

**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>	:	<b>Hearing Date: To be scheduled only if objections are filed.</b>
	:	<b>Objection Deadline:</b> <u>February 19, 2015 at 4:00 p.m.</u>

**COMBINED ELEVENTH AND TWELFTH MONTHLY APPLICATION  
OF ERNST & YOUNG LLP FOR COMPENSATION FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED  
AS TAX ADVISORY, VALUATION, ACCOUNTING AND REPORTING  
SERVICES PROVIDER TO THE DEBTOR AND DEBTOR IN POSSESSION  
FOR THE PERIOD FROM OCTOBER 1, 2014 THROUGH NOVEMBER 30, 2014**

Name of Applicant:	Ernst & Young LLP
Authorized to Provide Professional Services to:	Debtor and Debtor-In-Possession
Date of Retention:	December 17, 2013 ( <i>nunc pro tunc</i> to November 21, 2013)
Period for which Compensation and Reimbursement is sought:	October 1, 2014 through November 30, 2014
Amount of Compensation sought as actual, reasonable, and necessary:	\$56,058.90
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$455.66
Blended Hourly Rate:	\$247.94

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

<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.

## Prior Applications Filed:

<b>Docket No. Date Filed</b>	<b>Period Covered</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Approved Fees</b>	<b>Approved Expenses</b>
Docket No.: 1348 Filed: 02/07/2014 (First Monthly Application)	11/21/2013- 12/31/2013	\$95,372.00	\$1,593.13	\$76,297.60	\$1,593.13
Docket No. 1642 Filed: 04/03/2014 (Combined Second and Third Monthly Application)	01/01/2014- 02/28/2014	\$39,527.20	\$31.36	\$31,621.76	\$31.36
Docket No. 1727 Filed: 04/29/2014 (First Interim Fee Application)	11/21/2013- 02/28/2014	\$134,899.20	\$1,624.49	\$120,729.70	\$1,624.49
Docket No. 1909 Filed: 6/17/2014 (Fourth Monthly Application)	03/01/2014- 03/31/2014	\$103,651.40	\$12,555.28	\$82,921.12	\$12,555.28
Docket No. 2293 Filed: 9/18/2014 (Fifth Monthly Application)	4/01/2014 – 4/30/2014	\$120,432.10	\$11,928.07	\$96,345.68	\$11,928.07
Docket No. 2414 Filed: 10/16/2014 (Sixth Monthly Application)	5/01/2014 – 5/31/2014	\$25,780.30	\$7,572.29	\$20,624.24	\$7,572.29
Docket No. 2452 Filed: 10/23/2014 (Amended Second Interim Fee Application)	03/01/2014- 05/31/2014	\$249,863.80	\$24,695.37	\$249,231.33	\$20,860.83
Docket No. 2453 Filed: 10/23/2014 (Combined Seventh, Eighth and Ninth Monthly Application)	06/01/2014- 08/31/2014	\$42,094.10	\$2,427.38	\$33,675.28	\$2,427.38

<b>Docket No. Date Filed</b>	<b>Period Covered</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Approved Fees</b>	<b>Approved Expenses</b>
Docket No. 2454 Filed: 10/23/2014 (Third Interim Fee Application)	06/01/2014- 08/31/2014	\$42,094.10	\$2,427.38	Pending	Pending
Docket No. 2764 Filed: 12/16/2014 (Tenth Monthly Application)	09/01/2014- 09/30/2014	\$12,464.20	\$0.00	\$9,971.36	\$0.00

**COMPENSATION BY PROFESSIONAL**

<b>Name of Professional Person</b>	<b>Position of Applicant</b>	<b>Hourly Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Ericson Molly	National Senior Manager	\$680.00	0.60	\$408.00
Keith Petroni	Partner/Principal	\$675.00	4.80	\$3,240.00
Daniel T. Gary	Partner/Principal	\$550.00	0.20	\$110.00
Patrick Gunning	Partner/Principal	\$550.00	5.40	\$2,970.00
Sherman A. Harris	Partner/Principal	\$482.00	1.20	\$578.40
Bryant Judson	National Senior	\$480.00	2.00	\$960.00
Nykema Jackson	Senior Manager	\$450.00	8.70	\$3,915.00
Christopher Peters	Senior Manager	\$450.00	0.50	\$225.00
Kevin M. Hanrahan	Executive Director	\$410.00	0.30	\$123.00
Brock Allen Buttrick	Manager	\$400.00	2.10	\$840.00
Danielle Marietta	Senior Manager	\$393.00	1.30	\$510.90
Phillip Schuewer	Senior Manager	\$393.00	0.20	\$78.60
Brett Moore	Manager	\$315.00	1.90	\$598.50
Abdel Camara	Senior	\$300.00	2.20	\$660.00
Jessica Beth Outten	Experienced Senior	\$237.00	29.00	\$6,873.00
Wallace Sprayberry	Staff	\$205.00	129.70	\$26,588.50
Nancy Rodriguez	Staff	\$205.00	30.30	\$6,211.50
Mallory Thomas	Staff	\$205.00	5.70	\$1,168.50
<b>TOTAL</b>			<b>226.10</b>	<b>\$56,058.90</b>

**COMPENSATION BY PROJECT CATEGORY**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
Journal Entries	2.10	\$840.00
Capital Equipment Valuation	29.80	\$7,187.40
Planning	17.50	\$8,135.60
Scoping Fresh Start	1.20	\$578.40
Fee Application	3.60	\$1,668.00
Professional Retention	30.30	\$6,211.50
Business Valuation	1.40	\$441.00
Routine On-Call Tax Advisory	2.60	\$1,755.00
Tax Compliance Assistance	137.60	\$29,242.00
<b>Total:</b>	<b>226.10</b>	<b>\$56,058.90</b>

**EXPENSE SUMMARY**

<b>Expense Category</b>	<b>Total Expenses</b>
Meals	\$80.27
Local Transportation	\$375.39
<b>Total:</b>	<b>\$ 455.66</b>

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re:	:	Chapter 11
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EXIDE TECHNOLOGIES,	:	Case No. 13-11482 (KJC)
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Debtor. <sup>1</sup>	:	<b>Hearing Date: To be scheduled only if objections are filed.</b>
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**COMBINED ELEVENTH AND TWELFTH MONTHLY APPLICATION  
OF ERNST & YOUNG LLP FOR COMPENSATION FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED  
AS TAX ADVISORY, VALUATION, ACCOUNTING AND REPORTING  
SERVICES PROVIDER TO THE DEBTOR AND DEBTOR IN POSSESSION  
FOR THE PERIOD FROM OCTOBER 1, 2014 THROUGH NOVEMBER 30, 2014**

