

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

In re: EXIDE TECHNOLOGIES, ¹ Debtor.	Chapter 11 Case No. 13-11482 (KJC) Jointly Administered Objection Deadline: February 20, 2015
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**FOURTH INTERIM FEE APPLICATION FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES OF
DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR FOR
THE PERIOD OF SEPTEMBER 1, 2014 THROUGH NOVEMBER 30, 2014**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Advisor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to June 10, 2013 by Order Entered October 25, 2013
Period for which Compensation and Reimbursement is Sought:	September 1, 2014 through November 30, 2014
Amount of Compensation Sought as Actual, Reasonable, and Necessary	\$ 216,601.50
Amount of Expense Reimbursement Sought	\$ 1.16
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u>\$ 216,602.66</u>

This is the Applicant's Fourth Interim Fee Application.

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

Prior Monthly Fee Applications Summary

Date Filed	Period Covered	Requested Fees	Requested Expenses	Paid Fees	Paid Expenses
03/25/14	06/10/2013 - 11/30/2013	\$ 254,143.25	\$ 174.37	\$ 247,439.95	\$ 174.37
05/23/14	12/1/2013 - 02/28/2014	\$ 420,886.50	\$ 2,532.88	\$ 336,709.20	\$ 2,532.88
08/19/14	03/01/2014 - 05/31/2014	\$ 282,827.00	\$ 749.30	\$ 226,261.60	\$ 749.30
10/28/14	06/01/2014 - 08/31/2014	\$ 428,329.50	\$ 823.90	\$ 342,663.60	\$ 823.90
01/29/15	09/01/2014 - 11/30/2014	\$ 216,601.50	\$ 1.16	\$ -	\$ -
TOTAL		\$ 1,602,787.75	\$ 4,281.61	\$ 1,153,074.35	\$ 4,280.45

Prior Interim Fee Applications Filed

Date Filed	Period Covered	Requested Fees	Requested Expenses	Paid Fees	Paid Expenses
02/21/14	6/10/2013 - 11/30/2013	\$ 257,731.75	\$ 174.37	\$ 247,439.95	\$ 174.37
06/24/14	12/1/2013 - 02/28/2014	\$ 416,803.50	\$ 2,532.88	\$ 336,709.20	\$ 2,267.88
10/30/14	03/01/2014 - 08/31/2014	\$ 711,156.50	\$ 1,573.20	\$ -	\$ -
TOTAL		\$ 1,385,691.75	\$ 4,280.45	\$ 584,149.15	\$ 2,442.25

Less: Voluntary and Agreed
Reduction - First Interim
Application

(\$6,703.30)

Less: Voluntary Reduction -
Second Interim Application

(\$20,639.00) (265.0)

Total Adjusted Fees and Expenses \$ 1,358,349.45 \$ 4,015.45

CUMULATIVE TIME SUMMARY

For the Period of September 1, 2014 through November 30, 2014

Professional	Level	Rate	Hours	Fees
Collins, Bryan	Partner	\$770.00	0.5	\$385.00
Harrison, Steve	Partner	\$770.00	16.3	\$12,551.00
Gareau, Brian	Senior Manager	\$680.00	2.3	\$1,564.00
Peykan Sepahi, Fariba	Senior Manager	\$680.00	1.0	\$680.00
Senkiewicz, Todd	Director	\$675.00	2.7	\$1,822.50
Thompson, Mike	Partner	\$675.00	11.2	\$7,560.00
Banks, Anthony	Manager	\$585.00	38.1	\$22,288.50
Dudek, John	Manager	\$585.00	32.4	\$18,954.00
Cyphers, Sarah	Senior Manager	\$495.00	5.3	\$2,623.50
Fox, Dennis	Senior Manager	\$495.00	1.0	\$495.00
Hunter, Forrest	Senior Manager	\$495.00	17.9	\$8,860.50
Nagode, Doug	Senior Manager	\$495.00	0.5	\$247.50
Bloomquist, Kim	Manager	\$425.00	36.2	\$15,385.00
Rooney, Nicole	Manager	\$425.00	9.6	\$4,080.00
Dempsey, Jacob	Consultant	\$375.00	43.8	\$16,425.00
Lee, Sean	Consultant	\$375.00	26.3	\$9,862.50
Rosenkrans, Mariam	Senior Consultant	\$290.00	63.0	\$18,270.00
Gutierrez, Dalia	Consultant	\$205.00	45.6	\$9,348.00
Kaptur, James	Consultant	\$205.00	35.5	\$7,277.50
Patel, Hanish	Consultant	\$205.00	14.0	\$2,870.00
Torell, John	Consultant	\$205.00	20.2	\$4,141.00
Yuan, Catherine	Consultant	\$205.00	4.0	\$820.00
Bloomquist, Kim	Manager	\$0.00	98.5	\$0.00
Bruce, Evan	Consultant	\$0.00	19.6	\$0.00
Cyphers, Sarah	Senior Manager	\$0.00	1.6	\$0.00
Doernberg, Richard	Partner	\$0.00	0.2	\$0.00
Kaptur, James	Consultant	\$0.00	171.7	\$0.00
Rosenkrans, Mariam	Senior Consultant	\$0.00	223.0	\$0.00
Torell, John	Consultant	\$0.00	108.7	\$0.00
Professional Subtotal :			1,050.7	\$166,510.50
Trailing Fees for Period July 3, 2013 through June 4, 2014 (Exhibit A - International Tax Consulting, pages 34-37)				
Melton, Grace	Partner/Principal	\$675.00	25.4	\$17,145.00
Adjusted Professional Subtotal :			1,076.1	\$183,655.50
Remaining Tax Compliance - Fixed Fee Amount to Invoice				\$32,946.00
Professional Total :				\$216,601.50

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of September 1, 2014 through November 30, 2014

Categories	Hours	Fees
Additional Compliance Services - Form 1118 (Foreign Tax Credit)	43.3	\$13,877.00
Additional Compliance Services - Subpart F Analysis	9.9	\$3,459.50
Bankruptcy Attribute Modeling and Cancellation of Debt	152.1	\$76,092.50
Fresh Start Accounting Adjustments	82.8	\$24,091.00
International Tax Consulting	44.3	\$25,259.00
Non-US Impacts of Ownership Changes	3.0	\$1,730.00
Non-Working Travel	1.5	\$637.50
Preparation of Fee Applications	68.2	\$18,783.50
State Tax Consulting	47.7	\$19,725.50
Fees Category Subtotal :	452.8	\$183,655.50

Category Fixed Fee	Hours	Fees
International Tax Compliance	623.3	
Remaining Tax Compliance - Fixed Fee Amount to Invoice		\$32,946.00
Fees Category Total Amount :	1,076.1	\$216,601.50

Average Hourly Rate \$201.28

Agreed to Fixed Fee Tax Compliance Services:	\$84,000.00
Less March-May, 2014 Tax Compliance Fees:	\$4,890.50
Less June-August, 2014 Tax Compliance Fees:	\$46,163.50
Less September-November, 2014 Tax Compliance Fees:	\$32,946.00
Subtotal of Tax Compliance Fees Incurred to Date:	\$84,000.00
Remaining Fixed Fee Amount Not Yet Incurred:	\$0.00

CUMULATIVE EXPENSE SUMMARY

For the Period of September 1, 2014 through November 30, 2014

Expense Categories	Total Expenses for the Period
Telephone, Conference	\$1.16
Expense Category Subtotal :	\$1.16

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

In re:

EXIDE TECHNOLOGIES,¹

Debtor.

Chapter 11

Case No. 13-11482 (KJC)

Jointly Administered

Objection Deadline: February 20, 2015

**FOURTH INTERIM FEE APPLICATION FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES OF
DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR FOR
THE PERIOD OF SEPTEMBER 1, 2014 THROUGH NOVEMBER 30, 2014**

Deloitte Tax LLP (“Deloitte Tax”), tax advisor to Exide Technologies (the “Debtor”) in this chapter 11 case, hereby seeks allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2013 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-2 of the Local Bankruptcy Rules of Bankruptcy Court for the District of Delaware (the “Local Rules”), for the period commencing September 1, 2014 through and including November 30, 2014 (the “Application Period”). In support of this Application (the “Application”), Deloitte Tax respectfully represents as follows:

JURISDICTION

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

STATUTORY BASIS

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

BACKGROUND

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

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

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

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

RETENTION OF DELOITTE TAX LLP

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

RELIEF REQUESTED

8. By this Application, Deloitte Tax seeks payment of its reasonable and necessary fees incurred, in the amount of \$216,601.50 together with reimbursement of its actual and necessary expenses incurred in the amount of \$1.16, for the Application Period. Deloitte Tax submits this Application in accordance with the Compensation Order. All services for which Deloitte Tax requests compensation were performed for, or on behalf of, the Debtor.

BASIS FOR RELIEF

9. This Application is the fourth interim fee application filed by Deloitte Tax in this case. In connection with the professional services rendered, by this Application, Deloitte Tax seeks total compensation in the amount of \$216,601.50 pursuant to the interim application procedure in the Compensation Order.

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

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

12. By this Application, Deloitte Tax also seeks expense reimbursement of \$1.16. A summary of actual and necessary expenses incurred by Deloitte Tax is attached hereto as Exhibit B. Deloitte Tax does not charge for photocopying, out-going facsimile transmissions, or long distance telephone calls on faxes. Deloitte Tax customarily charges for conference call expenses.

DESCRIPTION OF SERVICES RENDERED

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

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

- Section 382 Ownership Change Analysis:
 - Performed analysis to identify 5% Shareholders of Exide
 - Performed Ownership Analysis to determine if/when an ownership change occurred as defined by Section 382(g)
 - Drafted an assumptions listing to document methodologies and assumptions undertaken in the Section 382 analysis
 - Calculated high level Section 382 Base Limitation to apply to net operating losses and tax attributes
- Cancellation of Debt (“COD”) and Attribute Reduction Analysis:
 - Prepared Tax Basis Balance Sheets
 - Unwound intercompany payables and receivables amongst US and Foreign entities
 - Conducted an analysis of Attributes utilized/remaining with COD ranges from \$100M-\$1B
 - Prepared Treas. Reg. 1.1502-21 Analysis of Net Operating Losses available for utilization
 - Calculated impact of foreign investments and integration in attribute reduction analysis
 - Performed Attribute Reduction Modeling for different tax scenarios including:
 - Section 108(a) with Section 382(1)(5)
 - Section 108(a) with Section 382(1)(6)
 - Section 108(b)(5) election with Section 382(1)(5)
 - Section 108(b)(5) election with Section 382(1)(6)
 - Taxable Asset Sale Scenarios
 - Full Asset Sale
 - Sale of Industrial Division
 - Sale of Transportation Division
- Miscellaneous Tasks/Analysis:
 - Read existing Exide debt agreements for debt outstanding to evaluate the risk of a significant modification occurring under Treas. Reg. 1.1001-3
 - Researched Section 956 to determine potential impact of guaranteeing subsidiary stock in DIP Agreements
 - Calculation of tax basis in foreign subsidiaries of Exide Technologies
 - Reading/Tracking filings with bankruptcy court
 - Preparation of tax return filings for Exide Technologies and Subsidiaries
 - Evaluation of certain post emergence state tax considerations including

- Confirmation of state net operating loss carryforward periods
 - Determination of state conformity with Section 382
 - Determination of whether states would separately tax disregarded single member limited liability companies (“LLCs”) that are disregarded for Federal income tax purposes.
 - Evaluation of sales and real estate transfer taxes associated with Exide’s Vernon, CA facility
- Non-Working Travel:
 - Deloitte Tax visited the Debtor’s location to meet with Debtor’s personnel and perform various activities related to providing professional services to the Debtor. All non-working travel time was billed at a 50% rate.
 - Preparation of Fee Applications:
 - During the Application Period, Applicant downloaded fees and expenses in preparation of supporting schedules and exhibits of fee applications, and attended to Chapter 11 administration in connection with such fee application preparation.
 - Deloitte Tax filed its First Interim Fee Application on February 2, 2014 for the period of June 6, 2013 through November 30, 2014 [Docket No. 1435]. Deloitte Tax filed its First Aggregate Monthly Fee Application on March 25, 2014 for the period of June 6, 2013 through November 30, 2014 [Docket No. 1587]. Deloitte Tax filed its Second Aggregate Monthly Fee Application on May 23, 2014 for the period of December 1, 2013 through February 28, 2014 [Docket No. 1835]. Deloitte Tax filed its Second Interim Fee Application on June 24, 2014 for the period of December 1, 2013 through February 28, 2014 [Docket No. 1929]. Deloitte Tax filed its Third Aggregate Monthly Fee Application on August 19, 2014 for the period of March 1, 2014 through May 31, 2014 [Docket No. 2159]. Deloitte Tax filed its Fourth Aggregate Monthly Fee Application on October 28, 2014 for the period of June 1, 2014 through August 31, 2014 [Docket No. 2490]. Deloitte Tax filed its Fifth Aggregate Monthly Fee Application on January 29, 2015 for the period of September 1, 2014 through November 30, 2014 [Docket No.3037].

ALLOWANCE OF COMPENSATION

15. **Compensation Sought.** Because of the benefits realized by the Debtor, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$216,601.50.

16. **Reimbursement of Expenses.** Deloitte Tax has disbursed, and requests reimbursement for \$1.16 which represents 100% of actual, necessary expenses incurred in the rendition of professional services in these cases.

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

CERTIFICATE OF COMPLIANCE AND WAIVER

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

WHEREFORE, Deloitte Tax respectfully requests that the Court: (i) grant it allowance of compensation for professional services rendered to the Debtors during the Application Period in the amount of \$216,601.50, (ii) authorize payment in the amount of \$216,601.50, which represents 100% of the total compensation sought for professional services rendered during the Application Period (subject to any applicable holdbacks), (iii) grant it reimbursement of \$1.16 for reimbursement of 100% of the actual and necessary costs and expenses incurred by Deloitte Tax in these cases during the Application Period, and (iv) grant such other and further relief as is just and proper.

DATED: January 30, 2014

Respectfully submitted,

DELOITTE TAX LLP

By: /s/ Stephen Harrison

Stephen Harrison

Partner

191 Peachtree St Ste 2000

Atlanta, GA 30303-1749

Telephone: 404-220-1605

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

In re:

EXIDE TECHNOLOGIES,¹

Debtor.

Chapter 11

Case No. 13-11482 (KJC)

Jointly Administered

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR
PROFESSIONALS IN RESPECT OF FOURTH INTERIM FEE APPLICATION OF
DELOITTE TAX LLP FOR COMPENSATION FOR
SERVICES RENDERED AS TAX ADVISOR TO THE DEBTOR FOR
THE PERIOD OF SEPTEMBER 1, 2014 THROUGH NOVEMBER 30, 2014**

STEPHEN HARRISON, deposes and says:

1. During the time the services were performed, I was a partner in the applicant firm, Deloitte Tax LLP (“Deloitte Tax”), which has an office located at 191 Peachtree Street, Suite 2000, Atlanta, GA. I make this certification in connection with the fourth interim fee application (the “Application”) of Deloitte Tax, in the above-captioned debtor (the “Debtor”) chapter 11 cases.

2. I submit this certification to the best of my knowledge, information, and belief with respect to Deloitte Tax’s compliance with Rule 2016-2 of the Local Rules for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the United States Trustee's Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under U.S.C. §330, adopted on May 17, 1996, as amended effective February 1, 2013 (the “U.S.T. Guidelines”) and pursuant to the Court’s “Administrative Order Establishing

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

Interim Compensation Procedures” entered in these cases on July 13, 2013 (collectively, the “Guidelines”).

