

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re :
: Chapter 11
FRUIT OF THE LOOM, INC., et al., :
: Case No. 99-4497 (PJW)
Debtors. : (Jointly Administered)
: :
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Objection Deadline: 06/10/02 @ 4:00 p.m.
Hearing Date: To be scheduled by the
Debtors

NOTICE OF APPLICATION

TO: U.S. Trustee, counsel to the Debtors, and counsel to Debtor's primary post-petition secured lenders.

Arthur Andersen LLP, accountants for the Official Committee of Unsecured Creditors, (hereinafter referred to as "Applicant") has filed its **Final Application For Allowance of Compensation and Reimbursement of Expenses Incurred for the Period January 12, 2000 Through December 31, 2001.**

You are required to file a response to the attached application on or before June 10, 2002 at 4:00 p.m Eastern Standard Time.

At the same time, you must also serve a copy of the response upon Applicant:

PEPPER HAMILTON LLP	OTTERBOURG STEINDLER HOUSTON & ROSEN
David B. Stratton, Esq.	P.C.
1201 Market Street, Suite 1600	Scott L. Hazan, Esq.
P.O. Box 1709	230 Park Avenue
Wilmington, Delaware 19899-1709	New York, New York 10169-0075

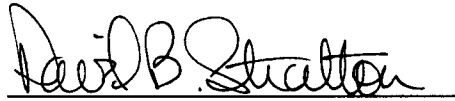
A HEARING ON THE APPLICATION WILL BE HELD at a date and time to be scheduled by the Debtors for an omnibus hearing on fee applications before the Honorable Peter J. Walsh, United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF DEMANDED IN THE APPLICATION WITHOUT FURTHER NOTICE OR

HEARING.

Dated: May 21, 2002

PEPPER HAMILTON LLP

A handwritten signature in black ink that reads "David B. Stratton". The signature is written in a cursive style and is positioned above a horizontal line.

David B. Stratton (Bar No. 960)
David M. Fournier (Bar No. 2812)
Aaron A. Garber (Bar No. 3837)
1201 Market Street, Suite 1600
P.O. Box 1709
Wilmington, Delaware 19899
(302) 777-6500

and

Scott L. Hazan
OTTERBOURG, STEINDLER, HOUSTON &
ROSEN, P.C.
230 Park Avenue
New York, New York 10169
(212) 661-9100

*Attorneys for the Official Committee of
Unsecured Creditors*

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

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In re: x
x
Fruit of the Loom, Inc., et.al. x **Honorable Peter J. Walsh**
x **United States Bankruptcy Judge**
x **Case No. 99-04497 (PJW)**
Debtors x
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**FINAL APPLICATION OF ARTHUR ANDERSEN LLP FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Name of Applicant: Arthur Andersen LLP ("Andersen")

Authorized to Provide Professional Services to: The Office Committee of Unsecured Creditors

Date of Order Authorizing Employment: March 7, 2000

Period for which Compensation and Reimbursement is Sought: January 12, 2000 through December 31, 2001

Amount of Compensation Sought as Actual, Reasonable and Necessary: \$1,561,183.00

Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary: \$73,399.83

Andersen is not seeking any compensation for the preparation of this Application.

This is a(n): _____ monthly _____ interim X final application

This is not Andersen's first application filed. Andersen filed 18 prior applications as follows:

<u>Date Filed</u>	<u>Period Covered</u>	<u>Requested Fees, Expenses</u>	<u>Approved Fees, Expenses</u>
3/31/00	1/12/00- 2/29/00	\$267,234.00 (fees) \$15,958.05 (expenses)	\$267,234.00 (fees) \$15,958.05 (expenses)
4/28/00	3/1/00- 3/31/00	\$250,709.50 (fees) \$14,907.71 (expenses)	\$250,709.50 (fees) \$14,907.71 (expenses)
5/31/00	4/1/00- 4/30/00	\$162,499.50 (fees) \$3,762.82 (expenses)	\$162,499.50 (fees) \$3,762.82 (expenses)
6/30/00	5/1/00- 5/31/00	\$99,465.00 (fees) \$5,806.46 (expenses)	\$99,465.00 (fees) \$5,806.46 (expenses)

