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**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION**

In re:) Chapter 11
)
ATA Holdings Corp., et al.,¹) Case No. 04-19866
) (Jointly Administered)
Debtors.)
)

**APPLICATION OF AKIN GUMP STRAUSS
HAUER & FELD LLP, CO-COUNSEL FOR THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS, FOR FINAL
ALLOWANCE AND AWARD OF COMPENSATION AND FOR
THE REIMBURSEMENT OF EXPENSES FOR SERVICES
RENDERED DURING THE PERIOD NOVEMBER 3, 2004
THROUGH JUNE 12, 2006 IN CONNECTION WITH
C8 AIRLINES, INC. F/K/A CHICAGO EXPRESS AIRLINES, INC.**

**TO: THE HONORABLE BASIL H. LORCH, III,
UNITED STATES BANKRUPTCY COURT JUDGE:**

Akin Gump Strauss Hauer & Feld LLP ("Akin Gump" or "Applicant"),
co-counsel to the Official Committee of Unsecured Creditors (the "Committee") of ATA
Holdings Corp. ("ATA") and its affiliated debtors and debtors-in-possession (the

¹ The Debtors are the following entities: ATA Holdings Corp. (04-19866); ATA Airlines, Inc. (04-19868); Ambassador Travel Club, Inc. (04-19869); ATA Leisure Corp. (04-19870); Amber

“Debtors”), for its application (the “Application”) pursuant to 11 U.S.C. § 330 (A) for a final allowance and award of compensation for services rendered only to the C8 Airlines, Inc. f/k/a Chicago Express Airlines, Inc. (“C8” or the “Debtor”) and for reimbursement of expenses incurred in connection therewith, respectfully represents:

I. INTRODUCTION

1. By this Application, Akin Gump seeks (i) final allowance and award of fees and expenses in the aggregate amount of \$128,139.25 for the period November 3, 2004 through June 30, 2005 (the “Prior Interim Compensation Period”), which compensation was previously awarded to Akin Gump on an interim basis pursuant to prior orders of this Court; and (ii) final allowance of fees and expenses in the aggregate amount of \$149,517.88² for the period July 1, 2005 through June 12, 2006 (the “Current Compensation Period”, and together with the “Prior Compensation Period, the “Compensation Period”).

2. Venue of this proceeding and this application is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are 11 U.S.C. § 330 and Federal Rules of Bankruptcy Procedure 2002(a) and 2016.

Travel, Inc. (04-19871); American Trans Air Execujet, Inc. (04-19872); ATA Cargo, Inc. (04-19873); and Chicago Express Airlines, Inc. (04-19874).

² This includes an estimated amount for preparation of the final fee application and attendance at the hearing on same and an estimated amount for expenses incurred subsequent to the Compensation Period but have not yet been reflected in our accounting system. Such estimated amounts to \$10,000.00.

II. BACKGROUND

3. On October 26, 2005 (the "Petition Date"), C8 filed with this Court its voluntary petition for relief under Chapter 11 of the Bankruptcy Code.

4. C8 continued in possession of its property and continued to operate and manage its business as debtor-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code until June 12, 2006 (the "Confirmation Date"), when this Court entered its Findings of Fact, Conclusions of Law, and Order Under 11 U.S.C. §§ 1129(A) and (B) and Fed. R. Bankr. P. 3020 Confirming Second Amended Plan of Liquidation of C8 Airlines, Inc., f/k/a Chicago Express Airlines, Inc. (the "Plan").

5. This Court has jurisdiction over the Application pursuant to 28 U.S.C. §§ 157 and 1334 and Section 2.3 of the Plan. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The statutory predicates for the relief sought herein are 11 U.S.C. § 330 and Federal Rules of Bankruptcy Procedure 2002(a) and 2016.

6. On November 1, 2004 (the "Committee Formation Date"), pursuant to Section 1102 of the Bankruptcy Code, the United States Trustee appointed the Committee. The Committee consisted of six members.³ On the Committee Formation Date, the Committee selected Akin Gump to serve as co-counsel to the Committee pursuant to Section 1103(a) of the

³ The Committee was comprised of the following entities: Wells Fargo Bank, N.A.; John Hancock Funds; Flying Food Group, LLC; Airport Terminal Services; Association of Flight Attendants; and Air Line Pilots Association International. The City of Chicago was an ex-officio member of the Committee.