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Application and am familiar with the services for which compensation is being sought that are described therein.

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Application are billed at rates or in accordance with practice customarily employed by Deloitte Tax for similar services and generally accepted by Deloitte Tax’s clients.

d. Deloitte Tax has not made a profit with respect to the expenses requested in the Application.

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

f. Deloitte Tax has not entered into any agreement with the Office of the United States Trustee, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtor.

g. Copies of the Application were provided to the Debtor and the appropriate parties on or about the date set for the filing of fee applications by the Court in the Guidelines.



Stephen Harrison

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re: : Chapter 11

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

:

Debtor.¹ : **Hrg. Date: TBD**

: **Obj. Due: February 20, 2015 at 4:00 p.m. (Eastern)**

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NOTICE OF FOURTH INTERIM FEE APPLICATION FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES OF DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR FOR THE PERIOD OF 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 Fourth Interim Fee Application For Compensation For Services Rendered And Reimbursement Of Expenses Of Deloitte Tax LLP As Tax Advisor To The Debtor For The Period Of 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 20, 2015 at 4:00 p.m. (Eastern)**:

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

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

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

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

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

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

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

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

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

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

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

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

PLEASE TAKE FURTHER NOTICE that if an objection is properly filed and served in accordance with the above procedures, a hearing on the 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.

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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 30, 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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- and -

