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*Special Pension and Employee Benefits Counsel  
for the Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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: **In re:** : **Chapter 11 Case No.**  
: : **DELTA AIR LINES, INC., et al.,** : **05-17923 (ash)**  
: : **Debtors.** : **(Jointly Administered)**  
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**SUMMARY SHEET ACCOMPANYING FIFTH INTERIM AND FINAL  
APPLICATION OF ALSTON & BIRD LLP FOR AWARD OF COMPENSATION  
FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES INCURRED**

Name of Applicant: Alston & Bird LLP

Authorized to Provide  
Professional Services to: Debtors and Debtors in Possession

Date of Retention: Approved on an interim basis September 16, 2005,  
with final approval on October 17, 2005

Period for which Interim Compensation  
and Reimbursement is sought: February 1, 2007 – April 30, 2007

Period for which Final Compensation  
and Reimbursement is Sought: September 14, 2005 – April 30, 2007

Fifth Application:	Total Fees Incurred:	\$154,848.00
	Total Fees Requested:	\$154,848.00
	Total Expenses Incurred:	\$4,672.48
	Total Expenses Requested:	\$4,672.48
	Total Fee Application:	\$159,520.48
Final Application:	Total Fees Incurred:	\$2,309,013.47
	Total Fees Requested:	\$2,309,013.47
	Total Expenses Incurred:	\$52,503.58
	Total Expenses Requested:	\$52,503.58
	Total Fee Application:	\$2,361,517.05

**SUMMARY OF MONTHLY FEES AND EXPENSES FOR  
FIFTH APPLICATION PERIOD:**

<b>Date Served</b>	<b>Period Covered</b>	<b>Requested</b>		<b>Paid</b>	
		<b>Fees</b>	<b>Expenses</b>	<b>Fees</b>	<b>Expenses</b>
3/19/2007	2/1/2007 – 2/28/2007	\$62,660.50	\$1,365.60	\$62,660.50	\$1,365.60
4/19/2007	3/1/2007 – 3/31/2007	\$40,691.50	\$1,282.54	\$40,691.50	\$1,282.54
5/18/2007	4/1/2007 – 4/30/2007	\$51,496.00	\$2,024.34	\$51,496.00	\$2,024.34

**SUMMARY OF FEES AND EXPENSES FOR  
FINAL APPLICATION PERIOD**

<b>Date Filed</b>	<b>Period Covered</b>	<b>Requested</b>		<b>Approved Amount</b>	
		<b>Fees</b>	<b>Expenses</b>	<b>Fees</b>	<b>Expenses</b>
3/6/2006	9/14/2005 – 1/31/2006	\$611,742.47	\$9,040.89	\$611,742.47	\$9,040.89
7/11/2006	2/1/2006 – 5/31/2006	\$285,015.00	\$6,184.58	\$285,015.00	\$6,184.58
11/8/2006	6/1/2006 – 9/30/2006	\$983,914.00	\$26,406.79	\$983,914.00	\$26,406.79
3/14/2007	10/1/2006 – 1/31/2007	\$273,494.00	\$6,198.84	\$273,494.00	\$6,198.84
N/A	2/1/2007 – 4/30/2007	\$154,848.00	\$4,672.48	N/A	N/A

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**FIFTH INTERIM AND FINAL APPLICATION OF ALSTON & BIRD LLP FOR  
AWARD OF COMPENSATION FOR PROFESSIONAL SERVICES RENDERED  
AND REIMBURSEMENT OF EXPENSES INCURRED**

COMES NOW Alston & Bird LLP (“Alston & Bird” or “Applicant”), Special Pension and Employee Benefits Counsel for the Debtors and Debtors in Possession (the “Debtors”) and files this combined: (1) Fifth Interim Application for Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred (the “Fifth Fee Application”) in the total amount of \$159,520.48, consisting of \$154,848.00 of fees incurred and \$4,672.48 of expenses incurred for the period from February 1, 2007 through April 30, 2007 (the “Fifth Interim Fee Application); and (2) Final Application for Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred (the “Final Fee Application”) in the total amount of

\$2,361,517.05, consisting of \$2,309,013.47 of fees incurred and \$52,503.58 of expenses incurred for the period from September 14, 2005 through and including April 30, 2007 (the “Final Application Period”). Alston & Bird files this Fifth Interim and Final Fee Application pursuant to Sections 330 and 331 of the Bankruptcy Code (the “Bankruptcy Code”), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, dated October 6, 2005 (the “Compensation and Reimbursement Order”). The total amount sought for fees represents approximately 4,688.7 hours of professional services and 286.8 hours of paraprofessional services, for a total blended rate of \$464.08. In support of this Fifth Interim and Final Fee Application, Alston & Bird shows the Court the following:

### **BACKGROUND**

1. On September 14, 2005 (the “Petition Date”), the Debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code. The Debtors have remained in possession of their estates and have continued to operate their businesses and manage their affairs as debtors in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.
2. On September 15, 2005, the Debtors filed a Motion Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals.

3. On October 6, 2005, the Court entered the Compensation and Reimbursement Order. The Compensation and Reimbursement Order authorized professionals paid from the Debtors' bankruptcy estates to serve monthly fee statements, by hand or overnight delivery, seeking payment for services rendered and for out-of-pocket expenses or other charges incurred on or before the 20th day of each month following the month for which compensation is sought on: (i) Delta Air Lines, Inc.; (ii) counsel for the Debtors, Davis Polk & Wardwell; (iii) counsel for the Official Committee of Unsecured Creditors, Akin Gump Strauss Hauer and Feld LLP; (iv) counsel to the Official Section 1114 Committee, Foley & Lardner LLP; (v) the Office of the United States Trustee for the Southern District of New York; (vi) counsel for the Official Section 1114 Committee of Retired Pilots, Stinson Morrison Hecker LLP; and (vii) counsel for any other official committee appointed by the Court. The Compensation and Reimbursement Order authorized the Debtors to pay Professionals 80% of fees requested and 100% of expenses identified in each Monthly Fee Statement, if no objection was made to such Monthly Fee Statement.

#### **RETENTION OF ALSTON & BIRD**

4. On September 14, 2005, the Debtors filed their application to retain Alston & Bird as Special Pension and Employee Benefits Counsel (the "Retention Application"). The Retention Application details the terms and conditions of Alston & Bird's employment and compensation. On September 16, 2005, the Court approved Alston & Bird's retention on an interim basis. On October 17, 2005, the Court entered an order (the "Retention Order") approving the retention of Alston & Bird as Special Pension and Employee Benefits Counsel on a final basis.

