increments of one-tenth of an hour spent by each individual providing the services.

11. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

12. By this Monthly Application, Deloitte Tax also seeks expense reimbursement of \$2,532.88. A summary of actual and necessary expenses incurred by Deloitte Tax is attached hereto as Exhibit B. Deloitte Tax does not charge for photocopying, out-going facsimile transmissions, or long distance telephone calls on faxes. Deloitte Tax customarily charges for conference call expenses.

DESCRIPTION OF SERVICES RENDERED

13. Deloitte Tax provides below an overview of the services it rendered as tax advisor to the Debtor during the Monthly Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services

throughout the Application Period are also provided in the attached exhibits.

14. Deloitte Tax served or advised the Debtor in the following areas throughout the

Application Period:

- Section 382 Ownership Change Analysis:
 - Performed analysis to identify 5% Shareholders of Exide
 - Performed Ownership Analysis to determine if/when an ownership change occurred as defined by Section 382(g)
 - Drafted an assumptions listing to document methodologies and assumptions undertaken in the Section 382 analysis
 - Calculated high level Section 382 Base Limitation to apply to net operating losses and tax attributes
- Cancellation of Debt (“COD”) and Attribute Reduction Analysis:
 - Prepared Tax Basis Balance Sheets
 - Unwound intercompany payables and receivables amongst US and Foreign entities
 - Conducted an analysis of Attributes utilized/remaining with COD ranges from \$100M-\$1B
 - Prepared Treas. Reg. 1.1502-21 Analysis of Net Operating Losses available for utilization
 - Performed Attribute Reduction Modeling for different tax scenarios including:
 - Section 108(a) with Section 382(l)(5)
 - Section 108(a) with Section 382(l)(6)
 - Section 108(b)(5) election with Section 382(l)(5)
 - Section 108(b)(5) election with Section 382(l)(6)
 - Taxable Asset Sale Scenarios
 - Full Asset Sale
 - Sale of Industrial Division
 - Sale of Transportation Division
- Miscellaneous Tasks/Analysis:
 - Read existing Exide debt agreements for debt outstanding to evaluate the risk of a significant modification occurring under Treas. Reg. 1.1001-3
 - Researched Section 956 to determine potential impact of guaranteeing subsidiary stock in DIP Agreements
 - Reading/Tracking filings with bankruptcy court
- Non-Working Travel:
 - Deloitte Tax visited the Debtor’s location to meet with Debtor’s personnel and perform various activities related to providing professional services to the Debtor. All non-working travel time was billed at a 50% rate.
- Preparation of Fee Applications:
 - During the Application Period, Applicant downloaded fees and expenses in preparation of supporting schedules and exhibits of fee applications, and attended to Chapter 11 administration in connection with such fee application preparation.

ALLOWANCE OF COMPENSATION

15. **Compensation Sought.** Because of the benefits realized by the Debtor, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Monthly Application Period in the sum of \$336,709.20.

16. **Reimbursement of Expenses.** Deloitte Tax has disbursed, and requests reimbursement for \$2,532.88, which represents actual, necessary expenses incurred in the rendition of professional services in these cases.

17. No agreement or understanding exists between Deloitte Tax and any other nonaffiliated or nonrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

CERTIFICATE OF COMPLIANCE AND WAIVER

18. Finally, the undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of Rule 2016-2 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Monthly Application does not comply in all respects with the requirements of Local Rule 2016-2 Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte Tax respectfully requests that the Court: (i) grant it allowance of compensation for professional services rendered to the Debtors during the Monthly Application Period in the amount of \$336,709.20 which represents 80% of the total compensation for professional services rendered during the Monthly Application Period (such total being \$420,886.50), (ii) grant it reimbursement of \$2,532.88 for reimbursement of 100% of the actual and necessary costs and expenses incurred by Deloitte Tax in these cases during the Monthly Application Period, and (iii) grant such other and further relief as is just and proper.

DATED: May 22, 2014

Respectfully submitted,

DELOITTE TAX LLP

By: /s/ Stephen Harrison
Stephen Harrison
Partner
191 Peachtree St Ste 2000
Atlanta, GA 30303-1749
Telephone: 404-220-1605

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

DECLARATION OF STEPHEN HARRISON

STATE OF GEORGIA:

COUNTY OF FULTON:

Stephen Harrison deposes and says:

1. I am a Partner in the applicant firm, Deloitte Tax LLP.
2. I have personally led, as the engagement partner, the professional services rendered by Deloitte Tax LLP, as tax advisor provider and am familiar with all work performed on behalf of the Debtors by the employees and partners/principals of my firm.
3. 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.



 Stephen Harrison

SWORN TO AND SUBSCRIBED before me this 22 day of May, 2014.



Notary Public, State of Georgia
My Commission Expires: Jan. 23, 2018



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.¹ :

: **Obj. Due: June 13, 2014 at 4:00 p.m. (Eastern)**

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**NOTICE OF SECOND AGGREGATE MONTHLY FEE APPLICATION FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES OF DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR FOR THE
PERIOD OF DECEMBER 1, 2013 THROUGH FEBRUARY 28, 2014**

PLEASE TAKE NOTICE that the debtor and debtor in possession in the above-captioned bankruptcy case (the “Debtor”) filed today the attached Notice Of Second Aggregate Monthly Fee Application For Compensation For Services Rendered And Reimbursement Of Expenses Of Deloitte Tax LLP As Tax Advisor To The Debtor For The Period Of December 1, 2013 Through February 28, 2014 (the “Application”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application or the relief requested therein must be made in writing, filed with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), 824 Market Street, Wilmington, Delaware 19801, and served so as to be received by the following parties no later than **June 13, 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
May 23, 2014

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

/s/ Kristhy M. Peguero

Anthony W. Clark (I.D. No. 2051)
Kristhy M. Peguero (I.D. No. 4903)
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- and -

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- and -

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

Counsel for Debtor and Debtor in Possession

Exhibit A

**Professional Fees for the Period
December 1, 2013 through February 28, 2014**

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Additional Compliance Services - Disclosures</i>				
12/02/2013				
Bloomquist, Kim	Respond to email from J. De los Santos regarding status of disclosures for compliance.	\$425.00	0.4	\$170.00
Bloomquist, Kim	Meet with M. Thompson and A. Harsha with Deloitte Tax regarding status of tax disclosures for compliance.	\$425.00	0.7	\$297.50
Bloomquist, Kim	Review disclosures prepared for compliance.	\$425.00	0.8	\$340.00
Bloomquist, Kim	Research dual consolidated loss recapture for Japan dual consolidated losses.	\$425.00	2.5	\$1,062.50
Harsha, Amitha	Meet with K. Bloomquist and M. Thompson with Deloitte Tax regarding status of tax disclosures for compliance.	\$425.00	0.7	\$297.50
Thompson, Mike	Meet with K. Bloomquist and A. Harsha with Deloitte Tax regarding status of tax disclosures for compliance.	\$675.00	0.7	\$472.50
12/03/2013				
Bloomquist, Kim	Review Form 3115 disclosure prepared for Poleskie Akkumulatory Ltd.	\$425.00	2.5	\$1,062.50
Bloomquist, Kim	Review Statements 367(b), 367(a),368 (b), and 332 for Exide Technologies SL.	\$425.00	1.9	\$807.50
Harsha, Amitha	Review Form 3115 for the change in functional currency of Belarus.	\$425.00	0.9	\$382.50
Rosenkrans, Mariam	Update Form 3115 for Poleskie Akkumulatory Ltd.	\$205.00	1.5	\$307.50
Rosenkrans, Mariam	Update Statements 367(b), 367(a),368 (b), and 332 for Exide Technologies SL.	\$205.00	2.8	\$574.00
Rosenkrans, Mariam	Update Form 926 for Exide Technologies Do Brasil.	\$205.00	1.3	\$266.50
Rosenkrans, Mariam	Update Statements 351 and 367 for Exide Technologies LDA.	\$205.00	1.9	\$389.50
12/04/2013				
Bloomquist, Kim	Respond to emails from J. De Los Santos, Exide, regarding disclosures for Exide Technologies SL.	\$425.00	1.2	\$510.00
Bloomquist, Kim	Update discussion with M. Thompson regarding the status of compliance and disclosures.	\$425.00	0.5	\$212.50
Bloomquist, Kim	Respond to J. De Los Santos regarding disclosures for Exide Technologies LDA.	\$425.00	2.4	\$1,020.00
Bloomquist, Kim	Prepare questions to J. De Los Santos regarding small revisions to Form 3115 for Poleskie Akkumulatory Ltd.	\$425.00	1.5	\$637.50
Bloomquist, Kim	Meet with M. Thompson, Deloitte Tax, regarding treatment of Exide Technologies SL check the box election and Dual Consolidated Loss statements and related follow-up.	\$425.00	2.1	\$892.50
Harsha, Amitha	Review US tax disclosures for FY14 compliance.	\$425.00	1.4	\$595.00
Rosenkrans, Mariam	Update dual consolidated loss statement for Exide Technologies Canada.	\$205.00	0.6	\$123.00
Rosenkrans, Mariam	Update Form 926 for Exide Technologies Do Brasil.	\$205.00	1.0	\$205.00
Rosenkrans, Mariam	Update Form 3115 for Exide Technologies for Poleskie Akkumulatory Ltd.	\$205.00	1.0	\$205.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Additional Compliance Services - Disclosures</i>				
12/04/2013				
Thompson, Mike	Meet with K. Bloomquist, Deloitte Tax, regarding treatment of Exide Technologies SL check the box election and Dual Consolidated Loss statements and related follow-up.	\$675.00	2.1	\$1,417.50
Thompson, Mike	Update discussion with K. Bloomquist regarding the status of compliance and disclosures.	\$675.00	0.5	\$337.50
12/05/2013				
Bloomquist, Kim	Revise disclosures sent to J. De Los Santos at Exide for client review.	\$425.00	2.4	\$1,020.00
Rosenkrans, Mariam	Update Form 3115 and related statements for Poleskie Akkumulatory Ltd.	\$205.00	2.2	\$451.00
Rosenkrans, Mariam	Update Statements 367, and 368 for Exide Technologies SL.	\$205.00	1.6	\$328.00
12/09/2013				
Bloomquist, Kim	Review disclosures and statements for compliance.	\$425.00	2.3	\$977.50
Bloomquist, Kim	Email a copy of the disclosures and statements reviewed to A. Harsha.	\$425.00	0.2	\$85.00
Harsha, Amitha	Call with J. De Los Santos, International Tax Manager at Exide, to discuss status of tax disclosures for the return.	\$425.00	0.4	\$170.00
Subtotal for Additional Compliance Services - Disclosures:			42.0	\$15,617.00
<i>Additional Compliance Services - E-Filing</i>				
12/09/2013				
Rosenkrans, Mariam	Prepare E-filing attachments for Exide Global Holdings Netherlands CV Form 5471.	\$205.00	2.3	\$471.50
Rosenkrans, Mariam	Prepare E-filing attachments for Exide Technologies Form 1120.	\$205.00	0.8	\$164.00
12/10/2013				
Giles, Doug	Provide assistance to M. Rosenkrans, Deloitte Tax, related to clearing e-file errors.	\$495.00	1.0	\$495.00
Harsha, Amitha	Coordinate e-file errors with Exide and D. Giles, Deloitte Tax, for the FY2013 return.	\$425.00	2.4	\$1,020.00
Harsha, Amitha	Prepare email to J. De Los Santos, International Tax Manager at Exide, regarding status of e-file errors.	\$425.00	0.6	\$255.00
Rosenkrans, Mariam	Clear e-filing errors for Exide Technologies SL (Spain).	\$205.00	1.4	\$287.00
Rosenkrans, Mariam	Clear e-filing errors for Exide Technologies Canada Corporation.	\$205.00	0.6	\$123.00
Rosenkrans, Mariam	Clear e-filing errors for Exide Technologies AS (Centra).	\$205.00	0.6	\$123.00
12/11/2013				
Harsha, Amitha	Review GNB Partnership return for e-filing errors.	\$425.00	2.1	\$892.50
Rosenkrans, Mariam	Clear e-filing errors for Exide Technologies SL (Spain).	\$205.00	1.0	\$205.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Additional Compliance Services - E-Filing</i>				
12/12/2013				
Giles, Doug	Coordinate with A. Harsha, Deloitte Tax, and J. De Los Santos, International Tax Manager at Exide, on e-filing errors for FY13 compliance.	\$495.00	0.8	\$396.00
Harsha, Amitha	Clear e-filing errors for FY13 compliance.	\$425.00	0.7	\$297.50
Harsha, Amitha	Coordinate with D. Giles, Deloitte Tax, and J. De Los Santos, International Tax Manager at Exide, on e-filing errors for FY13 compliance.	\$425.00	0.8	\$340.00
	Subtotal for Additional Compliance Services - E-Filing:		15.1	\$5,069.50
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
10/01/2013				
Gareau, Brian	Prepare for meeting with S. Harrison, J. Pickett and W. Bond regarding bankruptcy model.	\$680.00	1.0	\$680.00
Harrison, Steve	Discuss Exide planning meeting details with B. Gareau.	\$770.00	1.0	\$770.00
10/24/2013				
Perlis, Stacy	Import client's provided balance sheet into attribute reduction model to link entity balance sheet to client balance sheet.	\$480.00	2.9	\$1,392.00
11/04/2013				
Dudek, John	Review Exide debtors in possession credit agreement provided by client.	\$585.00	2.4	\$1,404.00
12/02/2013				
Banks, Anthony	Review terms of senior secured note to determine the applicability/impact of Section 163(i).	\$480.00	2.8	\$1,344.00
Dudek, John	Meet with S. Harrison, A. Harsha, M. Rosenkrans, J. Kaptur and S. Perlis to discuss Deloitte International Tax and Deloitte Federal Tax work streams and coordinate timing of compliance work with attribute reduction modeling.	\$585.00	0.7	\$409.50
Dudek, John	Review intercompany note treatment within the attribute reduction model in comparison to the monthly operating report for October 2013.	\$585.00	1.6	\$936.00
Dudek, John	Test functionality of the attribute reduction model Section 108(b)(5) scenario outputs.	\$585.00	2.8	\$1,638.00
Gareau, Brian	Review intercompany account balances provided by Exide and consider implications to attribute reduction analysis.	\$680.00	2.5	\$1,700.00
Harrison, Steve	Meet with M. Rosenkrans, A. Harsha, S. Perlis, J. Kaptur and J. Dudek to discuss Deloitte International Tax and Deloitte Federal Tax work streams and coordinate timing of compliance work with attribute reduction modeling.	\$770.00	0.7	\$539.00
Harsha, Amitha	Meet with S. Harrison, J. Kaptur, M. Rosenkrans, J. Dudek and S. Perlis to discuss Deloitte International Tax and Deloitte Federal Tax work streams and coordinate timing of compliance work with attribute reduction modeling.	\$425.00	0.7	\$297.50

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/02/2013				
Kaptur, James	Meet with S. Harrison, A. Harsha, M. Rosenkrans, J. Dudek and S. Perlis to discuss Deloitte International Tax and Deloitte Federal Tax work streams and coordinate timing of compliance work with attribute reduction modeling.	\$205.00	0.7	\$143.50
Perlis, Stacy	Meet with S. Harrison, A. Harsha, M. Rosenkrans, J. Kaptur and J. Dudek to discuss Deloitte International Tax and Deloitte Federal Tax work streams and coordinate timing of compliance work with attribute reduction modeling.	\$480.00	0.7	\$336.00
Perlis, Stacy	Reviewing international intercompany account balances provided by Exide.	\$480.00	2.0	\$960.00
Rosenkrans, Mariam	Meet with S. Harrison, A. Harsha, S. Perlis, J. Kaptur and J. Dudek to discuss Deloitte International Tax and Deloitte Federal Tax work streams and coordinate timing of compliance work with attribute reduction modeling.	\$205.00	0.7	\$143.50
12/03/2013				
Dudek, John	Research Section 956 and the application within the attribute reduction model.	\$585.00	0.9	\$526.50
Dudek, John	Continue research of Section 956 and inclusion within the attribute reduction model.	\$585.00	1.1	\$643.50
12/04/2013				
Gareau, Brian	Research international related tax attributes and consider the impact on the attribute reduction model	\$680.00	1.5	\$1,020.00
Harrison, Steve	Call with M. Thompson, A. Harsha with Deloitte Tax and J. Pickett, Exide Vice President of Tax, on tax modeling update and related Alvarez needs for tax information.	\$770.00	1.9	\$1,463.00
Harsha, Amitha	Attend partial call with J. Pickett, Exide Vice President of Tax, M. Thompson and S. Harrison with Deloitte Tax regarding status update on Alvarez projections and timing of U.S. tax modeling inputs.	\$425.00	0.8	\$340.00
Perlis, Stacy	Prepare attribute reduction model for review by B. Gareau	\$480.00	1.0	\$480.00
Thompson, Mike	Call with J. Pickett, Exide Vice President of Tax, S. Harrison and A. Harsha with Deloitte Tax regarding status update on Alvarez projections and timing of U.S. tax modeling inputs.	\$675.00	1.9	\$1,282.50
12/05/2013				
Banks, Anthony	Review Exide summary PowerPoint slide deck.	\$480.00	1.6	\$768.00
Dempsey, Jacob	Prepare PowerPoint slide deck to show progress of analysis of Exide's attribute reduction model.	\$375.00	1.5	\$562.50
Dudek, John	Test functionality of the attribute reduction model Section 382(1)(6) scenario outputs.	\$585.00	2.6	\$1,521.00
Dudek, John	Test functionality of the attribute reduction model Section 382(1)(5) scenario outputs.	\$585.00	2.4	\$1,404.00
Gareau, Brian	Review Exide presentation deck summarizing tax attributes and other items impacting attribute reduction analysis.	\$680.00	1.5	\$1,020.00