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

Counsel for Debtor and Debtor in Possession

Exhibit A

**Professional Fees for the Period
September 1, 2014 through November 30, 2014**

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Additional Compliance Services - Form 1118 (Foreign Tax Credit)</i>				
11/03/2014				
Rosenkrans, Mariam	Prepare information request related to Form 1118.	\$290.00	1.8	\$522.00
11/20/2014				
Rosenkrans, Mariam	Prepare workpapers for Form 1118.	\$290.00	2.7	\$783.00
Rosenkrans, Mariam	Follow up with Exide regarding missing information for Form 1118.	\$290.00	0.5	\$145.00
11/21/2014				
Rosenkrans, Mariam	Prepare workpapers for Form 1118.	\$290.00	3.8	\$1,102.00
11/23/2014				
Rosenkrans, Mariam	Prepare workpapers for Form 1118.	\$290.00	3.6	\$1,044.00
11/24/2014				
Bloomquist, Kim	Call with T. Lam, J. De Los Santos, Exide, and S. Cyphers and M. Rosenkrans to discuss foreign tax pools and other items relating to the Form 1118.	\$425.00	1.3	\$552.50
Bloomquist, Kim	Review Form 1118 workpapers.	\$425.00	1.3	\$552.50
Cyphers, Sarah	Call with T. Lam, J. De Los Santos, Exide, and K. Bloomquist and M. Rosenkrans to discuss foreign tax pools and other items relating to the Form 1118.	\$495.00	1.3	\$643.50
Rosenkrans, Mariam	Calculate tax basis in US and foreign assets for Form 1118.	\$290.00	3.8	\$1,102.00
Rosenkrans, Mariam	Calculate foreign source assets from tax basis balance sheet for Form 1118.	\$290.00	2.5	\$725.00
Rosenkrans, Mariam	Prepare research and development expense allocation and apportionment.	\$290.00	1.2	\$348.00
Rosenkrans, Mariam	Call with T. Lam, J. De Los Santos, Exide, and S. Cyphers and K. Bloomquist to discuss foreign tax pools and other items relating to the Form 1118.	\$290.00	1.3	\$377.00
11/25/2014				
Bloomquist, Kim	Review Form 1118.	\$425.00	3.8	\$1,615.00
Bloomquist, Kim	Call with M. Rosenkrans to discuss Form 1118.	\$425.00	0.5	\$212.50
Bloomquist, Kim	Meet with M. Rosenkrans and J. Kaptur to discuss Form 1118 for Exide Technologies.	\$425.00	0.8	\$340.00
Kaptur, James	Prepare Schedule C section of the Form 1118 workpapers.	\$205.00	1.1	\$225.50
Kaptur, James	Meet with K. Bloomquist and M. Rosenkrans to discuss Form 1118 for Exide Technologies.	\$205.00	0.8	\$164.00
Rosenkrans, Mariam	Call with K. Bloomquist to discuss Form 1118.	\$290.00	0.5	\$145.00
Rosenkrans, Mariam	Prepare workpapers for Form 1118.	\$290.00	3.8	\$1,102.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Additional Compliance Services - Form 1118 (Foreign Tax Credit)</i>				
11/25/2014				
Rosenkrans, Mariam	Prepare Form 1118.	\$290.00	3.6	\$1,044.00
Rosenkrans, Mariam	Meet with K. Bloomquist and J. Kaptur to discuss Form 1118 for Exide Technologies.	\$290.00	0.8	\$232.00
11/26/2014				
Bloomquist, Kim	Respond to client questions regarding the foreign tax credit.	\$425.00	1.3	\$552.50
Rosenkrans, Mariam	Review Form 1118 for alternative minimum tax.	\$290.00	1.2	\$348.00
Subtotal for Additional Compliance Services - Form 1118 (Foreign Tax Credit):			43.3	\$13,877.00
<i>Additional Compliance Services - Subpart F Analysis</i>				
10/02/2014				
Bloomquist, Kim	Prepare question to J. De los Santos regarding Subpart F for Exide Al Dobowi.	\$425.00	1.7	\$722.50
10/17/2014				
Bloomquist, Kim	Perform analysis of Subpart F activity for Exide do Brasil.	\$425.00	0.8	\$340.00
10/20/2014				
Bloomquist, Kim	Discuss with J. De Los Santos regarding the high tax exception for Exide Brasil.	\$425.00	0.7	\$297.50
10/29/2014				
Bloomquist, Kim	Call with J. De los Santos to discuss taxes refund at Exide do Brasil for Subpart F purposes.	\$425.00	0.3	\$127.50
10/31/2014				
Kaptur, James	Create Schedule J statement for Exide do Brasil Limitada due to taxes refunded from 2011.	\$205.00	0.7	\$143.50
11/11/2014				
Bloomquist, Kim	Review calculation of historical earnings and profits and Subpart F summary for Exide Al Dobowi.	\$425.00	1.3	\$552.50
Rosenkrans, Mariam	Calculate Subpart F income sourcing for Exide Al Dobowi.	\$290.00	2.7	\$783.00
11/13/2014				
Rosenkrans, Mariam	Calculate potential Subpart F inclusions for years 2011-2013 for Exide Al Dobowi.	\$290.00	1.7	\$493.00
Subtotal for Additional Compliance Services - Subpart F Analysis:			9.9	\$3,459.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt</i>				
09/22/2014				
Gareau, Brian	Review cash tax analysis in attribute reduction model.	\$680.00	1.1	\$748.00
09/23/2014				
Gareau, Brian	Continue to review cash tax analysis in attribute reduction model.	\$680.00	1.2	\$816.00
10/28/2014				
Harrison, Steve	Review draft cancellation of debt schedules to provide to W. Bond (Exide).	\$770.00	1.4	\$1,078.00
11/05/2014				
Dempsey, Jacob	Begin to review the new plan support agreement.	\$375.00	0.3	\$112.50
11/06/2014				
Banks, Anthony	Read Exide's new plan support agreement and proposed plan of reorganization.	\$585.00	1.2	\$702.00
Banks, Anthony	Review previous Exide bankruptcy deliverables to determine impact of newly proposed plan of reorganization with respect to the original analysis.	\$585.00	1.9	\$1,111.50
Dempsey, Jacob	Compare June plan support agreement with November plan support agreement to determine how changes might impact attribute reduction analysis.	\$375.00	0.8	\$300.00
Harrison, Steve	Prepare for call with T. Lam and P. Damaska.	\$770.00	2.8	\$2,156.00
Harrison, Steve	Call with T. Lam and P. Damaska (Exide) and M. Thompson on new plan support agreement and related cash tax calculations.	\$770.00	0.9	\$693.00
Lee, Sean	Summarize preliminary terms and conditions for proposed plan of reorganization from June and November.	\$375.00	2.9	\$1,087.50
Lee, Sean	Compare preliminary terms and conditions for proposed plan of reorganization from June and November.	\$375.00	2.6	\$975.00
Thompson, Mike	Call with T. Lam and P. Damaska (Exide) and S. Harrison on new plan support agreement and related cash tax calculations.	\$675.00	0.9	\$607.50
11/07/2014				
Banks, Anthony	Summarize differences between original and modified Exide plan of reorganization for future team meeting.	\$585.00	1.8	\$1,053.00
Banks, Anthony	Refresh Exide attribute assumptions to determine what information is needed to update the Exide model based on the new plan of reorganization filed.	\$585.00	1.2	\$702.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt</i>				
11/07/2014				
Dempsey, Jacob	Review attribute reduction model for possible changes due to new plan support agreement.	\$375.00	1.3	\$487.50
Harrison, Steve	Review plan support agreement filed with the court.	\$770.00	1.3	\$1,001.00
11/10/2014				
Banks, Anthony	Meet with J. Dempsey and S. Lee to discuss impact of new plan support agreements on attribute reduction analysis.	\$585.00	0.6	\$351.00
Banks, Anthony	Research Section 163(l) and legislative history to determine the initial impact to Exide's first and second lien notes.	\$585.00	2.4	\$1,404.00
Banks, Anthony	Read Notice 94-47 to determine its impact to Exide's second lien convertible notes.	\$585.00	0.9	\$526.50
Collins, Bryan	Discuss with S. Harrison regarding proposed plan of reorganization and end of exclusivity period.	\$770.00	0.5	\$385.00
Dempsey, Jacob	Meet with A. Banks and S. Lee to discuss impact of new plan support agreements on attribute reduction analysis.	\$375.00	0.6	\$225.00
Dempsey, Jacob	Review assumptions document to determine which assumptions are relevant and which assumptions will need to be updated in order to accurately update the attribute reduction model for the details of the new plan support agreement.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Draft document summarizing differences between June and November plan support agreements.	\$375.00	2.2	\$825.00
Dudek, John	Review updated plan disclosure agreement filed by Exide and its creditors.	\$585.00	2.2	\$1,287.00
Dudek, John	Continue to review updated plan disclosure agreement filed by Exide and its creditors.	\$585.00	2.6	\$1,521.00
Harrison, Steve	Discuss with B. Collins regarding proposed plan of reorganization and end of exclusivity period.	\$770.00	0.5	\$385.00
Lee, Sean	Research deductibility of interest payments of second lien convertible notes.	\$375.00	1.9	\$712.50
Lee, Sean	Research credit agreements for the first lien and convertible debt.	\$375.00	0.2	\$75.00
Lee, Sean	Summarize Notice 94-47 to assist with the classification of the convertible note.	\$375.00	1.1	\$412.50
Lee, Sean	Meet with A. Banks and J. Dempsey to discuss impact of new plan support agreements on attribute reduction analysis.	\$375.00	0.6	\$225.00
11/11/2014				
Banks, Anthony	Research Section 385 and legislative history to determine the debt vs equity impact with Exide's convertible notes.	\$585.00	2.6	\$1,521.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt</i>				
11/11/2014				
Banks, Anthony	Research treatise guidance and Notice 98-83 to determine the debt vs equity impact with Exide's convertible notes.	\$585.00	2.7	\$1,579.50
Dempsey, Jacob	Update attribute reduction model for new effects of November plan support agreement.	\$375.00	2.1	\$787.50
Lee, Sean	Research Revenue Ruling 83-98 to examine its impact on the classification of Exide's convertible debt.	\$375.00	0.6	\$225.00
11/12/2014				
Banks, Anthony	Meet with S. Harrison, J. Dudek, J. Dempsey, and S. Lee to discuss impact of the November plan support agreement on the cash tax effects of attribute reduction modeling.	\$585.00	0.9	\$526.50
Banks, Anthony	Prepare to lead Exide engagement team meeting.	\$585.00	1.7	\$994.50
Dempsey, Jacob	Meet with S. Harrison, A. Banks, J. Dudek and S. Lee to discuss impact of the November plan support agreement on the cash tax effects of attribute reduction modeling.	\$375.00	0.9	\$337.50
Dempsey, Jacob	Update attribute reduction model to run various scenarios under Section 382(l)(5) or 382(l)(6).	\$375.00	2.9	\$1,087.50
Dudek, John	Continue research on qualifications of debt vs equity.	\$585.00	2.1	\$1,228.50
Dudek, John	Meet with S. Harrison, A. Banks, J. Dempsey, and S. Lee to discuss impact of the November plan support agreement on the cash tax effects of attribute reduction modeling.	\$585.00	0.9	\$526.50
Dudek, John	Research debt vs equity requirements related to proposed instrument to be issued as part of bankruptcy emergence transaction.	\$585.00	2.8	\$1,638.00
Harrison, Steve	Meet with A. Banks, J. Dudek, J. Dempsey and S. Lee to discuss impact of the November plan support agreement on the cash tax effects of attribute reduction modeling.	\$770.00	0.9	\$693.00
Lee, Sean	Meet with S. Harrison, A. Banks, J. Dudek and J. Dempsey to discuss impact of the November plan support agreement on the cash tax effects of attribute reduction modeling.	\$375.00	0.9	\$337.50
11/13/2014				
Banks, Anthony	Meet with J. Dempsey and S. Lee to review attribute reduction model for Sections 382(l)(5) and 382(l)(6) scenarios after updating the model for new terms of the plan support agreement.	\$585.00	1.6	\$936.00
Banks, Anthony	Create debt/equity summary to share with engagement team for comment with respect to Exide second lien convertible notes.	\$585.00	1.7	\$994.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt</i>				
11/13/2014				
Banks, Anthony	Create Section 382(l)(5) summary to share with engagement team for comment with respect to Exide plan of reorganization.	\$585.00	1.9	\$1,111.50
Dempsey, Jacob	Update attribute reduction model for new plan support agreement details to run scenarios under Section 382(l)(5) and 382(l)(6).	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Update cash tax analysis in the attribute reduction model following changes for plan support agreement.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Conduct research to determine eligibility to elect Section 382(l)(5).	\$375.00	1.4	\$525.00
Dempsey, Jacob	Meet with A. Banks and S. Lee to review attribute reduction model for Sections 382(l)(5) and 382(l)(6) scenarios after updating the model for new terms of the plan support agreement.	\$375.00	1.6	\$600.00
Dudek, John	Review application of disallowed interest under Section 382(l)(5) and the recomputation of net operating loss carryforwards.	\$585.00	2.7	\$1,579.50
Lee, Sean	Research creditors matrix and amount of debt owned by each creditor.	\$375.00	0.9	\$337.50
Lee, Sean	Meet with A. Banks and J. Dempsey to review attribute reduction model for Sections 382(l)(5) and 382(l)(6) scenarios after updating the model for new terms of the plan support agreement.	\$375.00	1.6	\$600.00
11/14/2014				
Banks, Anthony	Meet with J. Dudek, J. Dempsey and S. Lee to review the attribute reduction model running Section 382(l)(5) and 382(l)(6) scenarios and the effects they have on the cash tax analysis.	\$585.00	1.6	\$936.00
Dempsey, Jacob	Research concerning possible election of Section 382(l)(5) on attribute reduction model and the effects it would have on cash tax.	\$375.00	2.1	\$787.50
Dempsey, Jacob	Refine cash tax formulas in attribute reduction model.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Meet with A. Banks, J. Dudek and S. Lee to review the attribute reduction model running Section 382(l)(5) and 382(l)(6) scenarios and the effects they have on the cash tax analysis.	\$375.00	1.6	\$600.00
Dudek, John	Evaluate the benefits and outcomes of a Section 108(a) or Section 108(b)(5) election.	\$585.00	2.6	\$1,521.00
Dudek, John	Meet with A. Banks, J. Dempsey and S. Lee to review the attribute reduction model running Section 382(l)(5) and 382(l)(6) scenarios and the effects they have on the cash tax analysis.	\$585.00	1.6	\$936.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt</i>				
11/14/2014				
Lee, Sean	Meet with A. Banks, J. Dudek, J. Dempsey to review the attribute reduction model running Section 382(l)(5) and 382(l)(6) scenarios and the effects they have on the cash tax analysis.	\$375.00	1.6	\$600.00
11/17/2014				
Banks, Anthony	Review Exide draft attribute reduction scenarios.	\$585.00	2.9	\$1,696.50
Banks, Anthony	Provide summary email to engagement team with comments on attribute reduction scenarios.	\$585.00	0.7	\$409.50
Dempsey, Jacob	Model in Excel cash tax consequences of November plan support agreement as it relates to attribute reduction.	\$375.00	2.1	\$787.50
Dempsey, Jacob	Run cash tax scenarios in Excel.	\$375.00	1.9	\$712.50
Dudek, John	Review newly filed disclosure statement.	\$585.00	2.6	\$1,521.00
Dudek, John	Continue to review newly filed plan disclosure statement.	\$585.00	2.7	\$1,579.50
11/18/2014				
Banks, Anthony	Review Exide's plan of reorganization filed today to determine any differences between it and the plan support agreement previously filed.	\$585.00	1.4	\$819.00
Banks, Anthony	Examine Exide's earnings before interest, taxes, depreciation, and amortization projections and pro-forma balance sheet information to determine the impact to cash tax projections previously modeled.	\$585.00	2.4	\$1,404.00
Dempsey, Jacob	Perform cash tax analysis scenarios including original issue discount interest deductions.	\$375.00	0.9	\$337.50
Dempsey, Jacob	Further research to determine if Section 382(l)(5) election is possible.	\$375.00	1.6	\$600.00
Dudek, John	Refresh attribute reduction model tax consequences prior to updates made for new plan disclosure support.	\$585.00	1.6	\$936.00
Dudek, John	Review debt versus equity questions and impacts related to the proposed new issuance on second lien convertible notes.	\$585.00	2.2	\$1,287.00
Lee, Sean	Compare plan of reorganization from November 4 and November 17.	\$375.00	1.6	\$600.00
11/19/2014				
Banks, Anthony	Review Exide model and revised certain cash tax projections.	\$585.00	2.5	\$1,462.50
Dempsey, Jacob	Update attribute reduction model for new information in Exide's November plan of reorganization.	\$375.00	0.6	\$225.00
Dempsey, Jacob	Read Exide's November plan of reorganization.	\$375.00	1.1	\$412.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Attribute Modeling and Cancellation of Debt</i>				
11/19/2014				
Dempsey, Jacob	Read Exide's November disclosure statement.	\$375.00	1.6	\$600.00
Lee, Sean	Determine deductibility of penalty described in 2014 Vernon Stipulation and Order.	\$375.00	2.9	\$1,087.50
11/20/2014				
Banks, Anthony	Review cash tax analysis for Vernon plant scenarios.	\$585.00	2.7	\$1,579.50
Dempsey, Jacob	Update attribute reduction model for new information in Exide's November plan of reorganization.	\$375.00	2.9	\$1,087.50
Dempsey, Jacob	Conduct research to determine whether convertible notes will be treated as debt or equity for tax purposes.	\$375.00	1.1	\$412.50
Dudek, John	Review outputs from model for the Section 382(1)(5) alternative.	\$585.00	1.4	\$819.00
Dudek, John	Review outputs from model for the Section 382(1)(6) alternative.	\$585.00	1.4	\$819.00
11/21/2014				
Banks, Anthony	Draft email to J. Kaptur regarding updates for cash tax projections.	\$585.00	0.8	\$468.00
Dempsey, Jacob	Draft email to client discussing assumptions within cash tax analysis.	\$375.00	0.6	\$225.00