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Order Pursuant to Bankruptcy Code Sections 105(a) and 331, Bankruptcy Rule 2016, and Local Bankruptcy Rule 2016-2 Establishing Interim Compensation Procedures, dated July 11, 2013 (the “Administrative Order,” Docket No. 330), Ernst & Young LLP (“EY LLP”) hereby files this Combined Eleventh and Twelfth Monthly Application of Ernst & Young LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Tax Advisory, Valuation, Accounting and Reporting Services Provider for the Debtor and Debtor in Possession for the Period from October 1, 2014 through November 30, 2014 (the “Application”). By this Application EY LLP seeks a monthly allowance pursuant to the Administrative Order with

<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.

respect to the sum of \$56,058.90<sup>2</sup> in compensation and \$455.66 for reimbursement of actual and necessary expenses, for a total of \$56,514.56 for the period from October 1, 2014 through November 30, 2014 (the "Compensation Period"). In support of this Application, EY LLP respectfully represents as follows:

### **Background**

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

2. On November 27, 2013, the Debtor filed the Application of the Debtor for Entry of an Order Under 11 U.S.C. §§ 327(a) and 328(a), Fed. R. Bankr. P. 2014(a) and Del. Bankr. L.R. 2014-1 Authorizing Employment and Retention of Ernst & Young LLP as Tax Advisory, Valuation, Accounting and Reporting Services Provider to the Debtor *Nunc Pro Tunc* to November 21, 2013 (the "Retention Application," Docket No. 1131). The Retention Application was approved effective as of November 21, 2013 pursuant to this Court's related Order dated December 17, 2013 (the "Original Retention Order," Docket No. 1166). On November 20, 2014, the Debtor's filed the Application of the Debtor for Entry of an Order Supplementing Ernst & Young LLP's Retention as Tax Advisory, Valuation, Accounting and Reporting Services Provider to the Debtor *Nunc Pro Tunc* to October 28, 2014 (the "Supplemental Retention"). The Supplemental Retention was approved effective as of October 28, 2014 pursuant to this Court's related Order dated December 9, 2014 (the "Supplemental Retention Order," Docket No. 2731, and together with the Original Retention Order, the "Retention Orders"). The Retention Orders

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<sup>2</sup> In accordance with the procedures approved by the Court pursuant to the Administrative Order, upon the filing of a certificate of no objection with the Court, the Debtor is authorized to pay EY LLP an amount equal to the lesser of (i) 80 percent of fees (\$44,847.12) requested in the Application and 100 percent of expenses (\$455.66) or (ii) 80 percent of fees and expenses not subject to an objection.

authorize EY LLP to be compensated for services rendered and to be reimbursed for actual and necessary out-of-pocket expenses.

**Compensation Paid and its Source**

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

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

5. As set forth in further detail in the Affidavit in Support of Application of the Debtor for Entry of an Order Under 11 U.S.C. §§ 327(a) and 328(a), Fed. R. Bankr. P. 2014(a) and Del. Bankr. L.R. 2014-1 Authorizing Employment and Retention of Ernst & Young LLP as Tax Advisory, Valuation, Accounting and Reporting Services Provider to the Debtor Nunc Pro Tunc to November 21, 2013 (the "Original Affidavit," Docket No. 1131, Exhibit A) and the Supplemental Affidavit in Support of Application of the Debtor or Entry of an Order Supplementing Ernst & Young LLP's Retention as Tax Advisory, Valuation, Accounting and Reporting Services Provider to the Debtor Nunc Pro Tunc to October 28, 2014 (the "Supplemental Affidavit," Docket No. 2652, Exhibit A, together with the Original Affidavit, the "Affidavits,") EY LLP has agreed to provide certain tax advisory and valuation services (the "Services") to the Debtor in connection with this Chapter 11 case upon approval of the Court, a summary description of which Services is set forth below and fully described in the engagement letters (collectively, the "Engagement Letters") annexed to the Affidavits:

### **Tax Advisory SOW**

- Working with the appropriate Debtor personnel and/or Debtor's outside legal counsel to develop an understanding of the tax issues and alternatives associated with the Debtor's Chapter 11 filing, restructuring, or other plan, taking into account the Debtor's specific facts and circumstances, for indirect tax purposes. Indirect taxes may include franchise taxes, property tax, sales tax, use tax, employment and payroll taxes, unemployment taxes, excise taxes, and incentives;
- Providing indirect tax advisory services with issues arising in the ordinary course of business while in bankruptcy, such as ongoing assistance with state and local tax examinations, and, as needed, research, discussions and analysis of indirect state and local tax issues arising during the bankruptcy period;
- Providing tax advisory services regarding indirect tax aspects of the bankruptcy process, the validity and amount of bankruptcy indirect tax claims, and tax advisory support in securing indirect tax refunds during the pendency of the bankruptcy;
- Assisting and advising in securing rulings from applicable state/local tax authorities with respect indirect taxes; and
- Preparing documentation, as appropriate or necessary, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue or other tax matter described in the Tax Advisory SOW.

### **Valuation, Accounting and Reporting SOW**

- Perform interviews with senior management of the Company;
- Give consideration to applicable economic, industry, and competitive environments, including relevant historical and future estimated trends;
- Apply the Income, Market and/or Cost approaches to value using, where appropriate, financial data that is based on a market participant perspective; and
- Prepare a narrative report summarizing the methodologies employed in EY's analysis, the assumptions on which EY's analysis was based, and EY's recommendations of fair value.
- Valuation analysis of the business enterprise of each reporting unit for allocating residual goodwill (if any); and
- Apply the Income approach to value the reporting units, specifically the discounted cash flow method.



- Interview management and review documentation to assist the Company in its identification of the significant intangible assets of the business. EY anticipates the following types of intangible assets:
  - Customer relationships and customer backlog,
  - Trademarks / trade names (both definite and indefinite lived),
  - Technology, and
  - Assembled workforce;
- Collect data and hold discussions with management to obtain the information and assumptions needed to value the intangible assets; and
- Analyze and value the intangible assets by reporting unit using the following methodologies (as appropriate):
  - Relief from royalty method (trademarks and technology),
  - Multi-period excess earnings method (customer relationships), and/or
  - Cost to replace method (technology and assembled work force).
- Collect data and hold discussions with management to understand the nature of the inventory held by each reporting unit; and
- Analyze and value the inventory using the following methodologies:
  - Finished goods at estimated selling prices less costs of disposal and a reasonable profit on the selling effort,
  - Work in process at estimated selling prices less cost to complete, cost of disposal and a reasonable profit on both the remaining completion effort and the selling effort, and
  - Raw materials at current replacement cost.
- Collect data on the size, use, construction type for the ten (10) largest manufacturing facilities;
- Perform market research on land values, market rents and local market conditions, and building/site improvement replacement costs for each market; and
- Value the land and ten largest buildings at the ten largest manufacturing facilities using a combination of the cost, income, and sales comparison approaches, as appropriate. EY will estimate separate values for the land, building improvements, and site improvements at each location.

