

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

----- X  
 In re: : Chapter 11  
 :  
 EXIDE TECHNOLOGIES, : Case No. 13-11482 (KJC)  
 :  
 Debtor.<sup>1</sup> : **Objection Date for Interim Application for Parties Other  
 than the Fee Examiner<sup>2</sup>: February 4, 2015**  
 X  
 -----  
**Hearing Date: TBD**  
**Re: Docket Nos. 2929**

**FIFTH INTERIM APPLICATION OF PRICEWATERHOUSECOOPERS LLP  
FOR COMPENSATION FOR SERVICES RENDERED AND FOR  
REIMBURSEMENT OF EXPENSES FOR TAX ADVISORY SERVICES FOR THE  
PERIOD FROM SEPTEMBER 1, 2014 THROUGH NOVEMBER 30, 2014**

**SUMMARY**

|   |  |
|---|--|
| Name of Applicant:  | PricewaterhouseCoopers LLP (“ <b>PwC</b> ”) <sup>3</sup>                                     |
| Authorized to Provide Professional Services to:                             | Debtor and Debtor-in-Possession (“ <b>Debtor</b> ”)  |
| Date of Retention:  | Effective <i>nunc pro tunc</i> to August 30, 2013 by order signed October 15, 2013           |
| Period for which compensation and reimbursement is sought:                  | September 1, 2014 through November 30, 2014 (the “ <b>Interim Fee Period</b> ”) <sup>4</sup> |
| Amount of Compensation sought as actual, reasonable and necessary:          | \$61,365.00  |
| Amount of Expense Reimbursement sought as actual, reasonable and necessary: | \$58.24  |

This is a:     \_\_\_ monthly   **X** interim   \_\_\_ final Statement.

The total time expended for fee application preparation is approximately 3.4 hours and the corresponding compensation requested is approximately \$1,870.00.

<sup>1</sup> 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.

<sup>2</sup> The Fee Examiner’s objection deadline shall be determined consistent with the *Order Appointing Fee Examiner and Establishing Related Procedures for the Review of Professional Claims* [D.I. 1283].

<sup>3</sup> Capitalized terms not otherwise defined herein have the meanings given to them in the applicable Motion, Order or other filing (e.g. Monthly Fee Application).

<sup>4</sup> PwC reserves the right to seek at a later date compensation for services rendered and expenses incurred during the Fee Period that are not otherwise included in this Fee Application due to internal billing delays.

Summary of Monthly Fee Applications for the Interim Fee Period:

| App No        | App Date          | Filing Period         | Fees Requested     | Expenses Requested | CNO Date [Docket No.] | Fees Approved (80%/100%) | Expenses Approved (100%) | Fees Pending (20% Holdback) |
|---------------|-------------------|-----------------------|--------------------|--------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 6             | 01/14/2015 [2929] | 09/01/2014-11/30/2014 | \$61,365.00        | \$58.24            | Pending 02/04/2015    | \$49,092.00 <sup>5</sup> | \$58.24 <sup>5</sup>     | \$12,273.00 <sup>5</sup>    |
| <b>Totals</b> |                   |                       | <b>\$61,365.00</b> | <b>\$58.24</b>     |                       | <b>\$49,092.00</b>       | <b>\$58.24</b>           | <b>\$12,273.00</b>          |

Summary of Objections to Monthly Fee Applications:

As of the filing of this Interim Fee Application Request (the “**Application**”), no objections have been filed with respect to the Monthly Fee Application PwC submitted during the Interim Fee Period.