7/27/00	6/1/00- 6/30/00	\$97,414.50 (fees) \$126.35 (expenses)	\$97,414.50 (fees) \$126.35 (expenses)
8/28/00	7/1/00- 7/31/00	\$127,290.50 (fees) \$4,016.82 (expenses)	\$127,290.50 (fees) \$4,016.82 (expenses)
9/29/00	8/1/00- 8/31/00	\$166,843.50 (fees) \$14,344.25 (expenses)	\$166,843.50 (fees) \$14,344.25 (expenses)
11/1/00	9/1/00- 9/30/00	\$51,689.50 (fees) \$1,885.92 (expenses)	\$51,689.50 (fees) \$1,885.92 (expenses)
11/30/00	10/1/00- 10/31/00	\$53,391.00 (fees) \$4,772.22 (expenses)	\$53,391.00 (fees) \$4,772.22 (expenses)
12/28/00	11/1/00- 11/30/00	\$20,509.00 (fees) \$0.00 (expenses)	\$20,509.00 (fees) \$0.00 (expenses)
1/30/01	12/1/00- 12/31/00	\$36,598.50 (fees) \$3,151.91 (expenses)	\$36,598.50 (fees) \$3,151.91 (expenses)
2/28/01	1/1/01- 1/31/01	\$17,832.50 (fees) \$3,283.54 (expenses)	\$17,832.50 (fees) \$3,283.54 (expenses)
3/30/01	2/1/01- 2/28/01	\$13,824.50 (fees) \$0.00 (expenses)	\$13,824.50 (fees) \$0.00 (expenses)
4/30/01	3/1/01- 3/31/01	\$50,342.00 (fees) \$0.00 (expenses)	\$50,342.00 (fees) \$0.00 (expenses)
6/4/01	4/1/01- 4/30/01	\$35,590.00 (fees) \$0.00 (expenses)	\$35,590.00 (fees) \$0.00 (expenses)
7/26/01	5/1/01- 6/30/01	\$21,005.50 (fees) \$0.00 (expenses)	\$16,804.20 (fees) \$0.00 (expenses)
10/11/01	7/1/01- 9/30/01	\$25,899.00 (fees) \$0.00 (expenses)	\$20,719.20 (fees) \$0.00 (expenses)
1/29/02	10/1/01- 12/31/01	\$63,045.00 (fees) \$1,383.78 (expenses)	\$50,436.00 (fees) \$1,383.78 (expenses)

IN THE UNITED STATES BANKRUPTCY COURT
FOR DISTRICT OF DELWARE

-----x
In re: x
Fruit of the Loom, Inc., et.al. x Honorable Peter J. Walsh
x United States Bankruptcy Judge
x Case No. 99-04497 (PJW)
Debtors x
-----x

**FINAL APPLICATION OF ARTHUR ANDERSEN LLP FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Arthur Andersen LLP ("Andersen" or the "Applicant"), as accountants and financial advisors for the Official Committee of Unsecured Creditors (the "Committee") of the above titled and numbered Chapter 11 bankruptcy case, hereby submits its final application for allowance of compensation and reimbursement of expenses in this case (the "Application").

By this Application, Andersen seeks (i) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$283,192.05 for the period from January 12, 2000 through February 29, 2000 (the "First Interim Fee Application"), pursuant to an Order of this Court on May 1, 2000; (ii) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$265,617.21 for the period from March 1, 2000 through March 31, 2000 (the "Second Interim Fee Application"), pursuant to an Order of this Court on July 11, 2000; (iii) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$166,262.32 for the period from April 1, 2000 through April 30, 2000 (the "Third Interim Fee Application"), pursuant to an Order of this Court on August 8, 2000; (iv) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$105,271.46 for the period from May 1, 2000 through May 31, 2000 (the "Fourth Interim Fee Application"), pursuant to an Order of this Court on October 17, 2000; (v) final allowance of fees and expenses that were previously approved without objection in the