- Leases, distribution centers, and vacant/excess land parcels will be excluded from EY's valuation.
- Personal property assets (machinery & equipment) will be valued primarily utilizing the indirect method of the cost approach. The direct method of the cost approach (i.e. replacement cost analysis) will be used on a limited basis as needed;
- Construction in progress (CIP) will be included at book value; and
- EY will perform four (4) site inspections, two (2) domestic and two (2) international, which will attempt to represent each business segment and facility type (i.e. manufacturing, plastics and recycling).
- EY's valuation scope excludes any work related to analyses around liquidation studies for floor values, held for sale studies, dismantlement studies, transfer studies, etc.
- Assist with preparation of an overall fresh-start accounting project timeline;
- Assist with the preparation of the fresh-start accounting required work steps, including project management support, resource needs, and status updates on at least a weekly basis;
- Assist with the technical fresh-start accounting and reporting requirements, including the identification of accounts impacted by fresh-start accounting and the fresh-start reporting date, and discussions with external auditors. This may include providing examples of fresh-start accounting disclosures, publications or examples of the application of fresh-start accounting, or other information that may assist management with the application of fresh-start accounting;
- Based on the valuation studies and appraisals, assist the Company with the fresh-start accounting adjustments in accordance with US GAAP, including system needs and recording of entries to the ledgers and sub-ledgers;
- Assist with the subsequent accounting for the fresh-start accounting adjustments; and
- Assist on any other miscellaneous matters requested in connection with Exide's application of fresh-start accounting.

#### **Routine On-Call Advisory SOW**

- The Routine On-Call Advisory SOW is intended to be used for engagements to respond to general tax questions and assignments that are expected, at the beginning of the project, to involve total professional time not to exceed (with respect to the specific project) \$25,000 in professional fees at the agreed upon hourly rates per the Routine On-Call Advisory SOW. The scope of these services

may be agreed to orally or through written communications with the Debtor such as e-mails. The Routine On-Call Advisory applies to routine tax advisory projects commenced on or before the termination of the MSA.

- The projects covered by the Routine On-Call Advisory SOW include assistance with tax issues by answering one-off questions, drafting memos describing how specific tax rules work, assisting with general transactional issues, and assisting the Debtor in connection with its dealings with tax authorities (other than serving as a representative).
- Specific tasks that may be involved in connection with the Services include the following: participating in meetings and telephone calls the Debtor; participating in meetings and telephone calls with taxing authorities and other third parties where EY is not representing the Debtor before the taxing authority; reviewing transaction-related documentation; researching technical issues; and preparing technical memoranda, letters, e-mails, and other written documentation.

#### **Tax Provision SOW**

- EY will provide assistance with Debtor's preparation of Exide's 3rd quarter and year end March 31, 2015 tax provision work papers and accruals. EY will not perform review services of the provision and the correctness of the provision remains solely with Exide.

#### **Tax Return Assistance SOW**

- EY will provide assistance with calculating the Debtor's historical foreign entity tax attributes. Such services include compiling and organizing historical tax information of foreign subsidiaries and branches, as well as US foreign tax credit attributes.

6. Subject to the Court's approval and pursuant to the terms and conditions of the

Engagement Letters, EY LLP is charging the Debtor for the Services rendered in this Chapter 11

case based on its hourly rates for such Services, which are currently as follows:

#### **Tax Advisory SOW**

<b>Title</b>	<b>Rate Per Hour</b>
Partner / Principal / Executive Director	\$675
Senior Manager	\$495
Manager	\$425
Senior	\$290
Staff	\$205

<b>Title</b>	<b>Rate Per Hour</b>
National Partner / Principal / Executive Director	\$770
National Senior Manager	\$680
National Manager	\$585
National Senior	\$480
National Staff	\$375

**Valuation, Accounting and Reporting SOW**

**Valuation Services**

<b>Title</b>	<b>Rate Per Hour</b>
Partner / Principal	\$482
Executive Director	\$410
Senior Manager	\$393
Manager	\$315
Experienced Senior	\$237
Senior	\$212
Experienced Staff	\$161
Staff	\$129
Client Serving Associate	\$79

**Accounting and Reporting Services**

<b>Title</b>	<b>Title</b>
Partner / Principal / Executive Director	\$500 - \$800
Senior Manager	\$400 - \$550
Manager	\$350 - \$450
Senior	\$250 - \$350

**Routine On-Call Advisory, Tax Provision and Tax Return Assistance SOW**

<b>Title</b>	<b>Rate Per Hour</b>
Executive Director/ Principal/Partner	\$675
Senior Manager	\$495
Manager	\$425
Senior	\$290
Staff	\$205
<b>Title</b>	<b>Title</b>
National Executive Director/Principal/Partner	\$770
National Senior Manager	\$680

National Manager	\$585
National Senior	\$480
National Staff	375

### **Summary of Services Rendered**

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

### **Fee Statement**

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

9. The fees charged in this matter are comparable to those rates that EY LLP generally charges similar clients for similar services to those rendered to the Debtor during the Compensation Period. In addition, EY LLP believes that such charges are comparable to amounts which EY LLP and other public accounting firms would normally invoice similar clients for similar services both in and outside of bankruptcy.

### **Actual and Necessary Expenses**

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

**Valuation of Services**

11. EY LLP professionals have expended a total of 226.10 hours in connection with the work performed during the Compensation Period, as indicated in **Exhibit A** hereto. The nature of the work performed by these persons is fully set forth in **Exhibit D** hereto. The reasonable value of the services rendered by EY LLP to the Debtor during the Compensation Period is at least \$56,058.90.

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

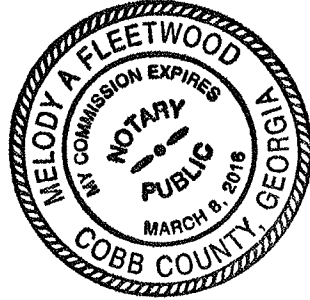
**Notice**

13. Pursuant to the Administrative Order, a copy of this Application is being provided to (i) the Debtor, (ii) counsel to the Debtor, (iii) counsel to the agent under the debtor in possession financing, (iv) counsel to the agent for the Debtor's prepetition secured lenders; (v) the indenture trustee for the Debtor's secured bond issuances; (vi) the indenture trustee for the Debtor's unsecured bond issuances; (vii) counsel to the unofficial committee of senior secured noteholders; (viii) the Office of the United States Trustee for the District of Delaware; and (ix) counsel to the Official Committee of Unsecured Creditors.

WHEREFORE, EY LLP respectfully requests that an allowance be made to EY LLP in the sum of (i) \$56,058.90 as compensation for necessary professional services rendered

plus (ii) \$455.66 as reimbursement for necessary expenses incurred in connection with such services, and EY LLP requests such other and further relief as this Court may deem just and proper.

Dated: January 23 2015



Patrick J. Gunning  
Patrick J. Gunning  
Partner  
Ernst & Young LLP

Sworn to and subscribed before me this 27 day of January, 2015.