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/06/2013				
Banks, Anthony	Meet with S. Harrison, J. Dudek, J. Dempsey, and S. Perlis with Deloitte Tax to review and plan for updates to the attribute reduction model, discuss entity organizational chart, and determine areas of research.	\$480.00	1.7	\$816.00
Banks, Anthony	Evaluate Exide's liabilities subject to compromise to determine the availability of applying Section 382(l)(5).	\$480.00	2.9	\$1,392.00
Dempsey, Jacob	Meet with S. Harrison, J. Dudek, A. Banks, and S. Perlis with Deloitte Tax to review and plan for updates to the attribute reduction model, discuss entity organizational chart, and determine areas of research.	\$375.00	1.7	\$637.50
Dempsey, Jacob	Update PowerPoint slide deck summarizing attribute reduction model and history of Exide.	\$375.00	0.5	\$187.50
Dempsey, Jacob	Review 8ks since 2004 to look for significant modifications to debt.	\$375.00	0.7	\$262.50
Dempsey, Jacob	Summarize history of Exide's debt instruments since 2004.	\$375.00	1.7	\$637.50
Dudek, John	Meet with S. Harrison, J. Dempsey, A. Banks, and S. Perlis with Deloitte Tax to review and plan for updates to the attribute reduction model, discuss entity organizational chart, and determine areas of research.	\$585.00	1.7	\$994.50
Dudek, John	Review questionnaire related to international tax data points for attribute reduction analysis.	\$585.00	1.3	\$760.50
Dudek, John	Review Exide net operating loss position information contained within the most recent 10K filed.	\$585.00	0.8	\$468.00
Harrison, Steve	Meet with J. Dempsey, J. Dudek, A. Banks, and S. Perlis with Deloitte Tax to review and plan for updates to the attribute reduction model, discuss entity organizational chart, and determine areas of research.	\$770.00	1.7	\$1,309.00
Perlis, Stacy	Continue generating sensitivity analysis for each attribute reduction scenario based on cancellation of debt income from \$100M-\$500M.	\$480.00	1.8	\$864.00
Perlis, Stacy	Meet with S. Harrison, J. Dudek, A. Banks, and J. Dempsey with Deloitte Tax to review and plan for updates to the attribute reduction model, discuss entity organizational chart, and determine areas of research.	\$480.00	1.7	\$816.00
Perlis, Stacy	Update attribute reduction model based on J. Dudek's review in preparation for team meeting.	\$480.00	1.9	\$912.00
Perlis, Stacy	Generate sensitivity analysis for each attribute reduction scenario based on cancellation of debt income from \$100M-\$500M.	\$480.00	1.8	\$864.00
12/08/2013				
Dudek, John	Review attribute reduction model for S. Perlis's alterations and make additional modifications as necessary based on earlier analysis of Exide's operating loss position.	\$585.00	2.9	\$1,696.50
12/09/2013				
Banks, Anthony	Prepare for Exide discussion with bankruptcy subject matter experts.	\$480.00	2.9	\$1,392.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/09/2013				
Dempsey, Jacob	Apply significant modification research to Exide fact pattern to determine if debt underwent a significant modification.	\$375.00	1.6	\$600.00
Dempsey, Jacob	Update summary of debt history including analyzing for significant modifications.	\$375.00	1.3	\$487.50
Dempsey, Jacob	Research qualifications for significant debt modification.	\$375.00	1.0	\$375.00
Dudek, John	Review Exide attribute reduction model, specifically the calculation of Section 382(l)(5).	\$585.00	2.7	\$1,579.50
Dudek, John	Continue to review Exide attribute reduction model, specifically the calculation of Section 382(l)(6).	\$585.00	2.1	\$1,228.50
Dudek, John	Review Exide attribute reduction model, specifically the calculation of section 108(b)(5).	\$585.00	2.6	\$1,521.00
Korzhenovich, Anna	Respond to inquiries sent from A. Banks regarding outstanding questions with respect to the analysis of the potential tax consequences resulting from the Exide bankruptcy.	\$290.00	1.0	\$290.00
Perlis, Stacy	Update attribute reduction model for S. Harrison review points on showing full cancellation of debt and Investment in foreign subsidiaries.	\$480.00	2.4	\$1,152.00
Perlis, Stacy	Update attribute reduction model for J. Dudek's review including a cash tax summary and asset sale analysis.	\$480.00	2.9	\$1,392.00
12/10/2013				
Banks, Anthony	Review Exide public filings for debt information and determine if significant modifications occurred.	\$480.00	2.9	\$1,392.00
Boyle, Matt	Review Exide bankruptcy documents and first day motions on bankruptcy website.	\$585.00	0.5	\$292.50
Collins, Bryan	Research Exide's bankruptcy proceedings and company filings in preparation for the upcoming meeting with the Atlanta business tax services group.	\$770.00	1.0	\$770.00
Dudek, John	Review summary slide deck to be discussed with the Washington National tax personnel.	\$585.00	2.5	\$1,462.50
Dudek, John	Meet with S. Perlis, Deloitte Tax, to review Exide data inputs prior to presentation to Deloitte Washington National Tax Consultants.	\$585.00	1.3	\$760.50
Korzhenovich, Anna	Respond to correspondence from A. Banks regarding Exide potential tax consequences related to the bankruptcy - calculate and set up previously taxed income worksheet along with net assets.	\$290.00	2.9	\$841.00
Perlis, Stacy	Meet with J. Dudek to review Exide data inputs prior to presentation to Deloitte Washington National Tax Consultants.	\$480.00	1.3	\$624.00
Perlis, Stacy	Update the attribute reduction model based on meeting with J. Dudek.	\$480.00	0.3	\$144.00
12/11/2013				
Banks, Anthony	Meet with B. Collins, S. Harrison, B. Gareau, J. Dudek, M. Boyle, J. Dempsey and S. Perlis on Exide's historic Section 382 ownership changes, potential risks of a Section 382 ownership change after September 2006, and review the attribute reduction model.	\$480.00	2.9	\$1,392.00

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/11/2013				
Boyle, Matt	Meet with B. Collins, A. Banks, S. Harrison, B. Gareau, J. Dudek, J. Dempsey and S. Perlis on Exide's historic Section 382 ownership changes, potential risks of a Section 382 ownership change after September 2006, and review the attribute reduction model.	\$585.00	2.9	\$1,696.50
Collins, Bryan	Meet with A. Banks, S. Harrison, B. Gareau, J. Dudek, M. Boyle, J. Dempsey and S. Perlis on Exide's historic Section 382 ownership changes, potential risks of a Section 382 ownership change after September 2006, and review the attribute reduction model.	\$770.00	2.9	\$2,233.00
Collins, Bryan	Review materials and organizational chart in preparation for meeting.	\$770.00	1.0	\$770.00
Dempsey, Jacob	Meet with B. Collins, A. Banks, S. Harrison, B. Gareau, J. Dudek, M. Boyle and S. Perlis on Exide's historic Section 382 ownership changes, potential risks of a Section 382 ownership change after September 2006, and review the attribute reduction model.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Begin to analyze 13G and 13D filings from 5/17/2004 to 12/31/2005 to account for possible 5% shareholders and ownership changes.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Continue to analyze 13G and 13D filings from 5/17/2004 to 12/31/2005 to account for possible 5% shareholders and ownership changes.	\$375.00	0.2	\$75.00
Dempsey, Jacob	Begin compiling 10ks and 10qs to review them to create an equity rollforward for a Section 382 ownership change analysis.	\$375.00	0.8	\$300.00
Dudek, John	Meet with B. Collins, A. Banks, S. Harrison, B. Gareau, M. Boyle, J. Dempsey and S. Perlis on Exide's historic Section 382 ownership changes, potential risks of a Section 382 ownership change after September 2006, and review the attribute reduction model.	\$585.00	2.9	\$1,696.50
Gareau, Brian	Meet with B. Collins, A. Banks, S. Harrison, J. Dudek, M. Boyle, J. Dempsey and S. Perlis on Exide's historic Section 382 ownership changes, potential risks of a Section 382 ownership change after September 2006, and review the attribute reduction model.	\$680.00	2.9	\$1,972.00
Harrison, Steve	Meet with B. Collins, A. Banks, B. Gareau, J. Dudek, M. Boyle, J. Dempsey and S. Perlis on Exide's historic Section 382 ownership changes, potential risks of a Section 382 ownership change after September 2006, and review the attribute reduction model.	\$770.00	2.9	\$2,233.00
Korzhenovich, Anna	Follow-up e-mail to A. Harsha regarding questions submitted by A. Banks related to the potential tax consequences of the bankruptcy.	\$290.00	0.2	\$58.00
Perlis, Stacy	Meet with B. Collins, A. Banks, S. Harrison, B. Gareau, J. Dudek, M. Boyle and J. Dempsey on Exide's historic Section 382 ownership changes, potential risks of a Section 382 ownership change after September 2006, and review the attribute reduction model.	\$480.00	2.9	\$1,392.00
Perlis, Stacy	Update Section 382(l)(5) analysis based on walkthrough with engagement team.	\$480.00	2.1	\$1,008.00

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/11/2013				
Perlis, Stacy	Continue to update Section 382(l)(5) analysis based on walkthrough with engagement team.	\$480.00	1.9	\$912.00
12/12/2013				
Banks, Anthony	Review application of interest haircut in Exide attribute reduction model.	\$480.00	1.8	\$864.00
Dempsey, Jacob	Research Exide's retirement benefits and sent email to S. Harrison summarizing.	\$375.00	0.4	\$150.00
12/13/2013				
Dempsey, Jacob	Research whether pension obligations are assumed liabilities for a Section 338 sale and how it applies to Exide's defined benefit plan.	\$375.00	2.3	\$862.50
Gareau, Brian	Review attribute reduction analysis including intercompany account detail.	\$680.00	2.0	\$1,360.00
12/16/2013				
Collins, Bryan	Review organizational chart and familiarize with Exide's business structure.	\$770.00	0.4	\$308.00
Dempsey, Jacob	Research the effects of Section 461 on pension liabilities.	\$375.00	1.0	\$375.00
Dempsey, Jacob	Research the terms of Exide's warrants and convertible debt.	\$375.00	0.8	\$300.00
Dudek, John	Review attribute reduction model information request for client.	\$585.00	1.6	\$936.00
Dudek, John	Review Exide intercompany analysis to determine impacts on attribute reduction model.	\$585.00	2.1	\$1,228.50
Perlis, Stacy	Research deductibility of pension liabilities.	\$480.00	0.3	\$144.00
12/17/2013				
Banks, Anthony	Prepare for Exide internal meeting tomorrow.	\$480.00	2.8	\$1,344.00
Collins, Bryan	Read most recent public information on Exide's bankruptcy filing and review 13g and 13d filings.	\$770.00	1.1	\$847.00
Dudek, John	Review updated PowerPoint presentation outlining the tax attributes and financial position of Exide as of September 30, 2013.	\$585.00	1.6	\$936.00
12/18/2013				
Banks, Anthony	Meet with S. Harrison, M. Thompson, R. Doernberg, J. Dudek, J. Dempsey, A. Harsha, A. Korzhenevich, S. Perlis and J. Kaptur regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$480.00	0.3	\$144.00
Banks, Anthony	Meet with S. Harrison, B. Collins, J. Dudek, M. Thompson, R. Doernberg, B. Gareau, J. Dempsey, M. Boyle, A. Harsha, A. Korzhenevich, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$480.00	0.5	\$240.00
Boyle, Matt	Meet with S. Harrison, B. Collins, J. Dudek, M. Thompson, R. Doernberg, B. Gareau, J. Dempsey, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis, and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$585.00	0.5	\$292.50

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/18/2013				
Collins, Bryan	Meet with S. Harrison, J. Dudek, M. Thompson, R. Doernberg, B. Gareau, J. Dempsey, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$770.00	0.5	\$385.00
Dempsey, Jacob	Meet with S. Harrison, B. Collins, J. Dudek, M. Thompson, R. Doernberg, B. Gareau, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$375.00	0.5	\$187.50
Dempsey, Jacob	Meet with S. Harrison, M. Thompson, R. Doernberg, J. Dudek, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$375.00	0.3	\$112.50
Dempsey, Jacob	Update attribute reduction model with consolidated summary of intercompany balances.	\$375.00	1.0	\$375.00
Dempsey, Jacob	Research to determine conditions of Exide's warrants and floating rate convertible debt note.	\$375.00	0.5	\$187.50
Doernberg, Richard	Meet with S. Harrison, M. Thompson, J. Dudek, J. Dempsey, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$675.00	0.3	\$202.50
Doernberg, Richard	Meet with S. Harrison, B. Collins, J. Dudek, M. Thompson, B. Gareau, J. Dempsey, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$675.00	0.5	\$337.50
Dudek, John	Meet with S. Harrison, M. Thompson, R. Doernberg, J. Dempsey, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$585.00	0.3	\$175.50
Dudek, John	Meet with S. Harrison, B. Collins, M. Thompson, R. Doernberg, B. Gareau, J. Dempsey, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$585.00	0.5	\$292.50
Gareau, Brian	Meet with S. Harrison, B. Collins, J. Dudek, M. Thompson, R. Doernberg, J. Dempsey, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$680.00	0.5	\$340.00
Harrison, Steve	Meet with B. Gareau, B. Collins, J. Dudek, M. Thompson, R. Doernberg, J. Dempsey, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$770.00	0.5	\$385.00

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/18/2013				
Harrison, Steve	Meet with M. Thompson, R. Doernberg, J. Dudek, J. Dempsey, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$770.00	0.3	\$231.00
Harsha, Amitha	Meet with S. Harrison, B. Collins, J. Dudek, M. Thompson, R. Doernberg, B. Gareau, J. Dempsey, M. Boyle, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$425.00	0.5	\$212.50
Harsha, Amitha	Meet with S. Harrison, M. Thompson, R. Doernberg, J. Dudek, J. Dempsey, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$425.00	0.3	\$127.50
Kaptur, James	Meet with S. Harrison, B. Collins, J. Dudek, M. Thompson, R. Doernberg, B. Gareau, J. Dempsey, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks S. Perlis to discuss integration of international tax law with attribute reduction model.	\$205.00	0.5	\$102.50
Kaptur, James	Meet with S. Harrison, M. Thompson, R. Doernberg, J. Dudek, J. Dempsey, A. Harsha, A. Korzhenevich and A. Banks, S. Perlis regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$205.00	0.3	\$61.50
Korzhenevich, Anna	Meet with S. Harrison, B. Collins, J. Dudek, M. Thompson, R. Doernberg, B. Gareau, J. Dempsey, M. Boyle, A. Harsha, A. Banks, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$290.00	0.5	\$145.00
Korzhenevich, Anna	Meet with S. Harrison, M. Thompson, R. Doernberg, J. Dudek, J. Dempsey, A. Harsha, A. Banks, S. Perlis and J. Kaptur regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$290.00	0.3	\$87.00
Perlis, Stacy	Prepare for meeting with international tax professionals by updating intercompany schedules and PowerPoint.	\$480.00	1.5	\$720.00
Perlis, Stacy	Meet with S. Harrison, B. Collins, J. Dudek, M. Thompson, R. Doernberg, B. Gareau, J. Dempsey, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$480.00	0.5	\$240.00
Perlis, Stacy	Meet with S. Harrison, M. Thompson, R. Doernberg, J. Dudek, J. Dempsey, A. Harsha, A. Korzhenevich, A. Banks and J. Kaptur regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$480.00	0.3	\$144.00

