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Hearing Date: August 20, 2007 at 2:30 PM
Objection Deadline: July 16, 2007 at 4:00 PM

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

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

THIS SUMMARY SHEET APPLIES TO:

X All Debtors

**SUMMARY SHEET PURSUANT TO THE UNITED STATES TRUSTEE GUIDELINES
FOR REVIEWING APPLICATIONS FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. § 330**

Name of Applicant:	GIBSON, DUNN & CRUTCHER, LLP
Date of Retention:	September 16, 2005
Date of Entry of Order Authorizing Employment:	Interim Order entered September 16, 2005 Final Order entered October 18, 2005
Period for Which Interim Compensation and Reimbursement is Sought:	February 1, 2007 through March 31, 2007
Period for Which Final Compensation and Reimbursement is Sought:	September 14, 2005 through March 31, 2007
Amount of Interim Compensation Sought As Actual, Necessary and Reasonable:	\$81,751.50
Amount of Interim Expense Reimbursement Sought as Actual, Necessary, and Reasonable	\$461.56

Amount of Final Compensation Sought
As Actual, Necessary and Reasonable: \$3,340,882.50

Amount of Final Expense Reimbursement
Sought as Actual, Necessary, and Reasonable \$148,558.39

This is: The Fifth Interim and Final Application

PROFESSIONALS AND PARAPROFESSIONALS RENDERING SERVICES*

From February 1, 2007 through March 31, 2007

<u>NAME</u>	<u>POSITION</u>	<u>YEAR ADMITTED TO BAR</u>	<u>DATE OF EMPLOYMENT</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Kruse, Scott	Partner	CA 1972	6/5/72	63.8	\$735	\$46,893.00
Martin, Christopher J.	Partner	CA 1978	10/04/82	16.3	\$760	12,388.00
Millet, Craig H.	Partner	CA 1982	6/1/82	1.0	\$775	775.00
Weiss, Janet M.	Partner	NY 1990	9/12/94	3.4	\$815	2,771.00
Suh, Maurice M.	Partner	CA 1990 DC 1992	12/4/06	1.0	\$595	595.00
Guzzetta, Joseph W.	Associate	CA 2004	11/28/05	7.7	\$410	3,157.00
Contreras, Jennifer M.	Legal Asst.	n/a	3/20/00	59.5	\$255	15,172.50
TOTAL:				152.7		\$ \$81,751.50

Total Professional Hours:.....93.2
Total Paraprofessional Hours:.....59.5
Blended Rate:\$535.37
Excluding Paraprofessional Hours: \$714.37

* Schedules covering professional time for previous interim fee periods are located within Docket Entry Nos. 2184, 2840, 3514, and 5208, and are herein incorporated by reference.

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In re	: Chapter 11
	: :
DELTA AIR LINES, INC., et al.,	: Case No. 05-17923 (ASH)
	: :
Debtors.	: (Jointly Administered)
	: :
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THIS APPLICATION APPLIES TO:

X All Debtors

**APPLICATION OF GIBSON, DUNN & CRUTCHER LLP, AS COUNSEL
FOR THE DEBTORS WITH RESPECT TO CERTAIN LABOR MATTERS,
FOR ALLOWANCE OF INTERIM COMPENSATION FOR SERVICES
RENDERED AND FOR REIMBURSEMENT OF ACTUAL
AND NECESSARY EXPENSES INCURRED FROM FEBRUARY 1, 2007
THROUGH MARCH 31, 2007, AND FOR ALLOWANCE OF FINAL
COMPENSATION FOR SERVICES RENDERED AND FOR
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES
INCURRED FROM SEPTEMBER 14, 2005 THROUGH MARCH 31, 2007**

Gibson, Dunn & Crutcher LLP ("Gibson Dunn"), counsel with respect to certain labor matters for Delta Air Lines, Inc. ("Delta") and certain of its affiliates, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), file this application (the "Application") for interim allowance of compensation for professional services performed and for reimbursement of its

actual and necessary expenses for the period from February 1, 2007 through March 31, 2007 (the "Interim Compensation Period"), and for final allowance of compensation for professional services performed and for reimbursement of its actual and necessary expenses for the period September 14, 2005 through March 31, 2007 (the "Final Compensation Period"). Gibson Dunn respectfully represents:

JURISDICTION

1. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. Consideration of this Application is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of this case is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409, respectively. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code.