Melody A. Fleetwood  
Notary Public

My Commission Expires: March 8, 2016

**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>	:	
	x	

**VERIFICATION**

STATE OF GEORGIA	)	
	)	SS
COUNTY OF GWINNETT	)	

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

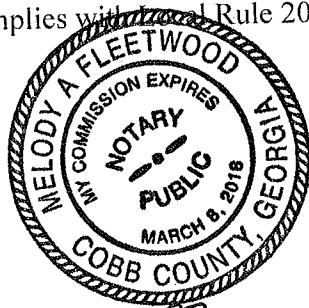
1. I am a Partner of the applicant firm, Ernst & Young LLP, serving as professionals to Exide Technologies, in the above-referenced chapter 11 case.
2. I have read the foregoing Application of Ernst & Young LLP for allowance of compensation and reimbursement of expenses and know the contents thereof,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

<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.



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

Dated: January 27, 2015



Patrick J. Gunning  
Patrick J. Gunning  
Partner  
Ernst & Young LLP

Sworn to and subscribed before me this 27 day of January, 2015.

Melody A. Fleetwood  
Notary Public

My Commission Expires March 8, 2016

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re: : Chapter 11
  
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EXIDE TECHNOLOGIES, : Case No. 13-11482 (KJC)
  
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Debtor.<sup>1</sup> :
  
: **Obj. Due: February 19, 2015 at 4:00 p.m. (Eastern)**
  
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**NOTICE OF ELEVENTH AND TWELFTH MONTHLY APPLICATION OF ERNST & YOUNG LLP FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS TAX ADVISORY, VALUATION, ACCOUNTING AND REPORTING SERVICES PROVIDER TO THE DEBTOR AND DEBTOR IN POSSESSION FOR THE PERIOD FROM OCTOBER 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 Eleventh And Twelfth Monthly Application Of Ernst & Young LLP For Compensation For Services Rendered And Reimbursement Of Expenses Incurred As Tax Advisory, Valuation, Accounting And Reporting Services Provider To The Debtor And Debtor In Possession For The Period From October 1, 2014 Through November 30, 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 **February 19, 2015 at 4:00 p.m. (Eastern)**:

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<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.

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

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

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

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

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

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

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

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

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

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

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

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

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**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  
January 29, 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)  
One Rodney Square  
P.O. Box 636  
Wilmington, Delaware 19899-0636  
Telephone: (302) 651-3000  
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- and -

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

- and -

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

*Counsel for Debtor and Debtor in Possession*

**EXHIBIT A**

**Summary by Professional**

Name of professional person	Position of applicant	Hourly Billing Rate	Total Billed Hours	Total Compensation
Sprayberry,Wallace	Staff	205	129.7	26,588.50
Outten,Jessica Beth	Experienced Senior	237	29.0	6,873.00
Rodriguez,Nancy	Staff	205	30.3	6,211.50
Jackson,Nykema N.	Senior Manager	450	8.7	3,915.00
Petroni,Keith	Partner / Principal	675	4.8	3,240.00
Gunning,Patrick	Partner / Principal	550	5.4	2,970.00
Thomas,Mallory	Staff	205	5.7	1,168.50
Bryant,Judson	National Senior	480	2.0	960.00
Buttrick,Brock Allen	Manager	400	2.1	840.00
Camara,Abdel	Senior	300	2.2	660.00
Moore,Brett	Manager	315	1.9	598.50
Harris,Sherman A	Partner / Principal	482	1.2	578.40
Marietta,Danielle	Senior Manager	393	1.3	510.90
Ericson,Molly	National Senior Manager	680	0.6	408.00
Peters,Christopher	Senior Manager	450	0.5	225.00
Hanrahan,Kevin M.	Executive Director	410	0.3	123.00
Gary,Dan	Partner / Principal	550	0.2	110.00
Schuewer,Philipp	Senior Manager	393	0.2	78.60
			<b>226.1</b>	<b>56,058.90</b>

**EXHIBIT B**





**INVOICE NUMBER: US0131199408**

**January 28, 2015**

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

**PLEASE REMIT TO:**

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

**EIN: 34-6565596**

BU: **US017** CLIENT NUMBER: **60106429**

Billing for professional services rendered in connection with the fresh-start accounting valuation and project management for Exide Technologies for October and November 2014.

Total Fees	\$56,058.90
Total Expenses	455.66
	<hr/>
<b>Total Due</b>	<b>\$56,514.56</b>
	<hr/> <hr/>

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

**CLIENT COPY**



# REMITTANCE ADVICE

**INVOICE NUMBER: US0131199408**

**January 28, 2015**

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

**PLEASE REMIT TO:**

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

**EIN: 34-6565596**

BU: US017 CLIENT NUMBER: 60106429

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*Total Due*

**\$56,514.56**

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## ELECTRONIC FUNDS TRANSFER INFORMATION

**Wire Transfer:**

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

**ACH Transfer:**

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

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

**EXHIBIT C**

**Expense Summary**

Expense Category	Total Expenses
Meals	80.27
Local Transportation	375.39
	<b>455.66</b>

Expense Summary

Name	Title	Date Incurred	Expense Category	Expense Description	Expense Amount
Thomas,Mallory	Staff	10/30/2014	Local Transportation	Roundtrip mileage from EY office to Exide client site for meeting on Oct. 30 - 27.5 miles x 2 = 55 miles roundtrip (@ \$0.56 per mile)	30.80
Sprayberry,Wallace	Staff	10/30/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	10/31/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/3/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/4/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/5/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/6/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/10/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/11/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/12/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/13/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/17/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/18/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/19/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/20/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/21/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/24/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Sprayberry,Wallace	Staff	11/25/2014	Local Transportation	Roundtrip mileage from home to Exide client site (less normal commute to EY office) -> (22.4 miles - 4.3 miles) x 2 = 36.2 miles roundtrip (@ \$0.56 per mile)	20.27
Patrick Gunning	Partner	10/6/2014	Meals	Exide - business lunch with client to discuss Exide and FAAS project status. Attendees Nykema Johnson (EY) Lou Martinez (Exide Controller) self Pat Gunning	80.27
					<b>455.66</b>

**EXHIBIT D**

**Compensation by Project Category**

Project Category	Description	Total Hours	Total Fees
Journal Entries	This category includes all matters related to the development of parallel general ledger environment, assisting with journal entry development and reconciling journal entry results.	2.1	840.00
Capital equipment valuation	This category includes all matters related to the valuation of capital equipment, including data accumulation, site visits, valuation analyses and reporting.	29.8	7,187.40
Planning	This category includes all matters related to developing and maintaining project plans by workstream.	17.5	8,135.60
Scoping Fresh Start	This category includes all matters related to scoping fresh start valuation processes, locations and accounts.	1.2	578.40
Fee application	This category includes all matters related to billing and the fee application process.	3.6	1,668.00
Professional Retention	This category includes all matters related to procedures necessary for EY to be retained by the Debtor including the supplemental retention and supplemental connections check process, documentation and affidavits filed for the appointment of EY.	30.3	6,211.50
Business valuation	This category includes all matters related to the valuation of the enterprise, identified intangibles assets, inventory and deferred revenue.	1.4	441.00
Routine on-call tax advisory	This category includes all miscellaneous tax matters in assisting the Company with tax questions and issues on an on-call basis.	2.6	1,755.00
Tax Compliance Assistance	This category includes services in connection with calculating Exide's historical foreign entity tax attributes and preparation of tax provision work papers and accruals.	137.6	29,242.00
		<b>226.1</b>	<b>56,058.90</b>