aggregate amount of \$97,540.85 for the period from June 1, 2000 through June 30, 2000 (the "Fifth Interim Fee Application"), pursuant to an Order of this Court on October 17, 2000; (vi) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$131,307.32 for the period from July 1, 2000 through July 31, 2000 (the "Sixth Interim Fee Application"), pursuant to an Order of this Court on November 10, 2000; (vii) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$147,819.05 (80% of fees and 100% of expenses) for the period from August 1, 2000 through August 31, 2000 (the "Seventh Interim Fee Application"), pursuant to an Order of this Court on October 31, 2000, and final allowance of fees of \$33,368.70 with respect to the 20% holdback; (viii) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$43,235.92 (80% of fees and 100% of expenses) for the period from September 1, 2000 through September 30, 2000 (the "Eighth Interim Fee Application"), pursuant to an Order of this Court on November 22, 2000, and final allowance of fees in the amount of \$10,339.50 with respect to the 20% holdback; (ix) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$47,485.02 (80% of fees and 100% of expenses) for the period from October 1, 2000 through October 31, 2000 (the "Ninth Interim Fee Application"), pursuant to an Order of this Court on December 21, 2000, and final allowance of fees in the amount of \$10,678.20 with respect to the 20% holdback; (x) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$16,407.20 (80% of fees and 100% of expenses) for the period from November 1, 2000 through November 30, 2000 (the "Tenth Interim Fee Application"), pursuant to an Order of this Court on January 23, 2001, and final allowance of fees in the amount of \$4,101.80 with respect to the 20% holdback; (xi) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$32,430.71 (80% of fees and 100% of expenses) for the period from December 1, 2000 through December 31, 2000 (the "Eleventh Interim Fee

Application”), pursuant to an Order of this Court on February 22, 2001, and final allowance of fees in the amount of \$7,319.70 with respect to the 20% holdback; (xii) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$17,549.54 (80% of fees and 100% of expenses) for the period from January 1, 2001 through January 31, 2001 (the “Twelfth Interim Fee Application”), pursuant to an Order of this Court on March 21, 2001, and final allowance of fees in the amount of \$3,566.50 with respect to the 20% holdback; (xiii) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$11,059.60 (80% of fees and 100% of expenses) for the period from February 1, 2001 through February 28, 2001 (the “Thirteenth Interim Fee Application”), pursuant to an Order of this Court on April 20, 2001, and final allowance of fees in the amount of \$2,764.90 with respect to the 20% holdback; (xiv) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$40,273.60 (80% of fees and 100% of expenses) for the period from March 1, 2001 through March 31, 2001 (the “Fourteenth Interim Fee Application”), pursuant to an Order of this Court on May 23, 2001, and final allowance of fees in the amount of \$10,068.40 with respect to the 20% holdback; (xv) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$28,472.00 (80% of fees and 100% of expenses) for the period from April 1, 2001 through April 30, 2001 (the “Fifteenth Interim Fee Application”), pursuant to an Order of this Court on June 26, 2001, and final allowance of fees in the amount of \$7,118.00 with respect to the 20% holdback; (xvi) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$16,804.20 (80% of fees and 100% of expenses) for the period from May 1, 2001 through June 30, 2001 (the “Sixteenth Interim Fee Application”), pursuant to an Order of this Court on August 21, 2001, and approval and payment of \$4,201.30 with respect to the 20% holdback; (xvii) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$20,719.20 (80% of fees and 100% of

expenses) for the period from July 1, 2001 through September 30, 2001 (the "Seventeenth Interim Fee Application"), pursuant to an Order of this Court on November 2, 2001, and approval and payment of \$5,179.80 with respect to the 20% holdback; and (xviii) final allowance of fees and expenses that were previously approved without objection in the aggregate amount of \$51,819.78 (80% of fees and 100% of expenses) for the period from October 1, 2001 through December 31, 2001 (the "Eighteenth Interim Fee Application"), pursuant to an Order of this Court on February 20, 2002, and approval and payment of \$12,609.00 with respect to the 20% holdback.