Dudek, John	Review outputs from model for the Section 108(a) alternative.	\$585.00	1.5	\$877.50
Dudek, John	Review outputs from model for the Section 108(b)(5) alternative.	\$585.00	1.5	\$877.50
11/26/2014				
Lee, Sean	Use the thirteen factors relevant to debt-equity analysis identified by the Fifth Circuit to evaluate the treatment of Second Lien Convertible Notes.	\$375.00	2.9	\$1,087.50
Lee, Sean	Continue to use the thirteen factors relevant to debt-equity analysis identified by the Fifth Circuit to evaluate the treatment of Second Lien Convertible Notes.	\$375.00	2.9	\$1,087.50
Lee, Sean	Further use the thirteen factors relevant to debt-equity analysis identified by the Fifth Circuit to evaluate the treatment of Second Lien Convertible Notes.	\$375.00	1.1	\$412.50
Subtotal for Bankruptcy Attribute Modeling and Cancellation of Debt:			152.1	\$76,092.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Fresh Start Accounting Adjustments</i>				
09/29/2014				
Thompson, Mike	Review treasury regulations regarding fresh start adjustments in preparation for meeting at Exide on October 30, 2014.	\$675.00	0.5	\$337.50
10/29/2014				
Bloomquist, Kim	Meet with M. Thompson and S. Cyphers to discuss fresh start accounting adjustments in preparation for meeting at Exide on October 30, 2014.	\$425.00	0.4	\$170.00
Cyphers, Sarah	Meet with M. Thompson and K. Bloomquist to discuss fresh start accounting adjustments in preparation for meeting at Exide on October 30, 2014.	\$495.00	0.4	\$198.00
Thompson, Mike	Meet with S. Cyphers and K. Bloomquist to discuss fresh start accounting adjustments in preparation for meeting at Exide on October 30, 2014.	\$675.00	0.4	\$270.00
10/30/2014				
Bloomquist, Kim	Meet at Exide offices with T. Lam, J. De Los Santos and M. Thompson and S. Cyphers, Deloitte, to discuss fresh start accounting adjustments.	\$425.00	1.9	\$807.50
Cyphers, Sarah	Meet at Exide offices with T. Lam, J. De Los Santos and M. Thompson and K. Bloomquist, Deloitte, to discuss fresh start accounting adjustments.	\$495.00	1.9	\$940.50
Thompson, Mike	Meet at Exide offices with T. Lam, J. De Los Santos and S. Cyphers and K. Bloomquist, Deloitte, to discuss fresh start accounting adjustments.	\$675.00	1.9	\$1,282.50
10/31/2014				
Bloomquist, Kim	Review fresh start accounting earnings and profits adjustments sent from J. De los Santos.	\$425.00	0.6	\$255.00
Bloomquist, Kim	Meet with J. Kaptur to discuss an earnings and profits true-up due to the 2005 fresh start accounting adjustment booked by Exide.	\$425.00	0.8	\$340.00
Kaptur, James	Tie out the fresh start accounting adjustment from 2005 for Exide Australia Pty Ltd.	\$205.00	0.9	\$184.50
Kaptur, James	Meet with K. Bloomquist to discuss an earnings and profits true-up due to the 2005 fresh start accounting adjustment booked by Exide.	\$205.00	0.8	\$164.00
11/03/2014				
Bloomquist, Kim	Meet with M. Rosenkrans to discuss fresh start accounting adjustments related to bankruptcy filing.	\$425.00	0.6	\$255.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Fresh Start Accounting Adjustments</i>				
11/03/2014				
Rosenkrans, Mariam	Meet with K. Bloomquist to discuss fresh start accounting adjustments related to bankruptcy filing.	\$290.00	0.6	\$174.00
Torell, John	Continue to prepare fresh start adjustment schedule.	\$205.00	3.4	\$697.00
Torell, John	Preparing fresh start adjustment schedule.	\$205.00	3.4	\$697.00
11/04/2014				
Bloomquist, Kim	Meet with J. Kaptur to discuss the fresh start accounting entries booked by Exide in 2005 and the appropriate current year earnings and profits adjustments.	\$425.00	0.4	\$170.00
Bloomquist, Kim	Call with J. Kaptur and J. De Los Santos, International Tax Manager at Exide Technologies, to discuss the 2005 fresh start accounting adjustment.	\$425.00	0.5	\$212.50
Kaptur, James	Meet with K. Bloomquist to discuss the fresh start accounting entries booked by Exide in 2005 and the appropriate current year earnings and profits adjustments.	\$205.00	0.4	\$82.00
Kaptur, James	Call with K. Bloomquist and J. De Los Santos, International Tax Manager at Exide Technologies, to discuss the 2005 fresh start accounting adjustment.	\$205.00	0.5	\$102.50
Kaptur, James	Review workpapers received from J. De Los Santos, International Tax Manager at Exide Technologies, for the 2005 fresh start accounting adjustment.	\$205.00	2.9	\$594.50
Torell, John	Prepare fresh start adjustment schedule.	\$205.00	2.7	\$553.50
11/06/2014				
Kaptur, James	Review the proposed fresh start accounting adjustment provided by Exide.	\$205.00	2.9	\$594.50
Kaptur, James	Continue to review the proposed fresh start accounting adjustment provided by Exide.	\$205.00	2.6	\$533.00
Rosenkrans, Mariam	Review excel spreadsheet related to the fresh start adjustment to earnings and profits of controlled foreign corporations.	\$290.00	3.0	\$870.00
Torell, John	Prepare a schedule showing the cumulative impact of the fresh start adjustments on various entities' earnings and profits.	\$205.00	1.3	\$266.50
11/07/2014				
Kaptur, James	Review the proposed fresh start adjustment provided by Exide.	\$205.00	2.8	\$574.00
Kaptur, James	Prepare an email to K. Bloomquist a summary of the proposed fresh start adjustment and my comments.	\$205.00	1.3	\$266.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Fresh Start Accounting Adjustments</i>				
11/07/2014				
Rosenkrans, Mariam	Review the updated excel spreadsheet related to the fresh start adjustment to earnings and profits of controlled foreign corporations.	\$290.00	2.2	\$638.00
Torell, John	Continue to prepare a schedule showing the cumulative impact of the fresh start adjustments on various entities' earnings and profits.	\$205.00	2.1	\$430.50
Yuan, Catherine	Update earnings and profits schedule for controlled foreign corporations affected by the fresh start adjustments related to bankruptcy.	\$205.00	2.4	\$492.00
Yuan, Catherine	Continue to update earnings and profits schedule for controlled foreign corporations affected by the fresh start adjustments related to bankruptcy.	\$205.00	1.6	\$328.00
11/11/2014				
Rosenkrans, Mariam	Review earnings and profits and inclusions schedule for the purposes of determining fresh start adjustment.	\$290.00	2.4	\$696.00
Rosenkrans, Mariam	Update earnings and profits and inclusions schedule for the purposes of determining fresh start adjustment.	\$290.00	2.4	\$696.00
11/12/2014				
Bloomquist, Kim	Meet with S. Cyphers, M. Rosenkrans and J. Kaptur to discuss the impact of the 2005 fresh start accounting adjustment booked by Exide Technologies on current year earnings and profits.	\$425.00	1.7	\$722.50
Bloomquist, Kim	Review schedule of revised US inclusions after fresh start adjustments.	\$425.00	1.6	\$680.00
Cyphers, Sarah	Meet with K. Bloomquist, M. Rosenkrans and J. Kaptur to discuss the impact of the 2005 fresh start accounting adjustment booked by Exide Technologies on current year earnings and profits.	\$495.00	1.7	\$841.50
Kaptur, James	Meet with K. Bloomquist, S. Cyphers and M. Rosenkrans to discuss the impact of the 2005 fresh start accounting adjustment booked by Exide Technologies on current year earnings and profits.	\$205.00	1.7	\$348.50
Kaptur, James	Review Forms 8858 from 2005 to reconcile the fresh start account adjustment for current year earnings and profits proposed by Exide.	\$205.00	1.1	\$225.50
Rosenkrans, Mariam	Calculate US inclusions affected by fresh start adjustments.	\$290.00	2.2	\$638.00
Rosenkrans, Mariam	Continue to calculate US inclusions affected by fresh start adjustments.	\$290.00	2.2	\$638.00
Rosenkrans, Mariam	Partial attendance to meet with K. Bloomquist, S. Cyphers and J. Kaptur to discuss the impact of the 2005 fresh start accounting adjustment booked by Exide Technologies on current year earnings and profits.	\$290.00	1.4	\$406.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Fresh Start Accounting Adjustments</i>				
11/13/2014				
Bloomquist, Kim	Call with J. De los Santos to discuss fresh start accounting adjustments and project status.	\$425.00	0.4	\$170.00
Bloomquist, Kim	Review earnings and profits schedules related to the fresh start accounting adjustments.	\$425.00	0.8	\$340.00
Kaptur, James	Draft the assumptions for the fresh start adjustment.	\$205.00	0.9	\$184.50
Rosenkrans, Mariam	Prepare notes to files after changes related to fresh start adjustment to earnings and profits of Exide de Mexico S. de R.L. de C.V.	\$290.00	0.4	\$116.00
Rosenkrans, Mariam	Prepare notes to files after changes related to fresh start adjustment to earnings and profits of GNB Technologies China Ltd.	\$290.00	0.3	\$87.00
Torell, John	Update returns for fresh start adjustment.	\$205.00	2.9	\$594.50
Torell, John	Continue to update returns for fresh start adjustment.	\$205.00	2.8	\$574.00
11/14/2014				
Bloomquist, Kim	Adjust Schedule J and Section 956 inclusions for fresh start adjustments.	\$425.00	2.2	\$935.00
Bloomquist, Kim	Review note to file regarding the fresh start accounting adjustments.	\$425.00	0.7	\$297.50
Bloomquist, Kim	Prepare email to T. Lam regarding schedule with revised US inclusions.	\$425.00	0.6	\$255.00
Bloomquist, Kim	Research fresh start adjustment for Exide New Zealand because schedule did not foot.	\$425.00	0.4	\$170.00
Rosenkrans, Mariam	Prepare notes to files after changes related to fresh start adjustment to earnings and profits of Exide Australia Pty Limited.	\$290.00	0.4	\$116.00
Rosenkrans, Mariam	Prepare notes to files after changes related to fresh start adjustment to earnings and profits of Exide Technologies Canada Corporation.	\$290.00	0.6	\$174.00
Rosenkrans, Mariam	Prepare notes to files after changes related to fresh start adjustment to earnings and profits of Exide Technologies S.A. (FKA Centra SA).	\$290.00	0.4	\$116.00
Rosenkrans, Mariam	Prepare notes to files after changes related to fresh start adjustment to earnings and profits of Hagen Batterie AG.	\$290.00	0.6	\$174.00
Rosenkrans, Mariam	Prepare notes to files after changes related to fresh start adjustment to earnings and profits of Exide Technologies Limited (Exide New Zealand Ltd.).	\$290.00	0.3	\$87.00
Torell, John	Update returns for fresh start adjustment.	\$205.00	1.6	\$328.00
Subtotal for Fresh Start Accounting Adjustments:			82.8	\$24,091.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
09/03/2014				
Rosenkrans, Mariam	Respond to preparer question regarding intercompany transactions and Subpart F for Exide compliance.	\$0.00	0.3	\$0.00
09/04/2014				
Rosenkrans, Mariam	Update Exide Australia workpapers.	\$0.00	1.5	\$0.00
09/05/2014				
Bruce, Evan	Upload Exide Shanghai into Corptax and create supporting earnings and profits adjustment excel file.	\$0.00	1.6	\$0.00
Bruce, Evan	Prepare Form 5471 and Corptax reports for Exide Shanghai.	\$0.00	1.4	\$0.00
Bruce, Evan	Prepare tax package of Exide Shanghai for review by updating the earnings and profits excel spreadsheet and generating the Form 5471 and Corptax reports.	\$0.00	0.5	\$0.00
Rosenkrans, Mariam	Respond to preparer's questions regarding review notes for Exide Australia's workpapers.	\$0.00	0.5	\$0.00
09/06/2014				
Rosenkrans, Mariam	Review return for Exide Australia.	\$0.00	2.8	\$0.00
09/07/2014				
Bruce, Evan	Prepare the import of the Form 5471 into Corptax for Exide New Zealand.	\$0.00	0.7	\$0.00
09/08/2014				
Bruce, Evan	Prepare the Form 5471 in Corptax for Exide New Zealand including sourcing, creating reports and print formatting.	\$0.00	1.5	\$0.00
Bruce, Evan	Prepare the Form 5471 in Corptax for Exide Portugal including sourcing, creating reports and print formatting.	\$0.00	1.5	\$0.00
09/09/2014				
Bruce, Evan	Update Section 956 inclusions for Exide New Zealand and Portugal.	\$0.00	1.4	\$0.00
Bruce, Evan	Create the earnings and profits excel attachment for Exide New Zealand and Portugal.	\$0.00	0.8	\$0.00
Rosenkrans, Mariam	Review Exide Mexico return.	\$0.00	2.2	\$0.00
Rosenkrans, Mariam	Review Exide Australia return.	\$0.00	0.7	\$0.00
Rosenkrans, Mariam	Prepare GNB Industrial Power UK workpapers.	\$0.00	0.8	\$0.00
09/10/2014				
Rosenkrans, Mariam	Review Exide New Zealand return.	\$0.00	1.8	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
09/10/2014				
Rosenkrans, Mariam	Review workpapers for Exide Slovakia SRO.	\$0.00	0.5	\$0.00
Rosenkrans, Mariam	Update client information request document for questions regarding Subpart F purchases for Exide New Zealand.	\$0.00	0.7	\$0.00
09/11/2014				
Bruce, Evan	Update the data collect workpaper, schedule M, and Section 956 inclusions for Exide Portugal. Importing into Corptax and creating Form 5471 and reports.	\$0.00	1.7	\$0.00
Bruce, Evan	Prepare and format the Exide Portugal Form 5471 and reports.	\$0.00	0.3	\$0.00
Rosenkrans, Mariam	Prepare workpapers for GNB Industrial Power (UK) partnership.	\$0.00	3.6	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Slovakia SRO.	\$0.00	3.2	\$0.00
Rosenkrans, Mariam	Update Exide local country contact list.	\$0.00	0.3	\$0.00
Rosenkrans, Mariam	Update information request document template for the client.	\$0.00	0.5	\$0.00
09/12/2014				
Bruce, Evan	Build out the data collect workpaper, Schedule M and trial balance for Exide Brasil.	\$0.00	2.3	\$0.00
Bruce, Evan	Perform additional updates to Exide New Zealand for interest look through and additional interest earnings and profits adjustment.	\$0.00	1.2	\$0.00
Rosenkrans, Mariam	Review return for Exide Slovakia SRO.	\$0.00	2.4	\$0.00
Rosenkrans, Mariam	Review return for Exide New Zealand.	\$0.00	3.3	\$0.00
Rosenkrans, Mariam	Review Exide Technologies LLC (MOS) workpapers.	\$0.00	2.0	\$0.00
Rosenkrans, Mariam	Update return for Exide New Zealand.	\$0.00	0.7	\$0.00
09/15/2014				
Rosenkrans, Mariam	Review workpapers for Exide Technologies SA (CEN).	\$0.00	2.8	\$0.00
Rosenkrans, Mariam	Review Exide Slovakia workpapers.	\$0.00	1.5	\$0.00
09/16/2014				
Bloomquist, Kim	Discuss with M. Rosenkrans regarding the treatment of deferred taxes for Exide's 2013 international tax compliance.	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Discuss with K. Bloomquist regarding the treatment of deferred taxes for Exide's 2013 international tax compliance.	\$0.00	0.6	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
09/16/2014				
Rosenkrans, Mariam	Update workpapers and Subpart F calculation for Exide Technologies SA (CEN).	\$0.00	3.8	\$0.00
Rosenkrans, Mariam	Prepare note to file document and send to Exide compliance team.	\$0.00	0.5	\$0.00
Rosenkrans, Mariam	Review Exide Technologies LLC (MOS).	\$0.00	1.8	\$0.00
09/17/2014				
Bloomquist, Kim	Discuss staffing for Exide compliance engagement.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Review Form 5471 for Emacel.	\$0.00	0.8	\$0.00
Bloomquist, Kim	Review Form 5471 for CMP Batteries Pension Ltd.	\$0.00	0.8	\$0.00
Rosenkrans, Mariam	Research intercompany cost of goods sold for Exide Technologies SA (Poland).	\$0.00	0.3	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies Canada Corporation.	\$0.00	0.8	\$0.00
09/18/2014				
Bloomquist, Kim	Review Form 5471 for Exide Technologies LLC.	\$0.00	1.4	\$0.00
Bruce, Evan	Address review comments regarding Exide Shanghai's Form 5471.	\$0.00	1.2	\$0.00
Rosenkrans, Mariam	Prepare workpapers for Exide Technologies SA SP K partnership.	\$0.00	3.8	\$0.00
Rosenkrans, Mariam	Review return for Exide Technologies LLC (MOS).	\$0.00	1.5	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies Canada Corporation.	\$0.00	2.0	\$0.00
09/19/2014				
Bruce, Evan	Update Exide Shanghai DCW for re-class of sales and returns.	\$0.00	1.1	\$0.00
Rosenkrans, Mariam	Prepare information request to Exide Technologies LLC (MOS).	\$0.00	0.8	\$0.00
09/22/2014				
Bruce, Evan	Update Exide Mexico's data collect workpaper for updated trail balance mapping.	\$0.00	0.4	\$0.00
Bruce, Evan	Update Exide Mexico's Form 5471 for updated trail balance mapping.	\$0.00	0.4	\$0.00
Bruce, Evan	Update Exide Mexico's Corptax reports for updated trail balance mapping.	\$0.00	0.4	\$0.00
Bruce, Evan	Update Exide New Zealand's data collect workpaper for new trial balance mapping.	\$0.00	0.4	\$0.00
Bruce, Evan	Update Exide New Zealand's Form 5471 for new trial balance mapping.	\$0.00	0.4	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
09/22/2014				
Bruce, Evan	Update Exide New Zealand's Corptax reports for new trial balance mapping.	\$0.00	0.3	\$0.00
Kaptur, James	Prepare workpapers for Exide do Brasil Limitada.	\$0.00	3.2	\$0.00
09/23/2014				
Bloomquist, Kim	Review Form 5471 for Exide de Mexico.	\$0.00	1.4	\$0.00
Bloomquist, Kim	Review the revised Form 5471 for Exide Technologies LLC.	\$0.00	0.7	\$0.00
Bloomquist, Kim	Review Form 5471 for Exide Technologies (Shanghai) Co. Ltd.	\$0.00	1.3	\$0.00
Bruce, Evan	Emailing J. Kaptur the data collect workpaper, Schedule M. Update the trial balance for Exide do Brasil.	\$0.00	0.1	\$0.00
Kaptur, James	Meet with M. Rosenkrans and J. Torell to discuss workpaper and tax return preparation for Exide compliance.	\$0.00	2.0	\$0.00