Detail by Professional

Name of professional person	Position of applicant	Date of Service	Project Category	Description	Total Billed Hours	Hourly Billing Rate	Total Compensation
Peters,Christopher	Senior Manager	10/6/2014	Planning	Internal status call with P. Gunning, C. Peters, N. Jackson, D. Marietta, B. Moore and A. Camara to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream.	0.3	450.00	135.00
Marietta,Danielle	Senior Manager	10/6/2014	Planning	Internal status call with P. Gunning, C. Peters, N. Jackson, D. Marietta, B. Moore and A. Camara to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream.	0.3	393.00	117.90
Moore,Brett	Manager	10/6/2014	Planning	Internal status call with P. Gunning, C. Peters, N. Jackson, D. Marietta, B. Moore and A. Camara to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream.	0.3	315.00	94.50
Gunning,Patrick	Partner / Principal	10/6/2014	Planning	Internal status call with P. Gunning, C. Peters, N. Jackson, D. Marietta, B. Moore and A. Camara to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream.	0.3	550.00	165.00
Gunning,Patrick	Partner / Principal	10/6/2014	Planning	Status meeting with L. Martinez (Exide) P. Gunning (EY) and N. Jackson (EY) to discuss the accounting progress of the Fresh Start deliverables and the assistance needed in the Accounting and Reporting area based on the new developments with the Plan of Reorganization and the transition needed with J. Tiry (Exide) including (i) open technical memos and other fresh start deliverables; (ii) accounting research; and (iii) investment in sub memorandum. The attendees included representatives from each Technical A workstream.	1.1	550.00	605.00
Jackson,Nykema N.	Senior Manager	10/6/2014	Planning	Internal status call with P. Gunning, C. Peters, N. Jackson, D. Marietta, B. Moore and A. Camara to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream.	0.3	450.00	135.00
Jackson,Nykema N.	Senior Manager	10/6/2014	Planning	Status meeting with L. Martinez (Exide) P. Gunning (EY) and N. Jackson (EY) to discuss the accounting progress of the Fresh Start deliverables and the assistance needed in the Accounting and Reporting area based on the new developments with the Plan of Reorganization and the transition needed with J. Tiry (Exide) including (i) open technical memos and other fresh start deliverables; (ii) accounting research; and (iii) investment in sub memorandum. The attendees included representatives from each Technical A workstream.	1.1	450.00	495.00
Camara,Abdel	Senior	10/6/2014	Planning	Internal status call with P. Gunning, C. Peters, N. Jackson, D. Marietta, B. Moore and A. Camara to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream.	0.3	300.00	90.00
Camara,Abdel	Senior	10/7/2014	Fee application	Preparing July and August fee application for Technical Accounting workstream.	0.5	300.00	150.00
Jackson,Nykema N.	Senior Manager	10/10/2014	Planning	Meeting with Nykema Jackson and Abdel Camara (EY) assisting Exide on Fresh Start to prepare for the detailed overview with J. Tiry and L. Martinez (Exide)	0.6	450.00	270.00
Camara,Abdel	Senior	10/10/2014	Planning	Meeting with Nykema Jackson and Abdel Camara (EY) assisting Exide on Fresh Start to prepare for the detailed overview with J. Tiry and L. Martinez (Exide)	0.6	300.00	180.00
Jackson,Nykema N.	Senior Manager	10/10/2014	Planning	Meeting with Exide (J. Tiry and L. Martinez) to discuss status of the items transitioned by J. Tiry due to impending departure from the company. Lou will need support to assist with the Fresh Start accounting aspect.	1.4	450.00	630.00
Jackson,Nykema N.	Senior Manager	10/17/2014	Planning	Meeting with Lou Martinez and Jonathan Tiry to discuss the status of the items for Fresh Start accounting. Including overview of the Vernon site, Convenience date consideration, NCI accounting memo, Fresh Start accounting memo and process for convenience date more than a few days.	1.4	450.00	630.00
Gunning,Patrick	Partner / Principal	10/17/2014	Planning	Follow-up insight meeting with Pat Gunning (Technical Accounting) and Nykema Jackson (Technical Accounting) regarding the planning and status of the items for Fresh Start accounting. Utilized Pat's experience with Fresh Start to discuss tactical and accounting impacts of the Vernon site, Convenience date consideration, NCI accounting memo, Fresh Start accounting memo and process for convenience date. The accounting assessment and discussion was leveraged and essential to meeting with Lou Martinez and Jonathan Tiry (Exide) with respect to next steps and approach.	0.6	550.00	330.00
Jackson,Nykema N. Buttrick,Brock Allen	Senior Manager Manager	10/17/2014 10/20/2014	Planning Journal Entries	Follow-up insight meeting with Pat Gunning (Technical Accounting) and Nykema Jackson (Technical Accounting) regarding the planning and status of the items for Fresh Start accounting. Utilized Pat's experience with Fresh Start to discuss tactical and accounting impacts of the Vernon site, Convenience date consideration, NCI accounting memo, Fresh Start accounting memo and process for convenience date. The accounting assessment and discussion was leveraged and essential to meeting with Lou Martinez and Jonathan Tiry (Exide) with respect to next steps and approach.	0.6 2.1	450.00 400.00	270.00 840.00
Hanrahan,Kevin M.	Executive Director	10/20/2014	Planning	Updating CARVEx reporting tool for Journal Entry report and for testing a Journal Entry.	0.6	450.00	270.00
Jackson,Nykema N.	Senior Manager	10/20/2014	Planning	Internal status call with N. Jackson, P. Gunning, A. Camara, and K. Hanrahan (EY) to discuss (i) Status of DIP extension and updated timing of expected emergence, (ii) status of FAAS services to assist during J. Tiry's transition, and (iii) status of Fee applications	0.3	410.00	123.00