A. Background

1. On December 29, 1999, Debtors filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware.

2. In February 2000, the Committee filed with this Court its Application to retain Andersen as its accountants and financial advisors. On March 7, 2000 the Court entered its Order approving Andersen to serve as accountants and financial advisors for the Committee effective January 12, 2000. A true and correct copy of the Order authorizing the Committee to retain Andersen as its accountants and financial advisors is attached hereto and incorporated herein for all purposes as Exhibit I.

3. On April 19, 2002, the Court held confirmation hearings and confirmed by Order the Third Amended Plan of Reorganization (the "Plan"). On April 30, 2002, the Plan became effective in accordance with its terms, and the Debtors emerged from bankruptcy.

4. Pursuant to the Court's Order and pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Debtors have paid Andersen to date \$1,539,192.90 as interim compensation for professional services rendered and \$73,399.83 as reimbursement for

expenses. Compensation for professional services rendered with regard to the 20% holdbacks in the aggregate amount of \$21,990.10 has not been approved by the Court and is unpaid.

B. Description of Services

5. As accountants and financial advisors for the Committee, Andersen has performed extensive accounting services in the areas of business and reorganization advisory matters. Such services require the specific skills of the Applicant in the areas of accounting, auditing and investigative matters and the general skills of Applicant in Chapter 11 cases.

Such services included the following:

*a. **Background Analysis*** Applicant conducted research related to the background of the Debtor and the bankruptcy case. The Applicant researched and reviewed the history, current business status and financial performance of the Debtor through various SEC filings, news publications and Internet web-sites. This included research of the Debtor's annual reports, presentations, Forms 10-K, 10-Q, 8-K and S-4, news articles and web-site. In addition, the Applicant researched the apparel manufacturing industry through similar sources and media.

*b. **Benefit/Pension*** Applicant provided services related to the review and analysis of the Debtor's proposed retention, severance and emergence plans. Such services include reviewing Debtor documents, bankruptcy filings, employee resumes and job descriptions, employment agreements, and various compensation analyses. Questions, concerns and issues were presented in a meeting with the Debtor. Andersen conducted conference calls with the Committee to present its methodology, process and findings. Numerous benchmark analyses were conducted from which the Applicant prepared a written report. In addition, the Applicant provided services in the form of costing analysis on the negotiated retention, severance and emergence payouts.

*c. **Business Analysis*** Applicant performed valuable services on behalf of the Committee with respect to understanding the Debtor's business and operational structure. Information and materials provided by the Debtor were reviewed and analyzed. Such information included organization charts, legal entity and subsidiary structures, presentations on operational processes, manufacturing variance detail, financial information and market information. Applicant also reviewed information and conducted analysis with regards to the Cayman Islands reorganization in March 1999 and non-core assets. Andersen prepared summary memoranda related to its analysis of the Debtor's business.

*d. **Business Plan*** Applicant reviewed and analyzed the Debtor's various business plans and financial forecasts and projections. As part of this analysis, Applicant reviewed the Debtor's budgets and projections related to its Debtor-In-Possession ("DIP") financing and amendments. The Applicant reviewed, compared and addressed questions or issues concerning the projections with Debtor management and the Debtor's financial

advisors. Services for this category were reasonable and necessary for the Applicant to advise the Committee on the Debtor's performance and valuation.

e. Cash Flow Issues/Analysis Applicant advised the Committee on monitoring activities related to the Debtor's cash receipts, disbursements and operations. Applicant prepared analyses of the weekly cash flows in the form of memoranda to the Committee and monitored the Debtor's borrowing capacity under its DIP revolving credit facility. Andersen inquired about weekly and monthly budget to actual variances with Debtor management and advisors, and reported to the Committee on its findings.

f. Cash Management/Cash Usage Applicant researched and analyzed the Debtor's cash management system. This included reviewing the Debtor's pleadings related to its cash management system and the maintenance of its existing bank accounts. The Applicant outlined the Debtor's cash system, prepared questions and participated in meetings with Debtor management and advisors on cash issues. Furthermore, the Applicant prepared a flow chart of the Debtor's bank accounts to understand the flow of funds, which was presented in a report to the Committee. Applicant also inquired about the flow of funds between Debtor and non-Debtor entities with Debtor management.

