

Mark G. Ledwin (ML -- 6873)
WILSON, ELSER, MOSKOWITZ,
EDELMAN & DICKER LLP
3 Gannett Drive
White Plains, NY 10604
Tel: (914) 323-7000

Hearing Date & Time: August 20, 2007 at 2:30p.m.
Objection Deadline: July 16, 2007 at 4:00 p.m.

-and-

C. Taylor Ashworth (AZ Bar #010143)
Alisa C. Lacey (AZ Bar # 010571)
STINSON MORRISON HECKER LLP
1850 N. Central Avenue, Suite 2100
Phoenix, Arizona 85004-4584
Tel: (602) 279-1600

Counsel for the Official Section 1114 Committee of Retired Pilots

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

In Re:

DELTA AIR LINES, INC., et. al.,

Debtors.

Chapter 11

Case No. 05-17923 (ASH)

(Jointly Administered)

**SECOND AND FINAL FEE APPLICATION COVER SHEET FOR
MILLIMAN, INC., CONSULTANTS AND ACTUARIES FOR THE
OFFICIAL SECTION 1114 COMMITTEE OF RETIRED PILOTS**

Name of Applicant:

Milliman Inc.

Date of Retention:

Retention Order dated November 21, 2006

Period for which compensation
and reimbursement is sought:

2/1/07 through 3/31/07¹

Amount of compensation sought
as actual, reasonable, and necessary:

\$4,761.25

Amount of expense reimbursement
sought as actual, reasonable, and necessary:

\$ 201.80

This is an:

Interim Final application

¹ Plus final approval of all fees and costs previously approved and paid on an interim basis from November 21, 2006, through March 31, 2007.

SERVICES RENDERED BY MILLIMAN INC. FROM 9/6/06 TO 1/31/07

Name	HOURS	RATE	Amount
Bill Thompson	8.50	\$450.00	\$3,825.00
Michael Zwiener	1.25	365.00	456.25
Eric Patel	3.00	160.00	480.00
	Total		\$4,761.25

Professional Blended Rates

	Professional Blended Rate	Total Professional Hours	Total Professional Fees
Partners	439.10	9.75	\$4,281.25
Associates	160.00	3.00	480.00
Total		12.75	\$4,761.25

Total Hours - Partners	9.75	Amount	\$4,281.25
Total Hours - Associates	3.00	Amount	480.00
Total Hours - Paraprofessionals		Amount	
Total Hours	12.75		\$4,761.25

Total Fees:	\$4,761.25
Total Expenses:	201.80
Total Fee Application:	\$4,963.05

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

In Re:

DELTA AIR LINES, INC., et. al.,

Debtors.

Chapter 11

Case No. 05-17923 (ASH)

(Jointly Administered)

**SECOND AND FINAL APPLICATION FOR AWARD OF
COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED BY MILLIMAN, INC.**

TO: THE HONORABLE ADLAI S. HARDIN, JR.
UNITED STATES BANKRUPTCY JUDGE

Stinson Morrison Hecker LLP ("SMH"), counsel for the Official Section 1114 Committee of Retired Pilots (the "Retired Pilots Committee"), submits this second and final request for allowance of compensation for professional services and reimbursement of expenses performed by Milliman, Inc. ("Milliman") in connection with the above captioned bankruptcy cases (the "Application") as follows:

a. Allowance of compensation for professional services for the period of February 1, 2007 through March 31, 2007 (the "Application Period") in connection with the above captioned bankruptcy cases in the total amount of **\$4,761.25**;

b. allowance of its actual and necessary expenses incurred during the Application Period in the total amount of **\$201.80**;

c. payment of the 20% holdback withheld from Milliman's Fee Statements for the periods of February 1, 2007 through March 31, 2007 (the "Monthly Fee Statements"); and

d. Milliman further requests final approval of all fees and costs previously approved on an interim basis from September 6, 2006 through January 31, 2007, in the amount of \$67,043.75 in fees and \$2,301.89 in expenses.