Rosenkrans, Mariam	Meet with J. Kaptur and J. Torell to discuss workpaper and tax return preparation for Exide compliance.	\$0.00	2.0	\$0.00
Rosenkrans, Mariam	Review return for Exide Technologies Canada.	\$0.00	3.4	\$0.00
Rosenkrans, Mariam	Update information request regarding Exide Mexico.	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Update information request regarding inquiries about Exide Australia Pty Ltd.	\$0.00	0.3	\$0.00
Rosenkrans, Mariam	Prepare return for Polesskie Akkumulatory Limited.	\$0.00	2.4	\$0.00
Torell, John	Meet with M. Rosenkrans and J. Kaptur to discuss workpaper and tax return preparation for Exide compliance.	\$0.00	2.0	\$0.00
Torell, John	Prepare Polesskie Akkumulatory Limited Form 5471.	\$0.00	2.1	\$0.00
09/24/2014				
Bloomquist, Kim	Review the tax return for Exide Technologies Limited.	\$0.00	1.1	\$0.00
Bloomquist, Kim	Review the revised Form 5471 for Exide Technologies LLC.	\$0.00	1.2	\$0.00
Bloomquist, Kim	Review overall engagement status and staffing plans.	\$0.00	0.7	\$0.00
Kaptur, James	Prepare the Deloitte compliance workpapers for Exide Do Brasil Limitada.	\$0.00	2.1	\$0.00
Kaptur, James	Prepare email to M. Rosenkrans regarding the treatment of the new German entities for international compliance.	\$0.00	0.3	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
09/24/2014				
Rosenkrans, Mariam	Prepare a list of questions for controllers in local Exide offices regarding Exide do Brasil Limitada, Exide Australia, Exide Canada.	\$0.00	2.3	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide do Brasil Limitada.	\$0.00	3.7	\$0.00
Rosenkrans, Mariam	Update Form 5471 for Polesskie Akkumulatory.	\$0.00	1.5	\$0.00
Torell, John	Prepare Polesskie Akkumulatory Limited Form 5471.	\$0.00	2.7	\$0.00
09/25/2014				
Bloomquist, Kim	Prepare follow up question to local controller and S. Cyphers regarding impairment at Exide Shanghai.	\$0.00	1.3	\$0.00
Bloomquist, Kim	Follow up on email response from local controller at Exide New Zealand Limited.	\$0.00	0.9	\$0.00
Bloomquist, Kim	Draft email to J. De Los Santos and local controller regarding Subpart F at Exide Al Dobowi.	\$0.00	1.4	\$0.00
Kaptur, James	Clear M. Rosenkrans's review points on Exide Do Brasil Limitada.	\$0.00	1.9	\$0.00
Rosenkrans, Mariam	Update Form 5471 for Exide New Zealand.	\$0.00	2.7	\$0.00
Rosenkrans, Mariam	Update workpapers for Exide Australia.	\$0.00	2.6	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide do Brasil.	\$0.00	2.8	\$0.00
Torell, John	Prepare Polesskie Akkumulatory Limited Form 5471.	\$0.00	1.1	\$0.00
Torell, John	Update Tudor India data collect workpaper.	\$0.00	0.8	\$0.00
09/26/2014				
Bloomquist, Kim	Prepare questions to local controller regarding Subpart F activities at Exide Al Dobowi.	\$0.00	0.7	\$0.00
Bloomquist, Kim	Perform analysis of treatment of intercompany impairment charge between GNB India and Exide Shanghai.	\$0.00	0.9	\$0.00
Rosenkrans, Mariam	Update Form 5471 for Exide New Zealand.	\$0.00	2.3	\$0.00
Rosenkrans, Mariam	Review Form 5471 for Exide Australia.	\$0.00	2.4	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Mexico.	\$0.00	2.8	\$0.00
Torell, John	Prepare Exide Technologies Limited (NZ) Form 5471.	\$0.00	1.3	\$0.00
Torell, John	Prepare Exide De Mexico S. De R.L. Form 5471.	\$0.00	1.1	\$0.00
09/29/2014				
Kaptur, James	Prepare Deloitte compliance workpapers for Exide Technologies Denmark.	\$0.00	2.8	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
09/29/2014				
Kaptur, James	Continue to prepare Deloitte compliance workpapers for Exide Denmark.	\$0.00	2.7	\$0.00
Kaptur, James	Upload Deloitte compliance workpapers to the e-room and notify M. Rosenkrans that Exide Denmark is ready for review.	\$0.00	0.2	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Mexico.	\$0.00	1.7	\$0.00
Rosenkrans, Mariam	Review return for Exide Mexico.	\$0.00	1.7	\$0.00
Rosenkrans, Mariam	Prepare Form 8865 for GNB Industrial Power.	\$0.00	3.5	\$0.00
Torell, John	Prepare Exide Technologies Recycling II Form 5471.	\$0.00	1.3	\$0.00
Torell, John	Prepare Exide De Mexico S. DE R.L. DE C.V. Form 5471.	\$0.00	2.1	\$0.00
09/30/2014				
Bloomquist, Kim	Prepare status email to T. Lam regarding the compliance engagement.	\$0.00	0.4	\$0.00
Bloomquist, Kim	Review Form 5471 for Exide Al Dobowi.	\$0.00	0.7	\$0.00
Bloomquist, Kim	Review workpapers for Exide Al Dobowi.	\$0.00	0.7	\$0.00
Bloomquist, Kim	Meet with S. Cyphers to discuss status of the compliance engagement and Subpart F analysis.	\$0.00	0.9	\$0.00
Bloomquist, Kim	Reassign tax returns to different staff to effectively allocate resources.	\$0.00	0.3	\$0.00
Bloomquist, Kim	Final review of Form 5471 for Exide New Zealand Ltd.	\$0.00	0.4	\$0.00
Bloomquist, Kim	Final review of workpapers for Exide New Zealand Ltd.	\$0.00	0.3	\$0.00
Cyphers, Sarah	Meet with K. Bloomquist to discuss status of the compliance engagement and Subpart F analysis.	\$0.00	0.9	\$0.00
Kaptur, James	Call with Corptax on importing information from Deloitte compliance workpapers.	\$0.00	2.6	\$0.00
Kaptur, James	Follow-up call with Corptax regarding importing from Deloitte compliance workpapers.	\$0.00	2.4	\$0.00
Rosenkrans, Mariam	Update workpapers for Exide Australia.	\$0.00	1.9	\$0.00
Rosenkrans, Mariam	Update return for Exide Australia.	\$0.00	1.9	\$0.00
Rosenkrans, Mariam	Review return for Exide do Brasil.	\$0.00	2.6	\$0.00
Rosenkrans, Mariam	Review return for Exide Manx.	\$0.00	1.8	\$0.00
Torell, John	Prepare Exide Technologies Defense AS Form 8858.	\$0.00	1.7	\$0.00
Torell, John	Prepare Exide Technologies Defense AS workpapers.	\$0.00	1.6	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
09/30/2014				
Torell, John	Prepare data collect workpaper for GNB Technologies China Ltd.	\$0.00	1.6	\$0.00
Torell, John	Prepare workpapers for GNB Technologies China Ltd.	\$0.00	1.3	\$0.00
Torell, John	Upload data collect workpaper to Corptax.	\$0.00	0.8	\$0.00
10/01/2014				
Bloomquist, Kim	Review Form 5471 for Exide Australia Pty Ltd.	\$0.00	0.9	\$0.00
Bloomquist, Kim	Review workpapers for Exide Australia Pty Ltd.	\$0.00	0.9	\$0.00
Bloomquist, Kim	Review of Form 5471 for Exide Al Dobowi.	\$0.00	0.4	\$0.00
Bloomquist, Kim	Review workpapers for Exide Al Dobowi.	\$0.00	0.3	\$0.00
Bloomquist, Kim	Review Form 5471 for Exide Slovakia Sro.	\$0.00	0.4	\$0.00
Bloomquist, Kim	Continue to review workpapers for Exide Slovakia Sro.	\$0.00	0.4	\$0.00
Bloomquist, Kim	Review email response from China controller regarding an intercompany impairment charge.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Review Form 5471 for Polesskie Akkumulatory Limited.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Continue to review workpapers for Polesskie Akkumulatory Limited.	\$0.00	0.6	\$0.00
Kaptur, James	Research exporting files from Deloitte compliance workpapers.	\$0.00	2.6	\$0.00
Kaptur, James	Prepare Form 5471 for Gestao e Valorizacao de Baterias, Lda.	\$0.00	1.1	\$0.00
Kaptur, James	Prepare Form 5471 for Exide Do Brasil.	\$0.00	1.1	\$0.00
Kaptur, James	Complete preparation of 5471s for Gestao e Valorizacao de Baterias, Lda.	\$0.00	1.6	\$0.00
Kaptur, James	Complete preparation of 5471s for Exide Do Brasil.	\$0.00	1.3	\$0.00
Rosenkrans, Mariam	Review workpapers and return for G.V.B. Gestao E Valorizacao De Baterias, LDA.	\$0.00	2.8	\$0.00
Rosenkrans, Mariam	Update return for Exide Technologies LDA.	\$0.00	2.5	\$0.00
Rosenkrans, Mariam	Update return for Exide Slovakia SRO.	\$0.00	0.5	\$0.00
Rosenkrans, Mariam	Prepare information requests to local country Exide offices for Exide Brasil.	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Prepare information requests to local country Exide offices for Exide Technologies Lda.	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Update workpapers for G.V.B. Gestao e Valorizacao De Baterias, LDA.	\$0.00	1.5	\$0.00
Torell, John	Update Polesskie Akkumulatory LTD Form 5471.	\$0.00	1.8	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
10/01/2014				
Torell, John	Upload data collect workpapers for Polesskie Akkumulatory Ltd. to Corptax.	\$0.00	2.9	\$0.00
10/02/2014				
Kaptur, James	Prepare Form 5471 for Hagen Batterie.	\$0.00	2.8	\$0.00
Kaptur, James	Research exporting files from Deloitte compliance workpapers.	\$0.00	1.3	\$0.00
Rosenkrans, Mariam	Update workpapers for Exide Technologies SA (CEN).	\$0.00	1.8	\$0.00
Rosenkrans, Mariam	Update return for Exide Technologies SA (CEN).	\$0.00	1.7	\$0.00
Rosenkrans, Mariam	Review workpapers for GNB Technologies China.	\$0.00	1.5	\$0.00
Rosenkrans, Mariam	Review workpapers for Hagen Batterie AG	\$0.00	1.8	\$0.00
Rosenkrans, Mariam	Review return for Hagen Batterie AG	\$0.00	1.7	\$0.00
Torell, John	Prepare Hagen Batterie AG Form 5471.	\$0.00	3.1	\$0.00
Torell, John	Prepare Exide Technologies SA (FKA Centra SA) Form 5471.	\$0.00	3.3	\$0.00
10/03/2014				
Bloomquist, Kim	Final review of Form 5471 for Exide Manx Ltd.	\$0.00	0.4	\$0.00
Bloomquist, Kim	Final review of Form 5471 for Exide Slovakia SRO.	\$0.00	0.5	\$0.00
Bloomquist, Kim	Final review of Form 5471 for Exide Technologies LLC (Belarus).	\$0.00	0.7	\$0.00
Kaptur, James	Begin to prepare the Deloitte compliance workpapers for Exide Technologies Srl.	\$0.00	2.7	\$0.00
Kaptur, James	Complete preparing Deloitte compliance workpapers for Exide Technologies Srl.	\$0.00	2.4	\$0.00
Rosenkrans, Mariam	Review return for Exide Technologies SA (CEN).	\$0.00	1.5	\$0.00
Torell, John	Prepare Exide Technologies Recycling II Lda Form 5471.	\$0.00	1.1	\$0.00
Torell, John	Prepare Exide Technologies Recycling II Lda workpapers.	\$0.00	0.8	\$0.00
10/06/2014				
Kaptur, James	Prepare Deloitte compliance workpapers for Exide Technologies Operations GmbH & Co. KG.	\$0.00	2.4	\$0.00
Kaptur, James	Complete preparing Deloitte compliance workpapers for Exide Technologies Operations GmbH & Co. KG.	\$0.00	2.3	\$0.00
Kaptur, James	Prepare Deloitte compliance workpapers for Exide Technologies SAS.	\$0.00	2.6	\$0.00
Torell, John	Prepare Tudor India Form 5471.	\$0.00	2.3	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
10/07/2014				
Bloomquist, Kim	Follow up on email to local controller about ownership of Exide Technologies LDA.	\$0.00	0.2	\$0.00
Kaptur, James	Complete Deloitte compliance workpapers for Exide Technologies SAS.	\$0.00	2.5	\$0.00
Torell, John	Prepare Exide Technologies GmbH (Austria) data collect workpapers.	\$0.00	3.5	\$0.00
Torell, John	Prepare Exide Technologies (Transportation) Limited data collect workpapers.	\$0.00	2.1	\$0.00
10/08/2014				
Bloomquist, Kim	Prepare email to J. De Los Santos confirming ownership of the new German partnership.	\$0.00	0.3	\$0.00
10/09/2014				
Kaptur, James	Begin to prepare Deloitte compliance workpapers for Exide Technologies LDA.	\$0.00	2.7	\$0.00
Kaptur, James	Complete Deloitte compliance workpapers for Exide Technologies LDA.	\$0.00	2.3	\$0.00
Kaptur, James	Address review points from K. Bloomquist on Form 5471 for Hagen Batterie.	\$0.00	0.5	\$0.00
Torell, John	Revise Tudor India Form 5471.	\$0.00	0.5	\$0.00
10/10/2014				
Bloomquist, Kim	Review Form 5471 for Exide GNB India.	\$0.00	1.8	\$0.00
Bloomquist, Kim	Review Form 5471 of Exide Technologies Recycling II, LDA.	\$0.00	1.9	\$0.00
Kaptur, James	Prepare Deloitte compliance workpapers for Exide Global Holdings Netherlands BV.	\$0.00	2.8	\$0.00
Kaptur, James	Discuss with J. Torell regarding clearing review points on Form 5471 for Tudor India Limited.	\$0.00	0.9	\$0.00
Torell, John	Update Tudor India Form 5471.	\$0.00	2.1	\$0.00
Torell, John	Discuss with J. Kaptur regarding clearing review points on Form 5471 for Tudor India Limited.	\$0.00	0.9	\$0.00
10/13/2014				
Bloomquist, Kim	Review Exide Canada Corporation's Form 5471.	\$0.00	1.8	\$0.00
Bloomquist, Kim	Prepare US inclusion summary for the Forms 5471.	\$0.00	0.7	\$0.00
Bloomquist, Kim	Update ownership for Exide Technologies LDA (DEP) based on correspondence with local team.	\$0.00	0.4	\$0.00
Cyphers, Sarah	Review status of international tax returns.	\$0.00	0.3	\$0.00
Kaptur, James	Update Corptax earnings and profits reports for Exide Technologies Recycling II Lda.	\$0.00	2.1	\$0.00
Kaptur, James	Update workpapers for Hagen Batterie AG.	\$0.00	0.7	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
10/13/2014				
Kaptur, James	Update Form 5471 for Hagen Batterie AG.	\$0.00	0.7	\$0.00
Torell, John	Prepare Exide Technologies Recycling II Lda Form 5471.	\$0.00	2.3	\$0.00
10/14/2014				
Bloomquist, Kim	Review Form 5471 for Exide Technologies Recycling II, LDA.	\$0.00	1.3	\$0.00
Bloomquist, Kim	Review Form 5471 for Hagen Batterie AG.	\$0.00	0.9	\$0.00
Bloomquist, Kim	Review Form 5471 for Exide Technologies Recycling SL.	\$0.00	1.4	\$0.00
Bloomquist, Kim	Review Form 5471 for Exide Technologies SA (Centra).	\$0.00	1.6	\$0.00
Bloomquist, Kim	Review Form 5471 for Exide Technologies Canada Corporation.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Review Form 5471 for Tudor India Limited.	\$0.00	0.7	\$0.00
Kaptur, James	Prepare Form 8858 for Exide Technologies SRL.	\$0.00	1.7	\$0.00
Kaptur, James	Prepare Form 8858 for Exide Technologies SL.	\$0.00	1.4	\$0.00
Kaptur, James	Prepare Form 8858 for Exide Technologies AS.	\$0.00	1.2	\$0.00
Kaptur, James	Prepare Form 8858 for Exide Technologies SAS.	\$0.00	1.3	\$0.00
Torell, John	Prepare Exide Singapore Pte. Limited Form 8858.	\$0.00	2.6	\$0.00
Torell, John	Update Form 5471 of Exide Technologies Recycling II LDA.	\$0.00	1.5	\$0.00
10/15/2014				
Bloomquist, Kim	Prepare US inclusion summary and related email correspondence with J. De Los Santos.	\$0.00	1.4	\$0.00
Bloomquist, Kim	Review Form 5471 for Exide AI Dobowi.	\$0.00	0.7	\$0.00
Bloomquist, Kim	Review Form 5471 for Gestao e Valorizacao de Baterias, Lda.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Review Form 5471 for Tudor India Limited.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Review Form 5471 for Exide Technologies SA (Centra).	\$0.00	0.7	\$0.00
Kaptur, James	Prepare Form 8865 for Exide Technologies LDA.	\$0.00	1.8	\$0.00
Kaptur, James	Prepare Deloitte compliance workpapers for Exide Technologies AB.	\$0.00	2.3	\$0.00
Kaptur, James	Review the U.S. inclusions summary for J. De Los Santos.	\$0.00	0.4	\$0.00
Kaptur, James	Prepare the Subpart F services calculation for Exide do Brasil Limitada.	\$0.00	0.8	\$0.00
Torell, John	Update Tudor India Form 5471.	\$0.00	0.8	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
10/15/2014				
Torell, John	Update Exide AI Dobowi Form 5471.	\$0.00	1.3	\$0.00
10/16/2014				
Bloomquist, Kim	Prepare questions to J. De los Santos regarding impairment charge and taxes paid at Exide India.	\$0.00	0.6	\$0.00
Kaptur, James	Prepare Form 5471 for Exide Technologies AS.	\$0.00	2.4	\$0.00
Kaptur, James	Prepare the Subpart F inclusion for Exide do Brasil.	\$0.00	1.4	\$0.00
Kaptur, James	Address review points on Exide Technologies AB.	\$0.00	1.1	\$0.00
Kaptur, James	Update workpapers for Exide Technologies SAS based on review points relating to earnings and profits adjustments.	\$0.00	0.8	\$0.00
10/17/2014				
Bloomquist, Kim	Review Form 5471 for Exide do Brasil.	\$0.00	0.8	\$0.00
Kaptur, James	Update the Subpart F inclusion for Exide do Brasil per review points received from K. Bloomquist.	\$0.00	0.9	\$0.00
Kaptur, James	Prepare the tax return for Exide Technologies AB.	\$0.00	1.1	\$0.00
Torell, John	Prepare Exide Technologies AB Form 8858.	\$0.00	1.8	\$0.00
10/20/2014				
Bloomquist, Kim	Review Form 8858 for Cooperatie Exide Europe UA.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Review prior year workpapers for Exide Global Holdings Netherlands CV to rollforward for 2014.	\$0.00	0.4	\$0.00
Kaptur, James	Prepare the consolidated organizational chart for Exide Global Holdings Netherlands CV.	\$0.00	1.1	\$0.00
Kaptur, James	Prepare Exide Global Holdings Netherlands CV Deloitte compliance workpaper.	\$0.00	0.8	\$0.00
10/21/2014				
Bloomquist, Kim	Edit the intercompany schedules for accrued interest account mapping.	\$0.00	1.2	\$0.00
Bloomquist, Kim	Review Form 8858 for Exide Holding SAS (France).	\$0.00	1.4	\$0.00
Bloomquist, Kim	Prepare email to local controller in Brazil regarding taxes refund from 2011.	\$0.00	1.3	\$0.00
Bloomquist, Kim	Review Form 8858 for Exide Asia Holdings Pt Ltd.	\$0.00	2.3	\$0.00
Kaptur, James	Continue to prepare Deloitte compliance workpapers for Exide Global Holdings Netherlands CV.	\$0.00	2.9	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
10/21/2014				
Kaptur, James	Begin to prepare the intercompany eliminations schedule for Exide Global Holdings Netherlands CV.	\$0.00	2.8	\$0.00
Kaptur, James	Prepare the consolidated earnings and profits summary for Exide Global Holdings Netherlands CV.	\$0.00	2.4	\$0.00
Torell, John	Prepare Exide Technologies (Transportation) Limited Form 8858.	\$0.00	1.7	\$0.00
10/22/2014				
Kaptur, James	Prepare the earnings and Profits workpaper for the consolidated Exide Global Holdings Netherlands CV return.	\$0.00	1.2	\$0.00
Kaptur, James	Update the intercompany insurance schedule for the Exide Global Holding Netherlands CV consolidated return.	\$0.00	1.1	\$0.00