SUMMARY BY PROJECT CATEGORY

| Project Category and Billing Category  | Total Hours Compensation |                    |
|--|--------------------------|--------------------|
| <b>Fixed Fee Services</b>  |                          |                    |
| <i>Tax Compliance Services</i>   |                          |                    |
| R&D Study  | 121.00                   | \$25,000.00        |
| <i>Subtotal - Hours and Compensation - Tax Compliance Services</i>                             | <b>121.00</b>            | <b>\$25,000.00</b> |
| <b>Subtotal - Hours and Compensation - Fixed Fee Services</b>                                  | <b>121.00</b>            | <b>\$25,000.00</b> |
| <b>Hourly Services</b>   |                          |                    |
| <i>Tax Consulting Services</i>   |                          |                    |
| Bankruptcy Tax Services  | 23.50                    | \$11,817.50        |
| International Tax Services   | 45.50                    | \$20,642.50        |
| <i>Subtotal - Hours and Compensation - Tax Consulting Services</i>                             | <b>69.00</b>             | <b>\$32,460.00</b> |
| <b>Subtotal - Hours and Compensation - Hourly Services</b>                                     | <b>69.00</b>             | <b>\$32,460.00</b> |
| <b>Case Administration</b>   |                          |                    |
| <i>Bankruptcy Requirements and Other Court Obligations</i>                                     |                          |                    |
| Employment Applications and Other Court Filings  | 3.70                     | \$2,035.00         |
| Monthly, Interim and Final Fee Applications  | 3.40                     | \$1,870.00         |
| <i>Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations</i> | <b>7.10</b>              | <b>\$3,905.00</b>  |
| <b>Subtotal - Hours and Compensation - Case Administration</b>                                 | <b>7.10</b>              | <b>\$3,905.00</b>  |
| <b>Total - Hours and Compensation Sought for Reimbursement</b>                                 | <b>197.10</b>            | <b>\$61,365.00</b> |
| <b>Blended Rate</b>  |                          | <b>\$311.34</b>    |

<sup>5</sup> The Certificate of No Objection expires on February 4, 2015.

SUMMARY BY PROJECT AND PROFESSIONAL

| <b>Position</b>   | <b>Personnel Name</b>     | <b>Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise</b> | <b>Rate</b> | <b>Hours</b> | <b>Fees</b>        |
|---|---------------------------|---|-------------|--------------|--------------------|
| <b>Fixed Fee Services</b>   |                           |   |             |              |                    |
| <b><i>R&amp;D Study</i></b>   |                           |   |             |              |                    |
| Manager   | Vera M O'Sullivan         | Manager; 7 years with PwC; GA CPA - 2010; Research & Development Tax Credit Services  | n/a         | 22.5         | n/a                |
| Senior Associate  | Kayla Renae Maxey         | Tax Senior Associate, 3.5 years with PwC; GA CPA - 2012; Research & Development Tax Credit Services   | n/a         | 14.5         | n/a                |
| Associate   | John R Thames             | Tax Associate, 1 year; no prior experience; General tax services  | n/a         | 24.0         | n/a                |
| Associate   | Stephen J Alford          | Tax Associate, 1 year; no prior experience; General tax services  | n/a         | 60.0         | n/a                |
| <b><i>Subtotal - Hours and Compensation - Tax Consulting Services</i></b> |                           |   |             | <b>121.0</b> | <b>\$25,000.00</b> |
| <b>Subtotal - Hours and Compensation - Fixed Fee Services</b>             |                           |   |             | <b>121.0</b> | <b>\$25,000.00</b> |
| <b>Hourly Services</b>  |                           |   |             |              |                    |
| <b><i>Tax Consulting Services</i></b>                                     |                           |   |             |              |                    |
| Partner (National)  | Henry Hernandez Miyares   | Partner; 32 years total experience; CPA - Georgia and DC; M&A tax specialist  | \$765.00    | 0.50         | \$382.50           |
| Partner   | Stephen J Burke           | Partner; 28 years total experience; CPS - Georgia; Bankruptcy tax specialist  | \$680.00    | 2.00         | \$1,360.00         |
| Partner   | Byron D Lambert           | Partner; 18 years of experience, 6 years as a Partner; 2001 CPA license; International Tax Planning   | \$680.00    | 12.00        | \$8,160.00         |
| Director (Specialist)   | Bruce A Decker            | Director; 16 years of experience; 3.5 years with PwC, Law License in MI, DC; M&A  | \$495.00    | 3.00         | \$1,485.00         |
| Director  | Stephen Harris Sonenshine | Director; 2 years; 1 prior year within PwC; 6 years at Deloitte Tax; CPA - 2005; M&A and bankruptcy restructuring                                       | \$495.00    | 2.00         | \$990.00           |
| Director  | Damien Eugene Boudreau    | Director; 9 years at PwC; NY CPA - 2008, GA CPA - 2011; ASC 740 tax accounting, partnership/fund structuring, general federal tax considerations        | \$495.00    | 20.50        | \$10,147.50        |
| Manager   | Joseph James Superty      | Manager; 8 years of experience with PwC; GA CPA - 2011; International tax structuring   | \$395.00    | 21.00        | \$8,295.00         |
| Associate   | Lindsey Habif             | Tax Associate, 1 year; no prior experience; General tax services  | \$205.00    | 8.00         | \$1,640.00         |
| <b><i>Subtotal - Hours and Compensation - Tax Consulting Services</i></b> |                           |   |             | <b>69.0</b>  | <b>\$32,460.00</b> |
| <b>Subtotal - Hours and Compensation - Hourly Services</b>                |                           |   |             | <b>69.0</b>  | <b>\$32,460.00</b> |