This Application is filed 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 amount sought for fees represents **12.75** hours of professional services. In support of this Application, SMH shows the Court the following:

JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This 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. This Application requests relief pursuant to Sections 330, 331, 1103 and 1114 of the Bankruptcy Code.

BACKGROUND

2. On September 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of Bankruptcy Code.

3. On October 6, 2005, this 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 & Feld LLP; (iv) counsel to the Official Section 1114 Committee, Foley & Lardner; (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; 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.

4. On March 17, 2006, this Court entered an Order approving the report of the United States Trustee regarding the solicitation process for forming an official committee to represent the retired pilot employees of the Debtors, and their spouses and dependents (the "Retired Pilots"). The Retired Pilots Committee consisted of nine members until its dissolution on Delta's Effective Date. The Retired Pilots Committee selected Milliman to serve as its

actuaries and consultants to represent the interest of the Retired Pilots Committee and its constituent members during Delta's bankruptcy.

5. On November 21, 2006, this Court entered its Final Order Authorizing the Employment and Retention of Milliman Inc. to Serve as Actuaries for the Official Section 1114 Committee of Retired Pilots Pursuant to 11 U.S.C. § 1114(b)(2), effective September 6, 2006.

6. On March 16, 2007, Milliman submitted its First Application for Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred ("Milliman's First Application") for the time period from September 6, 2006, through January 31, 2007 (DE #5240). In due course, Milliman's monthly statements for September through January 2007 were paid at 80% of fees and 100% of costs, totaling \$40,414.09. Milliman's Second Application was approved and payment of the balance of 20% of fees was approved by this Court's Order of April 19, 2007 (DE #5832).

7. This is Milliman's Second Application for Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred ("Milliman's Second Application") for the time period from February 1, 2007, through March 31, 2007. In due course, pursuant to the Compensation and Reimbursement Order, Milliman's monthly statements during this period have been paid at 80% of fees and 100% of costs, totaling \$4,010.80.

8. The total compensation awarded on an interim basis pursuant to the First Fee Application (which is incorporated herein by this reference) was \$62,282.50 in fees and \$2,100.09 in expenses.

9. On April 25, 2007, the Court entered its Order confirming Debtors' Plan herein (DE #5998). The plan was substantially consummated on April 30, 2007.

OVERVIEW OF COMPENSATION SOUGHT

10. Milliman's Monthly Fee Statements were served in accordance with the Compensation and Reimbursement Order and no objections were filed. During the current period of February 1, 2007, through March 31, 2007, and in accordance with the Compensation and Reimbursement Order, Milliman has received \$3,809.00 in fees and \$201.80 in expenses to date for the period from February 1, 2007 through March 31, 2007. There remains due and outstanding the 20% holdback of \$952.25 in fees. The objection deadline for the fees was April 4, 2007. This Application seeks approval of all fees and expenses incurred from February 1, 2007 through March 31, 2007, and payment of the balance of those approved fees and expenses, currently the outstanding holdback funds of \$952.25 in fees.

MILLIMAN'S APPLICATION

11. In accordance with Sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, and the Compensation and Reimbursement Order, Milliman seeks: (i) allowance of compensation for professional services performed by Milliman during the Application Period in the total amount of \$4,761.25; (ii) allowance of its actual and necessary expenses incurred during the Application Period in the amount of \$201.80; (iii) payment of the unpaid balance of its fees and expenses for the Application Period, including, but not limited to, the 20% holdback withheld from the Monthly Fee Statements; and (iv) final approval of all fees and costs previously approved and paid on an interim basis.

12. Under Section 330 of the Bankruptcy Code, the Court may allow compensation and reimbursement of Milliman's expenses only after notice and a 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 20-days notice to parties in interest. This

Application is Milliman's Second and Final Application under Section 331 of the Bankruptcy Code authorizes the filing of interim fee applications. This Application is the first such application made by Milliman under Section 331 of the Bankruptcy Code. The total fees for services rendered to the Retired Pilots Committee during the Application Period are \$4,761.25 and the necessary expenses incurred during this period are \$201.80.