Kaptur, James	Update the Schedule E summary for the consolidated Exide Global Holdings Netherlands CV return.	\$0.00	2.4	\$0.00
Kaptur, James	Update the calculations for the Exide Global Holdings Netherlands CV consolidated intercompany eliminations schedule.	\$0.00	1.9	\$0.00
10/23/2014				
Kaptur, James	Update Deloitte compliance workpapers for Exide Technologies Operations GmbH & Co KG.	\$0.00	1.1	\$0.00
Kaptur, James	Prepare workpapers for GNB Batteries Trading MEA LLC.	\$0.00	1.1	\$0.00
Kaptur, James	Prepare return for GNB Batteries Trading MEA LLC.	\$0.00	1.1	\$0.00
Kaptur, James	Update Form 8865 for Exide Technologies LDA.	\$0.00	1.0	\$0.00
Kaptur, James	Address review points from K. Bloomquist on Exide Holding Netherlands BV.	\$0.00	2.4	\$0.00
Rosenkrans, Mariam	Review GNB Batteries Trading MEA LLC.	\$0.00	2.0	\$0.00
Rosenkrans, Mariam	Update Intercompany schedule.	\$0.00	3.2	\$0.00
Torell, John	Update Exide Technologies GmbH (Austria) workpapers.	\$0.00	0.8	\$0.00
10/24/2014				
Kaptur, James	Update Schedule M workpapers for intercompany interest receivable.	\$0.00	2.1	\$0.00
Kaptur, James	Update Form 8858 for Exide Technologies SPRL.	\$0.00	1.3	\$0.00
Kaptur, James	Update Form 8858 for Exide Transportation Holdings.	\$0.00	1.1	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
10/24/2014				
Kaptur, James	Clear review points on Form 8858 for Exide Holding Europe SAS.	\$0.00	1.4	\$0.00
Rosenkrans, Mariam	Update trial balance mapping.	\$0.00	2.5	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies GmbH.	\$0.00	3.5	\$0.00
10/27/2014				
Rosenkrans, Mariam	Review workpapers for Exide Technologies GmbH (Germany).	\$0.00	3.5	\$0.00
Torell, John	Continue to update Exide Technologies GmbH (Austria) workpapers.	\$0.00	0.8	\$0.00
10/28/2014				
Kaptur, James	Prepare Form 8865 for Exide Technologies GmbH & Co. KG.	\$0.00	1.0	\$0.00
Rosenkrans, Mariam	Review Exide Technologies Operations GmbH and Co.	\$0.00	3.8	\$0.00
Rosenkrans, Mariam	Review Form 8858 for Exide Technologies GmbH.	\$0.00	1.0	\$0.00
Rosenkrans, Mariam	Review Exide Technologies GmbH (Germany).	\$0.00	2.8	\$0.00
10/29/2014				
Bloomquist, Kim	Review Form 8858 for Exide Holding Asia Pte Ltd.	\$0.00	1.1	\$0.00
Bloomquist, Kim	Review consolidated earnings and profits for Exide Global Holdings Netherlands CV.	\$0.00	0.8	\$0.00
Bloomquist, Kim	Prepare follow up questions to J. De los Santos regarding funding of the new Dubai entity.	\$0.00	0.3	\$0.00
Bloomquist, Kim	Review of Form 8858 for Exide Holding Netherlands BV	\$0.00	1.2	\$0.00
Kaptur, James	Prepare Form 8865 for Exide Technologies LDA.	\$0.00	1.2	\$0.00
Kaptur, James	Clear review points on GNB Batteries Trading MEA LLC.	\$0.00	1.0	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies Trading MEA.	\$0.00	1.4	\$0.00
Rosenkrans, Mariam	Review Form 5471 for Exide Technologies Trading MEA.	\$0.00	1.4	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Operations GmbH & Co.	\$0.00	3.0	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies GmbH (Austria).	\$0.00	2.5	\$0.00
Torell, John	Update the Exide Technologies GmbH (Austria) workpapers.	\$0.00	2.1	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
10/30/2014				
Bloomquist, Kim	Review Form 8858 for Exide Singapore Ltd.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Review Form 8858 for Exide Technologies SPRL.	\$0.00	0.6	\$0.00
10/31/2014				
Bloomquist, Kim	Review Form 8858 for Exide Technologies SPRL.	\$0.00	0.7	\$0.00
Kaptur, James	Update Form 5471 for Exide do Brasil Limitada.	\$0.00	0.4	\$0.00
11/03/2014				
Bloomquist, Kim	Review Form 8858 for Exide Technologies AB.	\$0.00	1.6	\$0.00
Bloomquist, Kim	Review Form 8858 for Exide Technologies AS.	\$0.00	1.4	\$0.00
Bloomquist, Kim	Respond to question from J. De los Santos regarding net income reconciliation of Exide Shanghai.	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Review Form 8858 for Exide Technologies GmbH (MAN).	\$0.00	2.4	\$0.00
Rosenkrans, Mariam	Update a note to file related to GNB Batteries Trading MEA.	\$0.00	0.4	\$0.00
11/04/2014				
Bloomquist, Kim	Make available a batch of returns for client review to the eRoom.	\$0.00	0.4	\$0.00
Bloomquist, Kim	Research K-1 reporting for Forms 8865.	\$0.00	0.3	\$0.00
Kaptur, James	Clear review points on Form 5471 for GNB Technologies Trading MEA LLC.	\$0.00	0.8	\$0.00
Kaptur, James	Prepare Form 8865 for Exide Technologies Operations GmbH & Co KG.	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Prepare Form 8865 for Exide Technologies SA SP K.	\$0.00	3.8	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies GmbH Austria.	\$0.00	2.4	\$0.00
11/05/2014				
Bloomquist, Kim	Final review of Exide do Brasil Form 5471.	\$0.00	0.4	\$0.00
Kaptur, James	Prepare Form 8865 for Exide Technologies LDA in Corptax.	\$0.00	2.7	\$0.00
Rosenkrans, Mariam	Review Form 8858 for Exide Technologies SPRL.	\$0.00	2.7	\$0.00
Rosenkrans, Mariam	Review Form 8858 for Exide Singapore Pte Ltd.	\$0.00	2.8	\$0.00
Torell, John	Update Form 8858 of Exide Technologies Defense AS (FKA Anker Defense, A.S.).	\$0.00	1.1	\$0.00
Torell, John	Update Form 8858 Exide Technologies GMBH (Austria).	\$0.00	2.3	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
11/06/2014				
Bloomquist, Kim	Respond to questions from J. De los Santos on review points on various Forms 5471.	\$0.00	0.4	\$0.00
Kaptur, James	Finalize Form 8865 for Exide Technologies LDA.	\$0.00	1.3	\$0.00
Kaptur, James	Respond to questions about Exide Do Brasil Ltda's return from J. De Los Santos, International Tax Manager at Exide Technologies.	\$0.00	0.9	\$0.00
Rosenkrans, Mariam	Review Form 8858 for Exide Technologies GmbH.	\$0.00	1.8	\$0.00
Rosenkrans, Mariam	Review Form 5471 for Exide Batteries Trading MEA.	\$0.00	1.7	\$0.00
11/07/2014				
Rosenkrans, Mariam	Review updated Form 5471 for Exide Technologies Recycling II Lda.	\$0.00	1.6	\$0.00
Rosenkrans, Mariam	Update workpapers for Exide Technologies SA (CEN).	\$0.00	1.4	\$0.00
Torell, John	Update Exide Technologies Recycling II Lda Form 5471.	\$0.00	0.8	\$0.00
11/10/2014				
Kaptur, James	Prepare Form 8865 for Exide Technologies Operations and Co GmbH KG.	\$0.00	1.4	\$0.00
Rosenkrans, Mariam	Review updated Form 5471 for Exide Technologies SA.	\$0.00	0.9	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies SA.	\$0.00	0.9	\$0.00
Rosenkrans, Mariam	Update Form 8865 for Exide Technologies SA SP K.	\$0.00	2.2	\$0.00
Rosenkrans, Mariam	Prepare Form 8865 for GNB Industrial Power UK Ltd.	\$0.00	1.7	\$0.00
11/11/2014				
Bloomquist, Kim	Review Form 8858 for Exide Technologies GmbH.	\$0.00	1.3	\$0.00
Bloomquist, Kim	Provide status update of returns per request of T. Lam.	\$0.00	0.6	\$0.00
Kaptur, James	Prepare Form 8865 for Exide Technologies Operations GmbH & Co. KG.	\$0.00	2.3	\$0.00
11/12/2014				
Bloomquist, Kim	Respond to questions from J. De Los Santos regarding Exide do Brasil.	\$0.00	0.4	\$0.00
Bloomquist, Kim	Respond to question from J. De Los Santos regarding exchange gain for GNB China.	\$0.00	0.7	\$0.00
Bloomquist, Kim	Review updated return for Exide Technologies SA.	\$0.00	0.6	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
11/12/2014				
Bloomquist, Kim	Review updated return for Exide Technologies Recycling II LDA.	\$0.00	0.6	\$0.00
Kaptur, James	Prepare Form 8865 for GNB Industrial Power (UK) Ltd.	\$0.00	0.9	\$0.00
Rosenkrans, Mariam	Update Form 8865 for Exide Technologies SA SP K.	\$0.00	1.8	\$0.00
Rosenkrans, Mariam	Update Exide Al Dobowi's Form 5471.	\$0.00	0.8	\$0.00
11/13/2014				
Bloomquist, Kim	Review Form 5471 for Exide Al Dobowi.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Review Form 8858 for Exide Holding Netherland BV.	\$0.00	0.5	\$0.00
Bloomquist, Kim	Review Form 8858 for Exide Singapore Pte Ltd.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Review Form 8858 for Exide Technologies AS (FKA Exide Sonnak AS).	\$0.00	0.4	\$0.00
Bloomquist, Kim	Review revised Form 5471 for Exide GNB China.	\$0.00	0.6	\$0.00
Bloomquist, Kim	Prepare support for revised US inclusions to J. De los Santos.	\$0.00	0.9	\$0.00
Kaptur, James	Prepare Form 8865 for Exide Technologies Operations GmbH & Co KG.	\$0.00	2.1	\$0.00
Rosenkrans, Mariam	Review Form 5471 of GNB Technologies China Ltd.	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Review workpaper of GNB Technologies China Ltd.	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Update Exide Al Dobowi's Form 5471.	\$0.00	1.8	\$0.00
Rosenkrans, Mariam	Review Exide Technologies Recycling II, LDA.	\$0.00	1.5	\$0.00
Rosenkrans, Mariam	Review Form 5471 of Exide de Mexico S. de R.L. de C.V.	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Review workpapers of Exide de Mexico S. de R.L. de C.V.	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Review Exide Technologies Recycling S.L. (FKA Oxivolt S.L.)	\$0.00	1.7	\$0.00
Torell, John	Add Schedule J adjustment workpaper Eroom.	\$0.00	0.8	\$0.00
11/14/2014				
Bloomquist, Kim	Call with J. De los Santos regarding Form 5471, Schedule J and Subpart F issues.	\$0.00	0.7	\$0.00
Bloomquist, Kim	Review the revised return for Exide Canada.	\$0.00	0.7	\$0.00
Bloomquist, Kim	Review Forms 5471 for various Exide entities.	\$0.00	1.6	\$0.00
Bloomquist, Kim	Revise return for Exide Technologies SA (Centra).	\$0.00	1.2	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
11/14/2014				
Bloomquist, Kim	Review Form 5471 for Exide do Brasil.	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Review Form 5471 for Exide Technologies S.A. (FKA Centra SA).	\$0.00	0.7	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies S.A. (FKA Centra SA).	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Review Form 5471 for Exide Australia Pty Limited.	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Australia Pty Limited.	\$0.00	0.3	\$0.00
Rosenkrans, Mariam	Review Form 5471 for Hagen Batterie AG.	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Review workpaper for Hagen Batterie AG.	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Review Form 5471 for Exide Technologies Limited (Exide New Zealand Ltd.).	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies Limited (Exide New Zealand Ltd.).	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Review Form 5471 for Exide Technologies Canada Corporation.	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies Canada Corporation.	\$0.00	0.6	\$0.00
Torell, John	Update notes to file and Schedule H workpaper for Exide Australia Pty Ltd.	\$0.00	1.6	\$0.00
11/17/2014				
Kaptur, James	Prepare Form 8865 for GNB Technologies (UK) Ltd.	\$0.00	1.0	\$0.00
Rosenkrans, Mariam	Update Form 5471 for Exide Technologies SA.	\$0.00	1.2	\$0.00
Rosenkrans, Mariam	Review Exide Technologies SSC ZOO.	\$0.00	0.5	\$0.00
11/18/2014				
Cyphers, Sarah	Review status of Exide international compliance.	\$0.00	0.4	\$0.00
Doernberg, Richard	Discuss with J. Kaptur regarding proper U.S. tax treatment of the cancelled note between GNB Technologies (India) Private Ltd. and Exide Technologies.	\$0.00	0.2	\$0.00
Kaptur, James	Prepare Form 8865 for GNB Technologies (UK) Ltd.	\$0.00	2.8	\$0.00
Kaptur, James	Discuss with R. Doernberg regarding proper U.S. tax treatment of the cancelled note between GNB Technologies (India) Private Ltd. and Exide Technologies.	\$0.00	0.2	\$0.00
Kaptur, James	Update Form 8865 for Exide Technologies Operations & Co. KG.	\$0.00	2.4	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
11/18/2014				
Kaptur, James	Update Form 8865 for Exide Technologies S.A. Sp K.	\$0.00	2.1	\$0.00
Rosenkrans, Mariam	Update intercompany schedule for intercompany purchases.	\$0.00	3.8	\$0.00
Rosenkrans, Mariam	Update Exide Technologies SA SP K Form 8865.	\$0.00	2.8	\$0.00
Rosenkrans, Mariam	Review GNB Industrial power Ltd Form 8865.	\$0.00	2.5	\$0.00
Rosenkrans, Mariam	Review Form 8865 for Exide Operations GMBH & CO.	\$0.00	2.4	\$0.00
Rosenkrans, Mariam	Review Schedule M for Exide Technologies SA.	\$0.00	0.4	\$0.00
11/19/2014				
Bloomquist, Kim	Review Form 8865 for Exide Technologies SA Spk.	\$0.00	1.6	\$0.00
Bloomquist, Kim	Review Form 8858 for Exide Technologies SPRL.	\$0.00	0.4	\$0.00
Kaptur, James	Update Form 8865 for Exide Technologies Operations & Co. Gmbh KG based on review points received.	\$0.00	2.2	\$0.00
Kaptur, James	Update GNB Technologies (India) Ltd's Form 5471.	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Review Form 8865 for Exide Technologies Operations Gmbh & Co.	\$0.00	0.8	\$0.00
Rosenkrans, Mariam	Review Forms 8865 for an update on schedule A-1.	\$0.00	1.0	\$0.00
Rosenkrans, Mariam	Review Exide Technologies SA Form 5471 for changes to intercompany information.	\$0.00	0.7	\$0.00
Rosenkrans, Mariam	Review Exide Technologies SA workpapers for changes to intercompany information.	\$0.00	0.7	\$0.00
Rosenkrans, Mariam	Review GNB Technologies China Form 5471 for changes to intercompany information.	\$0.00	0.9	\$0.00
Rosenkrans, Mariam	Review Form 8858 for Exide Technologies Gmbh for changes to earnings and profits and the intercompany schedule.	\$0.00	1.4	\$0.00
Rosenkrans, Mariam	Review Form 8858 for Exide Technologies SA (Spain) for changes to earnings and profits and the intercompany schedule.	\$0.00	0.8	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Technologies SA (Spain) for changes to earnings and profits and the intercompany schedule.	\$0.00	0.8	\$0.00
Torell, John	Update Exide Technologies SA (FKA Centra SA) to adjust for changes in Schedule M intercompany purchases.	\$0.00	1.7	\$0.00
Torell, John	Update GNB Technologies China Ltd. to adjust for changes in Schedule M intercompany purchases.	\$0.00	1.4	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
11/19/2014				
Torell, John	Update Exide Technologies S.L. to adjust for changes in Schedule M intercompany purchases.	\$0.00	1.8	\$0.00
Torell, John	Update Exide Technologies GmbH (Germany) to adjust for changes in Schedule M intercompany purchases.	\$0.00	1.3	\$0.00
Torell, John	Update Form 8865 returns for changes in Schedule A-1.	\$0.00	0.5	\$0.00
11/20/2014				
Bloomquist, Kim	Meet with J. Kaptur, M. Rosenkrans and J. Torell to discuss Exide Global Holdings Netherlands CV consolidated return.	\$0.00	0.7	\$0.00
Kaptur, James	Meet with K. Bloomquist, M. Rosenkrans and J. Torell to discuss Exide Global Holdings Netherlands CV consolidated return.	\$0.00	0.7	\$0.00
Rosenkrans, Mariam	Review workpapers for Exide Global Holdings Netherlands CV consolidated return.	\$0.00	0.8	\$0.00
Rosenkrans, Mariam	Update Schedule M workpaper for Exide Technologies GMBH.	\$0.00	0.8	\$0.00
Rosenkrans, Mariam	Meet with K. Bloomquist, J. Kaptur and J. Torell to discuss Exide Global Holdings Netherlands CV consolidated return.	\$0.00	0.7	\$0.00
Rosenkrans, Mariam	Update Forms 8865 for change on schedule A.	\$0.00	2.8	\$0.00
Torell, John	Prepare Exide Global Holdings Netherlands CV Standalone return.	\$0.00	2.3	\$0.00
Torell, John	Meet with K. Bloomquist, M. Rosenkrans and J. Kaptur to discuss Exide Global Holdings Netherlands CV consolidated return.	\$0.00	0.7	\$0.00
Torell, John	Prepare Exide Global Holdings Netherlands CV earnings and profits summary workpapers.	\$0.00	2.7	\$0.00
Torell, John	Continue to prepare Exide Global Holdings Netherlands CV earnings and profits summary workpapers.	\$0.00	2.4	\$0.00
Torell, John	Prepare taxes paid and insurance paid Exide Global Holdings Netherlands CV workpapers.	\$0.00	0.7	\$0.00
11/21/2014				
Kaptur, James	Update Form 8865 workpapers for Exide Technologies Operations GmbH & Co. KG.	\$0.00	2.7	\$0.00
Kaptur, James	Update Form 8865 for Exide Technologies Lda.	\$0.00	2.8	\$0.00
Kaptur, James	Update Form 8865 for GNB Technologies (UK) Ltd.	\$0.00	1.3	\$0.00
Kaptur, James	Update Form 8865 for Exide Technologies Operations GmbH & Co. KG.	\$0.00	1.6	\$0.00
Rosenkrans, Mariam	Review Form 8865 for Exide Tech Operations GmbH & Co.	\$0.00	1.7	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
11/21/2014				
Rosenkrans, Mariam	Review workpapers for Exide Global Holding Netherlands CV.	\$0.00	1.8	\$0.00
Rosenkrans, Mariam	Review Form 8858 for Exide Technologies SL.	\$0.00	1.2	\$0.00
Rosenkrans, Mariam	Review Form 8858 for Exide Transportation Holding Europe SL.	\$0.00	1.5	\$0.00
Torell, John	Prepare Schedule E Summary workpaper for Exide Global Holdings Netherlands CV.	\$0.00	1.7	\$0.00
Torell, John	Prepare Schedule M workpaper or Exide Global Holdings Netherlands CV.	\$0.00	1.3	\$0.00
Torell, John	Update or Exide Technologies GmbH (Germany) Form 8858.	\$0.00	3.8	\$0.00
Torell, John	Update Exide Transportation Holding Europe S.L. Form 8858s for partnership allocations.	\$0.00	1.6	\$0.00
Torell, John	Update Exide Technologies S.L. Form 8858s for partnership allocations.	\$0.00	1.6	\$0.00
11/22/2014				
Bloomquist, Kim	Review Form 8858 for Exide Technologies GmbH.	\$0.00	2.1	\$0.00
Kaptur, James	Update Form 8865 for Exide Technologies Operations GmbH & Co KG.	\$0.00	1.7	\$0.00
Kaptur, James	Update workpapers for Exide Technologies GmbH.	\$0.00	0.5	\$0.00