## **OVERVIEW OF COMPENSATION SOUGHT**

5. On March 6, 2006, Alston & Bird filed its First Interim Application for Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred (the “First Fee Application”), seeking allowance of \$611,742.47 in fees and \$9,040.89 in expenses, for the period from September 14, 2005, through January 31, 2006. On June 5, 2006, the Court entered an order approving the First Fee Application in full.

6. On July 11, 2006, Alston & Bird filed its Second Interim Application for Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred (the “Second Fee Application”), seeking allowance of \$285,015.00 in fees and \$6,184.58 in expenses, for the period from February 1, 2006, through May 31, 2006. Subsequently, Alston & Bird filed its Amended Second Interim Application on July 17, 2006. On August 23, 2006, the Court entered an order approving the Second Fee Application in full.

7. On November 8, 2006, Alston & Bird filed its Third Interim Application for Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred (the “Third Fee Application”), seeking allowance of \$983,914.00 in fees and \$26,406.79 in expenses, for the period from June 1, 2006, through September 30, 2006. On December 20, 2006, the Court entered an order approving the Third Fee Application in full.

8. On March 14, 2007, Alston & Bird filed its Fourth Interim Application for Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred (the “Fourth Fee Application”), seeking allowance of \$273,494.00 in

fees and \$6,198.84 in expenses, for the period from October 1, 2006, through January 31, 2007. On April 19, 2007, the Court entered an order approving the Fourth Fee Application in full.

9. In accordance with Sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, and the Compensation and Reimbursement Order, Alston & Bird served its Monthly Statement for the months of February 2007, March 2007 and April 2007. No objections were filed to Alston & Bird's Monthly Statement for February 2007. Thus, in accordance with the Compensation and Reimbursement Order, the Debtors paid Alston & Bird a total of \$51,494.00 (\$50,128.40<sup>1</sup> in fees and \$1,365.60 in expenses) as compensation and reimbursement of expenses for the month of February 2007. No objections were filed to Alston & Bird's Monthly Statement for March 2007. Thus, in accordance with the Compensation and Reimbursement Order, the Debtors paid Alston & Bird a total of \$33,835.74 (\$32,553.20 in fees and \$1,282.54 in expenses) as compensation and reimbursement of expenses for the month of March 2007. Additionally, no objections were filed to Alston & Bird's Monthly Statement for April 2007. Thus, in accordance with the Compensation and Reimbursement Order, the Debtors paid Alston & Bird a total of \$43,221.14 (\$41,196.80 in fees and \$2,024.34 in expenses) as compensation and reimbursement of expenses for the month of April 2007. In addition, Alston & Bird has received the 20% holdback and has applied it to the unpaid balance for the Monthly Statements for February 2007, March 2007 and April

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<sup>1</sup> As referenced in Alston & Bird's Fourth Interim Fee Application, Alston & Bird discovered that fees (totaling \$38,576.50) and expenses (totaling \$1,084.37) incurred in respect of the Debtor-In-Possession/General matter in the total amount of \$39,660.87 were not included in the January Monthly Statement and subsequently, were not requested in the Fourth Interim Fee Application. Therefore, the total fees and expenses incurred for January 1, 2007 through January 31, 2007 in respect to the Debtor-In-Possession/General matter were not requested. To rectify this oversight, Alston & Bird included \$39,660.87 during the Seventh Monthly Statement which is included in the Fifth Interim Application. For purposes of the Fifth Interim Application, these totals have been included in the calculation.



2007. Therefore, Alston & Bird has no outstanding balance for this Fifth Interim and Final Fee Application.

**ALSTON & BIRD'S FIFTH FEE APPLICATION**

10. In accordance with Sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, and the Compensation and Reimbursement Order, Alston & Bird seeks: (i) allowance of compensation for professional services performed by Alston & Bird during the Fifth Interim Period in the total amount of \$154,848.00; (ii) allowance of its actual and necessary expenses incurred during the Fifth Interim Period in the total amount of \$4,672.48; and (iii) payment of the 20% holdback withheld from the Monthly Fee Statements in the total amount of \$30,969.60.

11. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334(b); this matter is a core proceeding under 28 U.S.C. § 157(b)(2)(A) and (O).

12. Under Section 330 of the Bankruptcy Code, the Court may allow compensation and reimbursement of Alston & Bird's expenses only after notice and hearing. Bankruptcy Rule 2002(a)(6) provides that hearings on applications for compensation and reimbursement of expenses totaling in excess of \$1,000 must be on a 20-day notice to parties in interest. Section 331 of the Bankruptcy Code authorizes the filing of interim fee applications. This Fifth Fee Application is the first such application made by Alston & Bird under Section 331 of the Bankruptcy Code on account of fees billed and expenses incurred during the Fifth Interim Period. The total fees for services rendered and billed to the Debtors during the Fifth Interim Period are \$154,848.00 and the total expenses expended on behalf of the Debtors for this period are \$4,672.48.

13. All legal services performed by Alston & Bird were performed for and on behalf of the Debtors and not on behalf of any committee, creditor, or other person or entity.

14. The following is a brief summary of the qualifications of each Alston & Bird professional and paraprofessional representing the Debtors for which compensation is sought:

Attorneys:

Gideon Alpert: Gideon Alpert is a partner with the law firm of Alston & Bird, practicing since 1995, who has experience in international tax and federal income tax matters.

William Avery: William Avery is a partner with the law firm of Alston & Bird, practicing since 1975, who has experience in global corporate strategies and health care matters.

David Baum: David Baum is a partner with the law firm of Alston & Bird, practicing since 1996, who has experience in financial services & products matters.

Robert Bauman: Robert Bauman is counsel with the law firm of Alston & Bird, practicing since 1984, who has experience in employee benefits and executive compensation matters.

Lisa Cassilly: Lisa Cassilly is a partner with the law firm of Alston & Bird, practicing since 1987, who has experience in labor & employment matters.

Dennis Connolly: Dennis Connolly is a partner with the law firm of Alston & Bird, practicing since 1986, who has experience in bankruptcy matters.

Philip Cook: Philip Cook is a partner with the law firm of Alston & Bird, practicing since 1972, who has experience in federal income tax, benefit and related matters.