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/18/2013				
Thompson, Mike	Meet with S. Harrison, B. Collins, J. Dudek, R. Doernberg, B. Gareau, J. Dempsey, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur to discuss integration of international tax law with attribute reduction model.	\$675.00	0.5	\$337.50
Thompson, Mike	Meet with S. Harrison, R. Doernberg, J. Dudek, J. Dempsey, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur regarding ordering of attributes reduced under Treasury Regulation 1.1502-28 following the exclusion of cancellation of debt under Section 108.	\$675.00	0.3	\$202.50
12/19/2013				
Banks, Anthony	Read Exide's November monthly operating report to determine if updates need to be made to the assumptions in the attribute reduction model.	\$480.00	1.9	\$912.00
Banks, Anthony	Prepare necessary client materials for Exide client meeting.	\$480.00	2.8	\$1,344.00
Dempsey, Jacob	Update slide deck for tax planning meeting for cancellation of debt numbers and tax basis numbers.	\$375.00	0.5	\$187.50
Dempsey, Jacob	Research terms of warrants and sent email to J. Dudek summarizing.	\$375.00	0.3	\$112.50
12/20/2013				
Dempsey, Jacob	Research pension liabilities and how they relate to Section 461 and send email to S. Harrison.	\$375.00	0.6	\$225.00
Dempsey, Jacob	Provide email summary of November monthly operating report to S. Perlis, A. Banks and B. Gareau.	\$375.00	0.3	\$112.50
Gareau, Brian	Review draft bankruptcy tax model with J. Pickett (Exide), W. Bond (Exide), M. Thompson and S. Harrison (Deloitte Tax).	\$680.00	1.3	\$884.00
Gareau, Brian	Review updates to attribute reduction model based on additional information received from Exide.	\$680.00	2.5	\$1,700.00
Harrison, Steve	Review draft bankruptcy tax model with J. Pickett (Exide), W. Bond (Exide), M. Thompson and B. Gareau (Deloitte Tax).	\$770.00	1.3	\$1,001.00
Perlis, Stacy	Update cancellation of debt calculation based on discussion with the client.	\$480.00	1.0	\$480.00
Thompson, Mike	Review draft bankruptcy tax model with J. Pickett (Exide), W. Bond (Exide), S. Harrison and B. Gareau (Deloitte Tax).	\$675.00	1.3	\$877.50
12/22/2013				
Perlis, Stacy	Prepare select pages of attribute reduction model to be sent to Exide's management.	\$480.00	1.0	\$480.00
12/23/2013				
Dempsey, Jacob	Begin creating attribute reduction assumptions document.	\$375.00	1.5	\$562.50
Dempsey, Jacob	Edit the attribute reduction model format.	\$375.00	0.2	\$75.00
Dempsey, Jacob	Update attribute reduction sensitivity analysis for cancellation of debt values from 100 million to 1 billion for four possible scenarios.	\$375.00	1.8	\$675.00
Dempsey, Jacob	Create the index page for the attribute reduction model.	\$375.00	0.3	\$112.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/24/2013				
Perlis, Stacy	Generate a sensitivity analysis based on cancellation of debt values from \$500 million - \$1 billion.	\$480.00	1.6	\$768.00
Perlis, Stacy	Review the attribute reduction assumptions listing document.	\$480.00	2.6	\$1,248.00
01/07/2014				
Kaptur, James	Prepare email to A. Hawkins regarding utilization of an effective tax rate model as means of projecting future foreign subsidiaries' earnings for Exide post-bankruptcy.	\$205.00	0.3	\$61.50
01/14/2014				
Banks, Anthony	Review Exide federal tax returns for the attribute information for input into bankruptcy tax model.	\$480.00	2.8	\$1,344.00
Gareau, Brian	Meet with W. Bond (Senior Director - Exide) to discuss updated data inputs for attribute reduction analysis.	\$680.00	1.5	\$1,020.00
01/15/2014				
Gareau, Brian	Review updated data inputs for incorporation into attribute reduction analysis.	\$680.00	1.5	\$1,020.00
Perlis, Stacy	Review 9/30/13 deferred tax asset/liability schedule provided by Exide.	\$480.00	0.2	\$96.00
01/17/2014				
Banks, Anthony	Prepare for Exide internal status meeting.	\$480.00	1.9	\$912.00
01/20/2014				
Gareau, Brian	Review of tax basis balance sheets with data as of 9/30/2013 for purposes of updating attribute reduction analysis.	\$680.00	0.8	\$544.00
01/21/2014				
Banks, Anthony	Consider the various restructuring scenarios provided by Exide and determine its impact on Exide's attribute reduction.	\$480.00	1.8	\$864.00
Bloomquist, Kim	Schedule a call between J. Pickett (Exide), S. Harrison, and M. Thompson with Deloitte Tax.	\$425.00	0.3	\$127.50
Perlis, Stacy	Update the attribute reduction model based on meetings to incorporate adjustments to net operating losses for utilization of dual consolidated losses.	\$480.00	1.6	\$768.00
01/22/2014				
Banks, Anthony	Evaluate Exide's foreign tax credits and its impact on attribute reduction.	\$480.00	1.3	\$624.00
Dempsey, Jacob	Update balance sheet in attribute reduction model for 9/30/2013 book balance numbers and deferred numbers.	\$375.00	2.9	\$1,087.50
01/23/2014				
Banks, Anthony	Review Exide's updated tax basis balance sheet and send summary of observations to engagement team to update.	\$480.00	2.6	\$1,248.00
Bloomquist, Kim	Coordinate schedules and send invite for meeting on 1/28 on Exide modeling.	\$425.00	0.6	\$255.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
01/23/2014				
Bloomquist, Kim	Call to discuss updates on the bankruptcy proceedings and potential modeling scenarios with J. Pickett, Exide, and M. Thompson, S. Harrison, B. Collins, M. Boyle and J. Dudek, Deloitte Tax.	\$425.00	1.0	\$425.00
Boyle, Matt	Call to discuss updates on the bankruptcy proceedings and potential modeling scenarios with J. Pickett, Exide, and K. Bloomquist, M. Thompson, S. Harrison, B. Collins and J. Dudek, Deloitte Tax.	\$585.00	1.0	\$585.00
Boyle, Matt	Call with S. Harrison, M. Thompson, B. Collins and J. Dudek to debrief following update call with J. Pickett (Exide).	\$585.00	0.3	\$175.50
Boyle, Matt	Debrief with B. Collins, Deloitte Tax, regarding bankruptcy tax issues discussed on calls.	\$585.00	0.6	\$351.00
Collins, Bryan	Call with S. Harrison, M. Thompson, M. Boyle and J. Dudek to debrief following update call with J. Pickett (Exide).	\$770.00	0.3	\$231.00
Collins, Bryan	Call to discuss updates on the bankruptcy proceedings and potential modeling scenarios with J. Pickett, Exide, and K. Bloomquist, M. Thompson, S. Harrison, M. Boyle and J. Dudek, Deloitte Tax.	\$770.00	1.0	\$770.00
Collins, Bryan	Debrief with M. Boyle, Deloitte Tax, regarding bankruptcy tax issues discussed on calls.	\$770.00	0.6	\$462.00
Collins, Bryan	Prepare for the conference call requested by J. Pickett regarding the bankruptcy proceedings.	\$770.00	0.3	\$231.00
Dempsey, Jacob	Update balance sheet on attribute reduction model to include formulas in excel.	\$375.00	1.3	\$487.50
Dudek, John	Call with S. Harrison, M. Thompson, M. Boyle and B. Collins to debrief following update call with J. Pickett (Exide).	\$585.00	0.3	\$175.50
Dudek, John	Call to discuss updates on the bankruptcy proceedings and potential modeling scenarios with J. Pickett, Exide, and K. Bloomquist, M. Thompson, S. Harrison, B. Collins and M. Boyle, Deloitte Tax.	\$585.00	1.0	\$585.00
Gareau, Brian	Continue to review tax basis balance sheets with data as of 9/30/2013 for purposes of updating attribute reduction analysis.	\$680.00	0.9	\$612.00
Harrison, Steve	Call with M. Thompson, M. Boyle, B. Collins and J. Dudek to debrief following update call with J. Pickett (Exide).	\$770.00	0.3	\$231.00
Harrison, Steve	Call to discuss updates on the bankruptcy proceedings and potential modeling scenarios with J. Pickett, Exide, and K. Bloomquist, M. Thompson, B. Collins, M. Boyle and J. Dudek, Deloitte Tax.	\$770.00	1.0	\$770.00
Perlis, Stacy	Review tax basis balance sheet as of September 30, 2013 compiled by J. Dempsey.	\$480.00	2.5	\$1,200.00
Perlis, Stacy	Draft reorganization scenario tax considerations document based on call with Exide.	\$480.00	1.2	\$576.00
Thompson, Mike	Call with S. Harrison, M. Boyle, B. Collins and J. Dudek to debrief following update call with J. Pickett (Exide).	\$675.00	0.3	\$202.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
01/23/2014				
Thompson, Mike	Call to discuss updates on the bankruptcy proceedings and potential modeling scenarios with J. Pickett, Exide, and K. Bloomquist, S. Harrison, B. Collins, M. Boyle and J. Dudek, Deloitte Tax.	\$675.00	1.0	\$675.00
01/24/2014				
Banks, Anthony	Consider the various restructuring scenarios provided by Exide to determine its impact on Exide's attribute reduction.	\$480.00	2.7	\$1,296.00
Dempsey, Jacob	Update footnotes for attribute reduction model for new balance sheet date.	\$375.00	0.2	\$75.00
Perlis, Stacy	Draft US and international tax issue summary for reorganization scenarios.	\$480.00	2.0	\$960.00
01/27/2014				
Banks, Anthony	Prepare for engagement team meeting.	\$480.00	1.5	\$720.00
Banks, Anthony	Review updated tax basis balance sheets and supporting cancellation of debt calculations.	\$480.00	2.8	\$1,344.00
Collins, Bryan	Review the bankruptcy attribute reduction model for its flexibility incorporating the various potential modeling scenarios discussed with J. Pickett, Exide.	\$770.00	1.1	\$847.00
Dempsey, Jacob	Meet with S. Perlis, Deloitte Tax, to discuss implications of previously taxed income, dual consolidated losses, and foreign tax credits on attribute reduction.	\$375.00	0.6	\$225.00
Perlis, Stacy	Meet with J. Dempsey, Deloitte Tax, to discuss implications of previously taxed income, dual consolidated losses, and foreign tax credits on attribute reduction.	\$480.00	0.6	\$288.00
Perlis, Stacy	Review transportation asset sale analysis.	\$480.00	0.5	\$240.00
01/29/2014				
Banks, Anthony	Call with M. Thompson, S. Harrison, J. Dudek, S. Perlis, J. Kaptur, A. Korzhenevich and K. Bloomquist with Deloitte Tax to discuss integration of international and domestic bankruptcy models and incorporating flexibility for inputs/outputs.	\$480.00	1.0	\$480.00
Bloomquist, Kim	Call with M. Thompson, S. Harrison, A. Banks, J. Dudek, S. Perlis, J. Kaptur and A. Korzhenevich with Deloitte Tax to discuss integration of international and domestic bankruptcy models and incorporating flexibility for inputs/outputs.	\$425.00	1.0	\$425.00
Dudek, John	Call with M. Thompson, S. Harrison, A. Banks, S. Perlis, J. Kaptur, A. Korzhenevich and K. Bloomquist with Deloitte Tax to discuss integration of international and domestic bankruptcy models and incorporating flexibility for inputs/outputs.	\$585.00	1.0	\$585.00
Harrison, Steve	Call with M. Thompson, A. Banks, J. Dudek, S. Perlis, J. Kaptur, A. Korzhenevich and K. Bloomquist with Deloitte Tax to discuss integration of international and domestic bankruptcy models and incorporating flexibility for inputs/outputs.	\$770.00	1.0	\$770.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
01/29/2014				
Kaptur, James	Call with M. Thompson, S. Harrison, A. Banks, J. Dudek, S. Perlis, A. Korzhenevich and K. Bloomquist with Deloitte Tax to discuss integration of international and domestic bankruptcy models and incorporating flexibility for inputs/outputs.	\$205.00	1.0	\$205.00
Korzhenevich, Anna	Call with M. Thompson, S. Harrison, A. Banks, J. Dudek, S. Perlis, J. Kaptur and K. Bloomquist with Deloitte Tax to discuss integration of international and domestic bankruptcy models and incorporating flexibility for inputs/outputs.	\$290.00	1.0	\$290.00
Perlis, Stacy	Call with M. Thompson, S. Harrison, A. Banks, J. Dudek, J. Kaptur, A. Korzhenevich and K. Bloomquist with Deloitte Tax to discuss integration of international and domestic bankruptcy models and incorporating flexibility for inputs/outputs.	\$480.00	1.0	\$480.00
Thompson, Mike	Call with S. Harrison, A. Banks, J. Dudek, S. Perlis, J. Kaptur, A. Korzhenevich and K. Bloomquist with Deloitte Tax to discuss integration of international and domestic bankruptcy models and incorporating flexibility for inputs/outputs.	\$675.00	1.0	\$675.00
01/30/2014				
Banks, Anthony	Review Exide's monthly report summary.	\$480.00	2.3	\$1,104.00
Dempsey, Jacob	Download and summarize Exide's monthly operating report.	\$375.00	0.2	\$75.00
02/05/2014				
Banks, Anthony	Review Exide attribute reduction model.	\$480.00	1.7	\$816.00
02/07/2014				
Dempsey, Jacob	Review 12/31/2013 10-q filing.	\$375.00	0.2	\$75.00
02/14/2014				
Banks, Anthony	Read Exide's monthly operating report.	\$480.00	1.9	\$912.00
02/17/2014				
Perlis, Stacy	Review taxable income projection calculations.	\$480.00	1.0	\$480.00
02/24/2014				
Dempsey, Jacob	Summarize January monthly operating report and emailed summary to S. Harrison, B. Gareau, J. Dudek, A. Banks and S. Perlis with Deloitte Tax.	\$375.00	0.2	\$75.00
Subtotal for Bankruptcy Attribute Modeling and Cancellation of Debt Analysis:			248.2	\$130,397.00
<i>Basis Study and Overall Foreign Loss Study</i>				
12/02/2013				
Bloomquist, Kim	Meet with A. Harsha, J. Kaptur and M. Rosenkrans to discuss status of the foreign corporation basis study.	\$425.00	0.6	\$255.00
Harsha, Amitha	Meet with K. Bloomquist, J. Kaptur and M. Rosenkrans with Deloitte Tax to discuss status of the foreign corporation basis study.	\$425.00	0.6	\$255.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/02/2013				
Kaptur, James	Meet with K. Bloomquist, A. Rosenkrans and A. Harsha with Deloitte Tax to discuss status of the foreign corporation basis study.	\$205.00	0.6	\$123.00
Kaptur, James	Update spreadsheets for basis study and pull trial balances from e-rooms for Exide de Mexico and Exide (Shanghai).	\$205.00	2.4	\$492.00
Rosenkrans, Mariam	Meet with K. Bloomquist, J. Kaptur and A. Harsha with Deloitte Tax to discuss status of the foreign corporation basis study.	\$205.00	0.6	\$123.00
12/03/2013				
Harsha, Amitha	Review Exide Technologies' basis in Exide Global Holdings Netherlands CV, including review of legal documents and spreadsheet prepared by J. Kaptur.	\$425.00	1.0	\$425.00
Kaptur, James	Create a list of assumptions and questions for the basis study including pull copies of the trial balances for several of the entities back to inception for A. Harsha to review.	\$205.00	2.1	\$430.50
12/04/2013				
Harsha, Amitha	Review calculation for Exide's basis in its foreign subsidiaries.	\$425.00	0.5	\$212.50
Harsha, Amitha	Meet with J. Kaptur and A. Korzhenevich with Deloitte Tax to discuss methodology and process to calculate Exide US's basis in its foreign corporations.	\$425.00	0.5	\$212.50
Kaptur, James	Discuss with L. Yang, Deloitte Tax, debtor in possession agreement schedule and interest rates, fees, etc. related to it.	\$205.00	0.4	\$82.00
Kaptur, James	Additional discussion with A. Korzhenevich, Deloitte Tax, regarding Exide basis study and determine the U.S. basis in it's controlled foreign subsidiaries.	\$205.00	0.7	\$143.50
Kaptur, James	Meet with A. Harsha and A. Korzhenevich with Deloitte Tax to discuss methodology and process to calculate Exide US's basis in its foreign corporations.	\$205.00	0.5	\$102.50
Korzhenevich, Anna	Additional discussion with J. Kaptur, Deloitte Tax, regarding Exide basis study and determine the U.S. basis in it's controlled foreign subsidiaries.	\$290.00	0.7	\$203.00
Korzhenevich, Anna	Meet with J. Kaptur and A. Harsha with Deloitte Tax to discuss methodology and process to calculate Exide US's basis in its foreign corporations.	\$290.00	0.5	\$145.00
Yang, Lynn	Discuss with J. Kaptur, Deloitte Tax, debtor in possession agreement schedule and interest rates, fees, etc. related to it.	\$675.00	0.4	\$270.00
Yang, Lynn	Review debtor in possession agreement term of the loan and summary.	\$675.00	1.9	\$1,282.50
12/05/2013				
Harsha, Amitha	Meet with J. Kaptur, A. Korzhenevich, and K. McLeod with Deloitte Tax to discuss employee stock compensation plans and potential resulting deemed contributions adding to Exide's basis in its foreign subsidiaries.	\$425.00	0.9	\$382.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/05/2013				
Harsha, Amitha	Review Internal Revenue Code Section 1032 and regulations to determine proper treatment of employee stock compensation plans and potential resulting deemed contributions adding to Exide's basis in its foreign subsidiaries.	\$425.00	1.0	\$425.00
Harsha, Amitha	Review calculation for Exide's basis in its foreign subsidiaries.	\$425.00	0.8	\$340.00
Kaptur, James	Meet with A. Harsha, A. Korzhenevich, and K. McLeod with Deloitte Tax to discuss employee stock compensation plans and potential resulting deemed contributions adding to Exide's basis in its foreign subsidiaries.	\$205.00	0.9	\$184.50
Kaptur, James	Update Section 956 memo by incorporating specific language from the debtor in possession agreement that relates to the determination of which foreign subsidiaries' earnings and profits will be taxable to Exide Technologies.	\$205.00	1.3	\$266.50
Korzhenevich, Anna	Include Exide Do Brasil in the basis study calculation by going through client information as well as Form 5471 in order to incorporate into the basis study.	\$290.00	1.1	\$319.00
Korzhenevich, Anna	Meet with J. Kaptur, A. Harsha, and K. McLeod with Deloitte Tax to discuss employee stock compensation plans and potential resulting deemed contributions adding to Exide's basis in its foreign subsidiaries.	\$290.00	0.9	\$261.00
McLeod, Keith	Meet with A. Harsha, A. Korzhenevich, and J. Kaptur with Deloitte Tax to discuss employee stock compensation plans and potential resulting deemed contributions adding to Exide's basis in its foreign subsidiaries.	\$495.00	0.9	\$445.50
12/06/2013				
Kaptur, James	Meet with A. Korzhenevich, Deloitte Tax, to discuss Exide's basis in its foreign subsidiaries and update the basis schedule accordingly.	\$205.00	0.8	\$164.00
Kaptur, James	Update Exide Technologies basis schedule per discussion earlier in the day including pull through formulas for converting functional currencies to USD and added Exide de Brasil to the schedule.	\$205.00	1.0	\$205.00
Korzhenevich, Anna	Review Exide basis study template as well as basis study binder that was created relating to the analysis of Exide's basis in its foreign subsidiaries.	\$290.00	2.4	\$696.00
Korzhenevich, Anna	Meet with J. Kaptur, Deloitte Tax, to discuss Exide's basis in its foreign subsidiaries and update the basis schedule accordingly.	\$290.00	0.8	\$232.00
12/09/2013				
Kaptur, James	Discuss with A. Korzhenevich, Deloitte Tax, regarding any outstanding items for Exide.	\$205.00	0.9	\$184.50
Korzhenevich, Anna	Discuss with J. Kaptur, Deloitte Tax, regarding any outstanding items for Exide.	\$290.00	0.9	\$261.00
12/10/2013				
Kaptur, James	Pull Exide CV net assets figures from Form 5471 for the bankruptcy group.	\$205.00	0.2	\$41.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/11/2013				