GENERAL BACKGROUND

2. On September 14, 2005 (the "Petition Date"), each of the Debtors filed a petition with this Court under chapter 11 of the Bankruptcy Code. During the Debtors' chapter 11 cases, the Debtors are operated their businesses and managed their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On September 28, 2005, the Office of the United States Trustee appointed the official committee of unsecured creditors (the "Creditors' Committee"). Pursuant to the Bankruptcy Rules, the Debtors' chapter 11 cases are being jointly administered for procedural purposes.

3. On September 16, 2005, the Court entered an interim order authorizing Debtors to employ Gibson Dunn pursuant to section 327(a) of the Bankruptcy Code as counsel with respect to labor, corporate, ethics and certain litigation issues. On October 17, 2005, the Court entered a final order.

4. On February 7, 2007, the Court entered an order approving the Disclosure Statement for Debtors' Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code (the "Disclosure Statement"), and authorizing the Debtors to solicit votes on the Debtors' Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code (the "Plan"), as attached as Appendix A to the Disclosure Statement.

5. On April 25, 2007, the Court entered an order confirming the Plan. The Debtors successfully emerged from chapter 11 on April 30, 2007.

**SUMMARY OF PROFESSIONAL COMPENSATION
AND REIMBURSEMENT OF EXPENSES REQUESTED**

6. This Application is Gibson Dunn's fifth interim and final application for compensation and reimbursement of expenses in these chapter 11 cases.

7. Gibson Dunn prepared this Application in accordance with the Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases, adopted by the Court on April 19, 1995 (the "Local 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 Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the "Administrative Order," and together with the Local Guidelines and the UST Guidelines, the "Guidelines"). Pursuant to the Local Guidelines, a certification regarding compliance with the Guidelines is annexed hereto as Exhibit A.

8. Gibson Dunn seeks allowance of interim professional compensation for services rendered to the Debtors during the Interim Compensation Period in the amount of \$81,751.50

and for reimbursement of expenses incurred in connection with such services in the amount of \$461.56. Furthermore, Gibson Dunn seeks allowance of final professional compensation for services rendered to the Debtors during the Final Compensation Period in the amount of \$3,340,882.50 and reimbursement of expenses in connection with such services in the amount of \$148,558.39. During the Interim Compensation Period, Gibson Dunn attorneys and paraprofessionals expended a total of 152.7 hours for which new compensation is requested. During the Final Compensation Period, Gibson Dunn attorneys and paralegals expended a grand total of 5,140.1 hours.

9. There is no agreement or understanding between Gibson Dunn and any other person for the sharing of compensation to be received for services rendered in these cases.

10. Gibson Dunn's fees in these cases are billed in accordance with its existing billing rates and procedures in effect during the Interim Compensation Period and the Final Compensation Period. The rates Gibson Dunn charges for the services rendered by its professionals and paraprofessionals in these chapter 11 cases are the same rates Gibson Dunn charges for professional and paraprofessional services rendered in comparable non-bankruptcy matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases in a competitive national legal market.

11. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth: (a) all Gibson Dunn professionals and paraprofessionals who have performed services in these chapter 11 cases during the Interim Compensation Period; (b) the capacities in which each such individual is employed by Gibson Dunn; (c) the department in which each such individual practices; (d) the hourly rate charged by Gibson Dunn for services performed by such individual; (e) the aggregate number of hours expended by each such individual on behalf of the Debtors

during the Interim Compensation Period and (f) the year in which each professional was first licensed to practice law.¹

12. Annexed hereto as Exhibit C is a schedule specifying the categories of expenses for which Gibson Dunn is seeking reimbursement and the total amount of reimbursement requested for each such expense category.²

13. Pursuant to Section II.D of the UST Guidelines, annexed hereto as Exhibit D is a summary by project categories of the services performed by Gibson Dunn during the Interim Compensation Period.

14. Pursuant to this Court's Order to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, dated October 6, 2005 (the "Interim Compensation Order"), Gibson Dunn has submitted to the Debtors monthly fee statements requesting compensation of professional services and reimbursement of actual and necessary charges incurred (each a "Monthly Fee Statement") for each month commencing February 1, 2007 through March 31, 2007. The Interim Compensation Order provides that, if no party objects to a Monthly Fee Statement within a specified time period, the Debtors shall pay Gibson Dunn 80% of the fees and 100% of the disbursements requested by such Monthly Fee

¹ Schedules covering the breakdown of professional time for the Final Compensation Period are located within Exhibit B of Docket Entry Nos. 2184, 2840, 3514, and 5208, and are herein incorporated by reference.