13. This Application complies with the Amended Guidelines for Fees and Disbursements of Professionals in the Southern District of New York Bankruptcy Cases, adopted by the court on April 19, 1995 (the "Local Guidelines"), the United 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 Compensation and Reimbursement Order. A certification of compliance with the Local and UST Guidelines and Compensation and Reimbursement Order is attached as **Exhibit "A."**

14. All services performed by Milliman were performed for and solely on behalf of the Retired Pilots Committee, and not on behalf of any other committee, creditor, or other person or entity.

15. The following is a brief summary of the qualifications of each Milliman professional representing the Debtors for which compensation is sought:

Bill Thompson: Bill Thompson is a principal with Milliman, Inc., practicing since 1970, who has experience in actuarial health benefits consulting.

Michael Zwiener: Michael Zwiener is a principal with Milliman, Inc., practicing since 1980, who has experience in employee benefit matters.

Eric Patel: Eric Patel is an associate with Milliman, practicing since 2003, who has experience in actuarial health benefits consulting.

SUMMARY OF SERVICES RENDERED

During this application period, Milliman has expended a total of 12.75 hours in assisting the retired pilots committee, of a value of \$4,761.25, and costs of \$201.80 for a total of \$4,963.05. The services and costs for which approval is sought were actually incurred, necessary, and Milliman believes the amount of compensation and reimbursement requested is reasonable.

Milliman has assisted the Committee in analyzing Delta's 1114 proposal and responding to it; searching for possible alternative coverage; analyzing and responding to Delta's proposal on disability and survivorship benefits; and negotiating the methodology for, and verifying the calculation of, claims on account of Section 1114 changes to medical benefits. Milliman segregates its time into billing categories in accordance with the applicable U.S. Trustee Guidelines. **Exhibit "B"** hereto provides a breakdown of the fees requested by Milliman by project category.

During the application period, Milliman rendered actuarial services to the Retired Pilots' Committee, spending a total of 12.75 hours on matters related to retiree claims issues for a total of \$4,761.25.

Timekeeper	Hours	Rate	Total
Bill Thompson	8.50	\$450.00	\$3,825.00
Michael Zweiner	1.25	365.00	456.25
Eric Patel	3.00	160.00	480.00
Total	12.75		\$4,761.25

16. The foregoing professional services performed by Milliman for which compensation is requested were rendered on behalf of the Committee and compensation is sought pursuant to 11 U.S.C. §§ 330(a), 331, and 503(a) and (b), and Fed. R. Bankr. P. 2016(a). The Fee

Application complies with the Order approving employment of Milliman, the Compensation and Reimbursement Order, the Local Guidelines, and the UST Guidelines.

17. The names of all of Milliman's professionals and paraprofessionals requesting fees, the hourly rates charged by each, and the hours worked by each during the Application Period are provided in the Summary attached hereto as **Exhibit "C."** The rates charged by the professionals in this case are ordinary and comparable to rates charged to non-bankruptcy clients.

18. The professional services provided by Milliman on behalf of the Retired Pilots Committee during the Application Period required an aggregate expenditure of 12.75 recorded hours by Milliman's members, associates and paraprofessionals.

19. During the Application Period, Milliman's hourly billing rates for professionals ranged from \$160.00 to \$450.00 per hour. As noted, attached hereto is a schedule listing each Milliman professional and paraprofessional who performed services in these cases during the Application Period, the hourly rate charged for their services, and the aggregate number of hours charged by each such individual.

FINAL APPROVAL

20. This Application includes a request for final approval of all of Milliman's fees and costs, including those previously awarded on an interim basis, as described in paragraph 27 below.

STATUTORY BASIS FOR COMPENSATION

21. 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 comparatively skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3). Pursuant to Section 331 of the Bankruptcy Code, the Court may authorize interim compensation for professional services. 11 U.S.C. § 331.