Jackson,Nykema N.	Senior Manager	10/20/2014	Planning	Internal status call with N. Jackson, P. Gunning, A. Camara, and K. Hanrahan (EY) to discuss (i) Status of DIP extension and updated timing of expected emergence, (ii) status of FAAS services to assist during J. Tiry's transition, and (iii) status of Fee applications	0.3	450.00	135.00
Camara,Abdel	Senior	10/20/2014	Planning	Internal status call with N. Jackson, P. Gunning, A. Camara, and K. Hanrahan (EY) to discuss (i) Status of DIP extension and updated timing of expected emergence, (ii) status of FAAS services to assist during J. Tiry's transition, and (iii) status of Fee applications	0.3	300.00	90.00
Gunning,Patrick	Partner / Principal	10/20/2014	Planning	Internal status call with N. Jackson, P. Gunning, A. Camara, and K. Hanrahan (EY) to discuss (i) Status of DIP extension and updated timing of expected emergence, (ii) status of FAAS services to assist during J. Tiry's transition, and (iii) status of Fee applications	0.3	550.00	165.00
Outten,Jessica Beth	Experienced Senior	10/21/2014	Capital equipment valuation	Incorporation of new foreign currency exchange rates as of 30 April into database valuation model.	2.0	237.00	474.00
Outten,Jessica Beth	Experienced Senior	10/23/2014	Capital equipment valuation	Remodel of database to accommodate changes in fixed assets and foreign exchange rates from March 31 to April 30 to ensure all changes are appropriately captured in valuation model (partial)	2.8	237.00	663.60
Bryant,Judson	National Senior	10/24/2014	Fee application	Draft fee application for time engagements for time occurred through 09/14	0.6	450.00	288.00
Outten,Jessica Beth	Experienced Senior	10/24/2014	Capital equipment valuation	Update of valuation report summaries and exhibits from exchange rate and modification changes.	1.6	237.00	379.20
Outten,Jessica Beth	Experienced Senior	10/24/2014	Capital equipment valuation	Remodel of database to accommodate changes in fixed assets and foreign exchange rates from March 31 to April 30 to ensure all changes are appropriately captured in valuation model (finished task)	2.6	237.00	616.20
Outten,Jessica Beth	Experienced Senior	10/27/2014	Capital equipment valuation	Valuation report write up for site visit to Muncie, Indiana	2.7	237.00	639.90
Thomas,Mallory	Staff	10/30/2014	Tax Compliance Assistance	Meeting with J. de Los Santos and Terence Lam (Exide) and M. Thomas (EY) to (i) discuss the background of client's ITS issues/concerns (1.1 hours), (ii) walkthrough Exide's legal entity organizational chart (0.6 hours), and (iii) discuss the tax compliance engagement expectations and other tax areas which Exide may need assistance (1.3 hours).	3.0	205.00	615.00
Outten,Jessica Beth	Experienced Senior	10/31/2014	Capital equipment valuation	Review and analysis of facility location status files received by J. Tiry (Exide) in order to incorporate into valuation analysis.	1.3	237.00	308.10
Peters,Christopher	Senior Manager	11/3/2014	Planning	Internal status call with P. Gunning, D. Gary, C. Peters, N. Jackson, D. Marietta, P. Schuewer and B. Moore to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream due to the interconnectivity of each workstream in the overall project.	0.2	450.00	90.00
Gary,Dan	Partner / Principal	11/3/2014	Planning	Internal status call with P. Gunning, D. Gary, C. Peters, N. Jackson, D. Marietta, P. Schuewer and B. Moore to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream due to the interconnectivity of each workstream in the overall project.	0.2	550.00	110.00
Marietta,Danielle	Senior Manager	11/3/2014	Planning	Internal status call with P. Gunning, D. Gary, C. Peters, N. Jackson, D. Marietta, P. Schuewer and B. Moore to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream due to the interconnectivity of each workstream in the overall project.	0.2	393.00	78.60
Moore,Brett	Manager	11/3/2014	Planning	Internal status call with P. Gunning, D. Gary, C. Peters, N. Jackson, D. Marietta, P. Schuewer and B. Moore to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream due to the interconnectivity of each workstream in the overall project.	0.2	315.00	63.00
Schuewer,Philipp	Senior Manager	11/3/2014	Planning	Internal status call with P. Gunning, D. Gary, C. Peters, N. Jackson, D. Marietta, P. Schuewer and B. Moore to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream due to the interconnectivity of each workstream in the overall project.	0.2	393.00	78.60
Gunning,Patrick	Partner / Principal	11/3/2014	Planning	Internal status call with P. Gunning, D. Gary, C. Peters, N. Jackson, D. Marietta, P. Schuewer and B. Moore to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream due to the interconnectivity of each workstream in the overall project.	0.2	550.00	110.00
Gunning,Patrick	Partner / Principal	11/5/2014	Planning	Meeting with Lou Martinez (Exide Chief Accounting Officer), Terrence Lam (Exide Senior Director Tax), Sherman Harris (EY - Valuation Project Lead), Pat Gunning (EY - Technical Accounting Lead) and Nykema Jackson (Project Management Technical Accounting). The purpose of this meeting was (i) a high-level overview of the Plan Summary Agreement contents and managements view on the impacts as well as the impact on the overall plan for Fresh Start, and (ii) to discuss Exide's needs from a Tax Valuation for Legal Entities. Terrence gave an overview of the structure and potential structure. Sherman discusses the valuation techniques and Pat Gunning discussed the reporting and accounting impacts. Sherman and Nykema discussed the practicalities of process from a reporting perspective as well as the client and EY needs with respect to performing the valuation.	1.2	550.00	660.00