² Schedules covering the breakdown of disbursements for the Final Compensation Period are located within Exhibit C of Docket Entry Nos. 2184, 2840, 3514, and 5208, and are herein incorporated by reference.

Statement. This Application seeks payment of 20% hold back amounts, as well as the Court's approval of overall professional compensation and reimbursement of necessary expenses for these chapter 11 cases.

15. Gibson Dunn maintains computerized records of the time spent by all Gibson Dunn attorneys and paraprofessionals in connection with the prosecution of the Debtors' chapter 11 cases. Subject to redaction for attorney-client privilege where necessary to protect the Debtors and their estates, copies of such computerized records are attached hereto as Exhibits E1 through E2. Pursuant to the Monthly Fee Procedures Order, such records have previously been furnished to the Debtors and their attorneys, the office of the United States Trustee for the Southern District of New York, and attorneys for the Creditors' Committee in connection with Gibson Dunn's Monthly Fee Statements. Copies of the time records for each of February 2007 and March 2007 are annexed hereto as Exhibits E1 through E2 respectively, and copies of disbursement records for each of February 2007 and March 2007 are annexed hereto as Exhibits F1 through F2 respectively.³

16. Before the commencement of these cases, as disclosed in Gibson Dunn's retention application and the accompanying declaration of Scott A. Kruse, Gibson Dunn received evergreen retainer payments from the Debtors in the aggregate amount of \$375,000.00 All of

³ Gibson Dunn will not serve them with this application. Instead, these records may be viewed on the official website for the Bankruptcy Court at www.nysb.uscourts.gov, by using an account obtained from Pacer Service Center by dialing 1-800-676-6856 (from the United States) or 1-210-301-6440 (from outside the United States), or copies may be obtained upon written request to Jennifer Contreras, Gibson, Dunn & Crutcher, 200 Park Avenue, New York, NY 10166, Telephone 1-212-351-3826 or email at jcontreras@gibsondunn.com

that retainer has been applied to post-petition invoices, and therefore there are no funds remaining in the retainer account.

SERVICES RENDERED BY GIBSON DUNN

17. The description of services below summarizes the primary services rendered by Gibson Dunn during the Interim Compensation Period, and highlights the benefits conferred upon the Debtors and their estates and creditors as a result of Gibson Dunn's services for the overall representation of these cases.

18. The services rendered to the Debtors have required the full-time service of Scott Kruse and the dedication of other significant resources to assist the Debtors with the matters for which Gibson Dunn has been retained. The following description is a summary of the primary services rendered by Gibson Dunn during the Interim Compensation Period.⁴

A. POST-PETITION GENERAL LEGAL MATTERS (Matter # 20180-33)

(Total Hours 152.7 Total Fees: \$81,751.50)

19. Time billed to this matter by Gibson Dunn represents work performed mainly by Scott Kruse in his capacity as the Debtors' primary outside counsel. Gibson Dunn and Mr. Kruse have focused heavily on all aspects of the Debtors' labor, employment and employee benefits issues both related and unrelated to these chapter 11 cases. In this regard, Gibson Dunn has provided crucially important assistance to the Debtors in their negotiations and relationships with

⁴ Summary descriptions for services performed during the Final Compensation Period are located within Docket Entry Nos. 2184, 2840, 3514, and 5208, and are herein incorporated by reference.

labor organizations and concession agreements with them. Gibson Dunn and Mr. Kruse have also provided critical assistance to the Debtors in negotiating with the various constituencies, including the federal Pension Benefit Guaranty Corporation (“PBGC”), regarding the termination of the Delta Pilots Defined Benefit Pension Plan, and advising the Debtors regarding pension and retiree issues. These efforts were critical to make reorganization of the Debtors feasible.

ALLOWANCE OF COMPENSATION

20. Section 331 of the Bankruptcy Code allows a bankruptcy court to authorize interim compensation for "[a] trustee, an examiner, a debtor's attorney, or any professional person employed under section 327 or 1103 of this title . . . not more than once every 120 days after an order for relief in a case under this title[.]"

21. Section 330 of the Bankruptcy Code authorizes the bankruptcy court to award a trustee, examiner, ombudsman or professional employed pursuant to 11 U.S.C. § 327 reasonable compensation for services and reimbursement of expenses. Specifically, section 330 of the Bankruptcy Code provides as follows:

(a)(1) After notice to the parties in interest and to the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a trustee, . . . an examiner, a professional person employed under section 327 or 1103 -

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by such person; and

(B) reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1).