g. Correspondence - Drafted or Reviewed Applicant prepared correspondence to the Committee and the Debtor related to work-plans and information requests. Services under this category also included the preparation, revision and review of the Applicant's retention affidavit. Furthermore, the Applicant reviewed external correspondence from the Committee and Debtor.

h. Creditor Committee Matters As financial advisors to the Committee, Andersen assisted and advised the Committee on various matters. Applicant's services for this category related to meetings and discussions with Committee Counsel, attending Committee meetings, and researching and addressing Committee requests. Applicant's services under this category were reasonable and necessary to facilitate the flow of information between the Committee and its advisors.

i. Debt Analysis Under this category of services, Applicant researched and analyzed the Debtor's historical debt structure, focusing on the period of time surrounding the Debtor's reorganization to a Cayman Islands company in March 1999. This primarily included reviewing publicly available information such as Forms 10-K, 10-Q, S-4 and the associated credit agreements. Applicant's services also included discussions with Debtor management on the March 1999 restructuring and review of a Debtor prepared presentation with regards to the same matter.

j. DIP Financing Applicant conducted a comprehensive review of the DIP financing agreement and its terms. In order for the Applicant to achieve a complete understanding of this DIP facility, discussions were held with the financial advisors to the bank group, Debtor management and Committee Counsel. Memoranda summarizing the Debtor's DIP agreement were prepared by the Applicant and provided to the Committee. Applicant's services under this category were reasonable and necessary to facilitate the Committee's understanding of the Debtor's obligations under the DIP agreement.

k. Document Review & Analysis Applicant reviewed and analyzed publicly available information with regards to the Debtor's bankruptcy case. Information reviewed

and analyzed included court pleadings, articles and Debtor reports. Review and analysis of these documents was necessary in monitoring the status of the Debtor's case.

l. Fee Application Preparation/Billing Applicant compiled detailed time and expense descriptions of the services it provided, and performed other tasks in order to comply with the Administrative Order Amending Prior Order Under Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members entered by this court on February 9, 2000. Applicant made every effort to minimize the time and fees incurred for these activities.

m. Financial Analysis Applicant conducted various financial analyses on Debtor's historical financial statements and reports. These analyses focused on the ProPlayer division, inventory, accounts receivable, sales, earnings and profitability. Applicant prepared schedules, comparisons and summary memoranda as part of its analysis. Andersen's services under this category were reasonable and necessary for the Committee and its advisors to understand the financial condition of the Debtor, its divisions and product lines, as well as financial matters related to the Debtor's bankruptcy case.

n. Liquidation Analysis Applicant reviewed and analyzed documentation related to the liquidation of the Debtor's ProPlayer business. In addition, Andersen reviewed offer letters pertaining to ProPlayer and conducted analysis on the matter. Applicant also prepared memoranda and participated in meetings and teleconferences on liquidation issues.

o. Meetings - External Under this category of service, the Applicant conducted or participated in various external meetings. These meetings primarily related to general Debtor matters and took place with the Debtor or its financial advisors. Topics covered during the meetings included upcoming Debtor visits, Debtor history and operations overviews, information requests and plant/facility status. Andersen's services under this category were reasonable and necessary to providing the Committee with accurate, meaningful and timely information on Debtor matters, allowing the Committee to evaluate and act upon issues critical to this case.

p. Meetings - Internal Applicant conducted various internal meetings with regards to preparing for meetings with the Debtor and its financial advisors, and in response to Committee requests. These meetings pertained to such issues as the development of primary focus areas, associated deliverables and timing matters. These meetings, while kept to a minimum, served as a necessary and integral function towards providing the Committee with appropriate information on a timely basis.

q. Operations Review/Operating Reports Under this category, Applicant reviewed and analyzed the Debtor's Monthly Operating Reports and Monthly Reporting Packages. Applicant performed a thorough and comprehensive review of the financial statements, schedules, charts and graphs and reported on its findings to the Committee. Applicant's services under this category were reasonable and necessary as the Debtor's monthly reports served as valuable tools toward understanding the Debtor's current and future operational condition. The reports allowed the Committee to address concerns regarding the Debtor's business and take the necessary actions to protect its interest in the Debtor's bankruptcy case.