Bankruptcy Code. On December 13, 2004, this Court entered an order authorizing the retention and employment of Akin Gump nunc pro tunc to November 3, 2004.

7. Pursuant to Section 9.5 of the Plan, with respect to the Debtor, the Committee dissolved on the Confirmation Date except for the limited purposes of filing, defending, and/or objecting to applications for Professional Claims (as defined in the Plan).

8. Except as otherwise authorized by the Administrative Fee Order, Applicant has received no payment and no promises for payment from any source for services rendered in connection with this case. There is no agreement or understanding between the Applicant and any other person (other than members of Akin Gump) for the sharing of compensation to be received for the services rendered in these cases.

9. On June 8, 2005, Akin Gump filed its application for interim allowance of compensation in the amount of \$2,063,406.50 and for reimbursement of expenses in the amount of \$125,448.53 for services rendered during the period November 3, 2004 through February 28, 2005 (the "First Interim Fee Application"). The U.S. Trustee filed an objection to the First Interim Fee Application. On August 2, 2005, this Court held a hearing with respect to the First Interim Fee Application. On January 27, 2006, the Court issued an order awarding the fees and expenses requested in the First Interim Fee Application.

10. On February 13, 2006, Akin Gump filed its second application for interim allowance of compensation in the sum of \$928,265.25 and for reimbursement of expenses in the amount of \$39,248.97 for services rendered during the period March 1, 2005 through June 30, 2005 (the "Second Interim Fee Application"). On March 7, 2006, this Court held a hearing with

respect to the Second Interim Fee Application. On April 3, 2006, this Court issued an order awarding the fees and expenses requested in the Second Interim Fee Application.

11. On April 26, 2006, Akin Gump filed its application for final allowance of compensation for reimbursement of expenses in the aggregate amount of \$5,060,598.73 for services rendered during the period November 3, 2004 through February 28, 2006 in connection with services rendered to the reorganizing Debtors⁴ (the "Reorganizing Debtors Fee Application"). In the Reorganizing Debtors Fee Application, Akin Gump stated that it was seeking approval of all of its fees incurred except for \$133,604.75 for the First and Second Interim Fee Applications which related to C8, Ambassadair Travel Club, Inc. and Amber Travel Club, Inc. the "Liquidating Debtors") and \$113,220.00 for the period July 1, 2005 through February 28, 2006 which related to the Liquidating Debtors. No objections were filed to the Reorganizing Debtors Fee Application. On May 6, 2006, this Court held a hearing with respect to the Reorganizing Debtors Fee Application. On June 28, 2006, the Court issued an order awarding the fees and expenses requested in the Reorganizing Debtors Fee Application.

12. The First Interim Fee Application, the Second Interim Fee Application and the Reorganizing Debtors Fee Application are hereby incorporated by reference.

13. Pursuant to the terms of the Monthly Compensation Order, Akin Gump filed its (i) Monthly Fee Request, dated April 19, 2006, for services rendered during the period March 1, 2006 through March 31, 2006 in the amounts of \$30,105.00 for fees and 27.41 for expenses (the "March Fee Statement"); (ii) Monthly Fee Request, dated May 12, 2006, for

⁴ The Reorganizing Debtors include the estates of ATA Holdings Corp., ATA Airlines, Inc. ("Airlines"), ATA Leisure Corp., ATA Cargo, Inc. and American Trans Air Execujet, Inc.

services rendered during the period April 1, 2006 through April 30, 2006 in the amounts of \$5,591.00 for fees and \$425.36 for expenses ("April Monthly Fee Statement"); (iii) Monthly Fee Request, dated June 8, 2006, for services during the period May 1, 2006 through May 31, 2006 in the amounts of \$4,724.00 for fee and \$716.93 for expenses (the "May Fee Statement"); and (iv) Monthly Fee Request, dated July 7, 2006, for services rendered during the period June 1, 2006 through June 12, 2006 in the amounts of \$7,193.00 for fees and \$1,306.40 for expenses (the "June Fee Statement"). Pursuant to the Administrative Fee Order, Akin Gump has received payment of 80% of the fees and 100% of the expenses requested in the monthly fee statements.