22. The Bankruptcy Code provisions concerning the compensation of professionals are designed to ensure that qualified professionals will be compensated for services rendered to the 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.

23. Milliman has rendered substantial and valuable services on behalf of the Retired Pilots Committee that have resulted in a significant benefit to the Debtors' estate, and its creditors, and which were beneficial to the administration of the chapter 11 case. Milliman

submits that its services were provided with the requisite level of skill and were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of problems, issues, and tasks addressed. Milliman has charged its customary fees, which are reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title. The amount sought in compensation is in line with awards in similar cases and is commensurate with the professional standing, ability and expertise of Milliman and the professionals who have participated in this case. Accordingly, the compensation requested herein reflects the reasonable value of the services provided to the Retired Pilots Committee.

24. Attached hereto as **Exhibit “D”** are statements of the fees that Milliman actually charged during the Application Period, corresponding to the categories detailed above. In accordance with Bankruptcy Rule 2016(a), the itemized list identifies: (a) the specific tasks performed; (b) the professional who performed them; (c) the time required to perform them; (d) the date on which the tasks were performed. To the extent possible, Milliman has described each specific task and separately allocated the time attributable to that task. Where the nature of certain tasks and the circumstances surrounding their performance did not allow for individual time entries, aggregate time entries were used.

REIMBURSEMENT OF EXPENSES

Pursuant to § 330(a)(1)(B) of the Bankruptcy Code, the Court may award a professional “reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1)(B). Accordingly, Milliman seeks reimbursement of the actual, necessary expenses that it incurred during the course of providing legal services to the Retired Pilots Committee. Charges for travel, overnight delivery, postage, long distance phone calls, and other out-of-pocket disbursements are based on

actual amounts paid by Milliman for those services. A detailed description of expenses that Milliman incurred during the Application Period is included on the attached **Exhibit "D."**

MEMORANDUM OF LAW

Because this Application presents no novel issues of law and the authorities relied upon by the Retired Pilots 1114 Committee are set forth herein, it is respectfully requested that the Court waive the requirement for the filing of a separate memorandum of law in support of this Application pursuant to Local Bankruptcy Rule 9013-1(b).

NO PRIOR REQUEST

25. No prior request for the relief sought herein has been made to this or any other court.

CONCLUSION

26. As the attached exhibits demonstrate, Milliman is entitled to allowance for the Application Period of February 1, 2007 through March 31, 2007, of \$4,761.25 for its professional services, and \$201.80 for actual and necessary expenses, and payment of such amount to the extent not already paid, pursuant to the Compensation and Reimbursement Order.

27. Milliman is further entitled to final approval of its fees and costs previously approved and paid pursuant to this First Application. The total amount of fees and costs for which final approval is sought is as follows:

	From	To	Fees	Costs
First Interim Application	9/6/2006	1/31/2007	\$62,282.50	\$2,100.09
Second and Final Application	2/1/2007	2/28/2007	\$4,761.25	\$201.80
Total			\$67,043.75	\$2,301.89

WHEREFORE, the Retired Pilots Committee respectfully requests that this Court enter an Order: (i) finally authorizing and approving payment of compensation and reimbursement in the amounts requested to Milliman; and (ii) granting such other and further relief as this Court deems just and proper.