Internal status call with P. Gunning, D. Gary, K. Hanrahan, C. Peters, N. Jackson, D. Marietta, P. Schuewer and B. Moore to discuss status of each workstream, including status of (i) open technical memos, (ii) business valuation, (iii) personal and real property valuation, and (iv) timing of financial projections due from Exide. Attendees included a representative from each significant workstream due to the interconnectivity of each workstream in the overall project.  
 Prepare the September fee application for Technical Accounting workstream.  
 Develop fixed asset listing queries in personal property valuation database for: United States, United Kingdom, France, Spain, Portugal  
 Develop fixed asset listing queries in personal property valuation database for: Australia, New Zealand, India, Italy, Germany  
 Analyzing Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check  
 Matched up Exide fixed asset register listing to EY's valuation model fields for fixed asset purposes.

Jackson,Nykema N. Camara,Abdel	Senior Manager Senior	11/3/2014 Planning 11/3/2014 Fee application	0.2 0.5	450.00 300.00	90.00 150.00
Outten,Jessica Beth	Experienced Senior	11/4/2014 Capital equipment valuation	2.5	237.00	592.50
Outten,Jessica Beth	Experienced Senior	11/4/2014 Capital equipment valuation	2.6	237.00	616.20
Rodriguez,Nancy	Staff	11/5/2014 Professional Retention	0.3	205.00	61.50
Outten,Jessica Beth	Experienced Senior	11/5/2014 Capital equipment valuation	2.9	237.00	687.30
		Meeting with Lou Martinez (Exide Chief Accounting Officer), Terrance Lam (Exide Senior Director Tax), Sherman Harris (EY - Valuation Project Lead), Pat Gunning (EY - Technical Accounting Lead) and Nykema Jackson (Project Management /Technical Accounting). The purpose of this meeting was (i) a high-level overview of the Plan Summary Agreement contents and managements view on the impacts as well as the impact on the overall plan for Fresh Start, and (ii) to discuss Exide's needs from a Tax Valuation for Legal Entities. Terrance gave an overview of the structure and potential structure. Sherman discusses the valuation techniques and Pat Gunning discussed the reporting and accounting impacts. Sherman and Nykema discussed the practicalities of process from a reporting perspective as well as the client and EY needs with respect to performing the valuation.	1.2	482.00	578.40
Harris,Sherman A	Partner / Principal	11/5/2014 Scoping Fresh Start			
Sprayberry,Wallace	Staff	11/5/2014 Tax Compliance Assistance	3.2	205.00	656.00
Sprayberry,Wallace	Staff	11/5/2014 Tax Compliance Assistance	2.9	205.00	594.50
Sprayberry,Wallace	Staff	11/5/2014 Tax Compliance Assistance	3.9	205.00	799.50
Jackson,Nykema N.	Senior Manager	11/5/2014 Planning	1.6	450.00	720.00
		Meeting with Lou Martinez (Exide Chief Accounting Officer), Terrance Lam (Exide Senior Director Tax), Sherman Harris (EY - Valuation Project Lead), Pat Gunning (EY - Technical Accounting Lead) and Nykema Jackson (Project Management /Technical Accounting). The purpose of this meeting was (i) a high-level overview of the Plan Summary Agreement contents and managements view on the impacts as well as the impact on the overall plan for Fresh Start, and (ii) to discuss Exide's needs from a Tax Valuation for Legal Entities. Terrance gave an overview of the structure and potential structure. Sherman discusses the valuation techniques and Pat Gunning discussed the reporting and accounting impacts. Sherman and Nykema discussed the practicalities of process from a reporting perspective as well as the client and EY needs with respect to performing the valuation.	1.2	450.00	540.00
Jackson,Nykema N. Outten,Jessica Beth Outten,Jessica Beth	Senior Manager Experienced Senior Experienced Senior	11/5/2014 Planning 11/6/2014 Capital equipment valuation 11/6/2014 Capital equipment valuation	2.7 2.8 2.8	450.00 237.00 237.00	540.00 639.90 663.60
Sprayberry,Wallace	Staff	11/6/2014 Tax Compliance Assistance	3.8	205.00	779.00
Sprayberry,Wallace	Staff	11/6/2014 Tax Compliance Assistance	2.1	205.00	430.50
Sprayberry,Wallace	Staff	11/6/2014 Tax Compliance Assistance	1.1	205.00	225.50
Sprayberry,Wallace	Staff	11/6/2014 Tax Compliance Assistance	3.0	205.00	615.00
Sprayberry,Wallace	Staff	11/6/2014 Tax Compliance Assistance	3.7	205.00	758.50
Sprayberry,Wallace	Staff	11/6/2014 Tax Compliance Assistance	2.9	205.00	594.50
Sprayberry,Wallace	Staff	11/6/2014 Tax Compliance Assistance	2.1	205.00	430.50
Petroni,Keith	Partner / Principal	11/7/2014 Tax Compliance Assistance	2.2	675.00	1,485.00
Thomas,Mallory	Staff	11/7/2014 Tax Compliance Assistance	2.2	205.00	451.00
Bryant,Judson	National Senior Manager	11/10/2014 Fee application	1.4	480.00	672.00
Moore,Brett	Manager	11/10/2014 Business valuation	1.1	315.00	346.50
Sprayberry,Wallace	Staff	11/10/2014 Tax Compliance Assistance	0.5	205.00	102.50
Sprayberry,Wallace	Staff	11/10/2014 Tax Compliance Assistance	1.0	205.00	205.00
Sprayberry,Wallace	Staff	11/10/2014 Tax Compliance Assistance	3.2	205.00	656.00
Sprayberry,Wallace	Staff	11/10/2014 Tax Compliance Assistance	2.1	205.00	430.50
Sprayberry,Wallace	Staff	11/10/2014 Tax Compliance Assistance	0.6	205.00	123.00
Sprayberry,Wallace	Staff	11/10/2014 Tax Compliance Assistance	1.6	205.00	328.00
Ericson,Molly	National Senior Manager	11/11/2014 Fee application	0.6	680.00	408.00
Sprayberry,Wallace	Staff	11/11/2014 Tax Compliance Assistance	0.2	205.00	41.00
Sprayberry,Wallace	Staff	11/11/2014 Tax Compliance Assistance	2.8	205.00	574.00
Sprayberry,Wallace	Staff	11/11/2014 Tax Compliance Assistance	2.8	205.00	574.00
Sprayberry,Wallace	Staff	11/11/2014 Tax Compliance Assistance	3.2	205.00	656.00
Rodriguez,Nancy	Staff	11/12/2014 Professional Retention	5.4	205.00	1,107.00
Sprayberry,Wallace	Staff	11/12/2014 Tax Compliance Assistance	1.0	205.00	205.00
Sprayberry,Wallace	Staff	11/12/2014 Tax Compliance Assistance	2.1	205.00	430.50
Sprayberry,Wallace	Staff	11/12/2014 Tax Compliance Assistance	1.9	205.00	389.50
Sprayberry,Wallace	Staff	11/12/2014 Tax Compliance Assistance	3.9	205.00	799.50
Rodriguez,Nancy	Staff	11/13/2014 Professional Retention	11.8	205.00	2,419.00
Petroni,Keith	Partner / Principal	11/13/2014 Routine on-call tax advisory	0.5	675.00	337.50
Thomas,Mallory	Staff	11/13/2014 Tax Compliance Assistance	0.5	205.00	102.50
Sprayberry,Wallace	Staff	11/13/2014 Tax Compliance Assistance	1.1	205.00	225.50
Sprayberry,Wallace	Staff	11/13/2014 Tax Compliance Assistance	1.8	205.00	369.00
Sprayberry,Wallace	Staff	11/13/2014 Tax Compliance Assistance	2.5	205.00	512.50
Sprayberry,Wallace	Staff	11/13/2014 Tax Compliance Assistance	3.7	205.00	758.50
Sprayberry,Wallace	Staff	11/14/2014 Tax Compliance Assistance	0.8	205.00	164.00
Sprayberry,Wallace	Staff	11/14/2014 Tax Compliance Assistance	3.9	205.00	799.50
Sprayberry,Wallace	Staff	11/14/2014 Tax Compliance Assistance	2.9	205.00	594.50
Sprayberry,Wallace	Staff	11/14/2014 Tax Compliance Assistance	0.4	205.00	82.00
Rodriguez,Nancy	Staff	11/15/2014 Professional Retention	1.5	205.00	307.50
Rodriguez,Nancy	Staff	11/16/2014 Professional Retention	1.4	205.00	287.00
Rodriguez,Nancy	Staff	11/17/2014 Professional Retention	3.5	205.00	717.50
Sprayberry,Wallace	Staff	11/17/2014 Tax Compliance Assistance	1.1	205.00	225.50
Sprayberry,Wallace	Staff	11/17/2014 Tax Compliance Assistance	1.3	205.00	266.50
Sprayberry,Wallace	Staff	11/17/2014 Tax Compliance Assistance	1.5	205.00	307.50
Sprayberry,Wallace	Staff	11/17/2014 Tax Compliance Assistance	2.2	205.00	451.00
Sprayberry,Wallace Gunning,Patrick	Staff Partner / Principal	11/17/2014 Tax Compliance Assistance 11/17/2014 Planning	2.0 0.6	205.00 550.00	410.00 330.00
Rodriguez,Nancy	Staff	11/18/2014 Professional Retention	2.7	205.00	553.50
Sprayberry,Wallace	Staff	11/18/2014 Tax Compliance Assistance	0.3	205.00	61.50
Sprayberry,Wallace	Staff	11/18/2014 Tax Compliance Assistance	0.7	205.00	143.50
Sprayberry,Wallace	Staff	11/18/2014 Tax Compliance Assistance	1.0	205.00	205.00
Sprayberry,Wallace	Staff	11/18/2014 Tax Compliance Assistance	1.2	205.00	246.00
Sprayberry,Wallace	Staff	11/18/2014 Tax Compliance Assistance	2.4	205.00	492.00
Sprayberry,Wallace	Staff	11/18/2014 Tax Compliance Assistance	2.4	205.00	492.00
Rodriguez,Nancy	Staff	11/19/2014 Professional Retention	3.7	205.00	758.50