14. As stated in the Affirmation of Lisa G. Beckerman, Esq., annexed hereto as Exhibit "A," all of the services for which interim compensation is sought herein were rendered for or on behalf of the Committee solely in connection with these cases.

III. SUMMARY OF SERVICES RENDERED

15. Since November 3, 2004, Akin Gump has rendered professional services to the Committee as requested and as necessary and appropriate in furtherance of the interests of the Debtors' unsecured creditors. The variety and complexity of these cases and the need to act or respond on an expedited basis in furtherance of the Committee's needs have required the expenditure of substantial time by personnel from several legal disciplines on an as-needed basis.

16. Akin Gump maintains written records of the time expended by attorneys, law clerks, and paraprofessionals in the rendition of their professional services to the Committee. Such time records were made contemporaneously with the rendition of services by the person rendering such services and in the ordinary course of Akin Gump's practice, and are presented in a form which is in compliance with the Local Rules for the Southern District of Indiana. A

compilation showing the name of the attorney or paraprofessional, the date on which the services were performed, a description of the services rendered, and the amount of time spent in performing the services during the Current Compensation Period is annexed hereto as Exhibit "B".

17. Akin Gump also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services, all of which are also available for inspection. A schedule of the categories of expenses and amounts for which reimbursement is requested is annexed hereto as Exhibit "C".

18. Akin Gump respectfully submits that the professional services that it rendered on behalf of the Committee were necessary and have directly contributed to the effective administration of these cases.

19. The following summary of services rendered during the Compensation Period is not intended to be a detailed description of the work performed, as those day-to-day services and the time expended in performing such services are fully set forth in Exhibit "B". Rather, it is merely an attempt to highlight certain of those areas in which services were rendered to the Committee, as well as to identify some of the problems and issues that Akin Gump was required to address.

(i) Case Administration

20. Akin Gump's attention to the Committee's organizational needs during the Compensation Period enabled the Committee to function as a coordinated group and to acquit its fiduciary duties.

21. Akin Gump reviewed and analyzed all motions with respect to the C8 estate filed in this Court, including, but not limited to, the objection filed by NatTel to the sale of the Debtors' assets to Southwest Airlines, Inc.; the motions filed by the Debtors with respect to the sale of the C8 assets; NatTel's motion for the appointment of an examiner; NatTel's motion for the appointment of a separate creditors' committee; and NatTel's verified administrative expense claim.

22. Due to Akin Gump's experience in counseling creditors' committees, Akin Gump believes it was able to efficiently address all issues relating to case administration that have arisen during the pendency of these cases. At the request of the Committee, Akin Gump assisted in or took the lead in analyzing all motions presented by the Debtor or third parties and advised the Committee on its own initiatives and directions for the cases. In addition, Akin Gump coordinated all Committee activities, including attending to member issues and interacting with the Committee's co-chairs in setting agendas for the Committee. Akin Gump also consulted with Compass Advisers LLP ("Compass"), the Committee's financial advisor, and Greenebaum, Dull & McDonald PLLC, co-counsel to the Committee, with respect to the various issues requiring Committee consideration during the Compensation Period.

(ii) Akin Gump's Interim Fee Requests/Fee Application

23. During the Compensation Period, Akin Gump prepared its monthly fee requests.

(iii) Sale of C-8

24. On March 14, 2005, the Debtors filed an Emergency Motion to Establish Procedures and Transaction(s) Concerning Chicago Express, Inc. (the "CEA Sale Motion"). On March 17, 2005, the Debtors filed an Amended Motion to Sell and Establish Procedures and for Approval of Transactions with respect to Chicago Express, Inc. (the "Amended CEA Sale Motion").