r. Plan of Reorganization Applicant reviewed and analyzed the Debtor's proposed term sheets, disclosure statements and plans of reorganization. Applicant's services under this category were reasonable and necessary to understanding the Debtor's reorganization strategy, financial projections, valuation and liquidation analyses, and distribution and recovery scenarios for the various creditors. Furthermore, an in-depth understanding of the disclosure and plan materials was necessary to developing strategic alternatives for the Committee, as well as facilitating negotiation discussions by the Committee.

s. Preference Analysis/Preference Issues Applicant analyzed and prepared a preference analysis with regards to payments made to Debtor's Counsel, Katten Muchin Zavis ("KMZ"). Applicant also reviewed documentation, including court orders, related to the retention of KMZ. Applicant's findings were reviewed with Committee Counsel.

t. Preparation Applicant's services for this category focused on preparing for meetings with Debtor management or for Debtor visits. Preparation included drafting outlines, information requests and questions for these meetings or site visits. These services were reasonable and necessary in order for the Applicant to appropriately represent the interests of the Committee at the various Debtor meetings.

u. Reports - Preparation/Review Under this category of services, Applicant prepared presentations and reports for the Committee covering a wide range of financial, operational and case specific topics. Preparation of the detailed presentations and formal reports included preparing outlines and drafts, conducting research, making revisions and conducting quality control reviews. Andersen's services under this category were reasonable and necessary in order to keep the Committee apprised of accounting findings and other financial advisory matters.

v. Statements & Schedules - Review/Analysis Andersen incurred time reviewing and analyzing the Statements of Financial Affairs and Schedules for each of the Debtors in this case. Applicant's services included preparing a detailed memorandum for each filing entity.

w. Tax Issues/Tax Consulting Andersen incurred time in reviewing and analyzing the Debtor's information package on its tax reorganization considerations. Applicant's services included attending a meeting with the Debtor regarding its tax considerations.

x. Valuation/Valuation Analysis Under this category of service, Applicant performed reviews and analysis related to valuation of the Debtor's assets and businesses, and held meetings with Committee counsel and the Committee's investment banker to discuss valuation issues. These services focused on the Debtor's valuation of collateral and business enterprise value. Applicant's services with respect to valuation analysis were reasonable and necessary to assist the Committee with its understanding of valuation issues so it could best assess its position on such issues.

C. Andersen's Final Application

6. The professional services and related expenses incurred during the Application Period were rendered and incurred in connection with this case, and in discharge of Andersen's professional responsibilities as accountant and financial advisor to the Committee. Applicant's services have been necessary, reasonable and beneficial to not only the unsecured creditors, but also the Debtors and their estates, and other parties in interest. Each expenditure was a necessary and reasonable cost incident to the performance of Andersen's services to the Committee.

7. Applicant values its services rendered to the Committee during the Application Period at \$1,561,183.00 and values out-of-pocket expenses at \$73,399.83. An accounting of the time expended, the nature of services rendered, the respective professionals providing the services, and an itemized accounting of the nature and cost of the expenses incurred by Applicant were included in the First, Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth, Eleventh, Twelfth, Thirteenth, Fourteenth, Fifteenth, Sixteenth, Seventeenth, and Eighteenth Interim Fee Applications.

WHEREFORE, Andersen requests that an Order be entered allowing the following:

(A) allowing on a final basis compensation in the amount of \$1, 539,192.90 and expenses in the amount of \$73,399.83 approved by the Court on an interim basis pursuant to the First, Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth, Eleventh, Twelfth, Thirteenth, Fourteenth, Fifteenth, Sixteenth, Seventeenth, and Eighteenth Interim Fee Applications;

(B) allowing on a final basis compensation in the amount of \$4,201.30 pursuant to the Sixteenth Interim Fee Application and related to the 20% holdback;

(C) allowing on a final basis compensation in the amount of \$5,179.80 pursuant to the Seventeenth Interim Fee Application and related to the 20% holdback; and

(D) allowing on a final basis compensation in the amount of \$12,609.00 pursuant to the Eighteenth Interim Fee Application and related to the 20% holdback.