| <b>Position</b>  | <b>Personnel Name</b> | <b>Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise</b> | <b>Rate</b> | <b>Hours</b> | <b>Fees</b>        |
|--|-----------------------|---|-------------|--------------|--------------------|
| <b>Case Administration</b>   |                       |   |             |              |                    |
| <i>Bankruptcy Requirements and Other Court Obligations</i>                                     |                       |   |             |              |                    |
|  |                       | Director; 4 years; 12 prior years within PwC; 3 years at KPMG; CPA - 1999; Bankruptcy retention and billing specialist                                  | \$550.00    | 7.1          | \$3,905.00         |
| Director   | Andrea Clark Smith    |   |             |              |                    |
| <i>Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations</i> |                       |   |             | <b>7.1</b>   | <b>\$3,905.00</b>  |
| <b>Subtotal - Hours and Compensation - Case Administration</b>                                 |                       |   |             | <b>7.1</b>   | <b>\$3,905.00</b>  |
| <b>Total - Hours and Compensation</b>  |                       |   |             | <b>197.1</b> | <b>\$61,365.00</b> |
| <b>Blended Rate</b>  |                       |   |             |              | <b>\$311.34</b>    |

EXPENSE SUMMARY

| <b>Transaction Type by Project</b>                                | <b>Total Expenditures</b> |
|---|---------------------------|
| <b>Fixed Fee Services</b>   |                           |
| <i>Tax Compliance Services</i>                                    |                           |
| Mileage Allowance   | \$58.24                   |
| <i>Subtotal - Expenditures Sought for Tax Compliance Services</i> | <b>\$58.24</b>            |
| <b>Subtotal - Expenditures Sought for Fixed Fee Services</b>      | <b>\$58.24</b>            |
| <b>Total - Expenditures Sought for Reimbursement</b>              | <b>\$58.24</b>            |

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

|                      |   |   |
|----------------------|---|---|
| In re:               | X |   |
|                      | : | Chapter 11  |
|                      | : |   |
| EXIDE TECHNOLOGIES,  | : | Case No. 13-11482 (KJC)   |
|                      | : |   |
| Debtor. <sup>1</sup> | : | Objection Date for Interim Application for Parties Other<br>than the Fee Examiner <sup>2</sup> : February 4, 2015 |
|                      | X |   |

Hearing Date: TBD

**FIFTH INTERIM APPLICATION OF PRICEWATERHOUSECOOPERS LLP  
FOR COMPENSATION FOR SERVICES RENDERED AND FOR  
REIMBURSEMENT OF EXPENSES FOR TAX ADVISORY SERVICES FOR THE  
PERIOD FROM SEPTEMBER 1, 2014 THROUGH NOVEMBER 30, 2014**

PricewaterhouseCoopers LLP (“PwC”)<sup>3</sup>, providing tax advisory services to the Debtor submits this Fifth Interim application (the "**Application**") for the period from September 1, 2014 through November 30, 2014 (the "**Interim Fee Period**") seeking (i) compensation in the amount of \$61,365.00 for the reasonable and necessary tax advisory services PwC rendered to the Debtor during the Interim Fee Period; and (ii) reimbursement for the actual and necessary expenses PwC incurred during the Interim Fee Period in the amount of \$58.24. In support of this Application, PwC respectfully represents as follows:

**Jurisdiction**

1. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is

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<sup>1</sup> 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.

<sup>2</sup> The Fee Examiner’s objection deadline shall be determined consistent with the *Order Appointing Fee Examiner and Establishing Related Procedures for the Review of Professional Claims* [D.I. 1283].

<sup>3</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Motion and Order referenced.

proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory bases for the relief requested herein are Sections 327(a), 328 and 1107 of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2016-2.