Banks, Anthony	Meet with B. Collins, S. Perlis, S. Harrison, B. Gareau, J. Dudek, M. Boyle, and J. Dempsey on Exide's organizational structure, draft questions regarding certain entities represented on the structure, and tax attributes.	\$480.00	1.6	\$768.00
Banks, Anthony	Meet with A. Harsha, B. Collins, S. Harrison, B. Gareau, J. Dudek, M. Boyle, J. Dempsey and S. Perlis on Exide's preliminary stock basis in foreign subsidiaries, historic dual consolidated losses of foreign branches and previously taxed income.	\$480.00	1.0	\$480.00
Boyle, Matt	Meet with A. Harsha, A. Banks, B. Collins, S. Harrison, B. Gareau, J. Dudek, J. Dempsey and S. Perlis on Exide's preliminary stock basis in foreign subsidiaries, historic dual consolidated losses of foreign branches and previously taxed income.	\$585.00	1.0	\$585.00
Boyle, Matt	Meet with B. Collins, A. Banks, S. Perlis, S. Harrison, B. Gareau, J. Dudek, and J. Dempsey on Exide's organizational structure, draft questions regarding certain entities represented on the structure, and tax attributes.	\$585.00	1.6	\$936.00
Collins, Bryan	Meet with A. Harsha, A. Banks, S. Harrison, B. Gareau, J. Dudek, M. Boyle, J. Dempsey and S. Perlis on Exide's preliminary stock basis in foreign subsidiaries, historic dual consolidated losses of foreign branches and previously taxed income.	\$770.00	1.0	\$770.00
Collins, Bryan	Meet with A. Banks, S. Perlis, S. Harrison, B. Gareau, J. Dudek, M. Boyle, and J. Dempsey on Exide's organizational structure, draft questions regarding certain entities represented on the structure, and tax attributes.	\$770.00	1.6	\$1,232.00
Dempsey, Jacob	Meet with A. Harsha, A. Banks, B. Collins, S. Harrison, B. Gareau, J. Dudek, M. Boyle and S. Perlis on Exide's preliminary stock basis in foreign subsidiaries, historic dual consolidated losses of foreign branches and previously taxed income.	\$375.00	1.0	\$375.00
Dempsey, Jacob	Meet with B. Collins, A. Banks, S. Perlis, S. Harrison, B. Gareau, J. Dudek and M. Boyle on Exide's organizational structure, draft questions regarding certain entities represented on the structure, and tax attributes.	\$375.00	1.6	\$600.00
Doernberg, Richard	Discuss with A. Harsha regarding treatment of previously taxed Income in excess of basis.	\$675.00	0.5	\$337.50
Dudek, John	Meet with A. Harsha, A. Banks, B. Collins, S. Harrison, B. Gareau, M. Boyle, J. Dempsey and S. Perlis on Exide's preliminary stock basis in foreign subsidiaries, historic dual consolidated losses of foreign branches and previously taxed income.	\$585.00	1.0	\$585.00
Dudek, John	Meet with B. Collins, A. Banks, S. Perlis, S. Harrison, B. Gareau, M. Boyle, and J. Dempsey on Exide's organizational structure, draft questions regarding certain entities represented on the structure, and tax attributes.	\$585.00	1.6	\$936.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/11/2013				
Gareau, Brian	Meet with B. Collins, A. Banks, S. Perlis, S. Harrison, J. Dudek, M. Boyle, and J. Dempsey on Exide's organizational structure, draft questions regarding certain entities represented on the structure, and tax attributes.	\$680.00	1.6	\$1,088.00
Gareau, Brian	Meet with A. Harsha, A. Banks, B. Collins, S. Harrison, J. Dudek, M. Boyle, J. Dempsey and S. Perlis on Exide's preliminary stock basis in foreign subsidiaries, historic dual consolidated losses of foreign branches and previously taxed income.	\$680.00	1.0	\$680.00
Harrison, Steve	Meet with A. Harsha, A. Banks, B. Collins, B. Gareau, J. Dudek, M. Boyle, J. Dempsey and S. Perlis on Exide's preliminary stock basis in foreign subsidiaries, historic dual consolidated losses of foreign branches and previously taxed income.	\$770.00	1.0	\$770.00
Harrison, Steve	Meet with B. Collins, A. Banks, S. Perlis, B. Gareau, J. Dudek, M. Boyle, and J. Dempsey on Exide's organizational structure, draft questions regarding certain entities represented on the structure, and tax attributes.	\$770.00	1.6	\$1,232.00
Harsha, Amitha	Discuss with R. Doernberg regarding treatment of previously taxed income in excess of basis.	\$425.00	0.5	\$212.50
Harsha, Amitha	Meet with A. Banks, B. Collins, S. Harrison, B. Gareau, J. Dudek, M. Boyle, J. Dempsey and S. Perlis on Exide's preliminary stock basis in foreign subsidiaries, historic dual consolidated losses of foreign branches and previously taxed income.	\$425.00	1.0	\$425.00
Kaptur, James	Provide business tax services with updated basis figures.	\$205.00	0.1	\$20.50
Perlis, Stacy	Meet with A. Harsha, A. Banks, B. Collins, S. Harrison, B. Gareau, J. Dudek, M. Boyle and J. Dempsey on Exide's preliminary stock basis in foreign subsidiaries, historic dual consolidated losses of foreign branches and previously taxed income.	\$480.00	1.0	\$480.00
Perlis, Stacy	Meet with B. Collins, A. Banks, S. Harrison, B. Gareau, J. Dudek, M. Boyle, and J. Dempsey on Exide's organizational structure, draft questions regarding certain entities represented on the structure, and tax attributes.	\$480.00	1.6	\$768.00
12/13/2013				
Harsha, Amitha	Review foreign corporation basis study workpapers and legal documents.	\$425.00	1.0	\$425.00
12/16/2013				
Boyle, Matt	Review international tax provisions, Section 956, previously taxed income, overall foreign loss provisions for call on Wednesday December 18.	\$585.00	1.1	\$643.50
Doernberg, Richard	Discuss previously taxed Income issue research with M. Thompson in regards to what happens to distribution of previously taxed income where basis disappears.	\$675.00	0.5	\$337.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/16/2013				
Fidelman, Mark	Partial attendance in discussion with J. Kaptur, A. Harsha, M. Thompson, L. Yang and A. Wang with Deloitte Tax regarding status update of ongoing projects for transfer pricing analysis.	\$675.00	0.5	\$337.50
Harsha, Amitha	Discuss with J. Kaptur, M. Thompson, L. Yang, M. Fidelman and A. Wang with Deloitte Tax regarding status update of ongoing projects for transfer pricing analysis.	\$425.00	0.7	\$297.50
Harsha, Amitha	Review Exide US' basis in Exide CV, including reading through legal documents and statutory financial statements.	\$425.00	2.4	\$1,020.00
Harsha, Amitha	Review Exide US' basis in Exide CV, including review of legal documents and statutory financials including reconcile these amounts to the company's accounting records.	\$425.00	2.8	\$1,190.00
Kaptur, James	Discuss with A. Wang, M. Thompson, L. Yang, M. Fidelman and A. Harsha with Deloitte Tax regarding status update of ongoing projects for transfer pricing analysis.	\$205.00	0.7	\$143.50
Kaptur, James	Update Section 956 exposure analysis spreadsheet by incorporating entities' previously untaxed earnings and profits potentially subject to inclusion.	\$205.00	0.6	\$123.00
Kaptur, James	Research cases citing plantation patterns for any potential exposure relating to Exide Technologies.	\$205.00	0.5	\$102.50
Thompson, Mike	Discuss with J. Kaptur, A. Harsha, L. Yang, M. Fidelman and A. Wang with Deloitte Tax regarding status update of ongoing projects for transfer pricing analysis.	\$675.00	0.7	\$472.50
Thompson, Mike	Discuss previously taxed Income issue research with R. Doernberg in regards to what happens to distribution of previously taxed Income where basis disappears.	\$675.00	0.5	\$337.50
Wang, Annika	Discuss with J. Kaptur, M. Thompson, L. Yang, M. Fidelman and A. Harsha with Deloitte Tax regarding status update of ongoing projects for transfer pricing analysis.	\$205.00	0.7	\$143.50
Yang, Lynn	Discuss with J. Kaptur, A. Harsha, M. Thompson, M. Fidelman and A. Wang with Deloitte Tax regarding status update of ongoing projects for transfer pricing analysis.	\$675.00	0.7	\$472.50
12/17/2013				
Harsha, Amitha	Review Exide US' basis in directly held foreign corporations.	\$425.00	1.5	\$637.50
Harsha, Amitha	Review Section 956 analysis related to the debtor in possession agreement.	\$425.00	0.4	\$170.00
Kaptur, James	Edit Section 956 exposure analysis spreadsheet to include earnings and profits figures from controlled foreign subsidiaries potentially included.	\$205.00	1.1	\$225.50
Kaptur, James	Update the master file for the Exide basis study, incorporate information pertaining to controlled foreign corporations other than Exide Global Holdings CV to determine Exide Technologies' outside basis in its foreign entities.	\$205.00	2.3	\$471.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/17/2013				
Kaptur, James	Finish editing Section 956 exposure spreadsheet, clarify which entities were subject to inclusion and project the potential inclusion amount based on current accumulated earnings and profits and project for 2014.	\$205.00	0.8	\$164.00
Kaptur, James	Updated the master file for Exide basis study by creating a reconciliation schedule to pinpoint discrepancies in various sources of information in calculating Exide's basis in Global Holdings Netherlands CV.	\$205.00	0.8	\$164.00
Rosenkrans, Mariam	Review 956 analysis spreadsheet.	\$205.00	0.8	\$164.00
12/18/2013				
Banks, Anthony	Meet with B. Collins, J. Dempsey, M. Thompson, B. Gareau, R. Doernberg, J. Dudek, M. Boyle, A. Harsha, A. Korzhenevich, S. Perlis and J. Kaptur regarding effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the debtor in possession agreement.	\$480.00	0.6	\$288.00
Boyle, Matt	Meet with B. Collins, J. Dempsey, M. Thompson, B. Gareau, R. Doernberg, J. Dudek, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the debtor in possession agreement.	\$585.00	0.6	\$351.00
Boyle, Matt	Discuss international tax issues with regards to tax attribute reduction of the stock in controlled foreign corporations with B. Collins and H. Cohen with Deloitte Tax.	\$585.00	0.9	\$526.50
Cohen, Harrison	Discuss international tax considerations with regard to cancellation of debt and tax attribute reduction of the stock of controlled foreign corporations with B. Collins and M. Boyle with Deloitte Tax.	\$770.00	0.9	\$693.00
Collins, Bryan	Discuss international tax considerations with regard to cancellation of debt and tax attribute reduction of the stock of controlled foreign corporations with H. Cohen and M. Boyle with Deloitte Tax.	\$770.00	0.9	\$693.00
Dempsey, Jacob	Meet with B. Collins, M. Thompson, B. Gareau, R. Doernberg, J. Dudek, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the debtor in possession agreement.	\$375.00	0.6	\$225.00
Doernberg, Richard	Meet with B. Collins, J. Dempsey, M. Thompson, B. Gareau, J. Dudek, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur regarding effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under t	\$675.00	0.6	\$405.00
Dudek, John	Meet with B. Collins, J. Dempsey, M. Thompson, B. Gareau, R. Doernberg, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the deb	\$585.00	0.6	\$351.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/18/2013				
Fidelman, Mark	Meet with J. Pickett with Exide and L. Yang, A. Wang, M. Thompson, A. Harsha, and J. Kaptur with Deloitte Tax to discuss transfer pricing analysis of debtor in possession facility and possible consequences in foreign jurisdictions.	\$675.00	0.5	\$337.50
Fidelman, Mark	Prepare for meeting with J. Pickett with Exide and L. Yang, A. Wang, M. Thompson, A. Harsha, and J. Kaptur with Deloitte Tax to discuss transfer pricing analysis of debtor in possession facility and possible consequences in foreign jurisdictions.	\$675.00	0.5	\$337.50
Gareau, Brian	Meet with B. Collins, J. Dempsey, M. Thompson, R. Doernberg, J. Dudek, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the debt	\$680.00	0.6	\$408.00
Harsha, Amitha	Meet with B. Collins, J. Dempsey, M. Thompson, B. Gareau, R. Doernberg, J. Dudek, M. Boyle, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the debt	\$425.00	0.6	\$255.00
Harsha, Amitha	Draft open items list for Exide foreign corporation basis study.	\$425.00	0.5	\$212.50
Harsha, Amitha	Meet with J. Kaptur and M. Thompson with Deloitte Tax to review the model created to determine Exide's basis in its foreign subsidiaries.	\$425.00	0.6	\$255.00
Harsha, Amitha	Meet with J. Pickett with Exide and L. Yang, M. Fidelman, A. Wang, M. Thompson, and J. Kaptur with Deloitte Tax to discuss transfer pricing analysis of debtor in possession facility and possible consequences in foreign jurisdictions.	\$425.00	0.5	\$212.50
Kaptur, James	Meet with J. Pickett with Exide and L. Yang, M. Fidelman, A. Wang, M. Thompson and A. Harsha with Deloitte Tax to discuss transfer pricing analysis of debtor in possession facility and possible consequences in foreign jurisdictions.	\$205.00	0.5	\$102.50
Kaptur, James	Update basis and Section 956 exposure workbooks in preparation for meeting on Exide's bankruptcy.	\$205.00	2.0	\$410.00
Kaptur, James	Meet with B. Collins, J. Dempsey, M. Thompson, B. Gareau, R. Doernberg, J. Dudek, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks and S. Perlis regarding effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged unde	\$205.00	0.6	\$123.00
Kaptur, James	Create workpapers to reflect timing of income inclusion under Subpart F for Exide Technologies' controlled foreign subsidiaries as a component of determining Exide's basis in its foreign subsidiaries.	\$205.00	1.5	\$307.50
Kaptur, James	Meet with A. Harsha and M. Thompson with Deloitte Tax to review the model created to determine Exide's basis in its foreign subsidiaries.	\$205.00	0.6	\$123.00
Kaptur, James	Determine information requirements to fill gaps in the basis model.	\$205.00	0.4	\$82.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/18/2013				
Korzhenovich, Anna	Review Exide controlled foreign corporation basis study template in preparation for discussion on the interconnected international and federal issues for restructuring.	\$290.00	0.8	\$232.00
Korzhenovich, Anna	Meet with B. Collins, J. Dempsey, M. Thompson, B. Gareau, R. Doernberg, J. Dudek, M. Boyle, A. Harsha, A. Banks, S. Perlis and J. Kaptur regarding effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the debtor in possession agreement.	\$290.00	0.6	\$174.00
Perlis, Stacy	Meet with B. Collins, J. Dempsey, M. Thompson, B. Gareau, R. Doernberg, J. Dudek, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks and J. Kaptur regarding effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the debtor in possession agreement.	\$480.00	0.6	\$288.00
Rosenkrans, Mariam	Review the master file and summary schedule of the basis study.	\$205.00	0.5	\$102.50
Thompson, Mike	Meet with B. Collins, J. Dempsey, B. Gareau, R. Doernberg, J. Dudek, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur regarding effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the debtor in possession agreement.	\$675.00	0.6	\$405.00
Thompson, Mike	Meet with J. Pickett with Exide and L. Yang, M. Fidelman, A. Wang, A. Harsha, and J. Kaptur with Deloitte Tax to discuss transfer pricing analysis of debtor in possession facility and possible consequences in foreign jurisdictions.	\$675.00	0.5	\$337.50
Thompson, Mike	Meet with A. Harsha and M. Thompson with Deloitte Tax to review the model created to determine Exide's basis in its foreign subsidiaries.	\$675.00	0.6	\$405.00
Wang, Annika	Meet with J. Pickett with Exide and L. Yang, M. Fidelman, M. Thompson, A. Harsha, and J. Kaptur with Deloitte Tax to discuss transfer pricing analysis of debtor in possession facility and possible consequences in foreign jurisdictions.	\$205.00	0.5	\$102.50
Yang, Lynn	Meet with J. Pickett with Exide and M. Fidelman, A. Wang, M. Thompson, A. Harsha, and J. Kaptur with Deloitte Tax to discuss transfer pricing analysis of debtor in possession facility and possible consequences in foreign jurisdictions.	\$675.00	0.5	\$337.50
12/19/2013				
Harsha, Amitha	Draft open items list for Exide foreign corporation basis study.	\$425.00	1.5	\$637.50
Harsha, Amitha	Review Exide US foreign corporation basis spreadsheet, including track US deemed inclusions and documentation.	\$425.00	2.3	\$977.50
Kaptur, James	Build a template to track previously taxed income for all of Exide's controlled foreign subsidiaries.	\$205.00	2.3	\$471.50
Kaptur, James	Retrieve hard copies of Form 5471s in order to compile the controlled subsidiaries' previously taxed income figures.	\$205.00	1.4	\$287.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/19/2013				
Kaptur, James	Finish building out the previously taxed income schedule and integrated it into the basis model.	\$205.00	1.4	\$287.00
Kaptur, James	Build a template to show changes in the equity accounts of the trial balances received by Exide to determine its basis.	\$205.00	2.0	\$410.00
Perlis, Stacy	Review foreign intercompany balance party/counterparty schedule.	\$480.00	0.5	\$240.00
Rosenkrans, Mariam	Prepare Section 956 inclusion analysis spreadsheet for 2006.	\$205.00	2.8	\$574.00
Rosenkrans, Mariam	Prepare Section 956 inclusion analysis spreadsheet for 2007.	\$205.00	2.6	\$533.00
Rosenkrans, Mariam	Prepare Section 956 inclusion analysis, consolidate inclusions for years 2005 through 2013.	\$205.00	1.5	\$307.50
12/20/2013				
Bloomquist, Kim	Meet with A. Harsha, M. Boyle, J. Kaptur, M. Thompson and S. Harrison of Deloitte Tax and J. Pickett and J. De Los Santos of Exide to discuss Exide's plan of reorganization emerging from bankruptcy and inputs for modeling tax consequences.	\$425.00	1.6	\$680.00
Bloomquist, Kim	Meet With A. Harsha, J. Kaptur, M. Thompson, S. Harrison and L. Yang of Deloitte Tax, J. Pickett and J. De Los Santos of Exide to discuss transfer pricing guarantee fee position relating to debtor in possession facility and consequences in foreign count.	\$425.00	0.3	\$127.50
Bloomquist, Kim	Meet with A. Harsha, M. Thompson, J. Kaptur and S. Harrison with Deloitte Tax, J. Pickett and J. De Los Santos of Exide to discuss Exide's basis in its foreign subsidiaries and modeling preliminary figures for emergence from bankruptcy.	\$425.00	1.4	\$595.00
Bloomquist, Kim	Meet with A. Harsha, J. Kaptur and M. Rosenkrans with Deloitte Tax, and J. De Los Santos, International Tax Manager Exide Technologies, recap details of the meeting held earlier that morning.	\$425.00	1.1	\$467.50
Boyle, Matt	Meet with A. Harsha, K. Bloomquist, J. Kaptur, M. Thompson and S. Harrison of Deloitte Tax and J. Pickett and J. De Los Santos of Exide to discuss Exide's plan of reorganization emerging from bankruptcy and inputs for modeling tax consequences.	\$585.00	1.6	\$936.00
Harrison, Steve	Meet with A. Harsha, K. Bloomquist, M. Boyle, J. Kaptur and M. Thompson of Deloitte Tax and J. Pickett and J. De Los Santos of Exide to discuss Exide's plan of reorganization emerging from bankruptcy and inputs for modeling tax consequences.	\$770.00	1.6	\$1,232.00