22. Section 330(a)(3) of the Bankruptcy Code provides that in determining the amount of reasonable compensation to be awarded, the Court should consider the nature, extent and value of the services rendered to the estate, 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;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3)(A)-(F).

23. As analyzed below, Gibson Dunn submits that the elements governing awards of compensation justify the allowance requested.

(1) THE TIME AND LABOR REQUIRED

24. During the Interim Compensation Period, 152.7 recorded hours have been expended by Gibson Dunn's partners, counsel, associates and paraprofessionals in providing the requested professional services. Exhibits E1 through E2 attached hereto detail the time and labor expended by Gibson Dunn on behalf of the Debtors. Gibson Dunn has made every effort to coordinate its efforts with those of the Debtors' bankruptcy counsel so as to avoid any

duplication of efforts. The number of hours spent by Gibson Dunn is commensurate with the defined tasks Gibson Dunn has performed and continues to perform in these chapter 11 cases.

(2) THE RATES CHARGED FOR SUCH SERVICES

25. During the Interim Compensation Period, Gibson Dunn's hourly billing rates ranged from \$595 to \$815 per hour for partners, \$300 to \$410 per hour for of counsels and associates, and \$195 to \$255 for paraprofessionals. Based on the recorded hours expended by Gibson Dunn's attorneys and paraprofessionals, the average hourly billing rate for Gibson Dunn's services was \$535.37.

26. The amounts charged to the Debtors for the particular services rendered approximate the rates charged other clients of Gibson Dunn for such services. Indeed, if the firm's retention in these matters were not pursuant to the Bankruptcy Code, Gibson Dunn would charge the Debtors and expect to receive, on a current basis, an amount at least equal to the amounts requested herein for the professional services rendered.

27. In connection with the provision of its legal services, Gibson Dunn has sought, within the parameters required for effective legal representation, to minimize legal expenses. Moreover, consistent with its belief that strict fee management inures to the benefit of the Debtors, their creditors, the Court, and ultimately the public, Gibson Dunn diligently monitored the integrity of its bills. Gibson Dunn carefully reviewed the entries of all professionals and paraprofessionals who worked on these cases to determine the reasonableness of the monthly totals for services rendered.

(3) THE NECESSITY OF THE SERVICES AND BENEFIT TO THE ESTATE

28. As detailed above, the services Gibson Dunn provided to the Debtors were necessary to preserve and enhance the Debtors' business operations and going-concern value, and conferred substantial benefit on the Debtors' estates. Gibson Dunn's services to the Debtors have also served the desired goal of allowing for continuity of service in certain key non-bankruptcy matters. This has allowed Debtors' bankruptcy counsel to focus on issues more closely related to the reorganization of Debtors' operations.

(4) CUSTOMARY COMPENSATION

29. Gibson Dunn relies on the Court's experience and knowledge with respect to the compensation awards in similar cases. Given that frame of reference, Gibson Dunn submits that, in light of the circumstances of the case and the substantial benefits derived from Gibson Dunn's assistance, compensation in the amount requested is fair and reasonable.

(5) WHETHER SERVICES WERE PERFORMED IN A REASONABLE AMOUNT OF TIME

30. Gibson Dunn represents and can demonstrate to this Court that the services were performed in a reasonable amount of time, given the complexity of the issues involved and the many and varied legal issues facing the Debtors. Gibson Dunn's detailed and thorough contemporaneous time records demonstrate that the time expended on various tasks was necessary and appropriate to the vigorous representation of the Debtors. From the earliest stages of Gibson Dunn's involvement in the case, every attempt was made to limit the hours worked to the lowest amount feasible, and to avoid duplication of effort and other unnecessary costs. On occasion, Gibson Dunn attorneys rendered services on behalf of the Debtors under time

constraints. Moreover, during the Interim Compensation Period, Gibson Dunn attorneys were required to perform services on behalf of the Debtors within the scope of the Retention Order to the preclusion of other firm matters and clients.

(6) BOARD CERTIFICATION

31. Because the services provided by Gibson Dunn were, by design, primarily non-bankruptcy in nature, Gibson Dunn submits that board certification in bankruptcy law is not a particularly relevant factor. In preparing this fee application and when otherwise appropriate, however, the Gibson Dunn attorneys performing services for the Debtors did employ the assistance of experienced attorneys in Gibson Dunn's bankruptcy department.