Respectfully submitted this 15th day of May 2002.

ARTHUR ANDERSEN LLP

By Dana R. Rosellini

Dana R. Rosellini
Arthur Andersen LLP
33 West Monroe Street
Chicago, IL 60603
(312) 507-9009

Accountants and financial advisors for
Official Committee of Unsecured Creditors
Fruit of the Loom, Inc., et.al.

Exhibit I

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

-----X
In re:

Chapter 11
Case No.99-4497 (PJW)

FRUIT OF THE LOOM, INC.,
et al.,

(Jointly Administered)

Debtors.
-----X

**ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF ARTHUR
ANDERSEN LLP AS ACCOUNTANTS AND FINANCIAL ADVISORS FOR THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Upon the annexed application ("Application") of the Official Committee of Unsecured Creditors ("Committee") of Fruit of the Loom, Inc., et al., the annexed Affidavit of Perry M. Mandarin, a partner of Arthur Andersen LLP ("AA"), duly sworn to on January 20, 2000 and sufficient cause appearing therefor and no adverse interest appearing or being represented, it is

NOW, on Motion of the Committee

ORDERED, that pursuant to, *inter alia*, Sections 327(a) and 1103(a) of Title 11 of the United States Code ("Code") and Bankruptcy Rule 2014(a), the Committee is authorized to retain AA as accountants and financial advisors effective as of January 12, 2000, to assist the Committee in the performance of its duties as set forth in the Application, and it is further

ORDERED, that pursuant to, inter alia, Sections 330 and 331 of the Code, AA is retained with compensation and reimbursement of expenses to be determined upon application to this Court, the applicable Federal Rules of Bankruptcy Procedure, the rules of this Court and such other procedures as may be fixed by order of this Court.

Dated: Wilmington, Delaware
~~February~~, 2000.
March 7


Chief United States Bankruptcy Judge

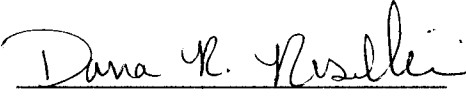
cc: D. B. Stettin, Esq., N. L. Perrich, Esq., U.S. Trustee 3/7/00

IN THE UNITED STATES BANKRUPTCY COURT
FOR DISTRICT OF DELWARE

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In re:	x	
	x	
Fruit of the Loom, Inc., et.al.	x	Honorable Peter J. Walsh
	x	United States Bankruptcy Judge
	x	Case No. 99-04497 (PJW)
Debtors	x	
-----x		

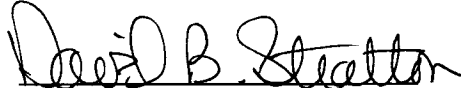
CERTIFICATION pursuant to Bankruptcy Rule 2016, Dana R. Rosellini, being duly sworn,
deposes and says:

1. I am a Manager in the firm Arthur Andersen LLP ("Andersen"). By order dated March 7, 2000, this Court approved the retention of Andersen as accountants and financial advisors to the Official Committee of Unsecured Creditors in the above matter *nunc pro tunc* to January 12, 2000. I make this certification in support of Andersen's final application for allowance of compensation and reimbursement of expenses for the period January 12, 2000 through December 31, 2001.
2. No agreement or understanding exists or has existed between Andersen and other persons for a division of compensation for services rendered by Andersen in connection with this proceeding, except that various members and professionals associated with Andersen may share in such compensation.
3. No agreement prohibited by 11 U.S.C. Section 504 or Bankruptcy Rule 2016 has been made in connection with these proceedings.


Dana R. Rosellini

CERTIFICATE OF SERVICE

I, David B. Stratton, hereby certify that on the 21st day of May, 2002, I did serve the foregoing **Final Application For Allowance of Compensation and Reimbursement of Expenses Incurred for the Period January 12, 2000 Through December 31, 2001** by causing a copy thereof to be served in the manner indicated upon those parties listed on the attached service list.


David B. Stratton (Bar No. 960)

FRUIT OF THE LOOM

VIA HAND DELIVERY

Norman L. Pernick, Esq.
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