25. Akin Gump reviewed and analyzed the Amended CEA Motion and prepared a memorandum to the Committee detailing Akin Gump's concerns with respect to the CEA Motion. Akin Gump had numerous discussions with the Debtors with respect to the Amended CEA Motion and obtained changes to the bid procedures reflected in the Amended CEA Motion. In addition, Akin Gump reviewed the bids for the sale of certain assets of Chicago Express, Inc. and participated in the auction. On May 16, 2005, this Court entered an order authorizing the sale of certain assets of Chicago Express, Inc. Akin Gump reviewed and commented the letter of intent with Okun. However, Okun failed to close on the transaction. The Debtors entered into negotiations with CSC Investment Group, Inc ("CSC"), the second highest bidder at the auction. Akin Gump reviewed and commented on the proposed asset purchase agreement with CSC and related documents.

26. On June 16, 2005, the Court approved the sale (the "Chicago Express Sale Order") of substantially all of the assets of Chicago Express (with the exception of the Saab

aircraft owned by Airlines) to the next highest bidder at the Chicago Express Auction, CSC for \$1.25 million.⁵

27. On August 29, 2005, the Debtors filed a motion seeking authority to transfer the only remaining asset in the estate of Chicago Express (a certain engine), other than avoidance actions, as well as certain Saab aircraft and related engines and propellers belonging to Airlines, to CSC and/or Colgan Air, Inc., which motion was approved on September 19, 2005.

(iv) Motion to Appoint an Examiner

28. In connection with its failed bid to acquire the capital stock of Chicago Express, as described above, NatTel filed a motion seeking entry of an order appointing an examiner for the purpose of investigating the financial transactions and other dealings between the Debtors and Chicago Express (the "Examiner Motion").

29. Akin Gump reviewed and analyzed the Examiner Motion and discussed the Examiner Motion with the Committee. At the direction of the Committee, Akin Gump prepared and filed an extensive objection to the Examiner Motion requesting that (i) the Court deny the relief requested in the Examiner Motion; or (ii) in the alternative, appoint an examiner to conduct an investigation with appropriate limitations designed to substantially reduce fees and expenses and interference with the administration of the Debtors' chapter 11 cases (the "Limited Investigation"). The Court determined without a hearing to appoint an examiner. Subsequent to initial order appointing an examiner, the Court held a hearing on the scope of the examiner's powers and entered an order appointing the examiner to conduct a Limited Investigation.

⁵ Pursuant to the Chicago Express Sale Order, the closing date of the sale was on or before June 20, 2005. On information and belief, the sale actually closed on or about June 21, 2005.

(v) NatTel's Administrative Expense Request

30. On October 24, 2005, NatTel filed an administrative expense claim request (the "NatTel Claim Request") form seeking payment of an administrative expense claim in the amount of \$250,000 attaching the NatTel Administrative Claim as support for its claim. Akin Gump reviewed the NatTel Claim Request and at the direction of the Committee filed an extensive objection to the request. On March 16, 2006, this Court entered an order denying the NatTel Claim Request.

(vi) Plan of Reorganization

31. On January 31, 2006, C8 filed the Plan of Liquidation of C8 Airlines, f/k/a Chicago Express Airlines, Inc. (the "Initial Plan") and the Disclosure Statement with Respect to the Plan of Liquidation of C8 Airlines, Inc., f/k/a Chicago Express Airlines, Inc. (the "Initial Disclosure Statement"). On March 30, 2006, C8 filed an amended version of the Initial Disclosure Statement with an amended version of the Initial Plan ("First Amended Plan") and an amended version of the Disclosure Statement (the "First Amended Disclosure Statement"). On April 13, 2006, C8 filed the Second Amended Plan (the "Second Amended Plan"), and collectively with the Initial Plan, the First Amended Plan, the Initial Disclosure Statement and the First Amended Disclosure Statement, the ("Plan Documents").

32. On April 18, 2006, the Bankruptcy Court entered an order establishing various deadlines with regard to consideration of the confirmation of the Second Amended Plan (the "Solicitation Procedures Order"). On April 18, 2006, the Court entered its order approving the First Amended Disclosure Statement that, among other things, approved the First Amended Disclosure Statement as containing adequate information within the meaning of section 1125 of the Bankruptcy Code and Fed. R. Bankr. P. 3017. Akin Gump reviewed and analyzed the Plan

Documents, as well as documents relating to the Plan Documents, and provided the Debtor with comments on the Plan Documents.