Rosenkrans, Mariam	Review updated Form 8858 for Exide Technologies GMBH (MAN).	\$0.00	1.2	\$0.00
Rosenkrans, Mariam	Review updated Form 8865 for Exide Operations GmbH & Co.	\$0.00	1.8	\$0.00
Torell, John	Update Exide Technologies GmbH (Germany) Form 8858.	\$0.00	1.3	\$0.00
Torell, John	Update Exide Technologies (Transportation) Limited Form 8858.	\$0.00	1.2	\$0.00
11/23/2014				
Bloomquist, Kim	Upload final returns for client review in the eRoom.	\$0.00	1.9	\$0.00
Rosenkrans, Mariam	Review updated workpapers for Exide Technologies GmbH.	\$0.00	0.3	\$0.00
Rosenkrans, Mariam	Review updated return for Exide Technologies GmbH.	\$0.00	0.3	\$0.00
Rosenkrans, Mariam	Review updated workpapers for Exide Technologies (Transportation) Limited.	\$0.00	0.4	\$0.00
Rosenkrans, Mariam	Review updated return for Exide Technologies (Transportation) Limited.	\$0.00	0.3	\$0.00
Rosenkrans, Mariam	Review updated return for Exide Technologies OY.	\$0.00	0.6	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
11/23/2014				
Rosenkrans, Mariam	Review updated workpapers for Exide Technologies OY.	\$0.00	0.6	\$0.00
Rosenkrans, Mariam	Review updated Form 8865 for GNB Industrial Power (UK) Ltd.	\$0.00	0.8	\$0.00
Torell, John	Update Exide Technologies (Transportation) Limited return.	\$0.00	1.7	\$0.00
Torell, John	Update Exide Technologies OY return.	\$0.00	1.7	\$0.00
11/24/2014				
Bloomquist, Kim	Final review of Form 8858 for Exide Technologies Oy.	\$0.00	1.3	\$0.00
Bloomquist, Kim	Final review of Form 8858 for Exide Technologies Srl.	\$0.00	1.4	\$0.00
Bloomquist, Kim	Final review of Form 8858 for Exide Transportation Holding Europe SL.	\$0.00	1.2	\$0.00
Bloomquist, Kim	Final review of Form 8858 for Exide Technologies SL.	\$0.00	0.9	\$0.00
Bloomquist, Kim	Review consolidation workpapers for Exide Global Holdings Netherlands CV.	\$0.00	2.3	\$0.00
Bloomquist, Kim	Final review of Form 8858 for Exide Technologies GmbH.	\$0.00	1.2	\$0.00
Kaptur, James	Create Schedule E workpaper for Exide Global Holdings Netherlands CV .	\$0.00	2.8	\$0.00
Kaptur, James	Create equity eliminations workpaper for Exide Global Holdings Netherlands CV.	\$0.00	1.9	\$0.00
Kaptur, James	Edit the intercompany eliminations workpaper for Exide Global Holdings Netherlands CV.	\$0.00	2.9	\$0.00
Kaptur, James	Review the earnings and profits consolidation workpaper prepared by J. Torell.	\$0.00	1.4	\$0.00
Kaptur, James	Begin to tie figures to the consolidated Exide Global Holdings Netherlands CV Form 5471.	\$0.00	1.4	\$0.00
Torell, John	Update Exide Technologies SRL Form 8858.	\$0.00	0.8	\$0.00
Torell, John	Update Exide Transportation Holding Europe S.L. Form 8858.	\$0.00	1.3	\$0.00
Torell, John	Update Exide Global Holdings Netherlands CV Standalone.	\$0.00	0.5	\$0.00
Torell, John	Update Partnership eRooms with Schedules B&K pdf workpaper.	\$0.00	0.8	\$0.00
Torell, John	Add insurance payment premiums to Form 8858s on Corptax.	\$0.00	1.3	\$0.00
11/25/2014				
Bloomquist, Kim	Assist with the preparation of the consolidation for Exide Global Holdings Netherlands CV.	\$0.00	1.6	\$0.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Compliance</i>				
11/25/2014				
Kaptur, James	Tie disregarded entities' individual earnings and profits to Exide Global Holdings Netherlands CV consolidated Form 5471.	\$0.00	2.9	\$0.00
Kaptur, James	Review Schedule M workpaper for consolidated Exide Global Holdings Netherlands CV.	\$0.00	2.7	\$0.00
Torell, John	Pull the flow through Form 8858s in preparation of the Exide Global Holding Netherlands CV form 5471.	\$0.00	0.5	\$0.00
Torell, John	Prepare consolidated Schedule M workpaper for Exide Global Holdings Netherlands CV.	\$0.00	2.4	\$0.00
Torell, John	Update Form 5471 Exide Global Holding Netherlands CV.	\$0.00	1.5	\$0.00
11/26/2014				
Bloomquist, Kim	Review consolidated Form 5471 for Exide Global Holdings CV.	\$0.00	2.3	\$0.00
Bloomquist, Kim	Review consolidation workpapers for Exide Global Holdings CV.	\$0.00	2.3	\$0.00
Bloomquist, Kim	Review revised Form 8865 for Exide Technologies Operations GmbH and Co.	\$0.00	1.7	\$0.00
Bloomquist, Kim	Review updates to Form 5471 for GNB Batteries Trading MEA LLC.	\$0.00	0.4	\$0.00
Kaptur, James	Generate Corptax returns for Exide Global Holdings Netherlands CV.	\$0.00	2.1	\$0.00
Kaptur, James	Address review points from K. Bloomquist on the consolidated Form 5471 for Exide Global Holdings Netherlands CV.	\$0.00	2.3	\$0.00
Kaptur, James	Respond to questions from J. De Los Santos regarding Exide Technologies foreign tax returns.	\$0.00	1.8	\$0.00
Kaptur, James	Update the intercompany eliminations workpapers for Exide Global Holdings Netherlands CV.	\$0.00	2.9	\$0.00
Subtotal for International Tax Compliance:			623.3	\$0.00
<i>International Tax Consulting</i>				
07/03/2013				
Melton, Grace	Call with J. Pickett and S. Seim regarding China tax registration for equity awards and provide information for confirmation.	\$675.00	0.5	\$337.50
08/05/2013				
Melton, Grace	Discuss with A. Pashal and S. Seim regarding China tax registration for equity awards.	\$675.00	1.2	\$810.00
09/06/2013				
Melton, Grace	Call with S. Seim regarding foreign services.	\$675.00	1.0	\$675.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Consulting</i>				
09/11/2013				
Melton, Grace	Discuss with S. Seim and J. Pickett about prior services related to equity awards.	\$675.00	1.0	\$675.00
09/19/2013				
Melton, Grace	Call with S. Seim regarding tax treatment of equity awards granted in Canada, including correspondence with Deloitte Touche Tahmatsu Ltd. ("DTTL") member firm in Canada.	\$675.00	1.5	\$1,012.50
09/23/2013				
Melton, Grace	Discuss with S. Seim and A. Paschal regarding China tax registration and SAFE registrations for equity awards.	\$675.00	1.0	\$675.00
09/25/2013				
Melton, Grace	Review information regarding China registrations.	\$675.00	1.1	\$742.50
Melton, Grace	Communicate with S. Seim regarding China services.	\$675.00	0.4	\$270.00
10/01/2013				
Melton, Grace	Respond to questions from S. Seim regarding short term business traveler consultation for J. Pickett.	\$675.00	0.5	\$337.50
10/25/2013				
Melton, Grace	Discuss with S. Seim related to summary prepared by Exide regarding Canadian grant of equity awards.	\$675.00	1.0	\$675.00
12/03/2013				
Melton, Grace	Call with S. Seim and J. Pickett regarding China tax registrations for equity awards.	\$675.00	0.5	\$337.50
12/16/2013				
Melton, Grace	Call with S. Seim and Deloitte Canada regarding equity awards granted in Canada.	\$675.00	0.3	\$202.50
Melton, Grace	Coordinate call set up to discuss tax treatment.	\$675.00	0.2	\$135.00
12/18/2013				
Melton, Grace	Call with S. Seim and Deloitte Canada to discuss equity awards granted in Canada and tax treatment.	\$675.00	1.3	\$877.50
02/05/2014				
Melton, Grace	Call with DTTL member firm in Canada on follow up regarding Canadian equity awards.	\$675.00	0.4	\$270.00
Melton, Grace	Call with J. Pickett to discuss potential correction options.	\$675.00	0.6	\$405.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Consulting</i>				
02/07/2014				
Melton, Grace	Call with DTTL member firm in Canada, Jason Pickett and Sharon Seim to discuss questions from Exide about remediation of taxation related to equity awards.	\$675.00	0.8	\$540.00
02/11/2014				
Melton, Grace	Discuss with S. Seim and J. Pickett regarding China tax registrations for equity awards.	\$675.00	0.5	\$337.50
03/11/2014				
Melton, Grace	Call with S. Seim regarding status of treatment issues with Canadian and China equity awards.	\$675.00	1.0	\$675.00
03/13/2014				
Melton, Grace	Discuss with S. Seim regarding China equity awards and tax position of the company.	\$675.00	1.0	\$675.00
03/24/2014				
Melton, Grace	Discuss with S. Seim and A. Paschal regarding tax withholding rates.	\$675.00	0.5	\$337.50
03/31/2014				
Melton, Grace	Call with S. Seim and DTTL member firm in China regarding equity awards granted in China.	\$675.00	1.0	\$675.00
04/10/2014				
Melton, Grace	Discuss with S. Seim and DTTL member firm in China regarding equity awards granted in China.	\$675.00	1.2	\$810.00
04/24/2014				
Melton, Grace	Discuss with S. Seim and DTTL member firm in Canada regarding amended wage statements and equity awards.	\$675.00	1.0	\$675.00
04/30/2014				
Melton, Grace	Call with S. Seim and DTTL member firm in Canada regarding amended wage statements and equity awards.	\$675.00	1.5	\$1,012.50
05/01/2014				
Melton, Grace	Call with S. Seim regarding equity awards granted in China.	\$675.00	0.5	\$337.50
05/02/2014				
Melton, Grace	Coordinate information regarding China tax registration for equity awards.	\$675.00	0.7	\$472.50
Melton, Grace	Coordinate a reschedule conference call with S. Seim and L. Bo.	\$675.00	0.3	\$202.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Consulting</i>				
05/07/2014				
Melton, Grace	Discuss with S. Seim regarding information needed for China tax registration for equity awards including tax treatment of award in Brazil.	\$675.00	1.0	\$675.00
05/08/2014				
Melton, Grace	Conference call with DTTL member firm in China and Exide (S. Seim, L. Bo and G. Xie) which was ultimately rescheduled.	\$675.00	0.6	\$405.00
05/23/2014				
Melton, Grace	Call with S. Seim regarding March 2014 equity awards vested in China.	\$675.00	0.3	\$202.50
05/27/2014				
Melton, Grace	Call with S. Seim regarding March 2014 equity awards vested in China.	\$675.00	0.5	\$337.50
06/04/2014				
Melton, Grace	Discuss with DTTL member firm in China and S. Seim regarding China tax registration and equity awards.	\$675.00	0.5	\$337.50
09/04/2014				
Thompson, Mike	Conference call with J. Pickett and T. Lam regarding implications in various foreign jurisdictions of ownership changes.	\$675.00	1.7	\$1,147.50
09/18/2014				
Bloomquist, Kim	Prepare overall foreign loss models for tax years 2010 to 2013 for J. De los Santos at Exide.	\$425.00	1.8	\$765.00
09/19/2014				
Rosenkrans, Mariam	Prepare overall foreign loss study files for client.	\$290.00	0.5	\$145.00
09/24/2014				
Thompson, Mike	Meet with W. Bond and T. Lam to discuss status of bankruptcy proceedings and impact on tax planning.	\$675.00	3.0	\$2,025.00
11/03/2014				
Bloomquist, Kim	Review overall foreign loss information request for J. De los Santos.	\$425.00	0.9	\$382.50
11/04/2014				
Rosenkrans, Mariam	Prepare email to send excel versions of the overall foreign loss study to Exide.	\$290.00	0.2	\$58.00
11/24/2014				
Bloomquist, Kim	Review overall foreign loss calculation for FY14.	\$425.00	1.3	\$552.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>International Tax Consulting</i>				
11/24/2014				
Rosenkrans, Mariam	Calculate US and foreign source income and expenses in foreign tax credit model.	\$290.00	4.3	\$1,247.00
11/25/2014				
Bloomquist, Kim	Review 2014 overall foreign loss model and adjustments to 2012 and 2013 overall foreign loss models for apportionment of other deductions.	\$425.00	2.1	\$892.50
Rosenkrans, Mariam	Update foreign tax credit model.	\$290.00	2.3	\$667.00
Rosenkrans, Mariam	Update overall foreign loss and overall domestic loss tracking spreadsheet.	\$290.00	0.8	\$232.00
Subtotal for International Tax Consulting:			44.3	\$25,259.00
<i>Non-US Impacts of Ownership Changes</i>				
09/02/2014				
Bloomquist, Kim	Conference call with F. Peykan Sepahi, A. Maywald and M. Thompson to discuss German tax considerations for indirect ownership changes in bankruptcy restructuring, including forfeiture of tax attributes and the application of real estate transfer tax.	\$425.00	0.8	\$340.00
Peykan Sepahi, Fariba	Conference call with A. Maywald, M. Thompson and K. Bloomquist to discuss German tax considerations for indirect ownership changes in bankruptcy restructuring, including forfeiture of tax attributes and the application of real estate transfer tax.	\$680.00	0.8	\$544.00
Peykan Sepahi, Fariba	Prepare for call with A. Maywald, M. Thompson and K. Bloomquist to discuss German tax considerations for indirect ownership changes in bankruptcy restructuring, including forfeiture of tax attributes and the application of real estate transfer tax.	\$680.00	0.2	\$136.00
Thompson, Mike	Conference call with F. Peykan Sepahi, A. Maywald and K. Bloomquist to discuss German tax considerations for indirect ownership changes in bankruptcy restructuring, including forfeiture of tax attributes and the application of real estate transfer tax.	\$675.00	0.8	\$540.00
09/09/2014				
Bloomquist, Kim	Finalize the indirect share transfer matrix to T. Lam at Exide.	\$425.00	0.4	\$170.00
Subtotal for Non-US Impacts of Ownership Changes:			3.0	\$1,730.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
10/30/2014				
Bloomquist, Kim	Travel time to meeting at Exide.	\$425.00	1.5	\$637.50
	Subtotal for Non-Working Travel:		1.5	\$637.50
<i>Preparation of Fee Applications</i>				
09/02/2014				
Gutierrez, Dalia	Review fees in preparation for fourth monthly fee application.	\$205.00	2.9	\$594.50
09/08/2014				
Harrison, Steve	Prepare response to fee examiner comment/analysis.	\$770.00	1.0	\$770.00
09/09/2014				
Harrison, Steve	Prepare response to fee examiner comment/analysis.	\$770.00	1.3	\$1,001.00
09/10/2014				
Harrison, Steve	Continue to prepare response to fee examiner comment/analysis.	\$770.00	0.5	\$385.00
09/15/2014				
Gutierrez, Dalia	Begin review of August fee data for monthly application.	\$205.00	2.4	\$492.00
09/16/2014				
Gutierrez, Dalia	Further review August fee data.	\$205.00	2.7	\$553.50
09/24/2014				
Gutierrez, Dalia	Correspond with J. Kaptur regarding fee data review.	\$205.00	0.2	\$41.00
Gutierrez, Dalia	Confirm second interim holdback amount matches amount provided by S. Harrison, per I. Cannon-Geary.	\$205.00	0.5	\$102.50
Kaptur, James	Prepare June fee application data sent by D. Gutierrez.	\$205.00	0.9	\$184.50
Kaptur, James	Review July fee application data sent by D. Gutierrez.	\$205.00	0.9	\$184.50
09/25/2014				
Kaptur, James	Continue preparation of June fee application.	\$205.00	1.6	\$328.00
Kaptur, James	Continue review of July fee application.	\$205.00	1.3	\$266.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/26/2014				
Kaptur, James	Update June fee data based on responses received by team members.	\$205.00	1.7	\$348.50
Kaptur, James	Update July fee data based on responses received by team members.	\$205.00	1.7	\$348.50
Kaptur, James	Complete review of June fee data for purpose of preparation of fee application.	\$205.00	1.8	\$369.00
Kaptur, James	Complete review of July fee data for purpose of preparation of fee application.	\$205.00	1.3	\$266.50
09/28/2014				
Kaptur, James	Begin review of August fees for D. Gutierrez for purpose of preparation of fee application.	\$205.00	1.7	\$348.50
10/06/2014				
Kaptur, James	Update fee data for third interim fee application with feedback provided by R. Doernberg.	\$205.00	1.2	\$246.00
10/08/2014				
Gutierrez, Dalia	Update June fee data with feedback received from J. Kaptur.	\$205.00	2.9	\$594.50
Gutierrez, Dalia	Update July fee data with feedback received from J. Kaptur.	\$205.00	2.8	\$574.00
Gutierrez, Dalia	Update August fee data with comments received from J. Kaptur.	\$205.00	2.9	\$594.50
10/09/2014				
Gutierrez, Dalia	Create exhibits needed for fourth monthly fee application.	\$205.00	1.6	\$328.00
Gutierrez, Dalia	Begin to prepare first draft on fourth monthly fee application.	\$205.00	2.4	\$492.00
10/10/2014				
Gutierrez, Dalia	Complete preparation of first draft of fourth monthly fee application.	\$205.00	2.8	\$574.00
10/13/2014				
Gutierrez, Dalia	Review September fee data in preparation for monthly fee application.	\$205.00	1.9	\$389.50
10/15/2014				
Gutierrez, Dalia	Revise fourth monthly fee application with comments received from I. Cannon-Geary.	\$205.00	2.9	\$594.50
10/22/2014				
Gutierrez, Dalia	Prepare first draft of Exide third interim fee application.	\$205.00	2.9	\$594.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/24/2014				
Gutierrez, Dalia	Call with I. Cannon-Geary regarding review of third interim fee application.	\$205.00	0.4	\$82.00
Gutierrez, Dalia	Revise fourth monthly fee application with comments received from S. Harrison.	\$205.00	2.9	\$594.50
Harrison, Steve	Review fourth aggregate fee application.	\$770.00	1.7	\$1,309.00
10/27/2014				
Gutierrez, Dalia	Revise fourth interim fee application to submit for filing.	\$205.00	2.8	\$574.00
Gutierrez, Dalia	Prepare fourth interim fee data in excel required by Fee Examiner.	\$205.00	2.9	\$594.50
Harrison, Steve	Review fourth interim fee application.	\$770.00	2.2	\$1,694.00
10/28/2014				
Gutierrez, Dalia	Prepare third interim raw expense data for Fee Examiner.	\$205.00	1.9	\$389.50
10/29/2014				
Gutierrez, Dalia	Further prepare the third interim fee application.	\$205.00	2.9	\$594.50
10/30/2014				
Harrison, Steve	Finalize fourth interim fee application.	\$770.00	0.6	\$462.00
11/03/2014				
Harrison, Steve	Review scope of services.	\$770.00	1.2	\$924.00
Subtotal for Preparation of Fee Applications:			68.2	\$18,783.50