### **Background**

3. On August 30, 2013 (the “**Petition Date**”), the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code, thereby commencing the above-captioned Chapter 11 case (the “**Chapter 11 Case**”). The Debtor continues 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 September 25, 2013, the Debtor filed the Application of the Debtor for Entry of an Order Under 11 U.S.C. §§ 327(a) and 328(a), Fed. R. Bankr. P. 2014(a), and Del. Bankr. L.R. 2014-1 and 2016-2(h) (I) Authorizing Employment and Retention of PricewaterhouseCoopers LLP as Tax Advisor to the Debtor *Nunc Pro Tunc* to August 30, 2013 and (II) Modifying Certain Information Requirements of Local Bankruptcy Rule 2016-2 (the “**Retention Application**”).

5. On October 15, 2013, this Court approved the retention of PwC as Tax Advisor to the Debtor by entering the Order Under 11 U.S.C. §§ 327(a) and 328(a), Fed. R. Bankr. P. 2014(a), and Del. Bankr. L.R. 2014-1 and 2016-2(h) (I) Authorizing Employment and Retention of PricewaterhouseCoopers LLP as Tax Advisor to the Debtor *Nunc Pro Tunc* to August 30, 2013 and (II) Modifying Certain Information Requirements of Local Bankruptcy Rule 2016-2 (the “**Retention Order**”). The Retention Order states, among other things, that the Debtor are authorized to retain and employ as their Tax Advisor in accordance with the terms and conditions set forth in the PwC Engagement Letters, effective *nunc pro tunc* to August 30, 2013,

and to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

6. On June 4, 2014, the Debtor filed the Application of the Debtor for Entry of an Order Supplementing PricewaterhouseCoopers LLP's Retention as Tax Advisor to the Debtor *Nunc Pro Tunc* to May 2, 2014 (the "**Supplemental Application**").

7. On July 1, 2014, this Court approved the Supplemental Application by entering the Order Supplementing PricewaterhouseCoopers LLP's Retention as Tax Advisor to the Debtor *Nunc Pro Tunc* to May 2, 2014 (the "**Supplemental Retention Order**").

8. On November 20, 2014, the Debtor filed the Application of the Debtor for Entry of an Order Supplementing PricewaterhouseCoopers LLP's Retention as Tax Advisor to the Debtor *Nunc Pro Tunc* to October 21, 2014 (the "**Second Supplemental Application**", together with the Retention Application and Supplemental Application, the "**Retention Applications**").

9. On December 9, 2014, the Court approved the Second Supplemental Application by entering the Order Further Supplementing PricewaterhouseCoopers LLP's Retention as Tax Advisor to the Debtor *Nunc Pro Tunc* to October 21, 2014 (the "**Second Supplemental Retention Order**", together with the Retention Order and Supplemental Retention Order, the "**Retention Orders**").

#### **Relief Requested**

10. By this Application, PwC, seeks (i) compensation in the amount of \$61,365.00 for the reasonable and necessary tax advisory services PwC rendered to the Debtor during the Interim Fee Period; (ii) reimbursement for the actual and necessary expenses PwC incurred during the Interim Fee Period in the amount of \$58.24; and (iii) payment of any unpaid fees and expenses.

11. On July 11, 2013, the Court entered an Order Pursuant to Bankruptcy Code Sections 105(a) and 331, and Local Bankruptcy Rule 2016-2 Establishing Interim Compensation Procedures (the “**Interim Compensation Order**”) [Docket No. 330], which sets forth the procedures for interim compensation and reimbursement of expenses for all non-ordinary course professionals in this Chapter 11 Case.

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

**Monthly Fee Applications Covered Herein**

13. This Application is the fifth Interim Fee Application PwC has filed requesting compensation for services that PwC rendered in connection with this Chapter 11 Case. PwC filed the following Monthly Fee Applications<sup>4</sup> for compensation earned and expenses incurred during the Interim Fee Period:

- a) Ninth Monthly Fee Application of PricewaterhouseCoopers LLP for Compensation for Services Rendered and Reimbursement of Expenses as Tax Advisory to the Debtor for the Period of September 1, 2014 through November 30, 2014 [Docket No. 2929].