33. On June 12, 2006, this Court issued its Confirmation Order.

(vii) Creditor Inquiries

34. Akin Gump fielded numerous telephone inquiries from unsecured creditors to discuss the status of various pending matters, and to respond to their many questions about the bankruptcy and the status of their claims against the Debtor.

IV. FACTORS TO BE CONSIDERED IN AWARDING ATTORNEYS' FEES

35. The factors to be considered in awarding attorneys fees have been enumerated in In re First Colonial Corporation of America, 544 F.2d 1291, 1298-99 (5th Cir. 1977), reh'g denied, 547 F.2d 573, cert. denied, 431 U.S. 904, which standards have been adopted by most courts. Akin Gump respectfully submits that a consideration of these factors should result in this Court's allowance of the full compensation sought.

- (A) The Time and Labor Required. The professional services rendered by Akin Gump on behalf of the Committee have required the continuous expenditure of substantial time and effort, under significant time pressures. The services rendered required a high degree of professional competence and expertise in order to be administered with skill and dispatch.
- (B) The Novelty and Difficulty of Questions. In this case, as in all others in which the firm is involved, Akin Gump's effective advocacy and creative approach have helped clarify and resolve such issues.

- (C) The Skill Requisite to Perform the Legal Services Properly. Akin Gump believes that its recognized expertise in the area of corporate reorganization, its ability to draw from highly experienced professionals in other areas of Akin Gump's practice, and its creative approach to the resolution of issues will contribute to the maximization of distributions to the Debtor's unsecured creditors.
- (D) The Preclusion of Other Employment by Applicant Due to Acceptance of the Case. Due to the size of Akin Gump's insolvency department, Akin Gump's representation of the Committee has not precluded its acceptance of new clients.
- (E) The Customary Fee. The fee sought herein is based upon Akin Gump's normal hourly rates for services of this kind. Akin Gump respectfully submits that the fee sought herein is not unusual given the magnitude and complexity of these cases and the time expended in attending to the representation of the Committee, and is commensurate with fees Akin Gump has been awarded in other cases, as well as with fees charged by other attorneys of comparable experience.
- (F) Whether the Fee is Fixed or Contingent. Pursuant to sections 330 and 331 of the Bankruptcy Code, all fees sought by professionals employed under section 327 of the Code are contingent pending final approval by this Court, and are subject to adjustment dependent upon the services rendered and the results obtained.

- (G) Time Limitations Imposed by Client or Other Circumstances. As already indicated, Akin Gump has been required to attend to certain issues arising in these cases in a compressed and urgent time-frame.
- (H) The Amount Involved and Results Obtained. Through the efforts of Akin Gump, the Committee has been an active participant in these Chapter 11 cases, and its constructive assistance, as well as criticism, has greatly contributed to enhancement of the recoveries available to the Debtor's creditors and to the efficient administration of this case.
- (I) The Experience, Reputation and Ability of the Attorneys. Akin Gump has a large and sophisticated financial restructuring practice and is playing and has played a major role in numerous cases of national import including, for example, the reorganization proceedings of Allegiance Telecom, Inc.; American Commercial Lines LLC; ATA Holdings Corp.; Collins & Aikman Corporation; Dairy Mart Convenience Stores, Inc.; Delta Air Lines, Inc.; Exide Technologies, Inc.; Flag Telecom Holdings Limited; Globalstar, LP; Hayes Lemmerz, Inc.; Heilig Meyers Company; Kaiser Aluminum Corporation; Lernout & Hauspie Speech Products, N.V.; Loral Space & Communications Ltd.; LTV Steel Company, Inc.; Magellan Health Services, Inc.; Pegasus Satellite Television, Inc.; Polaroid Corporation; Solutia Inc.; Venture Holdings Company, LLC; Verado Holdings, Inc.; WorldCom, Inc.; and XO Communications, Inc. Akin Gump's experience enables it to perform the services described herein competently and expeditiously. In addition to its expertise in the area of

corporate reorganization, Akin Gump has called upon the expertise of its partners and associates in other practice areas to perform the wide ranging scope of the legal work necessitated by these chapter 11 cases, including environmental, ERISA, regulatory, corporate, tax and litigation.