Harrison, Steve	Meet With A. Harsha, J. Kaptur, M. Thompson, K. Bloomquist and L. Yang of Deloitte Tax, J. Pickett and J. De Los Santos of Exide to discuss transfer pricing guarantee fee position relating to debtor in possession facility and consequences in foreign count	\$770.00	0.3	\$231.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/20/2013				
Harrison, Steve	Meet with A. Harsha, K. Bloomquist, M. Thompson and J. Kaptur with Deloitte Tax, J. Picket and J. De Los Santos of Exide to discuss Exide's basis in its foreign subsidiaries and modeling preliminary figures for emergence from bankruptcy.	\$770.00	1.4	\$1,078.00
Harsha, Amitha	Meet with K. Bloomquist, M. Boyle, J. Kaptur, M. Thompson and S. Harrison of Deloitte Tax and J. Picket and J. De Los Santos of Exide to discuss Exide's plan of reorganization emerging from bankruptcy and inputs for modeling tax consequences.	\$425.00	1.6	\$680.00
Harsha, Amitha	Meet With J. Kaptur, M. Thompson, S. Harrison, K. Bloomquist and L. Yang of Deloitte Tax, J. Pickett and J. De Los Santos of Exide to discuss transfer pricing guarantee fee position relating to debtor in possession facility and consequences in foreign cou	\$425.00	0.3	\$127.50
Harsha, Amitha	Meet with K. Bloomquist, M. Thompson, J. Kaptur and S. Harrison with Deloitte Tax, J. Picket and J. De Los Santos of Exide to discuss Exide's basis in its foreign subsidiaries and modeling preliminary figures for emergence from bankruptcy.	\$425.00	1.4	\$595.00
Harsha, Amitha	Prepare for meeting with Exide Technologies by modifying the model used for determining basis Exide has in its foreign subsidiaries.	\$425.00	0.7	\$297.50
Harsha, Amitha	Review previously taxed income figures per Forms 5471 for proper basis inclusions and print documents for meeting with J. Kaptur.	\$425.00	0.6	\$255.00
Harsha, Amitha	Meet with K. Bloomquist, J. Kaptur and M. Rosenkrans with Deloitte Tax, and J. De Los Santos, International Tax Manager Exide Technologies, recap details of the meeting held earlier that morning.	\$425.00	1.1	\$467.50
Harsha, Amitha	Draft summary email to Jason Pickett, V.P. of Tax at Exide, and Jay De Los Santos, International tax manager at Exide, to summarize follow-up items for the controlled foreign corporation basis study.	\$425.00	0.5	\$212.50
Kaptur, James	Meet with A. Harsha, K. Bloomquist, M. Boyle, M. Thompson and S. Harrison of Deloitte Tax and J. Picket and J. De Los Santos of Exide to discuss Exide's plan of reorganization emerging from bankruptcy and inputs for modeling tax consequences.	\$205.00	1.6	\$328.00
Kaptur, James	Meet With A. Harsha, M. Thompson, S. Harrison, K. Bloomquist and L. Yang of Deloitte Tax, J. Pickett and J. De Los Santos of Exide to discuss transfer pricing guarantee fee position relating to debtor in possession facility and consequences in foreign cou	\$205.00	0.3	\$61.50
Kaptur, James	Meet with A. Harsha, K. Bloomquist, M. Thompson and S. Harrison with Deloitte Tax, J. Picket and J. De Los Santos of Exide to discuss Exide's basis in its foreign subsidiaries and modeling preliminary figures for emergence from bankruptcy.	\$205.00	1.4	\$287.00
Kaptur, James	Prepare for the meeting with Exide by modifying Model for Exide's basis in subsidiaries.	\$205.00	0.7	\$143.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
12/20/2013				
Kaptur, James	Review previously taxed income figures per Forms 5471 for proper basis inclusions and print documents for meeting with A. Harsha.	\$205.00	0.3	\$61.50
Kaptur, James	Meet with K. Bloomquist, A. Harsha and M. Rosenkrans with Deloitte Tax, and J. De Los Santos, International Tax Manager Exide Technologies, recap details of the meeting held earlier that morning.	\$205.00	1.1	\$225.50
Rosenkrans, Mariam	Meet with K. Bloomquist, A. Harsha and J. Kaptur with Deloitte Tax, and J. De Los Santos, International Tax Manager Exide Technologies, recap details of the meeting held earlier that morning.	\$205.00	1.1	\$225.50
Thompson, Mike	Meet with A. Harsha, K. Bloomquist, M. Boyle, J. Kaptur and S. Harrison of Deloitte Tax and J. Pickett and J. De Los Santos of Exide to discuss Exide's plan of reorganization emerging from bankruptcy and inputs for modeling tax consequences.	\$675.00	1.6	\$1,080.00
Thompson, Mike	Meet With A. Harsha, J. Kaptur, S. Harrison, K. Bloomquist and L. Yang of Deloitte Tax, J. Pickett and J. De Los Santos of Exide to discuss transfer pricing guarantee fee position relating to debtor in possession facility and consequences in foreign count	\$675.00	0.3	\$202.50
Thompson, Mike	Meet with A. Harsha, K. Bloomquist, J. Kaptur and S. Harrison with Deloitte Tax, J. Pickett and J. De Los Santos of Exide to discuss Exide's basis in its foreign subsidiaries and modeling preliminary figures for emergence from bankruptcy.	\$675.00	1.4	\$945.00
Yang, Lynn	Meet With A. Harsha, J. Kaptur, M. Thompson, S. Harrison and K. Bloomquist of Deloitte Tax, J. Pickett and J. De Los Santos of Exide to discuss transfer pricing guarantee fee position relating to debtor in possession facility and consequences in foreign count.	\$675.00	0.3	\$202.50
12/27/2013				
Fidelman, Mark	Discuss with A. Wang on the search write up.	\$675.00	0.5	\$337.50
Wang, Annika	Discussion with M. Fidelman on the search write up.	\$205.00	0.5	\$102.50
12/30/2013				
Harsha, Amitha	Draft email and send to Exide team as a follow-up to a meeting on December 20 regarding the computation of foreign corporation outside basis.	\$425.00	1.3	\$552.50
Wang, Annika	Prepare search write-up as part of the deliverable and summarize results.	\$205.00	1.5	\$307.50
01/06/2014				
Bloomquist, Kim	Meet with J. Dudek, A. Harsha and S. Perlis with Deloitte Tax to discuss integration of attribute reduction model and international tax controlled foreign corporations stock basis model for bankruptcy tax planning.	\$425.00	0.5	\$212.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
01/06/2014				
Bloomquist, Kim	Meet with A. Harsha, M. Thompson, and J. Kaptur with Deloitte Tax regarding the Section 956 memorandum and information requirements for modeling for Exide's overall foreign loss.	\$425.00	0.9	\$382.50
Bloomquist, Kim	Discuss with A. Harsha to-do items and staffing for various projects.	\$425.00	0.5	\$212.50
Bloomquist, Kim	Prepare for discussion with A. Harsha to-do items and staffing for various projects.	\$425.00	0.2	\$85.00
Bloomquist, Kim	Follow-up meeting with A. Harsha to discuss work streams and staffing for various projects.	\$425.00	0.4	\$170.00
Bloomquist, Kim	Prepare a list of to-dos and task by project to send as an email to the team.	\$425.00	0.9	\$382.50
Dudek, John	Meet with A. Harsha, K. Bloomquist and S. Perlis with Deloitte Tax to discuss integration of attribute reduction model and international tax controlled foreign corporations stock basis model for bankruptcy tax planning.	\$585.00	0.5	\$292.50
Harsha, Amitha	Discuss with K. Bloomquist on work streams and staffing for various projects.	\$425.00	0.5	\$212.50
Harsha, Amitha	Discuss with J. Kaptur and A. Korzhenevich Deloitte Tax updates required for the foreign corporation basis study.	\$425.00	0.5	\$212.50
Harsha, Amitha	Meet with J. Dudek, K. Bloomquist and S. Perlis with Deloitte Tax to discuss integration of attribute reduction model and international tax controlled foreign corporations stock basis model for bankruptcy tax planning.	\$425.00	0.5	\$212.50
Harsha, Amitha	Meet with K. Bloomquist, M. Thompson, and J. Kaptur with Deloitte Tax regarding the Section 956 memorandum and information requirements for modeling for Exide's overall foreign loss.	\$425.00	0.9	\$382.50
Harsha, Amitha	Follow-up meeting with K. Bloomquist to discuss work streams and staffing for various projects.	\$425.00	0.4	\$170.00
Kaptur, James	Meet with A. Harsha, K. Bloomquist and M. Thompson with Deloitte Tax regarding the Section 956 memorandum and information requirements for modeling for Exide's overall foreign loss.	\$205.00	0.9	\$184.50
Kaptur, James	Discuss with A. Korzhenevich and A. Harsha Deloitte Tax updates required for the foreign corporation basis study.	\$205.00	0.5	\$102.50
Korzhenevich, Anna	Discuss with J. Kaptur and A. Harsha Deloitte Tax updates required for the foreign corporation basis study.	\$290.00	0.5	\$145.00
Korzhenevich, Anna	Pull tax returns, provided-by-client trial balances and data collect wizard trial balances in order to add to the basis study binder to determine basis contributed to Exide CV.	\$290.00	2.8	\$812.00
Perlis, Stacy	Meet with J. Dudek, A. Harsha and K. Bloomquist with Deloitte Tax to discuss integration of attribute reduction model and international tax controlled foreign corporations stock basis model for bankruptcy tax planning.	\$480.00	0.5	\$240.00
Thompson, Mike	Meet with A. Harsha, K. Bloomquist and J. Kaptur with Deloitte Tax regarding the Section 956 memorandum and information requirements for modeling for Exide's overall foreign loss.	\$675.00	0.9	\$607.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
01/07/2014				
Bloomquist, Kim	Meet with J. Kaptur, A. Harsha and A. Korzhenevich with Deloitte Tax to delegate tasks relating to modeling tax consequences associated with Exide's plan of reorganization.	\$425.00	0.3	\$127.50
Harsha, Amitha	Meet with J. Kaptur, K. Bloomquist, and A. Korzhenevich with Deloitte Tax to delegate tasks relating to modeling tax consequences associated with Exide's plan of reorganization.	\$425.00	0.3	\$127.50
Harsha, Amitha	Read through project list sent by K. Bloomquist.	\$425.00	0.2	\$85.00
Kaptur, James	Meet with A. Harsha, K. Bloomquist, and A. Korzhenevich with Deloitte Tax to delegate tasks relating to modeling tax consequences associated with Exide's plan of reorganization.	\$205.00	0.3	\$61.50
Korzhenevich, Anna	Meet with J. Kaptur, A. Harsha and K. Bloomquist with Deloitte Tax to delegate tasks relating to modeling tax consequences associated with Exide's plan of reorganization.	\$290.00	0.3	\$87.00
Korzhenevich, Anna	Review basis study excel spreadsheet, specifically previously taxed income numbers and Section 956.	\$290.00	1.7	\$493.00
01/08/2014				
Bloomquist, Kim	Discuss with M. Rosenkrans overall foreign loss model and to-do's.	\$425.00	1.0	\$425.00
Bloomquist, Kim	Discuss with A. Korzhenevich regarding cancellation of debt income and sourcing and potential effect with respect to overall foreign loss.	\$425.00	0.3	\$127.50
Fidelman, Mark	Analyze results of loan transactions search results performed by A. Wang and review the corresponding research write-up.	\$675.00	2.2	\$1,485.00
Korzhenevich, Anna	Perform research related to cancellation of debt income on behalf of Exide, looking into sourcing rules.	\$290.00	2.5	\$725.00
Korzhenevich, Anna	Discuss with K. Bloomquist regarding cancellation of debt income and sourcing and potential effect with respect to overall foreign loss.	\$290.00	0.3	\$87.00
Korzhenevich, Anna	Conclude research for cancellation of debt income and sourcing rules that are applicable to Exide.	\$290.00	1.1	\$319.00
Rosenkrans, Mariam	Discuss with K. Bloomquist overall foreign loss model and to-do's.	\$205.00	1.0	\$205.00
01/09/2014				
Fidelman, Mark	Review guarantee fee analysis memo and appendices, including revisions made by L. Yang for overall foreign loss.	\$675.00	1.0	\$675.00
Harsha, Amitha	Call with J. De Los Santos, Exide International Tax Manger, to discuss foreign source income study.	\$425.00	0.2	\$85.00
Harsha, Amitha	Follow-up discussion with A. Korzhenevich regarding treatment of cancellation of debt income and applicable sourcing rules.	\$425.00	0.2	\$85.00
Kaptur, James	Continue to build out the spreadsheet for inputting entities into the international bankruptcy model for projecting subsidiaries' future earnings.	\$205.00	0.7	\$143.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
01/09/2014				
Kaptur, James	Build out the spreadsheet for inputting entities into the international bankruptcy model for projecting subsidiaries' future earnings.	\$205.00	1.1	\$225.50
Korzhenovich, Anna	Follow-up discussion with A. Harsha regarding treatment of cancellation of debt income and applicable sourcing rules.	\$290.00	0.2	\$58.00
Korzhenovich, Anna	Locate primary authority in support of our conclusion for cancellation of debt income sourcing.	\$290.00	1.0	\$290.00
Korzhenovich, Anna	Create spreadsheet for business tax services to include in model for calculating basis values.	\$290.00	2.2	\$638.00
Korzhenovich, Anna	Edit spreadsheet created for business tax services related to basis model.	\$290.00	0.5	\$145.00
Rosenkrans, Mariam	Tie 2009 overall foreign loss study numbers.	\$205.00	1.5	\$307.50
Rosenkrans, Mariam	Continue to tie 2009 overall foreign loss study numbers.	\$205.00	1.5	\$307.50
Wang, Annika	Revise guarantee fee analysis memo to address L. Yang's review points on overall foreign loss.	\$205.00	1.5	\$307.50
Wang, Annika	Continue to revise the guarantee fee analysis memo and appendices to address L. Yang's review points on overall foreign loss.	\$205.00	1.5	\$307.50
Yang, Lynn	Revise guarantee fee memo and appendices.	\$675.00	3.0	\$2,025.00
01/10/2014				
Kaptur, James	Continue to input data for the effective tax rate model including pull tax expense and statutory tax rates relating to client's subsidiaries.	\$205.00	1.4	\$287.00
Kaptur, James	Roll forward earnings and profit and previously taxed income figures for the overall foreign loss model inputs.	\$205.00	2.8	\$574.00
Rosenkrans, Mariam	Prepare information request for overall foreign loss study.	\$205.00	2.0	\$410.00
Rosenkrans, Mariam	Continue to prepare information request for overall foreign loss study.	\$205.00	2.0	\$410.00
Yang, Lynn	Finalize guarantee fee memo and appendices with overall foreign loss.	\$675.00	1.5	\$1,012.50
01/13/2014				
Harsha, Amitha	Discuss with A. Korzhenevich, Deloitte Tax, regarding controlled foreign corporation basis study.	\$425.00	0.5	\$212.50
Korzhenovich, Anna	Discuss with A. Harsha, Deloitte Tax, regarding controlled foreign corporation basis study.	\$290.00	0.5	\$145.00
01/14/2014				
Korzhenovich, Anna	Gather primary authority to support conclusion to source cancellation of debt income.	\$290.00	1.5	\$435.00
Rosenkrans, Mariam	Update overall foreign loss study.	\$205.00	1.0	\$205.00
01/15/2014				
Harsha, Amitha	Meet with A. Korzhenevich, Deloitte Tax, to discuss review points related to controlled foreign corporation basis outputs to be incorporated into the U.S. federal attribute reduction model.	\$425.00	0.3	\$127.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
01/15/2014				
Korzhenovich, Anna	Prepare email to A. Harsha, Deloitte Tax, regarding primary authority support for sourcing of cancellation of debt income relating to the basis study.	\$290.00	0.7	\$203.00
Korzhenovich, Anna	Meet with A. Harsha, Deloitte Tax, to discuss review points related to controlled foreign corporation basis outputs to be incorporated into the U.S. federal attribute reduction model.	\$290.00	0.3	\$87.00
Rosenkrans, Mariam	Update previously taxed income and tax basis numbers for overall foreign loss study.	\$205.00	2.5	\$512.50
01/16/2014				
Bloomquist, Kim	Review the controlled foreign corporation basis study summary sheet.	\$425.00	1.4	\$595.00
Bloomquist, Kim	Prepare global tax contact list as requested by M. Hauck, Exide.	\$425.00	0.9	\$382.50
Rosenkrans, Mariam	Update Deloitte Exide global contact list including sending emails to Exide teams in Europe.	\$205.00	1.1	\$225.50
Rosenkrans, Mariam	Continue to update Deloitte Exide global contact list including sending emails to Exide teams in Europe.	\$205.00	1.9	\$389.50
01/17/2014				
Bloomquist, Kim	Edit global tax contact list as requested by M. Hauck, Exide.	\$425.00	0.4	\$170.00
Fidelman, Mark	Partial attendance in conference call with J. Pickett, Vice President of Tax at Exide, L. Yang, M. Thompson and M. Fidelman with Deloitte Tax regarding debt guarantee fee analysis and overall foreign loss.	\$675.00	0.5	\$337.50
Perlis, Stacy	Review international tax stock basis in controlled foreign subsidiaries input tab for the attribute reduction model.	\$480.00	1.0	\$480.00
Rosenkrans, Mariam	Create a summary by year of controlled foreign corporation tax basis numbers.	\$205.00	1.8	\$369.00
Rosenkrans, Mariam	Update global contact list for Exide including sending emails to Deloitte Europe Exide teams.	\$205.00	2.4	\$492.00
Thompson, Mike	Prepare for conference call with J. Pickett, Vice President of Tax at Exide, L. Yang, and M. Fidelman with Deloitte Tax regarding guarantee fee analysis and overall foreign loss.	\$675.00	0.4	\$270.00
Thompson, Mike	Conference call with J. Pickett, Vice President of Tax at Exide, L. Yang, M. Thompson and M. Fidelman with Deloitte Tax regarding debt guarantee fee analysis and overall foreign loss.	\$675.00	0.8	\$540.00
Thompson, Mike	Conference call with J. Pickett, Vice President at Exide, to discuss tax modeling for utilization of foreign tax credits.	\$675.00	0.6	\$405.00
Yang, Lynn	Conference call with J. Pickett, Vice President of Tax at Exide, L. Yang, M. Thompson and M. Fidelman with Deloitte Tax regarding debt guarantee fee analysis overall foreign loss.	\$675.00	0.8	\$540.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
01/21/2014				
Banks, Anthony	Meet with S. Harrison, J. Dudek, J. Dempsey, B. Gareau and S. Perlis on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model and connectivity of overall foreign losses and foreign tax credits.	\$480.00	0.9	\$432.00
Banks, Anthony	Follow-up meeting with B. Gareau, J. Dudek, J. Dempsey and S. Perlis on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model, connectivity of overall foreign losses, foreign tax credits and net operating losses.	\$480.00	0.2	\$96.00
Bloomquist, Kim	Review overall foreign loss model.	\$425.00	0.3	\$127.50
Bloomquist, Kim	Review international tax data points in the model.	\$425.00	0.5	\$212.50
Dempsey, Jacob	Follow-up meeting with A. Banks, B. Gareau, J. Dudek and S. Perlis on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model, connectivity of overall foreign losses, foreign tax credits and net operating losses.	\$375.00	0.2	\$75.00
Dempsey, Jacob	Meet with S. Harrison, J. Dudek, A. Banks, B. Gareau and S. Perlis on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model and connectivity of overall foreign losses and foreign tax credits.	\$375.00	0.9	\$337.50
Dudek, John	Meet with S. Harrison, A. Banks, J. Dempsey, B. Gareau and S. Perlis on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model and connectivity of overall foreign losses and foreign tax credits.	\$585.00	0.9	\$526.50
Dudek, John	Follow-up meeting with A. Banks, B. Gareau, J. Dempsey and S. Perlis on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model, connectivity of overall foreign losses, foreign tax credits and net operating	\$585.00	0.2	\$117.00