Kimberly Fogarty: Kimberly Fogarty is an associate with the law firm of Alston & Bird, practicing since 2004, who has experience in labor & employment matters.

Ashley Gillihan: Ashley Gillihan is a partner with the law firm of Alston & Bird, practicing since 1996, who has experience in employee benefits and executive compensation matters.

David Godofsky: David Godofsky is a partner with the law firm of Alston & Bird, practicing since 1982, who has experience in employee benefits, executive compensation and ERISA litigation matters.

John Hickman: John Hickman is a partner with the law firm of Alston & Bird, practicing since 1989, who has experience in employee benefits and executive compensation matters.

Paul Hourigan: Paul Hourigan is an associate with the law firm of Alston & Bird, practicing since 2005, who has experience in financial service & products matters.

James Hutchinson: James Hutchinson is a partner with the law firm of Alston & Bird, practicing since 1979, who has experience in employee benefits and executive compensation matters.

Laurie Kirkwood: Laurie Kirkwood is a partner with the law firm of Alston & Bird, practicing since 2005, who has experience in employee benefits and executive compensation matters.

Andrea Lane: Andrea Lane is an associate with the law firm of Alston & Bird, practicing since 2001, who has experience in federal income tax and international tax matters.

Glenn Patton: Glenn Patton is a partner with the law firm of Alston & Bird, practicing since 1996, who has experience in labor & employment matters.

Craig Pett: Craig Pett is a partner with the law firm of Alston & Bird, practicing since 1985, who has experience in employee benefits and executive compensation matters.

W. Marshall Sanders: W. Marshall Sanders is counsel with the law firm of Alston & Bird, practicing since 1999, who has experience in exempt organizations and wealth planning matters.

Thomas Schendt: Thomas Schendt is a partner with the law firm of Alston & Bird, practicing since 1985, who has experience in employee benefits and executive compensation matters.

Alicia Starkman: Alicia Starkman is an associate with the law firm of Alston & Bird, practicing since 2003, who has experience in labor & employment matters.

Michael Stevens: Michael Stevens is a partner with the law firm of Alston & Bird, practicing since 1993, who has experience in employee benefits and executive compensation matters.

William Sugden: William Sugden is an associate with the law firm of Alston & Bird, practicing since 2003, who has experience in bankruptcy matters.

Laura Thatcher: Laura Thatcher is a partner with the law firm of Alston & Bird, practicing since 1980, who has experience in employee benefits and executive compensation matters.

Jeremy Tucker: Jeremy Tucker is an associate with the law firm of Alston & Bird, practicing since 2003, who has experience in labor & employment matters.

David Wender: David Wender is an associate with the law firm of Alston & Bird, practicing since 2003, who has experience in bankruptcy matters.

Benjamin White: Benjamin White is a partner with the law firm of Alston & Bird, practicing since 1973, who has experience in exempt organizations and wealth planning matters.

*Non-Attorney Professionals:*

Bobbie Brooks: Bobbie Brooks is a legal assistant with the law firm of Alston & Bird who has experience in employee benefits and executive compensation matters. Ms. Brooks has assisted with the general administration of these cases and has performed other services for which an attorney was not required in order to minimize costs and expenses.

Tedra N. Ellison: Tedra Ellison is a legal assistant with the law firm of Alston & Bird who has experience in bankruptcy and litigation matters. Ms. Ellison has assisted with the general administration of these cases and has performed other services for which an attorney was not required in order to minimize costs and expenses.

Toni Harkness: Toni Harkness is a legal assistant with the law firm of Alston & Bird who has experience in audit letter and administration matters. Ms. Harkness has assisted with the general administration of these cases and has performed other services for which an attorney was not required in order to minimize costs and expenses.

**ACTIVITIES IN THE CASE DURING THE FIFTH INTERIM  
PERIOD COVERED BY THIS APPLICATION**

15. The major activities undertaken by Alston & Bird in these cases during the Fifth Interim Period are summarized as follows, broken down by matter type:

Debtor In Possession / General: Time recorded under this matter reflects Alston & Bird's efforts during the Fifth Interim Period in providing general advice to the Debtors on employee benefits and bankruptcy related issues not otherwise related to those matters as to which separate files have been established to more closely monitor the matter.<sup>2</sup> This has included miscellaneous and day-to-day advice with regard to the impact of the bankruptcy on Delta's employee benefit plans.

Multi-District Litigation: Time recorded under this matter reflects Alston & Bird's efforts during the Fifth Interim Period in assisting the Debtors with respect to final settlement and resolution of four separate class action lawsuits pending against the Debtors with respect to the Delta Pilots Retirement Plan (the "Pilots Plan") as of the Petition Date. During the Fifth Interim Fee Period, Alston & Bird was called upon to expend minimal time related to the Multi-District Litigation resolution.

Defined Contribution Plan for Pilots: Time recorded under this matter reflects Alston & Bird's efforts during the Fifth Interim Period in assisting the Debtors with the Defined Contribution Plan for Pilots Plan. In particular, during the Fifth Interim Period Alston & Bird assisted the Debtors with issues related to this plan's compliance with Internal Revenue Code and ERISA requirements.

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<sup>2</sup> Time recorded under this matter reflects 41.9 hours (\$9,242.50) expended by Alston & Bird in preparing the Monthly Statements and Interim Fee Applications. Fees incurred by Alston & Bird with respect to these matters represent 5.9% of the total fees incurred by Alston & Bird in its representation of the Debtors.

Delta Retirement Plan: Time recorded under this matter reflects Alston & Bird's efforts during the Fifth Interim Period in assisting the Debtors with issues related to this qualified plan's compliance with Internal Revenue Code and ERISA requirements.

The Savings Plan: Time recorded under this matter reflects Alston & Bird's efforts during the Fifth Interim Period in assisting the Debtors on a wide variety of matters centered predominantly on the ESOP component of the Savings Plan (the "ESOP").

D&S Trust (Non-Pilots): Time recorded under this matter reflects Alston & Bird's efforts during the Fifth Interim Period in assisting the Debtors with issues related to this plan's compliance with Internal Revenue Code and ERISA requirements.

#### **ALSTON & BIRD'S FINAL FEE APPLICATION**

16. In accordance with Sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, and the Compensation and Reimbursement Order, Alston & Bird seeks: (i) allowance of compensation for professional services performed by Alston & Bird during the Final Fee Period in the total amount of \$2,309,013.47 and (ii) allowance of its actual and necessary expenses incurred during the Final Fee Period in the total amount of \$52,503.58.

17. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334(b); and this matter is a core proceeding under 28 U.S.C. § 157(b)(2)(A) and (O).

18. Under Section 330 of the Bankruptcy Code, the Court may allow compensation and reimbursement of Alston & Bird's expenses only after notice and hearing. Bankruptcy Rule 2002(a)(6) provides that hearings on applications for compensation and reimbursement of expenses totaling in excess of \$1,000 must be on a

20-day notice to parties in interest. Section 331 of the Bankruptcy Code authorizes the filing of interim fee applications. This Application is the final such application made by Alston & Bird under Section 331 of the Bankruptcy Code. The total fees for services rendered and billed to the Debtors during the Final Fee Period are \$2,309,013.47 and the total expenses expended on behalf of the Debtors for this period are \$52,503.58.

19. All legal services performed by Alston & Bird were performed for and on behalf of the Debtors and not on behalf of any committee, creditor, or other person or entity.

### **STATUTORY BASIS FOR COMPENSATION**

20. Sections 330 and 331 of the Bankruptcy Code form the statutory basis for compensation of professionals in bankruptcy cases. Section 330 provides that a court may award a professional employed under Section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement.

In determining the amount of reasonable compensation to be awarded, the court 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 compensations charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

21. The Bankruptcy Code provisions concerning the compensation of professionals are designed to ensure that qualified attorneys will be compensated for services rendered to debtors at a market rate for comparable services rendered in non-bankruptcy cases. In re Ames Dep't Stores, Inc., 76 F.3d 66, 71 (2d Cir. 1996). The rationale behind this goal is to ensure that counsel will not be deterred from taking bankruptcy cases due to failure to pay adequate compensation. Id. at 72.

22. Alston & Bird respectfully represents to the Court that the fees and expenses requested to be paid are allowable and reasonable pursuant to the twelve factor test as set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714 (5th Cir. 1974), as well as the amendments to Section 330 of the Bankruptcy Code. Those tests and the applicability of each test to the services performed by Alston & Bird in this case are set forth below:

A. Time and Labor Required: During the period of February 1, 2007 through and including April 30, 2007, Alston & Bird has expended 344.3 hours in the representation of the Debtors. This is an average hourly rate of approximately \$449.75. During the period of September 14, 2005 through and including April 30, 2007, Alston & Bird has expended 4,975.5 hours in the representation of the Debtors of the Final Application Period. This is an average hourly rate of approximately \$464.08.

B. Novelty and Difficulty of Questions Presented: The bankruptcy case involved difficult issues, such as pension and labor law issues relating to the



Debtors' pension plans, compliance with Internal Revenue Code and ERISA requirements, employment law issues relating to the pension plans, tax, and bankruptcy issues.

C. Skill Requisite to Perform Legal Services: Alston & Bird respectfully represents that it has exhibited the skill to perform the legal services rendered in a professional fashion.

D. Preclusion of Other Employment Due to Acceptance of the Case: The amount of time devoted to this case by the attorneys and paraprofessionals of Alston & Bird significantly precluded them from performing other work to the extent the time devoted to this case is covered by this Fifth Interim and Final Fee Application.

E. Customary Fees for the Type of Services Rendered: Alston & Bird respectfully represents that the fees requested herein are within the range of customary fees for the type of services rendered and are based upon the hours actually spent and multiplied by the normal billing rates for work of this nature, and that the billing rates are in keeping with the hourly rates charged by Alston & Bird in non-bankruptcy matters.

F. Whether the Fee is Fixed or Contingent: Alston & Bird believes that its fees and expenses in this matter are contingent only to the extent that they are subject to this Court's approval.

G. Time Limitations Imposed by the Client or the Circumstances: The time limitations imposed or created by the circumstances of this case often required intense work by Alston & Bird under short time-frames. In addition, the Debtors have noted their desire to emerge from bankruptcy quickly, requiring all the professionals in these cases to act quickly on various matters.

H. Amounts Involved and Results Obtained: Alston & Bird respectfully represents that it has successfully represented the Debtors as Special Pension and Employee Benefits counsel thus far in the bankruptcy case. Among other things, Alston & Bird consulted with the Debtors relative to various employee benefits plans including certain trust and related matters all to maintain compliance with applicable law. Moreover, Alston & Bird was heavily involved in the negotiation and litigation of the termination of the Pilots Pension Plan during 2006. Alston & Bird represents that the matters in which it was involved were successfully resolved.

I. Experience, Reputation and Ability of Attorneys: Alston & Bird respectfully represents that Alston & Bird has experience within the areas involved in its representation of the Debtors.

J. Undesirability of the Case: Alston & Bird respectfully represents that this factor is not applicable to this proceeding.

K. Nature and Length of Professional Relationship with Client: The Debtors selected Alston & Bird as special pension and employee benefits counsel because of the firm's extensive experience in employee benefits. Alston & Bird also is familiar with the Debtors' business and financial affairs, particularly with respect to its pension, and is well qualified to provide the services the Debtors require in their chapter 11 cases. Alston & Bird has advised the Debtors with respect to their pension-related issues since 1984. Accordingly, Alston & Bird has significant relevant experience with the Debtors to deal effectively and efficiently with the potential employee benefits and pension-related issues that may arise during the Debtors' chapter 11 cases.

L. Awards in Similar Cases: Alston & Bird respectfully represents that this Fifth Interim and Final Fee Application, and the costs and fees sought herein, is in keeping with similar applications by Alston & Bird for the payment of professional fees in other cases.

23. Based on the foregoing, Alston & Bird submits that the services rendered to the Debtors, for which compensation is sought herein, were necessary and beneficial to the Debtors' estate and parties in interest. Alston & Bird further submits that the compensation requested herein is reasonable in light of the nature, extent and value of such services to the Debtor, its estate and all parties in interest.

#### **COMPLIANCE WITH APPLICABLE RULES**

24. Pursuant to the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Amended Guidelines"), attached hereto as Exhibit "A" is a copy of the Certification of Dennis J. Connolly (the "Connolly Certification") certifying compliance with the same.

25. During the Fifth Interim and Final Fee Period, Alston & Bird received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity in connection with the matters covered by this Fifth Interim and Final Fee Application. There is no agreement or understanding between Alston & Bird and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

26. As set forth in the Connolly Certification, the fees charged by Alston & Bird in these cases are billed in accordance with its existing billing rates and procedures

in effect during the Fifth Interim and Final Fee Period. The rates Alston & Bird charged for the services rendered by its professionals and paraprofessionals in these cases are similar rates to that charged for professional and paraprofessional services rendered in comparable non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases in a competitive national market.