| App No        | App Date          | Filing Period         | Fees Requested     | Expenses Requested | CNO Date [Docket No.] | Fees Approved (80%/100%) | Expenses Approved (100%) | Fees Pending (20% Holdback) |
|---------------|-------------------|-----------------------|--------------------|--------------------|-----------------------|--------------------------|--------------------------|-----------------------------|
| 8             | 01/14/2015 [2929] | 09/01/2014-11/30/2014 | \$61,365.00        | \$58.24            | CNO DUE 02/04/2015    | \$49,092.00 <sup>5</sup> | \$58.24 <sup>5</sup>     | \$12,273.00 <sup>5</sup>    |
| <b>Totals</b> |                   |                       | <b>\$61,365.00</b> | <b>\$58.24</b>     |                       | <b>\$49,092.00</b>       | <b>\$58.24</b>           | <b>\$12,273.00</b>          |

14. This Monthly Fee Application includes details of the services provided by PwC to the Debtor, including, in each instance, the identity of the professionals involved in the provision

<sup>4</sup> If you would like to request a copy of the Monthly Fee Applications, please feel free to contact: Andrea Clark Smith, PricewaterhouseCoopers LLP, 225 South Sixth Street, Suite 1400, Minneapolis, MN, 55402 or via email at andrea.clark.smith@us.pwc.com.

<sup>5</sup> The Certificate of No Objection expires on February 4, 2015.



of such services, the dates of service, the time expended, and a brief description of the services sought. PwC charged and now requests those fees that are reasonable and necessary in order for PwC to perform its duties and obligations to the Debtor and customary in this marketplace for similar Chapter 11 Cases. The billing rates<sup>6</sup> set forth in the various summaries of professionals and paraprofessionals rendering services during the respective Interim Fee Period represent customary rates that are routinely billed to PwC's many clients for similar services. The compensation requested in this Monthly Fee Application does not exceed the reasonable value of the services rendered.

15. The fees sought by this Application reflect an aggregate of 197.1 hours of professional time spent and recorded in performing services for the Debtor during the Interim Fee Period at a blended average hourly rate of \$311.34. PwC is only seeking compensation for services rendered to the Debtor in connection with this Chapter 11 Case.

16. This Application covers the period from September 1, 2014 through and including November 30, 2014. Although every effort was made to include all fees and expenses from the Interim Fee Period, some fees and/or expenses from the Interim Fee Period might not be included in this Application due to delays in processing time and receipt of invoices for expenses and/or for preparation for the instant application subsequent to the covered period. Accordingly, PwC reserves the right to make further applications for allowance of fees and expenses not included herein. This Application is also made without prejudice to PwC's right to seek further interim allowances and/or a final allowance of compensation in the future in accordance with the Retention Order and the Interim Compensation Order.

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<sup>6</sup> Billing rates are subject to change and are reviewed and adjusted periodically.

**Summary of Professional Services Rendered**

17. PwC's involvement thus far in the Chapter 11 Case has been focused on: (i) compiling the necessary Debtor's tax information in order to evaluate the U.S. federal and state income tax considerations and consequences associated with the various restructuring alternatives under consideration in the Chapter 11 Case including developing and initial analysis and models to calculate the estimated state income and franchise tax consequences associated with the Chapter 11 Case taking into account the numerous restructuring alternatives under consideration by the Debtor, (ii) identification and evaluation of the debtors prepetition and proposed post emergence cash tax posture taking into account various accounting periods and methods available and various restructuring alternatives under consideration by the Debtor including modeling and projecting the debtor's future cash tax posture, (iii) evaluation of the tax treatment of expenses incurred during the dependency of the Chapter 11 Case, and (iv) assisting the Debtor with evaluating previous net operating loss limitations for U.S. federal income tax purposes and related financial statement (ASC 740, Accounting for Income Taxes) considerations.

18. **Tax Advisory Services** – The scope of services described in the PwC's Retention Application is currently ongoing as various restructuring alternatives are currently under consideration by the Debtor's management. PwC is currently involved in providing the Debtor and various stakeholders in the Chapter 11 Case with preliminary feedback on the U.S. federal and state income and franchise tax considerations and consequences related to the various restructuring alternatives under consideration by the parties to the Chapter 11 Case. As such, PwC's services described in the Retention Application are ongoing and we continue to work directly with Debtor's management and its Counsel regarding tax alternatives.