Gareau, Brian	Follow-up meeting with A. Banks, J. Dudek, J. Dempsey and S. Perlis on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model, connectivity of overall foreign losses, foreign tax credits and net operating	\$680.00	0.2	\$136.00
Gareau, Brian	Meet with S. Harrison, J. Dudek, A. Banks, J. Dempsey and S. Perlis on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model and connectivity of overall foreign losses and foreign tax credits.	\$680.00	0.9	\$612.00
Harrison, Steve	Meet with J. Dudek, A. Banks, J. Dempsey, B. Gareau and S. Perlis on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model and connectivity of overall foreign losses and foreign tax credits.	\$770.00	0.9	\$693.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
01/21/2014				
Kaptur, James	Complete previously taxed income and earnings and profits schedule for the overall foreign loss study.	\$205.00	1.4	\$287.00
Kaptur, James	Input previously taxed income figures carried from overall foreign loss model for the international bankruptcy model.	\$205.00	2.1	\$430.50
Kaptur, James	Review prior files and workpapers for any evidence of potential interest that wasn't capitalized as basis in Exide's foreign entities when accounts were contributed to Exide CV.	\$205.00	0.2	\$41.00
Kaptur, James	Continue to work on effective tax rate model by importing earnings and profits from overall foreign loss spreadsheet and begin examining workpapers to determine basis in foreign subsidiaries for the model.	\$205.00	1.0	\$205.00
Perlis, Stacy	Meet with S. Harrison, J. Dudek, A. Banks, J. Dempsey and B. Gareau on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model and connectivity of overall foreign losses and foreign tax credits.	\$480.00	0.9	\$432.00
Perlis, Stacy	Follow-up meeting with A. Banks, B. Gareau and J. Dudek, J. Dempsey on effect of break-up of Exide between industrial and transportation divisions on attribute reduction model, connectivity of overall foreign losses, foreign tax credits and net operating losses.	\$480.00	0.2	\$96.00
Rosenkrans, Mariam	Update global contact list for Exide.	\$205.00	0.7	\$143.50
Thompson, Mike	Review the controlled foreign corporation tax basis calculation and conference call with J. Pickett, Exide.	\$675.00	2.3	\$1,552.50
01/22/2014				
Banks, Anthony	Research dual consolidated losses to determine its impact on Exide attribute reduction.	\$480.00	2.6	\$1,248.00
Bloomquist, Kim	Review Exide Global contact list.	\$425.00	0.3	\$127.50
Bloomquist, Kim	Analyze taxes paid for bankruptcy model.	\$425.00	0.5	\$212.50
Rosenkrans, Mariam	Research dual consolidated loss rules in bankruptcy context.	\$205.00	1.5	\$307.50
Rosenkrans, Mariam	Create a summary of dual consolidated losses and foreign loss deductions taken on 1120s for years 2005-2009.	\$205.00	2.0	\$410.00
01/23/2014				
Bloomquist, Kim	Meet with R. Doernberg, A. Korzhenevich and M. Rosenkrans with Deloitte Tax regarding cancellation of debt income sourcing and treatment of dual consolidated losses in context of bankruptcy.	\$425.00	0.5	\$212.50
Bloomquist, Kim	Conference call with J. Pickett, Exide, and M. Thompson, Deloitte Tax, to discuss the tax basis of Exide Global Holdings Netherlands CV.	\$425.00	0.5	\$212.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
01/23/2014				
Doernberg, Richard	Meet with K. Bloomquist, A. Korzhenevich and M. Rosenkrans with Deloitte Tax regarding cancellation of debt income sourcing and treatment of dual consolidated losses in context of bankruptcy.	\$675.00	0.5	\$337.50
Doernberg, Richard	Research interaction of DCLs in net operating loss for attribute reduction under Section 108.	\$675.00	0.3	\$202.50
Korzhenevich, Anna	Meet with R. Doernberg, K. Bloomquist and M. Rosenkrans with Deloitte Tax regarding cancellation of debt income sourcing and treatment of dual consolidated losses in context of bankruptcy.	\$290.00	0.5	\$145.00
Rosenkrans, Mariam	Meet with R. Doernberg, K. Bloomquist and A. Korzhenevich with Deloitte Tax regarding cancellation of debt income sourcing and treatment of dual consolidated losses in context of bankruptcy.	\$205.00	0.5	\$102.50
Thompson, Mike	Conference call with J. Pickett, Exide, and K. Bloomquist, Deloitte Tax, to discuss the tax basis of Exide Global Holdings Netherlands CV.	\$675.00	0.5	\$337.50
01/24/2014				
Korzhenevich, Anna	Read through material provided by R. Doernberg regarding cancellation of debt income and how it may be applicable to Exide's bankruptcy.	\$290.00	1.5	\$435.00
Rosenkrans, Mariam	Update bankruptcy model with controlled foreign corporations tax basis numbers, activity type and industry.	\$205.00	2.3	\$471.50
Rosenkrans, Mariam	Continue to update bankruptcy model with controlled foreign corporations tax basis numbers, activity type and industry.	\$205.00	2.2	\$451.00
01/27/2014				
Bloomquist, Kim	Finalize the global Exide-Deloitte contact list for M. Hauck at Exide.	\$425.00	1.9	\$807.50
Bloomquist, Kim	Discuss bankruptcy model with J. Kaptur, Deloitte Tax, outlining next steps and inputs requiring clarification.	\$425.00	0.4	\$170.00
Kaptur, James	Discuss bankruptcy model with K. Bloomquist, Deloitte Tax, outlining next steps and inputs requiring clarification.	\$205.00	0.4	\$82.00
Kaptur, James	Update referencing for Exide's bankruptcy model based off discussion with K. Bloomquist, Deloitte Tax.	\$205.00	0.8	\$164.00
01/29/2014				
Bloomquist, Kim	Compile foreign taxes data for bankruptcy model.	\$425.00	0.5	\$212.50
01/30/2014				
Bloomquist, Kim	Run reports from Corptax for the bankruptcy model.	\$425.00	0.7	\$297.50
Kaptur, James	Edit the formulas in the bankruptcy model and update inputs for tax pools with figures generated by Corptax after confirming their validity.	\$205.00	1.5	\$307.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
01/30/2014				
Korzhenovich, Anna	Review taxable income projections provided to international tax from business tax services with respect to modeling, showing impacts of a restructuring transaction.	\$290.00	0.5	\$145.00
01/31/2014				
Bloomquist, Kim	Meet with J. Kaptur and A. Korzhenevich with Deloitte Tax to discuss next steps in modeling Exide's reorganization based on the phone call on 1/29.	\$425.00	0.2	\$85.00
Kaptur, James	Meet with A. Korzhenevich, Deloitte Tax, to discuss the current bankruptcy models and modifications required to incorporate additional inputs.	\$205.00	0.5	\$102.50
Kaptur, James	Meet with K. Bloomquist and A. Korzhenevich with Deloitte Tax to discuss next steps in modeling Exide's reorganization based on the phone call on 1/29.	\$205.00	0.2	\$41.00
Kaptur, James	Update inputs for the Exide bankruptcy model and review other data and model calculations for accuracy.	\$205.00	1.8	\$369.00
Korzhenovich, Anna	Meet with J. Kaptur, Deloitte Tax, to discuss the current bankruptcy models and modifications required to incorporate additional inputs.	\$290.00	0.5	\$145.00
Korzhenovich, Anna	Meet with K. Bloomquist and J. Kaptur with Deloitte Tax to discuss next steps in modeling Exide's reorganization based on the phone call on 1/29.	\$290.00	0.2	\$58.00
02/03/2014				
Bloomquist, Kim	Meet with J. Kaptur and A. Korzhenevich with Deloitte Tax to discuss necessary modifications to the Exide bankruptcy model to incorporate additional reorganization scenarios.	\$425.00	0.6	\$255.00
Bloomquist, Kim	Review Exide bankruptcy model.	\$425.00	0.7	\$297.50
Kaptur, James	Meet with K. Bloomquist and A. Korzhenevich with Deloitte Tax to discuss necessary modifications to the Exide bankruptcy model to incorporate additional reorganization scenarios.	\$205.00	0.6	\$123.00
Korzhenovich, Anna	Meet with K. Bloomquist and J. Kaptur with Deloitte Tax to discuss necessary modifications to the Exide bankruptcy model to incorporate additional reorganization scenarios.	\$290.00	0.6	\$174.00
Rosenkrans, Mariam	Update global contact list.	\$205.00	1.5	\$307.50
02/04/2014				
Bloomquist, Kim	Discuss tax basis study and overall foreign loss study with M. Rosenkrans, Deloitte Tax.	\$425.00	0.7	\$297.50
Bloomquist, Kim	Review missing information for the overall foreign loss study and send the related information request to J. De Los Santos at Exide.	\$425.00	1.8	\$765.00
Bloomquist, Kim	Continue to review missing information for the overall foreign loss study and send the related information request to J. De Los Santos at Exide.	\$425.00	1.6	\$680.00
Bloomquist, Kim	Discuss with J. Kaptur, Deloitte Tax, regarding withholding taxes for earnings repatriated from Exide's subsidiaries.	\$425.00	0.3	\$127.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
02/04/2014				
Kaptur, James	Discuss with A. Korzhenevich, Deloitte Tax, regarding analysis of withholding taxes for earnings repatriated by Exide's foreign subsidiaries.	\$205.00	0.2	\$41.00
Kaptur, James	Discuss with K. Bloomquist, Deloitte Tax, regarding withholding taxes for earnings repatriated from Exide's subsidiaries.	\$205.00	0.3	\$61.50
Kaptur, James	Research withholding rates for potential repatriations from Exide's subsidiaries.	\$205.00	0.5	\$102.50
Korzhenevich, Anna	Research the treatment of dividends with respect to Singapore and Netherlands for repatriation purposes.	\$290.00	0.4	\$116.00
Korzhenevich, Anna	Discuss with J. Kaptur, Deloitte Tax, regarding analysis of withholding taxes for earnings repatriated by Exide's foreign subsidiaries.	\$290.00	0.2	\$58.00
Rosenkrans, Mariam	Discuss tax basis study and overall foreign loss study with M. Bloomquist, Deloitte Tax.	\$205.00	0.7	\$143.50
Rosenkrans, Mariam	Update global contact list for Exide.	\$205.00	1.5	\$307.50
02/05/2014				
Rosenkrans, Mariam	Update tax basis assets for overall foreign loss study.	\$205.00	2.0	\$410.00
Rosenkrans, Mariam	Update global Deloitte-Exide contact list and emailing Exide team members.	\$205.00	1.0	\$205.00
02/06/2014				
Bloomquist, Kim	Respond to J. De los Santos' email regarding the overall foreign loss study.	\$425.00	0.3	\$127.50
Rosenkrans, Mariam	Update overall foreign loss study workpapers.	\$205.00	1.7	\$348.50
Rosenkrans, Mariam	Update overall foreign loss study workpapers.	\$205.00	1.3	\$266.50
02/07/2014				
Rosenkrans, Mariam	Update 2011 tax basis assets for overall foreign loss study.	\$205.00	1.0	\$205.00
02/10/2014				
Rosenkrans, Mariam	Update Deloitte Exide local team's global contact list.	\$205.00	0.4	\$82.00
Rosenkrans, Mariam	Source tax basis assets for years 2010-2013 for overall foreign loss study.	\$205.00	2.0	\$410.00
02/11/2014				
Bloomquist, Kim	Respond to email from J. De los Santos regarding overall foreign loss information request.	\$425.00	0.2	\$85.00
Rosenkrans, Mariam	Update sourcing of tax basis assets and stewardship expenses for overall foreign loss study for years 2011 and 2013.	\$205.00	2.1	\$430.50
Rosenkrans, Mariam	Update sourcing of tax basis assets and stewardship expenses for overall foreign loss study for years 2011 and 2013.	\$205.00	0.9	\$184.50
Rosenkrans, Mariam	Update global contact list.	\$205.00	0.2	\$41.00
02/17/2014				
Bloomquist, Kim	Meet with S. Cyphers, Deloitte Tax, to catch up on the model.	\$425.00	0.3	\$127.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Basis Study and Overall Foreign Loss Study</i>				
02/17/2014				
Cyphers, Sarah	Meet with K. Bloomquist, Deloitte Tax, to catch up on the model.	\$495.00	0.3	\$148.50
02/20/2014				
Bloomquist, Kim	Prepare an agenda for the bankruptcy meeting on February 20th with the Deloitte international tax team.	\$425.00	1.4	\$595.00
02/24/2014				
Bloomquist, Kim	Call with J. De los Santos, Exide, regarding information needed for the overall foreign loss study.	\$425.00	0.3	\$127.50
Rosenkrans, Mariam	Update overall foreign loss model with amounts from Forms 1120 provided by Exide Technologies.	\$205.00	0.8	\$164.00
02/25/2014				
Bloomquist, Kim	Email correspondence with J. De los Santos, Exide, regarding information needed for the overall foreign loss study.	\$425.00	0.9	\$382.50
Cyphers, Sarah	Review summary of Section 956 anti-hopscotch rule.	\$495.00	0.4	\$198.00
Rosenkrans, Mariam	Research Section 960(c) anti-hopscotch rules related to the bankruptcy model.	\$205.00	2.0	\$410.00
Rosenkrans, Mariam	Update overall foreign loss study with the amounts from Canada's pro forma Forms 1120.	\$205.00	0.8	\$164.00
02/26/2014				
Bloomquist, Kim	Email correspondence with J. De los Santos, Exide, regarding information needed for the overall foreign loss study.	\$425.00	0.3	\$127.50
Bloomquist, Kim	Research and analysis regarding Section 78 gross up on potential Section 956 inclusions for the overall foreign loss study.	\$425.00	2.6	\$1,105.00
Rosenkrans, Mariam	Update overall foreign loss study.	\$205.00	2.4	\$492.00
Rosenkrans, Mariam	Continue to update overall foreign loss study.	\$205.00	2.4	\$492.00
02/27/2014				
Bloomquist, Kim	Research Section 78 gross up on potential Section 956 inclusions for the overall foreign loss study.	\$425.00	0.9	\$382.50
Rosenkrans, Mariam	Update overall foreign loss study related to the bankruptcy model.	\$205.00	2.8	\$574.00
Rosenkrans, Mariam	Continue to update overall foreign loss study related to the bankruptcy model.	\$205.00	1.2	\$246.00
Rosenkrans, Mariam	Further updates to overall foreign loss study related to the bankruptcy model.	\$205.00	2.0	\$410.00
02/28/2014				
Rosenkrans, Mariam	Update overall foreign loss study model.	\$205.00	1.7	\$348.50
Rosenkrans, Mariam	Continue to update overall foreign loss study model.	\$205.00	2.3	\$471.50
Subtotal for Basis Study and Overall Foreign Loss Study:			304.5	\$110,501.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Billing and Administrative</i>				
12/18/2013				
Collins, Bryan	Meet with J. Dempsey, M. Thompson, B. Gareau, R. Doernberg, J. Dudek, M. Boyle, A. Harsha, A. Korzhenevich, A. Banks, S. Perlis and J. Kaptur effects on US basis in foreign subsidiaries as a result of these subsidiaries stock being pledged under the debtor in possession agreement.	\$770.00	0.6	\$462.00
Subtotal for Billing and Administrative:			0.6	\$462.00
<i>Customs Consulting</i>				
01/16/2014				
Bloomquist, Kim	Coordinate a call between Exide and the Customs team (M. McGuire).	\$425.00	0.7	\$297.50
01/20/2014				
Bloomquist, Kim	Call with M. Thompson, J. Kaptur, M. McGuire with Deloitte Tax and Jason Pickett, Vice President of Tax for Exide Technologies, to discuss implications of retroactive transfer pricing adjustments on customs reporting.	\$425.00	0.9	\$382.50
Bloomquist, Kim	Call with M. Thompson and M. McGuire with Deloitte Tax to discuss implications of retroactive transfer pricing adjustments on customs reporting.	\$425.00	0.4	\$170.00
Kaptur, James	Call with M. Thompson, K. Bloomquist, M. McGuire with Deloitte Tax and Jason Pickett, Vice President of Tax for Exide Technologies, to discuss implications of retroactive transfer pricing adjustments on customs reporting.	\$205.00	0.9	\$184.50
Kaptur, James	Prepare notes from the customs phone call and email a copy to K. Bloomquist and M. Thompson.	\$205.00	0.5	\$102.50
McGuire, Michele	Call with M. Thompson and K. Bloomquist with Deloitte Tax to discuss implications of retroactive transfer pricing adjustments on customs reporting.	\$675.00	0.4	\$270.00
McGuire, Michele	Call with M. Thompson, K. Bloomquist, J. Kaptur with Deloitte Tax and Jason Pickett, Vice President of Tax for Exide Technologies, to discuss implications of retroactive transfer pricing adjustments on customs reporting.	\$675.00	0.9	\$607.50
Thompson, Mike	Call with K. Bloomquist, J. Kaptur, M. McGuire with Deloitte Tax and Jason Pickett, Vice President of Tax for Exide Technologies, to discuss implications of retroactive transfer pricing adjustments on customs reporting.	\$675.00	0.9	\$607.50
Thompson, Mike	Call with K. Bloomquist and M. McGuire with Deloitte Tax to discuss implications of retroactive transfer pricing adjustments on customs reporting.	\$675.00	0.4	\$270.00
Subtotal for Customs Consulting:			6.0	\$2,892.00
<i>Debt Guaranty Fee Analysis</i>				
12/04/2013				
Fidelman, Mark	Attend partial call with L. Yang and A. Wang with Deloitte Tax regarding status update for guaranty fee analysis.	\$675.00	0.5	\$337.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Debt Guaranty Fee Analysis</i>				
12/04/2013				
Kaptur, James	Update the interest rate schedule for L. Yang and incorporate clarifying points to clear her review points.	\$205.00	1.3	\$266.50
Wang, Annika	Call with L. Yang and M. Fidelman with Deloitte Tax regarding status update for guaranty fee analysis.	\$205.00	1.2	\$246.00
Yang, Lynn	Call with A. Wang and M. Fidelman with Deloitte Tax regarding status update for guaranty fee analysis.	\$675.00	1.2	\$810.00
12/05/2013				
Fidelman, Mark	Discuss with L. Yang, Deloitte Tax, on guarantee fee analysis.	\$675.00	0.5	\$337.50
Wang, Annika	Call with L. Yang with Deloitte Tax regarding strategy for guaranty fee determination.	\$205.00	1.0	\$205.00
Yang, Lynn	Call with A. Wang with Deloitte Tax regarding strategy for guaranty fee determination.	\$675.00	1.0	\$675.00
Yang, Lynn	Discuss with M. Fidelman, Deloitte Tax, on guarantee fee analysis.	\$675.00	0.5	\$337.50
12/06/2013				
Wang, Annika	Perform search for loans comparable to the term and revolver loans in Exide's debtor in possession agreement in DealScan.	\$205.00	2.8	\$574.00
Wang, Annika	Summarize potential comparable loan search results from search in DealScan.	\$205.00	1.2	\$246.00
12/07/2013				
Fidelman, Mark	Review summarized comparable loan search results provided by A. Wang to reach a preliminary conclusion about the necessity of a guarantee fee.	\$675.00	0.5	\$337.50
12/09/2013				
Fidelman, Mark	Discuss with A. Wang regarding strategies to search for comparable loans to compile a hypothetical credit rating.	\$675.00	0.5	\$337.50
Wang, Annika	Discuss with M. Fidelman regarding strategies to search for comparable loans to compile a hypothetical credit rating.	\$205.00	0.5	\$102.50
Wang, Annika	Revise strategies for searching for loans comparable to those in the debtor in possession agreement based on input from M. Fidelman.	\$205.00	3.0	\$615.00
12/10/2013				
Wang, Annika	Search for potentially comparable revolvers in DealScan and their relevant credit ratings.	\$205.00	2.3	\$471.50
12/11/2013				
Fidelman, Mark	Discuss guarantee fee analysis with L. Yang and A. Wang with Deloitte Tax.	\$675.00	1.0	\$675.00
Wang, Annika	Discuss guarantee fee analysis with L. Yang and M. Fidelman with Deloitte Tax.	\$205.00	1.0	\$205.00
Wang, Annika	Perform swaps in Bloomberg to swap revolvers' floating interest rates into fixed interest rates to evaluate loans similar to those in the debtor in possession agreement.	\$205.00	1.8	\$369.00