27. Pursuant to the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”) attached hereto as Exhibit “B” is a breakdown of the hours, hourly rates, and fees attributable to the various individuals at Alston & Bird who rendered the services for which compensation is sought in the Fifth Interim and Final Fee Application. To further assist the Court and parties in interest in reviewing the Fifth Interim and Final Fee Application, Exhibit “C” contains charts showing a cumulative and month by month recapitulation of the hour totals for the Fifth Interim and Final Fee Period, sorted first by distinct matter, and then by Alston & Bird professional.<sup>3</sup>

28. Attached hereto as Exhibit “D” is a summary of the expenses incurred by Alston & Bird sorted by month.

#### **ACTUAL AND NECESSARY EXPENSES**

29. As set forth in Exhibit “D” hereto, Alston & Bird has incurred \$4,672.48 of expenses in providing professional services to the Debtor during the Fifth Interim

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<sup>3</sup> Redacted time and expense records are not being filed. Parties in interest required to be served with Monthly Fee Statements pursuant to the Compensation and Reimbursement Order have previously received such records. Copies of these records will be made available to other parties in interest upon request. Alston & Bird has conferred with the Office of the United States Trustee regarding this procedure.

Period and \$52,503.58 of expenses during the Final Fee Period.

30. Alston & Bird charges all of its clients 11¢ per page for photocopying. Alston and Bird utilizes an electronic device that electronically records the number of copies made. Whenever feasible, Alston & Bird sends large photocopying projects to an outside service that charges a reduced rate for photocopying. Alston & Bird charges 40¢ per page for outgoing facsimile transmissions plus the cost of the long distance telephone call (if applicable). Alston & Bird does not charge for incoming facsimile transmissions.

31. Alston & Bird's charges for photocopying and facsimile transmissions do not exceed the maximum rate set forth by the Amended Guidelines. These charges are intended to cover Alston & Bird's direct operating costs, including the use of machines, supplies and labor expenses, which costs are not incorporated in the Alston & Bird hourly billing rates. Only clients who actually use services of the types set forth in Exhibit "D" are separately charged for such services.

32. Alston & Bird has flat rate contracts with LEXIS and WESTLAW for computerized legal research. The charges incurred each month are allocated to relevant clients. The resulting rates are less than the standard rates charged by LEXIS and WESTLAW.

33. Alston & Bird believes the foregoing rates and expenses summarized on Exhibit "D" are the market rates generally employed by the majority of law firms when charging their clients for such services.

#### **NOTICE**

34. Pursuant to the Compensation and Reimbursement Order, notice of this Fifth Interim and Final Fee Application has been provided to: (i) Delta Air Lines, Inc.;

Law Department (#981), 1030 Delta Boulevard, Atlanta, Georgia 30354, Attn: John J. Varley, Esq.; (ii) counsel for the Debtors, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017, Attn: Marshall S. Huebner, Esq.; (iii) counsel to the Official Committee of Unsecured Creditors, Akin, Gump, Strauss, Hauer & Feld, LLP, 590 Madison Avenue, New York, New York 10022, Attn: Shuba Satyaprasad, Esq.; (iv) counsel to the Official Section of 1114 Committee, Foley & Lardner LLP, 90 Park Avenue, New York, New York 10016, Attn: Peter N. Wang, Esq.; (v) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn: Greg M. Zipes, Esq.; and (vi) counsel for the Official Section 1114 Committee of Retired Pilots, Stinson Morrison Hecker LLP, 1850 N. Central Avenue, Suite 2100, Phoenix, Arizona 85004-4584, Attn: C. Taylor Ashworth, Esq.

### **CONCLUSION**

WHEREFORE, Alston & Bird respectfully requests the entry of an order:

1. Allowing the compensation for professional services performed by Alston & Bird during the Fifth Interim Period in the total amount of \$154,848.00 and reimbursement of actual and necessary expenses Alston & Bird incurred during the Fifth Interim Period in the amount of \$4,672.48;
2. Allowing the compensation for professional services performed by Alston & Bird during the Final Application Period in the total amount of \$2,309,013.47 and reimbursement of actual and necessary expenses Alston & Bird incurred during the Final Application Period in the amount of \$52,503.58;

3. Approving the Final Fee Application in the total amount of \$2,361,517.05, consisting of \$2,309,013.47 of fees incurred and \$52,503.58 of expenses incurred for the period from September 14, 2005 through and including April 30, 2007; and

4. Granting Alston & Bird such other and further relief as this Court deems just and proper.

Respectfully submitted this 25th day of June 2007.

ALSTON & BIRD LLP

By: /s/ Dennis J. Connolly  
DENNIS J. CONNOLLY (DC-9932)  
PHILIP C. COOK (Admitted *Pro Hac Vice*)  
1201 West Peachtree Street  
Atlanta, Georgia 30309-3424  
(404) 881-7000

*Special Pension and Employee Benefits  
Counsel for the Debtors and Debtors in  
Possession*

**EXHIBIT A**

DENNIS J. CONNOLLY CERTIFICATION



ALSTON & BIRD LLP  
One Atlantic Center  
1201 West Peachtree Street  
Atlanta, Georgia 30309-3424  
Telephone (404) 881-7000  
Facsimile (404) 881-7777  
Dennis J. Connolly (DC-9932)  
Philip C. Cook (Admitted *Pro Hac Vice*)

*Special Pension and Employee Benefits Counsel  
for the Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

----- X  
: **In re:** : **Chapter 11 Case No.**  
: : **DELTA AIR LINES, INC., et al.,** : **05-17923 (ash)**  
: : **Debtors.** : **(Jointly Administered)**  
: :  
----- X

**CERTIFICATION OF DENNIS J. CONNOLLY IN SUPPORT OF  
ALSTON & BIRD'S FIFTH INTERIM AND FINAL APPLICATION FOR  
AWARD OF COMPENSATION FOR PROFESSIONAL SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED  
FROM SEPTEMBER 14, 2005 THROUGH APRIL 30, 2007**

I, Dennis J. Connolly, hereby certify that:

1. I am a partner with applicant, Alston & Bird LLP (“Alston & Bird”) and am responsible for ensuring compliance with the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Amended Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) to Establish Procedures for Interim Monthly Compensation

and Reimbursement of Expenses of Professionals, dated October 6, 2005 (the “Compensation and Reimbursement Order”, and collectively with the Amended Guidelines and UST Guidelines, the “Guidelines”).