Outten, Jessica Beth	Experienced Senior	11/19/2014	Capital equipment valuation	Prepared fixed asset listing and consolidated summary by country from the valuation database to present to the client (Exide).	2.5	237.00	592.50
Sprayberry, Wallace	Staff	11/19/2014	Tax Compliance Assistance	Analyzed Exide Technologies Shanghai balance sheet that did not agree to trial balance. Made adjustments to trial balance for expenses not properly recorded.	0.8	205.00	164.00
Sprayberry, Wallace	Staff	11/19/2014	Tax Compliance Assistance	Reconcile Assets, Liabs, and Equity by legal entity	1.3	205.00	266.50
Sprayberry, Wallace	Staff	11/19/2014	Tax Compliance Assistance	Reconciled Tudor India Limited Form 5471 balance sheet and income statement to trial balance, identifying reconciling adjustments	3.8	205.00	779.00
Sprayberry, Wallace	Staff	11/19/2014	Tax Compliance Assistance	Researched hyperinflationary currency to see if company qualified	2.3	205.00	471.50
Petroni, Keith	Partner / Principal	11/20/2014	Routine on-call tax advisory	Discussions with Terence lam- project status, updates on upcoming work streams	1.0	675.00	675.00
Sprayberry, Wallace	Staff	11/20/2014	Tax Compliance Assistance	Reconciled balance sheet and income statement of Form 5471 for Exide Technologies Defense AS to trial balance	1.5	205.00	307.50
Sprayberry, Wallace	Staff	11/20/2014	Tax Compliance Assistance	Reconciled intercompany schedule and E&P schedule of Form 5471 for Exide Technologies Defense AS to supporting workpapers	2.4	205.00	492.00
Sprayberry, Wallace	Staff	11/20/2014	Tax Compliance Assistance	Reconciled Form 5471 for Exide Technologies New Zealand balance sheet and income statement to trial balance	2.6	205.00	533.00
Gunning, Patrick	Partner / Principal	11/20/2014	Planning	Discussion with Lou Martinez and Pat Gunning to discuss status of fresh start accounting, including status of bankruptcy process and needs for technical accounting support.	1.1	550.00	605.00
Moore, Brett	Manager	11/21/2014	Business valuation	Call with Lou Martinez and Stephan Glascoe (Exide) to discuss open items on European IP/technology valuation.	0.3	315.00	94.50
Marietta, Danielle	Senior Manager	11/21/2014	Capital equipment valuation	Reviewed fixed asset listing and consolidated summary by country submission to be provided to client. The fixed asset listing (by country) will be distributed to country leads to review the assets and confirm what assets still exist today.	0.8	393.00	314.40
Petroni, Keith	Partner / Principal	11/21/2014	Routine on-call tax advisory	Discussions with Terence lam- project status, updates on upcoming work streams	1.1	675.00	742.50
Sprayberry, Wallace	Staff	11/21/2014	Tax Compliance Assistance	Reconciled intercompany schedule and E&P schedule of Form 5471 for Exide Technologies New Zealand to supporting workpapers	1.2	205.00	246.00
Sprayberry, Wallace	Staff	11/21/2014	Tax Compliance Assistance	Reconciled balance sheet, income statement, and E&P schedule of Form 5471 for Exide de Mexico to trial balance and supporting workpapers.	1.8	205.00	369.00
Sprayberry, Wallace	Staff	11/21/2014	Tax Compliance Assistance	Discussed intercompany schedule for Exide de Mexico with Jay de Los Santos - agreed amounts to intercompany schedule	3.1	205.00	635.50
Sprayberry, Wallace	Staff	11/21/2014	Tax Compliance Assistance	Compiled and reviewed provision notebooks	2.9	205.00	594.50
Sprayberry, Wallace	Staff	11/24/2014	Tax Compliance Assistance	Read through powerpoint slides related to how client prepares workpapers for provision	0.8	205.00	164.00
Sprayberry, Wallace	Staff	11/24/2014	Tax Compliance Assistance	Reviewed Exide Technologies Operations GmbH Form 8865	1.7	205.00	348.50
Sprayberry, Wallace	Staff	11/24/2014	Tax Compliance Assistance	Reconciled basic information on Exide Technologies Operations GmbH Form 8865 to supporting workpapers and prior year forms	2.8	205.00	574.00
Sprayberry, Wallace	Staff	11/24/2014	Tax Compliance Assistance	workpapers and prior year forms	1.8	205.00	369.00
Sprayberry, Wallace	Staff	11/24/2014	Tax Compliance Assistance	Analyzed and revised GNB Industrial Power Ltd. Form 8865	1.8	205.00	369.00
Sprayberry, Wallace	Staff	11/24/2014	Tax Compliance Assistance	Reconciled basic information on GNB Industrial Power Ltd. Form 8865 to supporting workpapers and prior year forms	2.6	205.00	533.00
Sprayberry, Wallace	Staff	11/25/2014	Tax Compliance Assistance	Analysis of net operating loss carryforwards and likelihood of future use.	1.5	205.00	307.50
Sprayberry, Wallace	Staff	11/25/2014	Tax Compliance Assistance	Reconcile P&L by legal entity against Trial Balance	1.5	205.00	307.50
Sprayberry, Wallace	Staff	11/25/2014	Tax Compliance Assistance	Analyzed and revised Exide Technologies Lda Form 8865 to ensure partner information on form and attached K-1s was correct	3.5	205.00	717.50
Sprayberry, Wallace	Staff	11/25/2014	Tax Compliance Assistance	Reconciled basic information on Exide Technologies Lda Form 8865 to supporting workpapers and prior year forms	1.0	205.00	205.00
					<b>226.1</b>		<b>56,058.90</b>