Dated: White Plains, NY
June 25, 2007

By: /s/ Mark G. Ledwin
Mark G. Ledwin (ML-6873)
WILSON, ELSER, MOSKOWITZ,
EDELMAN & DICKER LLP
3 Gannett Drive
White Plains, NY 10604
Tel: (914) 323-7000
Fax: (914) 323-7001
E-Mail: mark.ledwin@wilsonelser.com

-and-

C. Taylor Ashworth (AZ Bar #010143)
Alisa C. Lacey (AZ Bar #010571)
STINSON MORRISON HECKER LLP
1850 N. Central Avenue, Suite 2100
Phoenix, Arizona 85004-4584
Tel: (602) 279-1600
Fax: (602) 240-6925
E-Mail: TAshworth@stinsonmoheck.com
ALacey@stinsonmoheck.com

Counsel for the Official Section 1114
Committee of Retired Pilots

TO: ALL PARTIES ON THE
ATTACHED CERTIFICATE OF SERVICE

CERTIFICATE OF SERVICE

Mark G. Ledwin, an attorney duly admitted to practice before this Court, hereby certifies that on the 25th day of June, 2007, I caused true and correct copies of the foregoing Application to be served on all interested parties via the Court's ECF system and by Federal Express overnight delivery service upon each of the persons set forth below:

Hon. Adlai S. Hardin, Jr.
U.S. Bankruptcy Court
Southern District of New York
300 Quarropas Street, Room 530
White Plains, NY 10601-4140

Delta Air Lines, Inc.
Law Department (#981)
1030 Delta Boulevard
Atlanta, GA 30354
Attn: John J. Varley, Esq.

Marshall S. Huebner, Esq.
Davis Polk & Wardwell
450 Lexington Avenue
New York, NY 10017

Daniel H. Golden, Esq.
Akin Gump Strauss Hauer & Feld, LLP
590 Madison Avenue
New York, NY 10022

Greg M. Zipes, Esq.
Office of the U.S. Trustee
33 Whitehall Street, Suite 2100
New York, NY 10004

Dated: White Plains, New York
June 25, 2007

/s/ Mark G. Ledwin
Mark G. Ledwin (ML-6873)

EXHIBIT "A"

Mark G. Ledwin (ML – 6873)
WILSON, ELSER, MOSKOWITZ,
EDELMAN & DICKER LLP
3 Gannett Drive
White Plains, NY 10604
Tel: (914) 323-7000

Hearing Date & Time: August 20 2:30
~~July~~, 2007 at P.m.
Objection Deadline: July 16, 2007

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Counsel for the Official Section 1114 Committee of Retired Pilots

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

In Re:

DELTA AIR LINES, INC., et. al.,

Debtors.

Chapter 11

Case No. 05-17923 (ASH)

(Jointly Administered)

**CERTIFICATION OF MICHAEL ZWIENER CONCERNING THE
SECOND AND FINAL APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF FEES AND EXPENSES OF MILLIMAN INC. AS
ACTUARIES AND CONSULTANTS FOR THE OFFICIAL SECTION
1114 COMMITTEE OF RETIRED PILOTS**

I, Michael Zwiener, hereby certify that:

1. I am a partner of Milliman, Inc. ("Milliman"), actuaries and consultants for the Official Section 1114 Committee of Retired Pilots (the "Retired Pilots Committee") in the Delta chapter 11 cases. In this capacity, I am responsible for Milliman's compliance 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 "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 October 6, 2005 Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the "Order").

2. This certification relates to the Second and Final Application of Milliman, as actuaries and consultants for the Retired Pilots Committee, for allowance of compensation for services rendered and for reimbursement of actual and necessary expenses incurred from February 1, 2007 through March 31, 2007 (the "Application"), as well as final approval of all fees and costs previously approved on an interim basis herein.

3. I hereby 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 Amended Guidelines and the UST Guidelines;

c. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the applicant and generally accepted by the applicant's clients; and

d. In providing a reimbursable service, Milliman does not make a profit on that services, whether the service is performed by Milliman in-house or through a third party.

4. Milliman has complied with the monthly statement procedures contained in the Order, including proper service of the monthly statements upon the Debtors, the U.S. Trustee for

the Southern District of New York, counsel for the Debtors, and legal counsel for each official committee.

5. Simultaneous with the filing of this Application, copies of the Application will be provided to the U.S. Trustee for the Southern District of New York, counsel for the Debtors, and legal counsel for each official committee.

Dated: June 15th, 2007.