2. This certification is made in respect of Alston & Bird’s Fifth Interim and Final Application for Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred during the period from September 14, 2005 through April 30, 2007 (the “Fifth Interim and Final Fee Application”).

3. In accordance with the Guidelines, I certify that:

- a. I have read the application;
- b. to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with the practices customarily employed by Alston & Bird and generally accepted by Alston & Bird’s clients;
- d. in seeking reimbursement for the disbursements sought herein, Alston & Bird has not made a profit on that service whether the disbursement was for services performed by Alston & Bird in-house or through a third party;
- e. Alston & Bird has complied with the provisions requiring it to provide the Debtors, counsel to the Debtors, counsel for any official committees appointed in these cases, and the United States Trustee with, on a monthly basis, a statement of Alston & Bird’s fees and disbursements accrued during the previous month; and
- f. Alston & Bird has complied with the provisions requiring it to provide the Debtors, counsel to the Debtors, counsel for any official committees appointed in these cases, and the United States Trustee with, a copy of the Fifth Interim and Final Fee Application.

4. With respect to the attorneys’ fees and expenses agreed to be paid by the Debtors to the undersigned:

A. The Debtors have agreed to seek approval for Alston & Bird's customary fees calculated at the applicable billable rate multiplied by the number of hours expended for legal services rendered or to be rendered in contemplation of and in connection with the above-referenced bankruptcy case.

B. The amount of fees requested from February 1, 2007 through April 30, 2007, for representation in this matter is \$154,848.00.

C. The amount of expenses requested from February 1, 2007 through April 30, 2007, incurred in connection with this case is \$4,672.48.

D. The amount of fees requested from September 14, 2005 through April 30, 2007, for representation in this matter is \$2,309,013.47.

E. The amount of expenses requested from September 14, 2005 through April 30, 2007, incurred in connection with this case is \$52,503.58.

F. The unpaid balance with respect to the payment of the actual fees and expenses Alston & Bird incurred in connection with the case is \$0.00.

5. The undersigned has received no transfer, assignment or pledge of property.

6. The undersigned has not shared or agreed to share with any other person any compensation paid or to be paid except pursuant to the Partnership Agreement of Alston & Bird.

This 25th day of June 2007.

ALSTON & BIRD LLP

By: /s/ Dennis J. Connolly  
DENNIS J. CONNOLLY (DC-9932)

*Special Pension and Employee Benefits  
Counsel for the Debtors and Debtors in  
Possession*

1201 West Peachtree Street  
Atlanta, Georgia 30309-3424  
Telephone: (404) 881-7000

## EXHIBIT B

### SUMMARY OF INDIVIDUALS PROVIDING SERVICES DURING THE FIFTH APPLICATION PERIOD FEBRUARY 1, 2007 – APRIL 30, 2007

Name of Professional	Title	Year Admitted	2006 Rate <sup>1</sup>	Hours	Total Amount Billed
Philip Cook	Partner	1972	\$730.00	32.8	23,944.00
Laura Thatcher	Partner	1980	\$660.00	.2	132.00
James Hutchinson	Partner	1979	\$630.00	31.2	19,656.00
Dennis Connolly	Partner	1986	\$625.00	8.4	5,250.00
William Avery	Partner	1975	\$625.00	.3	187.50
Benjamin White	Partner	1973	\$600.00	3.6	2,160.00
John Hickman	Partner	1989	\$590.00	3.6	2,124.00
Thomas Schendt	Partner	1985	\$570.00	11.1	6,327.00
David Godofsky	Partner	1982	\$565.00	34.3	19,379.50
David Baum	Partner	1996	\$550.00	10.4	5,720.00
Michael Stevens	Partner	1993	\$535.00	.5	267.50
Craig Pett	Partner	1985	\$515.00	13.1	6,746.50
Gideon Alpert	Partner	1995	\$500.00	3.7	1,850.00
Lisa Cassilly	Partner	1987	\$475.00	12.5	5,937.50
Marshall Sanders	Counsel	1999	\$450.00	2.7	1,215.00
Ashley Gillihan	Partner	1996	\$450.00	.7	315.00
Andrea Lane	Associate	2001	\$445.00	48.9	21,760.50
Robert Bauman	Counsel	1984	\$420.00	.2	84.00
Glenn Patton	Partner	1996	\$425.00	.6	255.00
Paul Hourigan	Associate	2005	\$355.00	3.7	1,313.50
David Wender	Associate	2003	\$320.00	18.5	5,920.00
William Sugden	Associate	2003	\$320.00	2.8	896.00
Alicia Starkman	Associate	2003	\$310.00	.6	186.00
Kimberly Fogarty	Associate	2004	\$285.00	22.5	6,412.50
Jeremy Tucker	Associate	2003	\$285.00	6.6	1,881.00
Laurie Kirkwood	Associate	2005	\$260.00	35.3	9,178.00
Bobbie Brooks	Paralegal	N/A	\$185.00	1.2	222.00
Toni Harkness	Paralegal	N/A	\$180.00	2.0	360.00
Tedra Ellison	Paralegal	N/A	\$160.00	32.3	5,168.00
<b>Total</b>				<b>344.3</b>	<b>\$154,848.00</b>

<sup>1</sup> All professionals and non-professionals submitted time records on (i) Delta Air Lines, Inc., Law Department (#981); (ii) attorneys for the Debtors, Davis Polk & Wardwell; (iii) attorneys for the Committee, Akin Gump Strauss Hauer & Feld LLP; (iv) the Office of the United States Trustee; (v) attorneys for the Section 1114 Committee, Foley & Lardner LLP, and (vi) attorneys for the Official Committee of Retired Pilots, Stinson Morrison Heckler LLP, (collectively, the “Notice Parties”) in accordance with the Bankruptcy Court’s Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals (the “Interim Order”).