(7) WHETHER COMPENSATION IS REASONABLE

32. Gibson Dunn's services have been rendered in a highly efficient manner by attorneys who have achieved a high degree of expertise in their respective fields. The skill and competency of the Gibson Dunn attorneys who have represented the Debtors are amply demonstrated by the results achieved in these cases. Gibson Dunn's highly professional and expert group of attorneys has ensured that the representation of the Debtors has progressed in an efficient and expeditious manner.

33. Gibson Dunn thus represents and can demonstrate that the compensation sought for the services rendered and expenses incurred in connection with these chapter 11 cases is reasonable and commensurate with those rates charged by comparably skilled practitioners.

34. Gibson Dunn's fee request is based upon the normal hourly rates that Gibson Dunn charges its non-bankruptcy clients. Taking into consideration the time and labor spent, the

nature and extent of the representation, and the nature of these proceedings, Gibson Dunn believes the allowance asked is reasonable.

35. Based upon Gibson Dunn's blended hourly rate of \$535.37 for professionals (including paraprofessionals) and \$714.37 (excluding paraprofessionals), Gibson Dunn submits that its rates are comparable to those prevailing in the relevant national market. Therefore, Gibson Dunn's fees are fair and reasonable.

36. Based on the factors to be considered under sections 330 and 331 of the Bankruptcy Code, the results Gibson Dunn has achieved to date more than justify allowance in full of Gibson Dunn's compensation and reimbursement request.

DISBURSEMENTS

37. For this Interim Compensation Period, Gibson Dunn requests reimbursement of \$461.56 for reasonable and necessary out-of-pocket expenses incurred on behalf of the Debtors within the scope of the Retention Order. Exhibit C attached hereto is a summary of such expenses, and Exhibits F1 through F2 attached hereto details each of the actual expenses incurred by Gibson Dunn on behalf of the Debtors during the Interim Compensation Period. Each of the charges reflected on Exhibits C and F1 through F2 is based on the actual and necessary expenses incurred by Gibson Dunn, in the exercise of reasonable discretion, on behalf of the Debtors.

38. Gibson Dunn's normal billing rates do not take these expenses into consideration. Rather, Gibson Dunn bills each expense to the applicable client. A prime example of the rationale for such an approach is photocopying expense. Because of the great disparity between the photocopying requirements of different clients, it is virtually impossible to absorb

photocopying costs fairly and equitably into Gibson Dunn's normal billing rates. Accordingly, Gibson Dunn charges each client for photocopying expenses separately. Similarly, Gibson Dunn charges each client separately for telephone, postage, overnight courier, travel expenses, computerized legal research and messenger services, in each case at Gibson Dunn's cost. Gibson Dunn does not charge for incoming or outgoing facsimile transmissions.

39. Gibson Dunn does not include the amortization of the cost of any investment, equipment or capital outlay in its charges for these services.

40. Any services billed by a third party vendor, with the exception of certain computerized research charges, are charged to the Debtors in the precise amount billed to and paid by Gibson Dunn. Like many large law firms, Gibson Dunn has negotiated a special arrangement with one computerized research company under which Gibson Dunn pays a flat rate monthly fee for computerized research services. Consistent with its general policy of billing out-of-pocket expenses only to clients for whom the use of such services is required, Gibson Dunn separately charges each client for computerized research. To account for such charges and pass through Gibson Dunn's cost savings resulting from its special arrangement, Gibson Dunn charges those clients for whom such services are required eighty percent of the rates charged by the computerized research company to the general public for such services. These charges are intended to cover Gibson Dunn's direct costs for computerized research. A determination of Gibson Dunn's actual direct cost for computerized research, however, is dependent on both the volume of the research performed and the total expenses attributable to such research on an annual basis. As a result, it is possible that Gibson Dunn will ultimately realize a discount greater than the twenty percent passed on to the client.

41. Gibson Dunn has made reasonable efforts to minimize its disbursements in these cases. Each of the expenses incurred by Gibson Dunn in providing professional services to the Debtors was necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors, their estates, and creditors.

WHEREFORE, Gibson Dunn requests that allowance be made to it in the sum of \$81,751.50 as compensation for necessary professional services rendered to the Debtors for the Interim Compensation Period, and the sum of \$461.56 for reimbursement of actual necessary costs and expenses incurred during that period, and a total amount of \$3,340,882.50 as final compensation for necessary professional services rendered to the Debtors for the Final Compensation Period, and the sum of \$148,558.39 for reimbursement of actual necessary costs and expenses incurred during that period, and such other and further relief as this Court may deem just and proper.

Dated: June 25, 2007
New York, New York

GIBSON, DUNN & CRUTCHER LLP

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