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2013 - February 28, 2014

Date	Description	Rate	Hours	Fees
<i>Debt Guaranty Fee Analysis</i>				
12/11/2013				
Wang, Annika	Continue to perform swaps in Bloomberg for floating to fixed interest rates to evaluate loans similar to those in the debtor in possession agreement.	\$205.00	2.2	\$451.00
Yang, Lynn	Review terms of the debtor in possession agreement.	\$675.00	0.3	\$202.50
Yang, Lynn	Review preliminary results of the guarantee fee analysis.	\$675.00	1.5	\$1,012.50
Yang, Lynn	Discuss guarantee fee analysis with M. Fidelman and A. Wang with Deloitte Tax.	\$675.00	1.0	\$675.00
12/12/2013				
Fidelman, Mark	Discuss guarantee fee analysis with L. Yang and A. Wang with Deloitte Tax.	\$675.00	1.0	\$675.00
Wang, Annika	Perform comparable revolver loan search in Bloomberg for the guarantee fee analysis.	\$205.00	2.9	\$594.50
Wang, Annika	Discuss guarantee fee analysis with L. Yang and M. Fidelman with Deloitte Tax.	\$205.00	1.0	\$205.00
Wang, Annika	Discuss with B. Miller and L. Yang with Deloitte Tax on approaches for guarantee fee analysis	\$205.00	1.0	\$205.00
Yang, Lynn	Summarize preliminary guarantee fee analysis results.	\$675.00	1.5	\$1,012.50
Yang, Lynn	Discuss guarantee fee analysis with A. Wang and M. Fidelman with Deloitte Tax.	\$675.00	1.0	\$675.00
Yang, Lynn	Discuss with B. Miller and A. Wang with Deloitte Tax on approaches for guarantee fee analysis.	\$675.00	1.0	\$675.00
12/13/2013				
Wang, Annika	Review Bloomberg search criteria and results.	\$205.00	0.4	\$82.00
Yang, Lynn	Revise email to M. Thompson discussing methodology for the guaranty fee analysis.	\$675.00	0.5	\$337.50
12/17/2013				
Wang, Annika	Research into the possibility of employing Bloomberg BVAL B curve for potential adjustment to the comparable revolver loans.	\$205.00	1.2	\$246.00
12/18/2013				
Dharani, Zahra	Discuss guarantee fee with L. Yang.	\$290.00	0.5	\$145.00
Thompson, Mike	Prepare for discussion with J. Pickett regarding guarantee fee analysis.	\$675.00	0.5	\$337.50
Wang, Annika	Assessment of potential comparable Sorenson's credit rating through market indicated interest rates.	\$205.00	1.0	\$205.00
Yang, Lynn	E-mail to M. Thompson summarizing guarantee fee implications discussion with Germany.	\$675.00	0.5	\$337.50
Yang, Lynn	Discuss guarantee fees with Z. Dharani.	\$675.00	0.5	\$337.50
12/19/2013				
Dharani, Zahra	Discuss guarantee fee question with N. Nolden, DTTL (Deloitte Touche Tohmatsu Limited) member firm in Germany, and L. Yang, Deloitte Tax.	\$290.00	0.5	\$145.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Debt Guaranty Fee Analysis</i>				
12/19/2013				
Yang, Lynn	Discuss guarantee fee question with N. Nolden, DTTL (Deloitte Touche Tohmatsu Limited) member firm in Germany, and Z. Dharani, Deloitte Tax.	\$675.00	0.5	\$337.50
Yang, Lynn	Prepare email to M. Thompson summarizing guarantee fee implications discussion with Deloitte Germany.	\$675.00	0.5	\$337.50
12/20/2013				
Dharani, Zahra	Discuss guarantee fee question with M. Deyan, DTTL member firm in France, L. Yang and M. Fidelman with Deloitte Tax.	\$290.00	0.5	\$145.00
Fidelman, Mark	Discuss guarantee fee question among DTTL member firm in France, and L. Yang with Deloitte Tax.	\$675.00	0.5	\$337.50
Fidelman, Mark	Discuss guarantee fee question with M. Deyan, DTTL member firm in France, L. Yang and Z. Dharani with Deloitte Tax.	\$675.00	0.5	\$337.50
Yang, Lynn	Discuss guarantee fee question with M. Deyan, DTTL member firm in France, M. Fidelman and Z. Dharani with Deloitte Tax.	\$675.00	0.5	\$337.50
Yang, Lynn	Discuss guarantee fee question among DTTL member firm in France, and M. Fidelman with Deloitte Tax.	\$675.00	0.5	\$337.50
12/23/2013				
Fidelman, Mark	Discuss guarantee fee question among DTTL member firm in Italy with L. Yang.	\$675.00	0.5	\$337.50
Fidelman, Mark	Discuss guarantee fee question among DTTL member firm in France, and L. Yang with Deloitte Tax.	\$675.00	0.5	\$337.50
Yang, Lynn	Discuss guarantee fee question among DTTL member firm in France, and M. Fidelman with Deloitte Tax.	\$675.00	0.5	\$337.50
Yang, Lynn	Discuss guarantee fee question among DTTL member firm in Italy with M. Fidelman.	\$675.00	0.5	\$337.50
Yang, Lynn	Prepare a summary email to M. Thompson on discussions with DTTL member firm offices on guarantee fee.	\$675.00	0.2	\$135.00
12/31/2013				
Wang, Annika	Prepare the draft memo for why a guarantee fee does not need to be charged for Exide's subsidiaries guaranteeing the debtor in possession loan.	\$205.00	1.7	\$348.50
Wang, Annika	Continue to prepare the draft memo for why a guarantee fee does not need to be charged for Exide's subsidiaries guaranteeing the debtor in possession loan.	\$205.00	1.3	\$266.50
01/02/2014				
Fidelman, Mark	Draft provisions of the debt guarantee fee memo.	\$675.00	1.6	\$1,080.00
Fidelman, Mark	Continue to draft provisions of the debt guarantee fee memo	\$675.00	2.4	\$1,620.00
Fidelman, Mark	Further draft of provisions of the debt guarantee fee memo.	\$675.00	2.0	\$1,350.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Debt Guaranty Fee Analysis</i>				
01/02/2014				
Wang, Annika	Address review comments to the draft guarantee fee memo by finding proper citations.	\$205.00	1.0	\$205.00
Yang, Lynn	Draft provisions of the debt guarantee fee memo.	\$675.00	2.3	\$1,552.50
Yang, Lynn	Continue to draft provisions of the debt guarantee fee memo.	\$675.00	1.3	\$877.50
Yang, Lynn	Further draft of provisions of the debt guarantee fee memo.	\$675.00	1.9	\$1,282.50
01/03/2014				
Fidelman, Mark	Discuss with A. Wang appendices prepared for the guarantee fee memo.	\$675.00	1.5	\$1,012.50
Wang, Annika	Discuss with M. Fidelman appendices prepared for the guarantee fee memo.	\$205.00	1.5	\$307.50
Wang, Annika	Revise appendices for the guarantee fee memo based on discussions with M. Fidelman.	\$205.00	1.5	\$307.50
01/06/2014				
Fidelman, Mark	Discuss research write-up for guarantee fee memo with A. Wang.	\$675.00	0.5	\$337.50
Wang, Annika	Revise search write-up in the guarantee fee memo.	\$205.00	2.7	\$553.50
Wang, Annika	Analyze the loan transactions from LoanConnector, and update search results accordingly.	\$205.00	2.6	\$533.00
Wang, Annika	Discuss research write-up for guarantee fee memo with M. Fidelman.	\$205.00	0.5	\$102.50
01/07/2014				
Fidelman, Mark	Review search write-up in the guarantee fee memo completed by A. Wang and provided review points.	\$675.00	0.5	\$337.50
Wang, Annika	Perform active date and tenor adjustment to the loan transactions from LoanConnector.	\$205.00	2.4	\$492.00
01/08/2014				
Fidelman, Mark	Review guarantee fee analysis memo and appendices and provide L. Yang with copy of review points.	\$675.00	2.3	\$1,552.50
Wang, Annika	Create interpolation tables for the guarantee fee analysis memo.	\$205.00	1.3	\$266.50
01/10/2014				
Wang, Annika	Update the appendices for the guaranty fee memorandum.	\$205.00	0.5	\$102.50
01/20/2014				
Yang, Lynn	Draft the guarantee fee analysis memo.	\$675.00	1.0	\$675.00
01/21/2014				
Fidelman, Mark	Revise the guarantee fee analysis memo.	\$675.00	0.5	\$337.50
02/10/2014				
Thompson, Mike	Review guarantee fee file.	\$675.00	1.2	\$810.00
Subtotal for Debt Guaranty Fee Analysis:			83.5	\$35,669.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>International Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
12/09/2013				
Kaptur, James	Create a previously taxed income schedule for the bankruptcy group for Exide Technologies' subsidiaries from 2013.	\$205.00	0.7	\$143.50
12/18/2013				
Doernberg, Richard	Prepare for internal discussions to follow regarding Exide and various international tax considerations in relation to the bankruptcy.	\$675.00	0.3	\$202.50
01/24/2014				
Bloomquist, Kim	Inputs various modeling scenarios for the bankruptcy model.	\$425.00	0.9	\$382.50
Kaptur, James	Discuss the bankruptcy model with M. Rosenkrans, Deloitte Tax, and additional inputs to integrate into the model.	\$205.00	0.2	\$41.00
Rosenkrans, Mariam	Discuss the bankruptcy model with J. Kaptur, Deloitte Tax, and additional inputs to integrate into the model.	\$205.00	0.2	\$41.00
01/28/2014				
Bloomquist, Kim	Discuss bankruptcy model with J. Kaptur, Deloitte Tax, regarding next steps and potential scenarios to forecast.	\$425.00	0.4	\$170.00
Kaptur, James	Continue to update data in the Exide bankruptcy model.	\$205.00	1.8	\$369.00
Kaptur, James	Discuss bankruptcy model with K. Bloomquist, Deloitte Tax, regarding next steps and potential scenarios to forecast.	\$205.00	0.4	\$82.00
Kaptur, James	Update figures in the Exide bankruptcy model.	\$205.00	1.2	\$246.00
01/31/2014				
Bloomquist, Kim	Analyze bankruptcy model to determine if current model is capable of projecting all of the restructuring's tax consequences or if an alternative model should be utilized.	\$425.00	0.3	\$127.50
02/04/2014				
Kaptur, James	Update inputs for Exide bankruptcy model after team meeting.	\$205.00	1.0	\$205.00
Kaptur, James	Meet with M. Rosenkrans and A Korzhenevich with Deloitte Tax to discuss creating new Exide bankruptcy model.	\$205.00	1.0	\$205.00
Kaptur, James	Update discussion with M. Rosenkrans, Deloitte Tax, regarding Exide bankruptcy model.	\$205.00	0.2	\$41.00
Korzhenevich, Anna	Meet with M. Rosenkrans and J. Kaptur with Deloitte Tax to discuss creating new Exide bankruptcy model.	\$290.00	1.0	\$290.00
Rosenkrans, Mariam	Update discussion with J. Kaptur, Deloitte Tax, regarding Exide bankruptcy model.	\$205.00	0.2	\$41.00
Rosenkrans, Mariam	Meet with J. Kaptur and A Korzhenevich with Deloitte Tax to discuss creating new Exide bankruptcy model.	\$205.00	1.0	\$205.00
02/05/2014				
Kaptur, James	Update inputs for the bankruptcy model.	\$205.00	1.0	\$205.00
Kaptur, James	Update inputs for the bankruptcy model, specifically the withholding rates.	\$205.00	1.0	\$205.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>International Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
02/10/2014				
Bloomquist, Kim	Discussion with J. Kaptur, Deloitte Tax, regarding status of the Exide bankruptcy model.	\$425.00	0.5	\$212.50
Kaptur, James	Discuss with K. Bloomquist, Deloitte Tax, regarding status of Exide bankruptcy model.	\$205.00	0.5	\$102.50
02/11/2014				
Bloomquist, Kim	Call with R. Duchene and J. Kaptur to discuss potential international tax quantitative consulting services involvement in creating a model for Exide's emergence from bankruptcy.	\$425.00	0.4	\$170.00
Bloomquist, Kim	Coordinate live meeting for bankruptcy model on Feb. 20th with entire international team and R. Duchene.	\$425.00	0.5	\$212.50
Duchene, Ryan	Call with K. Bloomquist and J. Kaptur to discuss potential international tax quantitative consulting services involvement in creating a model for Exide's emergence from bankruptcy.	\$495.00	0.4	\$198.00
Kaptur, James	Call with R. Duchene and K. Bloomquist to discuss potential international tax quantitative consulting services involvement in modeling Exide's emergence from bankruptcy.	\$205.00	0.4	\$82.00
02/20/2014				
Bloomquist, Kim	Meet with R. Duchene, S. Cyphers, and M. Rosenkrans with Deloitte Tax to discuss the inputs for the bankruptcy model.	\$425.00	1.0	\$425.00
Bloomquist, Kim	Attend meeting with R. Duchene, M. Thompson, S. Cyphers, A. Korzhenevich, J. Kaptur and M. Rosenkrans with Deloitte Tax to discuss the creation of the bankruptcy model.	\$425.00	4.2	\$1,785.00
Cyphers, Sarah	Attend meeting with R. Duchene, M. Thompson, K. Bloomquist, A. Korzhenevich, J. Kaptur and M. Rosenkrans with Deloitte Tax to discuss the creation of the bankruptcy model.	\$495.00	4.2	\$2,079.00
Cyphers, Sarah	Meet with R. Duchene, S. Cyphers, K. Bloomquist, and M. Rosenkrans with Deloitte Tax to discuss the inputs for the bankruptcy model.	\$495.00	1.0	\$495.00
Duchene, Ryan	Meet with R. Duchene, S. Cyphers, K. Bloomquist, and M. Rosenkrans with Deloitte Tax to discuss the inputs for the bankruptcy model.	\$495.00	1.0	\$495.00
Duchene, Ryan	Attend meeting with M. Thompson, S. Cyphers, K. Bloomquist, A. Korzhenevich, J. Kaptur and M. Rosenkrans with Deloitte Tax to discuss the creation of the bankruptcy model.	\$495.00	4.2	\$2,079.00
Kaptur, James	Attend partial meeting with R. Duchene, M. Thompson, S. Cyphers, K. Bloomquist, A. Korzhenevich and M. Rosenkrans with Deloitte Tax to discuss the creation of the bankruptcy model.	\$205.00	3.0	\$615.00
Korzhenevich, Anna	Attend meeting with R. Duchene, M. Thompson, S. Cyphers, K. Bloomquist, J. Kaptur and M. Rosenkrans to discuss the creation of the bankruptcy model.	\$290.00	4.2	\$1,218.00
Rosenkrans, Mariam	Meet with R. Duchene, S. Cyphers, K. Bloomquist, and M. Rosenkrans with Deloitte Tax to discuss the inputs for the bankruptcy model.	\$205.00	1.0	\$205.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>International Bankruptcy Attribute Modeling and Cancellation of Debt Analysis</i>				
02/20/2014				
Rosenkrans, Mariam	Attend meeting with R. Duchene, M. Thompson, S. Cyphers, K. Bloomquist, A. Korzhenevich and J. Kaptur with Deloitte Tax to discuss the creation of the bankruptcy model.	\$205.00	4.2	\$861.00
Thompson, Mike	Attend partial meeting with R. Duchene, S. Cyphers, K. Bloomquist, A. Korzhenevich, J. Kaptur and M. Rosenkrans with Deloitte Tax to discuss the creation of the bankruptcy model.	\$675.00	2.0	\$1,350.00
02/26/2014				
Duchene, Ryan	Design of international tax bankruptcy model using Microsoft Visio.	\$495.00	1.5	\$742.50
02/28/2014				
Duchene, Ryan	Design of international tax bankruptcy model using Microsoft Visio.	\$495.00	0.5	\$247.50
	Subtotal for International Bankruptcy Attribute Modeling and Cancellation of Debt Analysis:		47.5	\$16,776.50
<i>International Consulting - Mexico and Brazil Operations</i>				
01/07/2014				
Diaz, Herminia	Attend call held by J. Pickett, Vice President of Tax at Exide, about reducing the operations in Mexico and Mexican tax consequences.	\$675.00	1.0	\$675.00
02/14/2014				
Thompson, Mike	Call with J. Pickett, Exide, regarding tax resources in Brazil.	\$675.00	0.7	\$472.50
02/17/2014				
Bloomquist, Kim	Email to N. Marcelo of DTTL member firm in Brazil to assemble a tax team to assist Exide in Brazil per request of J. Pickett at Exide.	\$425.00	0.3	\$127.50
Bloomquist, Kim	Meet with M. Thompson and S. Cyphers with Deloitte Tax regarding the formation of a Deloitte tax team for Exide's Brazilian operations.	\$425.00	0.2	\$85.00
Cyphers, Sarah	Meet with M. Thompson and K. Bloomquist with Deloitte Tax regarding the formation of a Deloitte tax team for Exide's Brazilian operations.	\$495.00	0.2	\$99.00
Thompson, Mike	Meet with K. Bloomquist and S. Cyphers with Deloitte Tax regarding the formation of a Deloitte tax team for Exide's Brazilian operations.	\$675.00	0.2	\$135.00
02/26/2014				
Bloomquist, Kim	Arrange call with the Deloitte Brazil team on 2/27 per request of J. Pickett of Exide.	\$425.00	0.3	\$127.50
02/27/2014				
Bloomquist, Kim	Call regarding Brazilian operations and introduction of DTTL (Deloitte Touche Tohmatsu Limited) member firm in Brazil to Exide, with J. Pickett and J. De los Santos (Exide), M. Thompson and S. Cyphers (Deloitte Tax), M. Natale and A. Querquilli (Deloitte Brazil).	\$425.00	1.0	\$425.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>International Consulting - Mexico and Brazil Operations</i>				
02/27/2014				
Cyphers, Sarah	Call regarding Brazilian operations and introduction of DTTL (Deloitte Touche Tohmatsu Limited) member firm in Brazil to Exide, with J. Pickett and J. De los Santos (Exide), M. Thompson and K. Bloomquist (Deloitte Tax), M. Natale and A. Querquilli (Deloitte Brazil).	\$495.00	1.0	\$495.00
Thompson, Mike	Call regarding Brazilian operations and introduction of DTTL (Deloitte Touche Tohmatsu Limited) member firm in Brazil to Exide, with J. Pickett and J. De los Santos (Exide), K. Bloomquist and S. Cyphers (Deloitte Tax), M. Natale and A. Querquilli (Deloitte Brazil).	\$675.00	1.0	\$675.00
Subtotal for International Consulting - Mexico and Brazil Operations:			5.9	\$3,316.50
<i>International Tax Consulting</i>				
12/05/2013				
Thompson, Mike	Call with J Pickett (Exide Vice President-Tax) regarding US federal income tax considerations of various scenarios regarding the restructuring of the legal ownership of Exide Manx Limited.	\$675.00	2.5	\$1,687.50
12/08/2013				
Thompson, Mike	Research on US federal income tax considerations associated with various scenarios regarding restructuring of the legal ownership of Exide Manx Limited.	\$675.00	1.0	\$675.00
Subtotal for International Tax Consulting:			3.5	\$2,362.50
<i>Non-Working Travel</i>				
02/20/2014				
Duchene, Ryan	Travel time from Pittsburgh, PA to Altanta, GA for meetings related to the creation of the bankruptcy model.	\$247.50	3.0	\$742.50
Duchene, Ryan	Travel time from Altanta, GA to Pittsburgh, PA for meetings related to the creation of the bankruptcy model.	\$247.50	3.0	\$742.50
Subtotal for Non-Working Travel:			6.0	\$1,485.00
<i>Preparation of Fee Applications</i>				
12/20/2013				
Bloomquist, Kim	Discuss with J. Kaptur and D. Gutierrez regarding billing for foreign member firm time.	\$425.00	0.4	\$170.00
Gutierrez, Dalia	Begin review of Exide fee data for the period of June 10, 2013 through November 30, 2013, in preparation for the first interim fee application.	\$205.00	1.5	\$307.50
Gutierrez, Dalia	Discuss with J. Kaptur and K. Bloomquist regarding billing for foreign member firm time.	\$205.00	0.4	\$82.00
Gutierrez, Dalia	Review Exide expense data in preparation for the first interim fee application.	\$205.00	0.3	\$61.50
Kaptur, James	Discuss with K. Bloomquist and D. Gutierrez regarding billing for foreign member firm time.	\$205.00	0.4	\$82.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/06/2014				
Gutierrez, Dalia	Begin review of Exide data for interim fee application.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Review fee data for interim fee application.	\$205.00	1.6	\$328.00
01/07/2014				
Gutierrez, Dalia	Review fee data in preparation for interim fee application.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Continue to review fee data in preparation for interim fee application.	\$205.00	1.9	\$389.50
Gutierrez, Dalia	Further review fee data in preparation for interim fee application.	\$205.00	1.5	\$307.50
Kaptur, James	Review time to bill for Board of Directors' inquiries on interim fee application.	\$205.00	1.6	\$328.00
01/08/2014				
Gutierrez, Dalia	Continue to review fee data in preparation for interim fee application.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Review fee data for interim fee application.	\$205.00	2.2	\$451.00
Gutierrez, Dalia	Review data for interim fee application.	\$205.00	1.9	\$389.50
01/09/2014				
Gutierrez, Dalia	Review fee data for interim application.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Continue to review fee data for interim application.	\$205.00	2.3	\$471.50
01/10/2014				
Gutierrez, Dalia	Review fee data for interim fee application.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Continue to review fee data for interim fee application.	\$205.00	2.5	\$512.50
01/11/2014				
Gutierrez, Dalia	Review fee data for first interim fee application.	\$205.00	3.0	\$615.00
01/12/2014				
Gutierrez, Dalia	Review fee data for period June 10, 2013 through December 31, 2013.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Finalize review of fee data for first interim application.	\$205.00	2.3	\$471.50
01/13/2014				
Gutierrez, Dalia	Review expense data for first interim fee application.	\$205.00	2.7	\$553.50
01/14/2014				
Harsha, Amitha	Provide first interim fee comments back to D. Gutierrez.	\$425.00	0.2	\$85.00
01/17/2014				
Bloomquist, Kim	Revise time descriptions for the interim fee application.	\$425.00	1.1	\$467.50
01/20/2014				
Kaptur, James	Continue to reconcile information for the interim fee application from June to December of 2013.	\$205.00	2.4	\$492.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/20/2014				
Kaptur, James	Reconcile information for the interim fee application from June through December of 2013.	\$205.00	2.6	\$533.00
01/21/2014				
Bloomquist, Kim	Review interim fee application.	\$425.00	0.2	\$85.00
Kaptur, James	Review the interim fee application information received from associates to clarify data relating to time reporting.	\$205.00	0.3	\$61.50
Korzhenovich, Anna	Prepare Exide time reporting edits for interim fee application.	\$290.00	1.8	\$522.00
Korzhenovich, Anna	Continue to prepare Exide time reporting edits for interim fee application.	\$290.00	2.0	\$580.00
Rosenkrans, Mariam	Update time and comments for the interim fee application.	\$205.00	2.5	\$512.50
01/22/2014				
Kaptur, James	Reconcile time and clear comments from D. Gutierrez with respect to the Exide interim fee analysis through December.	\$205.00	0.6	\$123.00
Kaptur, James	Continue work on Exide interim fee analysis.	\$205.00	2.3	\$471.50
Kaptur, James	Continue work on Exide interim fee analysis.	\$205.00	2.3	\$471.50
Korzhenovich, Anna	Edit Exide fee data for interim fee application.	\$290.00	1.2	\$348.00
01/23/2014				
Kaptur, James	Update Exide first interim fee data with follow-up from associates and from international staff in Singapore on the engagement regarding time reporting.	\$205.00	1.7	\$348.50
01/24/2014				
Kaptur, James	Update Exide Technologies interim fee application.	\$205.00	2.3	\$471.50
Korzhenovich, Anna	Final adjustments to Exide time reporting on the interim fee application.	\$290.00	0.8	\$232.00
01/27/2014				
Kaptur, James	Incorporate additional updates to Exide interim fee application received from coworkers.	\$205.00	1.0	\$205.00
01/28/2014				
Kaptur, James	Incorporate responses from employees into Exide interim fee application.	\$205.00	1.1	\$225.50
01/31/2014				
Kaptur, James	Update Exide interim fee analysis for additional reporting received from staff.	\$205.00	0.8	\$164.00
Wang, Annika	Provide clarification on work performed and time spent for Exide interim fee analysis.	\$205.00	0.5	\$102.50
02/03/2014				
Kaptur, James	Finish compiling Exide billing and breaking out transfer pricing and out of scope compliance components to discuss those aspects of the bill later.	\$205.00	2.3	\$471.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/04/2014				
Bloomquist, Kim	Meet with J. Kaptur, Deloitte Tax, to discuss provisions of Exide's interim fee application.	\$425.00	0.7	\$297.50
Bloomquist, Kim	Review edits J. Kaptur made to the spreadsheet upon which the interim fee application was based prior to sending a copy to D. Gutierrez.	\$425.00	0.4	\$170.00
Kaptur, James	Meet with K. Bloomquist, Deloitte Tax, to discuss provisions of Exide's interim fee application.	\$205.00	0.7	\$143.50
Kaptur, James	Separate components of Exide billing for transfer pricing and out of scope compliance work, additionally input correct billing rates per engagement letters and statement of work.	\$205.00	2.1	\$430.50
02/06/2014				
Gutierrez, Dalia	Update Exide fee data with comments received from J. Kaptur.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Continue to update data in preparation for interim fee application.	\$205.00	2.8	\$574.00
Gutierrez, Dalia	Continue to update fee data for interim fee application.	\$205.00	2.2	\$451.00
02/07/2014				
Austin, Carisa	Review Exide Fees for first interim fee application.	\$205.00	1.7	\$348.50
Gutierrez, Dalia	Update Exide data in preparation for monthly fee application.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Final updates to data for monthly fee application.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Update expense data for monthly fee application.	\$205.00	1.2	\$246.00
02/08/2014				
Gutierrez, Dalia	Update Exide data per review comments received from C. Austin.	\$205.00	0.5	\$102.50
Gutierrez, Dalia	Prepare email to J. Kaptur with additional information needed for monthly fee application.	\$205.00	0.3	\$61.50
02/10/2014				
Gutierrez, Dalia	Review updates to fee data provided by J. Kaptur, in preparation for fee application.	\$205.00	1.0	\$205.00
Kaptur, James	Review Exide interim fee application for adequate time descriptions.	\$205.00	1.9	\$389.50
Kaptur, James	Review Exide interim fee application to insure responses to updated descriptions sent by coworkers were thorough.	\$205.00	1.1	\$225.50
Kaptur, James	Address transfer pricing time and amounts regarding interim fee application.	\$205.00	2.0	\$410.00
Rosenkrans, Mariam	Update comments for the interim fee application.	\$205.00	0.2	\$41.00
02/11/2014				
Gutierrez, Dalia	Revise fee data for first interim fee application.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Review updated fee data for first interim fee application.	\$205.00	2.7	\$553.50
Gutierrez, Dalia	Review update fee data for first interim application.	\$205.00	1.9	\$389.50
Kaptur, James	Finalize the bill summary for the interim fees.	\$205.00	2.5	\$512.50