(J) The “Undesirability” of the Case. These cases are not undesirable.

(K) Nature and Length of Professional Relationship. Akin Gump was selected as counsel to the Committee on November 3, 2004. The Court entered an order on December 13, 2004 authorizing the, nunc pro tunc, employment and retention to Akin Gump to November 3, 2004. Akin Gump has been rendering services continuously to the Committee since November 3, 2004 and continuing through the Compensation Period, as necessary and appropriate.

V. ALLOWANCE OF COMPENSATION

36. The professional services rendered by Akin Gump required a high degree of professional competence and expertise so that the numerous issues requiring evaluation and determination by the Committee could be addressed with skill and dispatch and have, therefore, required the expenditure of substantial time and effort. It is respectfully submitted that the services rendered to the Committee were performed efficiently, effectively and economically, and the results obtained to date have benefited not only the members of the Committee, but also the unsecured creditor body as a whole and the Debtor’s estate.

37. With respect to the level of compensation, 11 U.S.C. § 330(a)(1) provides, in pertinent part, that the Court may award to a professional person:

reasonable compensation for actual, necessary services rendered ...

Section 330(a)(3)(A), in turn, provides that

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

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. §330(a)(3)(A). The clear Congressional intent and policy expressed in this statute is to provide for adequate compensation in order to continue to attract qualified and competent bankruptcy practitioners to bankruptcy cases.

38. As shown by this application and supporting documents, Applicant spent its time economically and without unnecessary duplication of time. Attached hereto as Exhibit “D” is a schedule of the hours expended by the attorneys, law clerks, and paraprofessionals during the Current Compensation Period, their normal hourly rates, and the value of their services. In addition, Akin Gump incurred actual out-of-pocket expenses in connection with the

rendition of the professional services to the Committee in the sum of \$2,169.88 for which Akin Gump respectfully requests reimbursement in full.

39. The disbursements and expenses have been incurred in accordance with Akin Gump's normal practice of charging clients for expenses clearly related to and required by particular matters. Akin Gump has endeavored to minimize these expenses to the fullest extent possible.

40. Akin Gump's billing rates do not include charges for photocopying, telephone and facsimile toll charges, computerized research, travel expenses, "working meals," secretarial overtime, postage and certain other office services, since the needs of each client for such services differ. Akin Gump believes that it is fairest to charge each client only for the services actually used in performing services for it. While it is Akin Gump's standard practice to charge for these expenses, in this proceeding, in accordance with the Order Supplementing Rule B-2016-1, dated December 21, 2004, Akin Gump has modified its standard practice and is charging \$.10 per page for duplicating. In addition, Akin Gump has not requested reimbursement for facsimile charges, working meal expenses and local transportation charges (except in connection with services rendered on weekends and out-of-town travel).

41. No agreement or understanding exists between Akin Gump and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with these cases.

42. No prior application has been made in this Court or any other Court for the relief requested herein for the Compensation Period.

WHEREFORE, Akin Gump respectfully requests that this Court enter an order:

(a) approving and granting final allowance and award of \$147,348.00 for compensation of professional services to the Committee during the period July 1, 2005 through and including June 12, 2006;

(b) approving and granting final allowance and award of Akin Gump's out-of-pocket expenses incurred in connection with the rendering of professional services during the period July 1, 2005 through June 12, 2006 in the amount of \$2,169.88;

(c) granting final allowance and award of fees of \$128,139.25 for compensation of professional services to the Committee during the period November 3, 2004 through June 30, 2005, which compensation was previously awarded to Akin Gump on an interim basis pursuant to an order of this Court;

(d) authorizing and directing the Debtors to make all payments with respect to the fees and expenses requested in this Application; and

(e) granting such other and further relief as this Court may deem just and proper.

Dated: New York, New York
August 3, 2006

**AKIN GUMP STRAUSS HAUER
& FELD LLP**

By: /s/ Lisa G. Beckerman
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