19. **Case Administration** - These hours and corresponding fees represents the additional time incurred by PwC to prepare the Monthly Fee Statements and Interim Fee Applications in accordance with the Compensation Guidelines, as well as the expanded retention filings for the R&D Study and International Tax Services. All of these services are incremental to the normal retention and billing procedures performed by PwC for its non-bankruptcy clients. During the Interim Fee Period, PwC bankruptcy retention and billing advisors worked with the various management professionals on the tax advisory team to provide guidance and technical expertise associated with the compliance with the Compensation Guidelines, as well as the preparation of the eighth Monthly Fee Application and the fourth Interim Fee Application.

**Requested Compensation Should be Allowed**

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

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

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time

commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;

- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and expertise in the bankruptcy field, and;
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

21. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by PwC is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

22. In rendering these services, PwC made every effort to maximize the benefit to the Debtor and to work with other professionals employed in the Chapter 11 Case to avoid duplication of effort. PwC believes that the level of services rendered to achieve the results obtained for the benefit of the Debtor was reasonable in light of the number and complexity of the issues involved in this Chapter 11 Case at the time the services were rendered. PwC judiciously allocated responsibilities to minimize possible duplication of effort.

23. Other than as provided in Section 504(b) of the Bankruptcy Code, PwC has not shared, or agreed to share, any compensation received with respect to the Interim Fee Period as a result of this Chapter 11 Case with any person, firm or entity. No agreement or understanding concerning compensation prohibited by 18 U.S.C. § 155 has been made to PwC by any firm, person or entity. The sole and exclusive source of compensation shall be funds of the Debtor.

**Certificate of Compliance and Waiver**

24. To the best of its knowledge, PwC believes that this Application and the

description of services set forth herein of work performed are in compliance with the requirements as outlined within the Compensation Guidelines, as well as its Retention Orders which granted a waiver of the information requirements relating to compensation requests set forth in Local Bankruptcy Rule 2016-2(d) to permit PwC to keep records in half-hour (0.5) increments. To the extent that this Application does not comply in all respects with the requirements of the Compensation Guidelines, PwC believes that such deviations are not material and respectfully requests that such requirements be waived.


**Notice**

25. Notice of this Application has been provided to the Debtor, the Fee Examiner, and the Notice Parties (as defined within the Interim Compensation Order) and PwC believes that no other or further notice need be provided. Debtor's management has reviewed the requested fees and expenses and approved them prior to submission to the Court.

**Conclusion**

WHEREFORE, PwC respectfully requests that the Court enter an order, in the form attached hereto, providing that an interim allowance be made to PwC for the period from September 1, 2014 through November 30, 2014 in the sum of \$61,365.00, as compensation for necessary professional services rendered, and the sum of \$58.24, for reimbursement of actual necessary costs and expenses, for a total of \$61,423.24; that the Debtor be authorized and directed to pay to PwC the outstanding amount of such sums; and for such other and further relief as may be just and proper.

Dated: January 14, 2015

A handwritten signature in black ink, appearing to read 'S. J. Burke', is written over a horizontal line.

Stephen J. Burke, Partner  
PricewaterhouseCoopers LLP  
1075 Peachtree Street, NE, Suite 2600  
Atlanta, Georgia 30309  
*Tax Advisor to the Debtor and Debtor-in-  
Possession*



**In re EXIDE TECHNOLOGIES (13-11482 (KJC), Chapter 11)  
PricewaterhouseCoopers LLP - Tax Advisor to the Debtor**

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**Hours and Compensation Submission  
For the Period September 1, 2014 through November 30, 2014**

**Enclosure:**

PwC Monthly Fee Application for professional fees rendered and expenses incurred  
Fees, \$61,365.00  
Expenses, \$ 58.24

**Hours and Compensation:**

**Exhibits:**

|   |   |
|---|---|
| Summary by Project Category and Billing Category      | A |
| Summary of Hours and Fees by Project and Professional | B |
| Summary of Expenses                                   | C |



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re: : Chapter 11
  
:
  
EXIDE TECHNOLOGIES, : Case No. 13-11482 (KJC)
  
:
  
Debtor.<sup>1</sup> :
  