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2013 - February 28, 2014

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/12/2014				
Gutierrez, Dalia	Update Exide first interim fee data.	\$205.00	2.8	\$574.00
Gutierrez, Dalia	Continue to update Exide first interim fee data.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Further edits to first interim fee report.	\$205.00	2.3	\$471.50
02/13/2014				
Austin, Carisa	Prepare first interim fee application documents and certification.	\$205.00	1.7	\$348.50
Gutierrez, Dalia	Create expense reports for first interim fee application.	\$205.00	0.4	\$82.00
Gutierrez, Dalia	Edit first interim fee report.	\$205.00	3.1	\$635.50
Gutierrez, Dalia	Prepare Exide first interim fee application.	\$205.00	2.9	\$594.50
02/14/2014				
Bloomquist, Kim	Review billing descriptions for the invoice.	\$425.00	0.4	\$170.00
Dempsey, Jacob	Summarize services provided for billing purposes.	\$375.00	0.4	\$150.00
Kaptur, James	Create descriptions for services provided for the client to go on the interim fee schedule.	\$205.00	0.4	\$82.00
02/16/2014				
Gutierrez, Dalia	Add description of services to the Exide first interim fee application.	\$205.00	0.5	\$102.50
02/17/2014				
Gutierrez, Dalia	Update first interim application with feedback received from I. Cannon-Geary.	\$205.00	3.1	\$635.50
Gutierrez, Dalia	Prepare reports needed for first interim fee application.	\$205.00	2.9	\$594.50
02/18/2014				
Kaptur, James	Address comments and update descriptions for the interim fee submission.	\$205.00	1.0	\$205.00
02/19/2014				
Gutierrez, Dalia	Revise Exide first interim draft.	\$205.00	2.6	\$533.00
Gutierrez, Dalia	Continue to revise first interim data.	\$205.00	1.9	\$389.50
02/20/2014				
Gutierrez, Dalia	Update Exide first interim with comments received from I. Cannon-Geary.	\$205.00	2.8	\$574.00
Gutierrez, Dalia	Update charts needed for Exide first interim fee application.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Update Exide first interim draft with comments received from S. Harrison.	\$205.00	2.7	\$553.50
Gutierrez, Dalia	Continue to update Exide first interim fee application.	\$205.00	2.9	\$594.50
02/21/2014				
Gutierrez, Dalia	Update Exide first interim with comments received from S. Harrison.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Final updates to charts needed for first interim fee application.	\$205.00	2.7	\$553.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/26/2014				
Gutierrez, Dalia	Revise first interim application.	\$205.00	2.9	\$594.50
Subtotal for Preparation of Fee Applications:			160.5	\$34,211.50
<i>Section 382 Analysis</i>				
12/05/2013				
Dempsey, Jacob	Research historic section filings to determine what caused ownership change in fiscal year ending March 31, 2006.	\$375.00	1.0	\$375.00
Perlis, Stacy	Create Exide presentation deck on historic Section 382 ownership changes and 2013 bankruptcy update.	\$480.00	2.0	\$960.00
Perlis, Stacy	Continue to create Exide presentation deck on historic Section 382 ownership changes and 2013 bankruptcy update.	\$480.00	1.2	\$576.00
12/06/2013				
Dempsey, Jacob	Review Exide 10ks to determine treatment of deferred tax assets in relation to Section 382 limitation.	\$375.00	0.5	\$187.50
12/12/2013				
Dempsey, Jacob	Create equity rollforward in Section 382 ownership analysis including gathering and organizing data.	\$375.00	1.7	\$637.50
Dempsey, Jacob	Research prepetition creditors received equity upon emergence from Exide's 2002 bankruptcy.	\$375.00	1.2	\$450.00
Dudek, John	Review schedule 13G filings for Exide for the period May 2004 through December 2013.	\$585.00	2.9	\$1,696.50
Dudek, John	Continue to review schedule 13G filings for Exide for the period May 2004 through December 2013.	\$585.00	2.7	\$1,579.50
Dudek, John	Update schedule tracking 5% shareholders of Exide stock for Section 382 purposes.	\$585.00	2.9	\$1,696.50
Dudek, John	Complete updating schedule tracking 5% shareholders of Exide stock for Section 382 purposes.	\$585.00	1.6	\$936.00
12/13/2013				
Dempsey, Jacob	Meet with S. Harrison and J. Dudek with Deloitte Tax to discuss 13G and 13D filings and determine which shareholders will be included in the Section 382 ownership change analysis.	\$375.00	1.8	\$675.00
Dempsey, Jacob	Review 5% shareholder analysis, specifically check for consistency among filings for same shareholder and correct filing types.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Create organization charts for shareholders who filed 13G and 13D forms for actual owners of the shares.	\$375.00	1.3	\$487.50
Dudek, John	Meet with S. Harrison and J. Dempsey with Deloitte Tax to discuss 13G and 13D filings and determine which shareholders will be included in the Section 382 ownership change analysis.	\$585.00	1.8	\$1,053.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
Section 382 Analysis				
12/13/2013				
Harrison, Steve	Meet with J. Dempsey and J. Dudek with Deloitte Tax to discuss 13G and 13D filings and determine which shareholders will be included in the Section 382 ownership change analysis.	\$770.00	1.8	\$1,386.00
12/16/2013				
Boyle, Matt	Meet with J. Dempsey and J. Dudek with Deloitte Tax to discuss whether certain 13G and 13D filers will be included as 5% shareholders in Section 382 ownership change analysis.	\$585.00	2.9	\$1,696.50
Boyle, Matt	Review schedule 13D and 13G filings for Exide 5% shareholders for later call with J. Dudek.	\$585.00	2.4	\$1,404.00
Dempsey, Jacob	Update 5% shareholder analysis and create organization charts to correlate to the 13g and 13d filings.	\$375.00	2.2	\$825.00
Dempsey, Jacob	Research information in proxy statements and the timing of the trading restriction.	\$375.00	0.5	\$187.50
Dempsey, Jacob	Meet with M. Boyle and J. Dudek with Deloitte Tax to discuss whether certain 13G and 13D filers will be included as 5% shareholders in Section 382 ownership change analysis.	\$375.00	2.9	\$1,087.50
Dudek, John	Meet with M. Boyle and J. Dempsey with Deloitte Tax to discuss whether certain 13G and 13D filers will be included as 5% shareholders in Section 382 ownership change analysis.	\$585.00	2.9	\$1,696.50
12/17/2013				
Dempsey, Jacob	Build out Section 382 ownership change model by inputting data to create testing dates.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Build out Section 382 ownership change model by inputting data to create test dates, test ownership change page, and summary percentage increase page.	\$375.00	2.8	\$1,050.00
Perlis, Stacy	Review Section 382 ownership analysis.	\$480.00	1.3	\$624.00
12/18/2013				
Dempsey, Jacob	Update Section 382 change analysis for later testing dates.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Continue to update Section 382 ownership change analysis for later testing dates.	\$375.00	1.7	\$637.50
Dempsey, Jacob	Update Section 382 ownership change analysis per S. Perlis review points.	\$375.00	1.4	\$525.00
Perlis, Stacy	Continue to review Section 382 ownership analysis.	\$480.00	2.6	\$1,248.00
12/19/2013				
Dempsey, Jacob	Create assumptions document for Exide's Section 382 ownership analysis.	\$375.00	1.3	\$487.50
Dempsey, Jacob	Update Section 382 ownership change analysis model based off of S. Perlis review points.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Update assumptions document based off of self edits.	\$375.00	0.8	\$300.00
Gareau, Brian	Review historic Section 382 ownership analysis.	\$680.00	1.5	\$1,020.00
Perlis, Stacy	Review revised Section 382 ownership analysis.	\$480.00	2.7	\$1,296.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Section 382 Analysis</i>				
12/20/2013				
Banks, Anthony	Finalize review of Exide Section 382 analysis.	\$480.00	2.8	\$1,344.00
Banks, Anthony	Review Exide Section 382 analysis.	\$480.00	2.9	\$1,392.00
Dempsey, Jacob	Update Section 382 ownership change analysis model.	\$375.00	0.6	\$225.00
12/21/2013				
Perlis, Stacy	Review Section 382 ownership analysis to analyze cause of projected 2010 ownership change.	\$480.00	0.8	\$384.00
12/23/2013				
Dempsey, Jacob	Update Section 382 analysis model for changes to a 5% shareholder's ownership.	\$375.00	0.5	\$187.50
Dempsey, Jacob	Update based on A. Banks review points to original Section 382 model and second model that was created to track a second possible scenario.	\$375.00	2.0	\$750.00
12/24/2013				
Dempsey, Jacob	Update Section 382 model for format changes.	\$375.00	0.5	\$187.50
12/26/2013				
Dempsey, Jacob	Update Section 382 assumptions document for S. Perlis review points.	\$375.00	1.5	\$562.50
Perlis, Stacy	Review Exide ownership analysis assumptions listing.	\$480.00	1.0	\$480.00
12/27/2013				
Perlis, Stacy	Complete review of 5% shareholder analysis assumptions listing.	\$480.00	1.5	\$720.00
01/09/2014				
Banks, Anthony	Review updated Exide Section 382 ownership analysis.	\$480.00	2.8	\$1,344.00
01/21/2014				
Dempsey, Jacob	Update testing date for new 13g filing for Section 382 model.	\$375.00	0.9	\$337.50
01/22/2014				
Dempsey, Jacob	Update Section 382 ownership model for S. Perlis review points.	\$375.00	0.3	\$112.50
Perlis, Stacy	Review Section 382 ownership analysis through January 9, 2014 testing date.	\$480.00	1.3	\$624.00
01/29/2014				
Banks, Anthony	Refresh analysis of Exide 5% shareholders and its impact on Exide's Section 382 position.	\$480.00	2.4	\$1,152.00
02/20/2014				
Dempsey, Jacob	Updated support binders for 382 shift and updated 5% shareholder analysis for J. Dudek and M. Boyle comments.	\$375.00	0.4	\$150.00
02/21/2014				
Perlis, Stacy	Review talking points for 5% shareholder analysis.	\$480.00	0.5	\$240.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Section 382 Analysis</i>				
02/25/2014				
Perlis, Stacy	Review Exide provided Section 382 ownership analysis.	\$480.00	0.5	\$240.00
Perlis, Stacy	Draft write up describing findings from review of Exide provided Section 382 ownership analysis.	\$480.00	2.5	\$1,200.00
02/27/2014				
Dempsey, Jacob	Rework client provided Section 382 model to take into account segregation events and additional testing dates.	\$375.00	2.3	\$862.50
Perlis, Stacy	Recalculate Exide provided Section 382 ownership analysis.	\$480.00	1.0	\$480.00
02/28/2014				
Perlis, Stacy	Review recalculation of Exide provided Section 382 ownership.	\$480.00	2.5	\$1,200.00
	Subtotal for Section 382 Analysis:		97.4	\$45,306.00
<i>Section 956 and Guarantee Fees (Transfer Pricing)</i>				
12/02/2013				
Thompson, Mike	Research treatment of contingent guarantors for IRC Section 956 purposes.	\$675.00	1.3	\$877.50
12/08/2013				
Kaptur, James	Update Section 956 memo some of the specific language from the debtor in possession agreement that was pertinent to entity classifications for purposes of Section 956 inclusion.	\$205.00	0.4	\$82.00
12/15/2013				
Bloomquist, Kim	Review memo on Section 956 in relation to the new loan agreements.	\$425.00	2.5	\$1,062.50
12/16/2013				
Harsha, Amitha	Review Section 956 analysis and memorandum documenting the position.	\$425.00	0.4	\$170.00
Kaptur, James	Clear review points for the Section 956 memo.	\$205.00	1.4	\$287.00
01/02/2014				
Bloomquist, Kim	Review Exide Section 956 memo as it relates to the debtor in possession agreement.	\$425.00	2.9	\$1,232.50
01/03/2014				
Bloomquist, Kim	Review Exide Section 956 memo as it relates to the debtor in possession agreement.	\$425.00	2.9	\$1,232.50
Bloomquist, Kim	Research relating to the Exide Section 956 memo as it relates to the debtor in possession agreement.	\$425.00	2.6	\$1,105.00
Bloomquist, Kim	Create review points for the Section 956 memo.	\$425.00	0.9	\$382.50
Bloomquist, Kim	Discuss Section 956 memo with A. Harsha.	\$425.00	0.3	\$127.50
Harsha, Amitha	Discuss Section 956 memo with K. Bloomquist.	\$425.00	0.3	\$127.50
01/06/2014				
Kaptur, James	Clear review points for Section 956 memorandum.	\$205.00	1.8	\$369.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Section 956 and Guarantee Fees (Transfer Pricing)</i>				
01/07/2014				
Harsha, Amitha	Meet with J. Kaptur to discuss revisions to Section 956 memo.	\$425.00	0.3	\$127.50
Harsha, Amitha	Continue to review memo Section 956 implications of the debtor in possession agreement.	\$425.00	2.2	\$935.00
Harsha, Amitha	Review memo Section 956 implications of the debtor in possession agreement.	\$425.00	1.2	\$510.00
Kaptur, James	Clear more review points in the Section 956 memo.	\$205.00	1.2	\$246.00
Kaptur, James	Meet with A. Harsha to discuss revisions to Section 956 memorandum.	\$205.00	0.3	\$61.50
01/08/2014				
Bloomquist, Kim	Revise Section 956 memo.	\$425.00	1.9	\$807.50
Harsha, Amitha	Review the memo discussing the Section 956 implications of the debtor in possession agreement.	\$425.00	1.8	\$765.00
Harsha, Amitha	Continue to review the memo discussing the Section 956 implications of the debtor in possession agreement.	\$425.00	1.3	\$552.50
Harsha, Amitha	Discuss with J. Kaptur additional points to clarify and refine in the Exide Section 956 memo.	\$425.00	0.2	\$85.00
Harsha, Amitha	Review the memo discussing the Section 956 implications of the debtor in possession agreement.	\$425.00	2.2	\$935.00
Kaptur, James	Clear review points on Exide Technologies Section 956 memo.	\$205.00	2.1	\$430.50
Kaptur, James	Discuss with A. Harsha additional points to clarify and refine in the Exide Section 956 memo.	\$205.00	0.2	\$41.00
Kaptur, James	Work on Exide Section 956 memo researching code and regulations and debtor in possession agreement to clarify terms in the memorandum.	\$205.00	2.5	\$512.50
01/09/2014				
Harsha, Amitha	Review the memo discussing the Section 956 implications of the debtor in possession agreement.	\$425.00	1.8	\$765.00
Harsha, Amitha	Continue to review the memo discussing the Section 956 implications of the debtor in possession agreement.	\$425.00	2.5	\$1,062.50
Kaptur, James	Clear review points on Exide Section 956 memo and insert additional clarifying terminology.	\$205.00	1.0	\$205.00
01/10/2014				
Doernberg, Richard	Review Section 956 memo for A. Harsha.	\$675.00	1.0	\$675.00
Harsha, Amitha	Review memo discussing Section 956 and implications of the debtor in possession agreement.	\$425.00	2.7	\$1,147.50
Harsha, Amitha	Continue to review memo discussing Section 956 and implications of the debtor in possession agreement.	\$425.00	1.7	\$722.50
Kaptur, James	Review Section 956 memo.	\$205.00	0.6	\$123.00

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Date	Description	Rate	Hours	Fees
<i>Section 956 and Guarantee Fees (Transfer Pricing)</i>				
01/13/2014				
Doernberg, Richard	Revise the Section 956 memo.	\$675.00	0.5	\$337.50
Harsha, Amitha	Revise memorandum documenting Section 956 implications of the debtor in possession agreement.	\$425.00	1.0	\$425.00
01/21/2014				
Bloomquist, Kim	Prepare Section 956 memo for review.	\$425.00	0.4	\$170.00
01/27/2014				
Kaptur, James	Create binder for Section 956 analysis.	\$205.00	0.8	\$164.00
Subtotal for Section 956 and Guarantee Fees (Transfer Pricing):			49.1	\$18,861.50
Total			1,069.8	\$422,927.00

Adjustment

Voluntary Reduction - Preparation of Fee Applications				(\$2,040.50)
Adjustment Subtotal :				(\$2,040.50)
Total		1,069.8		\$420,886.50

Recapitulation

Name	Rate	Hours	Fees
Cohen, Harrison	\$770.00	0.9	\$693.00
Collins, Bryan	\$770.00	14.3	\$11,011.00
Harrison, Steve	\$770.00	21.2	\$16,324.00
Gareau, Brian	\$680.00	26.2	\$17,816.00
Diaz, Herminia	\$675.00	1.0	\$675.00
Doernberg, Richard	\$675.00	5.0	\$3,375.00
Fidelman, Mark	\$675.00	23.0	\$15,525.00
McGuire, Michele	\$675.00	1.3	\$877.50
Thompson, Mike	\$675.00	33.0	\$22,275.00
Yang, Lynn	\$675.00	29.3	\$19,777.50
Boyle, Matt	\$585.00	17.9	\$10,471.50
Dudek, John	\$585.00	63.3	\$37,030.50
Cyphers, Sarah	\$495.00	7.1	\$3,514.50
Duchene, Ryan	\$495.00	7.6	\$3,762.00
Giles, Doug	\$495.00	1.8	\$891.00
McLeod, Keith	\$495.00	0.9	\$445.50

Exide Technologies**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014****Recapitulation**

Name	Rate	Hours	Fees
Banks, Anthony	\$480.00	69.9	\$33,552.00
Perlis, Stacy	\$480.00	74.7	\$35,856.00
Bloomquist, Kim	\$425.00	85.8	\$36,465.00
Harsha, Amitha	\$425.00	65.7	\$27,922.50
Dempsey, Jacob	\$375.00	81.1	\$30,412.50
Dharani, Zahra	\$290.00	1.5	\$435.00
Korzhenovich, Anna	\$290.00	46.1	\$13,369.00
Duchene, Ryan	\$247.50	6.0	\$1,485.00
Austin, Carisa	\$205.00	3.4	\$697.00
Gutierrez, Dalia	\$205.00	110.9	\$22,734.50
Kaptur, James	\$205.00	119.6	\$24,518.00
Rosenkrans, Mariam	\$205.00	103.1	\$21,135.50
Wang, Annika	\$205.00	48.2	\$9,881.00
Voluntary Reduction - Preparation of Fee Applications			<u>(\$2,040.50)</u>
Total		1,069.8	<u><u>\$420,886.50</u></u>

Exhibit B

**Professional Expenses for the Period
December 1, 2013 through February 28, 2014**

Exide Technologies**Deloitte Tax LLP****Expenses Sorted by Category for the Fee Period****December 01, 2013 - February 28, 2014**

Category	Date	Description	Amount
<i>Airfare</i>			
Collins, Bryan	12/09/2013	Roundtrip coach airfare from Washington, DC to Atlanta, GA.	\$531.33
Boyle, Matt	12/10/2013	Roundtrip coach airfare from Washington, DC to Atlanta, GA.	\$630.21
Collins, Bryan	12/16/2013	Roundtrip coach airfare from Washington, DC to Atlanta, GA.	\$571.64
Subtotal for Airfare:			<u>\$1,733.18</u>
<i>Hotel</i>			
Boyle, Matt	12/09/2013	Hotel accommodation at Ritz Carlton in Atlanta, GA.	\$98.58
Collins, Bryan	12/09/2013	Hotel accommodation at Ritz Carlton in Atlanta, GA.	\$97.48
Boyle, Matt	12/10/2013	Hotel accommodation at Ritz Carlton in Atlanta, GA.	\$97.48
Collins, Bryan	12/10/2013	Hotel accommodation at Ritz Carlton in Atlanta, GA.	\$97.48
Subtotal for Hotel:			<u>\$391.02</u>
<i>Transportation</i>			
Collins, Bryan	12/06/2013	Car service from home to Washington, DC airport.	\$71.00
Collins, Bryan	12/09/2013	Taxi from Atlanta airport to hotel.	\$50.00
Collins, Bryan	12/10/2013	Car services from hotel to Atlanta airport.	\$106.50
Collins, Bryan	12/11/2013	Taxi from hotel to Atlanta airport.	\$50.00
Collins, Bryan	12/12/2013	Car service from Washington, DC airport to home.	\$91.18
Boyle, Matt	12/18/2013	Taxi from Atlanta airport to home.	\$40.00
Subtotal for Transportation:			<u>\$408.68</u>
Total			<u>\$2,532.88</u>

Recapitulation

Category	Amount
Airfare	\$1,733.18
Transportation	\$408.68
Hotel	\$391.02