MILLIMAN, INC.

By: 
Michael Zwiener

Actuaries and Consultants for the Official Section
1114 Committee of Retired Pilots

EXHIBIT "B"

	Rate	Hours	Fee	Expenses	
Feb-07					
Bill Thompson	\$450.00	8.50	\$3,825.00		
Michael Zwiener	\$365.00	1.25	\$456.25		
Eric Patel	\$160.00	3.00	\$480.00		
FEBRUARY			12.75	\$4,761.25	\$201.80
					\$4,963.05

EXHIBIT "C"

	Rate	Hours	Fee	Expenses	
Actuarial Services					
Feb-07					
Bill Thompson	\$450.00	8.50	\$3,825.00		
Michael Zwiener	\$365.00	1.25	\$456.25		
Eric Patel	\$160.00	3.00	\$480.00		
FEBRUARY			12.75	\$4,761.25	\$201.80
					\$4,963.05

EXHIBIT "D"

A MILLIMAN GLOBAL FIRM



Milliman

Consultants and Actuaries

One Financial Plaza
501 North Broadway, Suite 550
St. Louis, MO 63102
Tel +1 314 231.3031
Fax +1 314 231.0249
www.milliman.com

Robert A. West
Delta Retired Pilots 1114 Committee
Stinson Morrison Hecker, LLP
1201 Walnut Street, Suite 2900
Kansas City, MO 64106

Invoice Date: March 16, 2007

Actuarial Consulting Services

Time and expense from February 1, 2007 through February 28, 2007 for
actuarial consulting services to the Section 1114 Pilot Retiree Committee
in Re: Delta Airlines, Inc. (detail attached)

\$4,963.05

An ERISA employee benefit plan is permitted to pay certain reasonable expenses to administer the plan if its terms authorize the payment of such expenses. The plan administrator is the fiduciary with the responsibility to decide which expenses may be paid by the plan and should rely on legal counsel for advice with respect to this issue. The allocation of fees above is based on our understanding of Department of Labor guidelines and should not be construed as our acting in a fiduciary or legal capacity.

052 DEL

PLEASE REMIT TO:

MILLIMAN
501 North Broadway
Suite 550
St. Louis, MO 63102

Payment is due upon receipt

0052DEL Time Charges
Feb-07

Date	Person	Hours	Rate	Description
2-Feb	Mike Zwiener	0.5		365 Project management
12-Feb	Mike Zwiener	0.5		365 Project management
14-Feb	Bill Thompson	1.00	\$	450 Claim Questions re 2 pilots (comparison)
15-Feb	Bill Thompson	1.00	\$	450 Default claims, discuss with Chris Graver
16-Feb	Bill Thompson	1.00	\$	450 Lewis Claim, Al Bingham and Chris Graver discussions re
	Mike Zwiener	0.25	\$	365 Participant Inquiry, phone with Bill Thompson
19-Feb	Bill Thompson	0.50	\$	450 Captain Lewis Inquiry
21-Feb	Eric Patel	3.00	\$	160 Prepare materials for WJT review for Hearing
22-Feb	Bill Thompson	5.00	\$	450 Hearing -- preparation and attendance

TIME	Person	Hours	Rate	Charges
	Bill Thompson	8.50	\$	450 \$ 3,825.00
	Eric Patel	3.00	\$	160 \$ 480.00
	Mike Zwiener	1.25	\$	365 \$ 456.25

TIME CHARGES \$ 4,761.25

EXPENSES	Person	Date	Item	Amount	Description
	Bill Thompson	21-Feb	Amtrak	\$ 110.00	New Haven to NYC and back
			Cabs	\$ 35.00	Penn Station to Meeting
			Mileage	\$ 38.80	Home to New Haven and back
			Meals	\$ 10.00	Breakfast, supper
			Parking	\$ 8.00	New Haven Train Station

EXPENSES \$ 201.80

TOTAL TIME AND EXPENSES \$ 4,963.05