State Tax Consulting

09/22/2014				
Hunter, Forrest	Review Company financials in order to prepare for meeting with W. Bond and T. Senkiewicz.	\$495.00	0.7	\$346.50
09/23/2014				
Hunter, Forrest	Meet with W. Bond, M. Thompson and T. Senkiewicz to discuss state issues related to bankruptcy, read public documents on company and start summary of issues.	\$495.00	2.0	\$990.00
Senkiewicz, Todd	Meet with W. Bond, M. Thompson and F. Hunter to discuss state issues related to bankruptcy, read public documents on company and start summary of issues.	\$675.00	2.0	\$1,350.00
Thompson, Mike	Meet with W. Bond, T. Senkiewicz and F. Hunter to discuss state issues related to bankruptcy, read public documents on company and start summary of issues.	\$675.00	2.0	\$1,350.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>State Tax Consulting</i>				
09/24/2014				
Hunter, Forrest	Prepare summary of meeting on 9/23 to provide to W. Bond for confirmation of facts and discussion of reseach issues.	\$495.00	0.9	\$445.50
10/27/2014				
Hunter, Forrest	Review state net operating loss and limited liability rules	\$495.00	1.0	\$495.00
10/28/2014				
Hunter, Forrest	Review state net operating loss and limited liability rules.	\$495.00	0.2	\$99.00
10/29/2014				
Hunter, Forrest	Review state net operating loss and limited liability rules.	\$495.00	0.2	\$99.00
11/04/2014				
Patel, Hanish	Research to draft requested Exide matrix related to net operating loss carryforward items and state treatment and filing obligations for single-member limited liability companies.	\$205.00	2.0	\$410.00
11/05/2014				
Patel, Hanish	Research related to Exide matrix for state net operating loss carryforwards	\$205.00	4.0	\$820.00
11/06/2014				
Hunter, Forrest	Review state 382 rules.	\$495.00	0.5	\$247.50
11/07/2014				
Hunter, Forrest	Review state 382 rules	\$495.00	1.2	\$594.00
11/10/2014				
Hunter, Forrest	Address Vernon, California sales tax issues related to sale of property.	\$495.00	3.0	\$1,485.00
11/11/2014				
Hunter, Forrest	Address Vernon, California sales tax issues related to sale of property.	\$495.00	1.4	\$693.00
Rooney, Nicole	Research regarding whether or not Pennsylvania includes cancellation of debt income in the book income for purposes of capital stock tax.	\$425.00	1.4	\$595.00
Rooney, Nicole	Research regarding whether or not there are any real property transfer tax imposed on the proposed Vernon, California plant transfer.	\$425.00	1.0	\$425.00
11/12/2014				
Hunter, Forrest	Discuss CA sales tax implications of sale of facility with D. Nagode and consider states with short net operating loss carryforward periods.	\$495.00	2.9	\$1,435.50

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
<i>State Tax Consulting</i>				
11/12/2014				
Rooney, Nicole	Research regarding bankruptcy court restructuring transactions.	\$425.00	2.5	\$1,062.50
Senkiewicz, Todd	Follow up with F. Hunter and N. Rooney regarding status of research items discussed with W. Bond prior to his departure.	\$675.00	0.7	\$472.50
11/13/2014				
Hunter, Forrest	Review tax research matrix.	\$495.00	0.9	\$445.50
Patel, Hanish	Research related to Exide matrix for State conformity to Internal Revenue Code § 108(i) and state treatment of single-member LLCs.	\$205.00	3.0	\$615.00
11/14/2014				
Hunter, Forrest	Review tax research matrix.	\$495.00	0.2	\$99.00
Patel, Hanish	Research related to state conformity to Internal Revenue Code § 382 for matrix.	\$205.00	3.0	\$615.00
Rooney, Nicole	Review research regarding the state adoption of Internal Revenue Code Section 108(a) for California, Georgia, Kansas, Louisiana, Pennsylvania and Tennessee.	\$425.00	1.0	\$425.00
Rooney, Nicole	Perform research on adoption of Internal Revenue Code Section 382 for California, Georgia, Kansas, Louisiana, Pennsylvania, and Tennessee.	\$425.00	0.8	\$340.00
Rooney, Nicole	Modify matrix prepared by H. Patel by adding determination if net operating loss is tracked per or post apportionment.	\$425.00	0.3	\$127.50
Rooney, Nicole	Review research regarding whether or not each of the 50 states that impose an income tax follows the federal disregarded Single Member Limited Liability treatment.	\$425.00	0.4	\$170.00
11/17/2014				
Hunter, Forrest	Review tax research matrix.	\$495.00	0.7	\$346.50
Hunter, Forrest	Respond to questions from Nicole Rooney regarding Pennsylvania and Internal Revenue Code § 108 research and review Pennsylvania cases.	\$495.00	1.2	\$594.00
11/18/2014				
Hunter, Forrest	Review research on state conformity to Internal Revenue Code § 108.	\$495.00	0.2	\$99.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Date	Description	Rate	Hours	Fees
State Tax Consulting				
11/19/2014				
Hunter, Forrest	Review updated research matrix with specific focus on state Internal Revenue Code § 351 and Internal Revenue Code § 382 treatment.	\$495.00	0.7	\$346.50
Rooney, Nicole	Research and documentation for California, Georgia, Kansas, Louisiana, Pennsylvania, and Tennessee regarding state adoption of Internal Revenue Code sections 381 and 351.	\$425.00	1.5	\$637.50
Rooney, Nicole	Updating matrix for research and conclusion reached on 11/11/2014 regarding Pennsylvania capital stock analysis	\$425.00	0.5	\$212.50
Rooney, Nicole	Finalizing matrix and providing to Forrest Hunter for review	\$425.00	0.2	\$85.00
11/20/2014				
Patel, Hanish	Update the client matrix related to comments received from N. Rooney.	\$205.00	2.0	\$410.00
11/24/2014				
Fox, Dennis	Perform California construction contract sales tax consulting.	\$495.00	1.0	\$495.00
11/25/2014				
Nagode, Doug	Review California sales and use tax write up on environmental remediation.	\$495.00	0.5	\$247.50
Subtotal for State Tax Consulting:			47.7	\$19,725.50
Total			1,076.1	\$183,655.50

Adjustment

Remaining Tax Compliance - Fixed Fee Amount to Invoice		\$32,946.00
Adjustment Subtotal :		\$32,946.00
Total	1,076.1	\$216,601.50

Recapitulation

Name	Rate	Hours	Fees
Collins, Bryan	\$770.00	0.5	\$385.00
Harrison, Steve	\$770.00	16.3	\$12,551.00
Gareau, Brian	\$680.00	2.3	\$1,564.00

Exide Technologies
Deloitte Tax LLP
Fees Sorted by Category for the Fee Period
September 01, 2014 - November 30, 2014

Recapitulation

Name	Rate	Hours	Fees
Peykan Sepahi, Fariba	\$680.00	1.0	\$680.00
Melton, Grace	\$675.00	25.4	\$17,145.00
Senkiewicz, Todd	\$675.00	2.7	\$1,822.50
Thompson, Mike	\$675.00	11.2	\$7,560.00
Banks, Anthony	\$585.00	38.1	\$22,288.50
Dudek, John	\$585.00	32.4	\$18,954.00
Cyphers, Sarah	\$495.00	5.3	\$2,623.50
Fox, Dennis	\$495.00	1.0	\$495.00
Hunter, Forrest	\$495.00	17.9	\$8,860.50
Nagode, Doug	\$495.00	0.5	\$247.50
Bloomquist, Kim	\$425.00	36.2	\$15,385.00
Rooney, Nicole	\$425.00	9.6	\$4,080.00
Dempsey, Jacob	\$375.00	43.8	\$16,425.00
Lee, Sean	\$375.00	26.3	\$9,862.50
Rosenkrans, Mariam	\$290.00	63.0	\$18,270.00
Gutierrez, Dalia	\$205.00	45.6	\$9,348.00
Kaptur, James	\$205.00	35.5	\$7,277.50
Patel, Hanish	\$205.00	14.0	\$2,870.00
Torell, John	\$205.00	20.2	\$4,141.00
Yuan, Catherine	\$205.00	4.0	\$820.00
Bloomquist, Kim	\$0.00	98.5	\$0.00
Bruce, Evan	\$0.00	19.6	\$0.00
Cyphers, Sarah	\$0.00	1.6	\$0.00
Doernberg, Richard	\$0.00	0.2	\$0.00
Kaptur, James	\$0.00	171.7	\$0.00
Rosenkrans, Mariam	\$0.00	223.0	\$0.00
Torell, John	\$0.00	108.7	\$0.00
Remaining Tax Compliance - Fixed Fee Amount to Invoice			\$32,946.00
Total		1,076.1	\$216,601.50

Exhibit B

**Professional Expenses for the Period
September 1, 2014 through November 30, 2014**

Exide Technologies

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

September 01, 2014 - November 30, 2014

Category	Date	Description	Amount
<i>Telephone, Conference</i>			
Bloomquist, Kim	09/02/2014	Charge for Exide related conference call.	\$1.16
Subtotal for Telephone, Conference:			\$1.16
Total			\$1.16

Recapitulation

Category	Amount
Telephone, Conference	\$1.16