**SUMMARY OF PROFESSIONALS PROVIDING SERVICES  
FOR FINAL APPLICATION PERIOD  
SEPTEMBER 14, 2005 – APRIL 30, 2007**

<b>Name of Professional</b>	<b>Title</b>	<b>Year Admitted</b>	<b>2006 Rate<sup>1</sup></b>	<b>Hours</b>	<b>Total Amount Billed<sup>2</sup></b>
Philip Cook	Partner	1972	\$640.00 \$670.00 \$730.00	894.1	594,259.00
David Brown	Partner	1986	\$645.00 \$690.00	.6	405.00
Edgar McClellan	Partner	1991	\$650.00	51.7	33,605.00
Laura Thatcher	Partner	1980	\$625.00 \$660.00	3.5	2,194.50
Terrence Greene	Partner	1981	\$620.00 \$650.00	1.1	691.00
Henry Birnkrant	Partner	1980	\$640.00	.4	256.00
William Avery	Partner	1975	\$625.00	.3	187.50
James Hutchinson	Partner	1979	\$560.00 \$595.00 \$630.00	492.1	293,139.00
Paul Silverman	Partner	1972	\$635.00	.4	254.00
Alexander Patterson	Partner	1967	\$625.00	.6	375.00
Dennis Connolly	Partner	1986	\$565.00 \$595.00 \$625.00	328.8	193,788.00
Jasper Cummings	Counsel	1971	\$620.00	4.6	2,852.00
Benjamin White	Partner	1973	\$600.00	3.6	2,160.00
Saul Ben-Meyer	Partner	1979	\$595.00	82.9	49,325.50
Thomas Schendt	Partner	1985	\$525.00 \$540.00 \$570.00	162.8	87,628.50
John Hickman	Partner	1989	\$530.00 \$550.00 \$590.00	53.7	29,135.00

<sup>1</sup> The professionals and non-professionals' billable rates increased during the Interim Fee Applications. The amounts displayed represent the rates billed during the First Interim Application, Second Interim Application, Third Interim Application, Fourth Interim Application and Fifth and Final Application Periods.

<sup>2</sup> The total amount of fees represents a reduction of \$482.00 and \$84.98. Alston & Bird miscalculated the total amount of fees during its Eighth Billing Period and therefore, reduced the fees it incurred during the Ninth Billing Period, which was included in the Third Interim Fee Application. Alston & Bird also applied a credit to matter number 298293 during the Fourth Monthly Statement and thus, the First Interim Application reflects this reduction.

<b>Name of Professional</b>	<b>Title</b>	<b>Year Admitted</b>	<b>2006 Rate<sup>1</sup></b>	<b>Hours</b>	<b>Total Amount Billed<sup>2</sup></b>
Jonathan Fee	Partner	1974	\$520.00 \$555.00	39.8	20,986.50
David Godofsky	Partner	1982	\$495.00 \$535.00 \$565.00	398.8	214,442.00
David Baum	Partner	1996	\$550.00	10.4	5,720.00
Michael Stevens	Partner	1993	\$535.00	.5	267.50
Gregory Braden	Partner	1982	\$475.00 \$525.00	1.7	822.50
Douglas Hinson	Partner	1989	\$475.00 \$525.00	5.4	2,760.00
Craig Pett	Partner	1985	\$460.00 \$485.00 \$515.00	68.1	33,202.50
Mark Costley	Counsel	1994	\$505.00	.6	303.00
Gideon Alpert	Partner	1995	\$500.00	3.7	1,850.00
Kathleen Farley	Partner	1992	\$495.00	.5	247.50
Forrest Hunter	Partner	1975	\$480.00	3.0	1,440.00
Lisa Cassilly	Partner	1987	\$445.00 \$475.00	12.8	6,071.00
Mark Duedall	Partner	1995	\$435.00 \$460.00	2.5	1,120.00
Jason Watson	Partner	1996	\$435.00 \$460.00	23.9	10,504.00
Colin Roskey	Counsel	1998	\$455.00	2.5	1,137.50
Marshall Sanders	Counsel	1999	\$450.00	2.7	1,215.00
Andrea Lane	Associate	2001	\$445.00	48.9	21,760.50
Patrick Dicarlo	Partner	1994	\$400.00 \$435.00	81.4	33,669.50
Glenn Patton	Partner	1996	\$425.00	.6	255.00
Ashley Gillihan	Partner	1996	\$395.00 \$410.00 \$450.00	165.0	66,304.00
Robert Bauman	Counsel	1984	\$375.00 \$395.00 \$420.00	339.4	132,852.00
Emily Mao	Partner	1992	\$380.00 \$420.00	139.7	58,662.00
Jason Waite	Partner	1998	\$350.00 \$390.00	1.4	502.00

<b>Name of Professional</b>	<b>Title</b>	<b>Year Admitted</b>	<b>2006 Rate<sup>1</sup></b>	<b>Hours</b>	<b>Total Amount Billed<sup>2</sup></b>
David Kaleda	Associate	1996	\$310.00 \$315.00 \$335.00 \$385.00	200.4	66,420.00
Johann Lee	Associate	1997	\$335.00 \$385.00	26.2	9,122.00
Mike Monnolly	Partner	1997	\$340.00 \$375.00	103.1	37,353.50
Paul Hourigan	Associate	2005	\$355.00	3.7	1,313.50
Blake MacKay	Associate	2002	\$285.00 \$335.00	1.6	481.00
Alicia Starkman	Associate	2003	\$310.00	.6	186.00
Peter Varney	Associate	1999	\$310.00	26.3	8,153.00
Kathryn Marks	Associate	2000	\$280.00 \$320.00	3.2	988.00
David Wender	Associate	2003	\$230.00 \$270.00 \$320.00	484.7	127,404.00
William Sugden	Associate	2003	\$270.00 \$320.00	4.8	1,436.00
BJ Shannon	Associate	2003	245.00 \$285.00 \$310.00	24.8	7,212.00
Bess Parrish	Associate	2004	\$220.00 \$260.00 \$300.00	113.9	31,138.00
Amy Heppner	Associate	2000	\$295.00	12.8	3,776.00
Jeremy Tucker	Associate	2003	\$285.00	6.6	1,881.00
Kimberly Fogarty	Associate	2004	\$285.00	22.5	6,412.50
Caroline Coursant	Associate	2003	\$220.00 \$260.00	110.6	28,040.00
Laurie Kirkwood	Associate	2005	\$260.00	41.4	10,764.00
Mark DeLoach	Associate	2004	\$235.00	11.5	2,702.50
Sean McMahan	Associate	2004	\$235.00	4.3	1,010.50
Gregory Riggs	Senior Counsel	1979	\$224.11	51.2	11,474.45
Bobbie Brooks	Paralegal	N/A	\$170.00 \$175.00 \$185.00	21.2	3,825.00
Janet Armbruster	Paralegal	N/A	\$185.00	.4	74.00
Susan Barkoff	Librarian	N/A	\$175.00 \$185.00	5.2	916.00