: **Obj. Due: February 4, 2015 at 4:00 p.m. (Eastern)**
  
: **Hrg. Date: TBD**
  
----- X

**NOTICE OF FIFTH INTERIM APPLICATION OF PRICEWATERHOUSECOOPERS  
LLP FOR COMPENSATION FOR SERVICES RENDERED AND FOR  
REIMBURSEMENT OF EXPENSES FOR TAX ADVISORY SERVICES FOR THE  
PERIOD FROM SEPTEMBER 1, 2014 THROUGH NOVEMBER 30, 2014**

PLEASE TAKE NOTICE that the debtor and debtor in possession in the above-captioned bankruptcy case (the “Debtor”) filed today the attached Fifth Interim Application Of PricewaterhouseCoopers LLP For Compensation For Services Rendered And For Reimbursement Of Expenses For Tax Advisory Services For The Period From September 1, 2014 Through November 30, 2014 (the “Interim Application”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Interim 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 **February 4, 2015 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);

<sup>1</sup> 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 42<sup>nd</sup> Street, 40<sup>th</sup> 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); and

(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 Interim 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 INTERIM APPLICATION ARE TIMELY FILED AND RECEIVED IN ACCORDANCE WITH THE ABOVE PROCEDURES, THE RELIEF REQUESTED IN THE INTERIM APPLICATION MAY BE GRANTED WITHOUT FURTHER NOTICE OR HEARING.**

Dated: Wilmington, Delaware  
January 14, 2015

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

/s/ Dain A. De Souza

Anthony W. Clark (I.D. No. 2051)

Dain A. De Souza (I.D. No. 5737)

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- and -

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Telephone: (312) 407-0700

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*Counsel for Debtor and Debtor in Possession*

**EXHIBIT A**

**In re EXIDE TECHNOLOGIES (13-11482 (KJC), Chapter 11)  
PricewaterhouseCoopers LLP - Tax Advisor to the Debtor  
Summary by Project Category and Billing Category**

**For the Period September 1, 2014 through November 30, 2014  
Project Category and Billing Category**

**Total  
Hours Compensation**

**Fixed Fee Services***Tax Compliance Services*

|           |        |             |
|-----------|--------|-------------|
| R&D Study | 121.00 | \$25,000.00 |
|-----------|--------|-------------|

|  |               |                    |
|--|---------------|--------------------|
| <i>Subtotal - Hours and Compensation - Tax Compliance Services</i> | <b>121.00</b> | <b>\$25,000.00</b> |
|--|---------------|--------------------|

|   |               |                    |
|---|---------------|--------------------|
| <b>Subtotal - Hours and Compensation - Fixed Fee Services</b> | <b>121.00</b> | <b>\$25,000.00</b> |
|---|---------------|--------------------|

**Hourly Services***Tax Consulting Services*

|                         |       |             |
|-------------------------|-------|-------------|
| Bankruptcy Tax Services | 23.50 | \$11,817.50 |
|-------------------------|-------|-------------|

|                            |       |             |
|----------------------------|-------|-------------|
| International Tax Services | 45.50 | \$20,642.50 |
|----------------------------|-------|-------------|

|  |              |                    |
|--|--------------|--------------------|
| <i>Subtotal - Hours and Compensation - Tax Consulting Services</i> | <b>69.00</b> | <b>\$32,460.00</b> |
|--|--------------|--------------------|

|  |              |                    |
|--|--------------|--------------------|
| <b>Subtotal - Hours and Compensation - Hourly Services</b> | <b>69.00</b> | <b>\$32,460.00</b> |
|--|--------------|--------------------|

**Case Administration***Bankruptcy Requirements and Other Court Obligations*

|   |      |            |
|---|------|------------|
| Employment Applications and Other Court Filings | 3.70 | \$2,035.00 |
|---|------|------------|

|   |      |            |
|---|------|------------|
| Monthly, Interim and Final Fee Applications | 3.40 | \$1,870.00 |
|---|------|------------|

|  |             |                   |
|--|-------------|-------------------|
| <i>Subtotal - Hours and Compensation - Bankruptcy Requirements and<br/>Other Court Obligations</i> | <b>7.10</b> | <b>\$3,905.00</b> |
|--|-------------|-------------------|

|  |             |                   |
|--|-------------|-------------------|
| <b>Subtotal - Hours and Compensation - Case Administration</b> | <b>7.10</b> | <b>\$3,905.00</b> |
|--|-------------|-------------------|

|  |               |                    |
|--|---------------|--------------------|
| <b>Total - Hours and Compensation Sought for Reimbursement</b> | <b>197.10</b> | <b>\$61,365.00</b> |
|--|---------------|--------------------|

**EXHIBIT B**

**In re EXIDE TECHNOLOGIES (13-11482 (KJC), Chapter 11)  
PricewaterhouseCoopers LLP - Tax Advisor to the Debtor  
Hourly Services and Case Administration - Summary of Hours / Fees by Project and  
For the Period September 1, 2014 through November 30, 2014**

| <b>Project Category and Professional Position</b>  | <b>Rate</b>           | <b>Hour</b>   | <b>Total Compensation</b> |                    |
|--|-----------------------|---------------|---------------------------|--------------------|
| <b>Fixed Fee Services</b>  |                       |               |                           |                    |
| <i>Tax Compliance Services</i>   |                       |               |                           |                    |
| Vera M O'Sullivan  | Manager               | 22.50         |                           |                    |
| Kayla Renae Maxey  | Senior Associate      | 14.50         |                           |                    |
| John R Thames  | Associate             | 24.00         |                           |                    |
| Stephen J Alford   | Associate             | 60.00         |                           |                    |
| <b>Subtotal - Hours and Compensation - Tax Compliance Services</b>                             |                       | <b>121.00</b> | <b>\$25,000.00</b>        |                    |
| <b>Total - Hours and Compensation - Fixed Fee Services</b>                                     |                       | <b>121.00</b> | <b>\$25,000.00</b>        |                    |
| <b>Hourly Services</b>   |                       |               |                           |                    |
| <i>Tax Consulting Services</i>   |                       |               |                           |                    |
| Henry Hernandez Miyares  | Partner (National)    | \$765         | 0.50                      | \$382.50           |
| Stephen J Burke  | Partner               | \$680         | 2.00                      | \$1,360.00         |
| Byron D Lambert  | Partner               | \$680         | 12.00                     | \$8,160.00         |
| Bruce A Decker   | Director (Specialist) | \$495         | 3.00                      | \$1,485.00         |
| Stephen Harris Sonenshine  | Director              | \$495         | 2.00                      | \$990.00           |
| Damien Eugene Boudreau   | Director              | \$495         | 20.50                     | \$10,147.50        |
| Joseph James Superty   | Manager               | \$395         | 21.00                     | \$8,295.00         |
| Lindsey Habif  | Associate             | \$205         | 8.00                      | \$1,640.00         |
| <b>Subtotal - Hours and Compensation - Tax Consulting Services</b>                             |                       | <b>69.00</b>  |                           | <b>\$32,460.00</b> |
| <b>Subtotal - Hours and Compensation - Hourly Services</b>                                     |                       | <b>69.00</b>  |                           | <b>\$32,460.00</b> |
| <b>Case Administration</b>   |                       |               |                           |                    |
| <i>Bankruptcy Requirements and Other Court Obligations</i>                                     |                       |               |                           |                    |
| Andrea Clark Smith   | Director (Bankruptcy) | \$550         | 7.10                      | \$3,905.00         |
| <b>Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations</b> |                       | <b>7.10</b>   |                           | <b>\$3,905.00</b>  |
| <b>Subtotal - Hours and Compensation - Case Administration</b>                                 |                       | <b>7.10</b>   |                           | <b>\$3,905.00</b>  |
| <b>Total - Hours and Compensation - Hourly Services and Case Administration</b>                |                       | <b>76.10</b>  |                           | <b>\$36,365.00</b> |
| <b>Total - Hours and Compensation - Fixed Fee Services</b>                                     |                       | <b>197.10</b> |                           | <b>\$61,365.00</b> |

**EXHIBIT C**

**In re EXIDE TECHNOLOGIES (13-11482 (KJC), Chapter 11)  
PricewaterhouseCoopers LLP - Tax Advisor to the Debtor  
Summary by Expenses**

**For the Period September 1, 2014 through November 30, 2014  
Transaction Type by Project**

**Total  
Expenditures**

**Fixed Fee Services**

*Tax Compliance Services*

Mileage Allowance

\$58.24

*Subtotal - Expenditures Sought for Tax Compliance Services*

**\$58.24**

**Subtotal - Expenditures Sought for Fixed Fee Services**

**\$58.24**

**Total - Expenditures Sought for Reimbursement**

**\$58.24**