<b>Name of Professional</b>	<b>Title</b>	<b>Year Admitted</b>	<b>2006 Rate<sup>1</sup></b>	<b>Hours</b>	<b>Total Amount Billed<sup>2</sup></b>
Lindsay Jackson	Summer Associate	N/A	\$185.00	32.0	5,920.00
Grace Lin	Summer Associate	N/A	\$185.00	8.3	1,535.50
Toni Harkness	Paralegal	N/A	\$170.00 \$180.00	5.9	1,023.00
Karen Hinson	Librarian	N/A	\$175.00	8.6	1,505.00
Cheryl Naja	Librarian	N/A	\$175.00	3.3	577.50
Terri Holsten	Librarian	N/A	\$175.00	4.7	822.50
Anthony Smith	Librarian	N/A	\$175.00	.4	70.00
Fran Pughsley	Librarian	N/A	\$175.00	2.6	455.00
Tricia Thomas	Librarian	N/A	\$175.00	2.3	402.50
Tedra Ellison	Paralegal	N/A	\$145.00 \$150.00 \$160.00	171.0	25,895.50
Hans-Peter von Thielen	Paralegal	N/A	\$140.00 \$155.00	16.3	2,315.00
Joanne Price	Paralegal	N/A	\$150.00	2.8	420.00
Regina Sherick	Analyst	N/A	\$115.00	1.8	207.00
<b>Totals</b>				<b>4,975.5</b>	<b>\$2,309,013.47</b>

## EXHIBIT C

### SUMMARY OF HOURS AND FEES BY MATTER FOR FIFTH INTERIM APPLICATION PERIOD<sup>1</sup> FEBRUARY 1, 2007 – APRIL 30, 2007

<b>Matter</b>	<b>Total Hours</b>	<b>Total Fees</b>
Debtor-in-Possession/General	187.4	73,679.00
Delta Retirement Plan	93.9	55,911.50
MDL Litigation	1.4	1,022.00
Defined Contribution Plan for Pilots	1.9	978.50
Delta Pilots Retirement Plan	11.7	5,817.50
Delta Family Care Savings Plan	4.5	2,648.00
Issues Pertaining to D&S Trust	43.2	14,736.00
Western Defined Benefit Plan	.3	55.50
<b>Grand Total</b>	<b>344.3</b>	<b>\$154,848.00</b>

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<sup>1</sup> Redacted time and expense records are not being filed with this Fifth Interim and Final Fee Application but are being provided to the Debtors, the Court, the Office of the United States Trustee and the Official Committee of Unsecured Creditors. Parties in interest required to be served with Monthly Fee Statements pursuant to the Compensation and Reimbursement Order have previously received such records. Copies of these records will be made available to other parties in interest upon request. Alston & Bird has conferred with the Office of the United States Trustee regarding this procedure.

**SUMMARY OF HOURS AND FEES BY MATTER FOR  
FINAL APPLICATION PERIOD  
SEPTEMBER 14, 2005 – APRIL 30, 2007**

<b>Matter</b>	<b>Total Hours</b>	<b>Total Fees</b>
Debtor-in-Possession/General	539.7	172,325.52
Delta Retirement Plan	230.4	130,051.00
Defined Contribution Plan for Pilots	37.5	18,023.00
Delta Pilots Retirement Plan	2173.2	1,060,959.00
Delta Family Care Savings Plan	321.3	160,708.50
Issues Pertaining to D&S Trust	1049.9	464,420.50
2006 Pension Legislation	136.2	71,047.50
MDL Litigation	188.6	97,479.00
Western Defined Benefit Plan	.3	55.50
Disability & Survival Plan & Trust Restructuring	44.3	22,851.50
Custom Matters	66.2	28,834.50
GLR Transition Matters	51.2	11,474.45
401(k) Lawsuits	1.5	758.50
Delta Money Purchase Pension Plan	60.0	29,650.50
IRS Ruling Liquidity Shortfall	75.2	40,856.50
Credit		(482.00)
<b>Grand Total</b>	<b>4,975.5</b>	<b>\$2,309,013.47</b>

**EXHIBIT D**

**SUMMARY OF EXPENSES  
FOR FIFTH INTERIM APPLICATION PERIOD  
FEBRUARY 1, 2007 – APRIL 30, 2007**

<b>Expense</b>	<b>Amount</b>
Long Distance Charges	35.61
Document Production Charges	352.99
UPS Charges	353.52
Lexis/Westlaw Research	3,541.43
Courier Service	48.85
Document Binding	15.60
Practice Support Charges	172.00
Telecopy Charges	9.20
Pacer Service Center Charges	143.28
<b>TOTAL</b>	<b>\$4,672.48</b>

**SUMMARY OF EXPENSES  
FOR FINAL APPLICATION PERIOD  
SEPTEMBER 14, 2005 – APRIL 30, 2007**

<b>Expense</b>	<b>Amount</b>
UPS Charges	\$1,641.19
Lexis/Westlaw Research	24,893.26
Postage Charges	24.28
Filing Fees	210.00
Telecopy Fees	42.40
Travel Charges	2,864.13
Tab/Binding Charges	66.80
Long Distance Charges	1,011.15
Courier Charges	110.08
Secretarial Overtime Charges	304.50
Practice Support Charges	922.88
Lunch Meeting – Catering	974.21
Airfare Charges	13,277.77
Pacer Service Center Charges	461.76
Service Fees	60.60
Transportation Fees	352.18
Credits/Airline Reduction <sup>1</sup>	(2,161.92)
Document Production Charges	5,341.33
Working Meals	98.32
Patent Charges	25.00
Court Reporting Fees	2,036.30
Court Fees	288.45
Additional Credit <sup>2</sup>	(341.09)
<b>TOTAL</b>	<b>\$52,503.58</b>

<sup>1</sup> There was a credit of \$1,874.70 applied on 10/27/2006 to Philip Cook's airfare for travel dates 8/25/2006, 9/4/2006 and 9/18/2006.

<sup>2</sup> Additional credit applied for overpayment of expenses on the First Interim Fee Application.

**Detailed Time and Expense Reports are  
Available Upon Request**