

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

**In Re:** Chapter 11  
**INTEGRATED HEALTH SERVICES, INC. et al** Case Nos. 00-389 (MFW))  
**Debtors.** Jointly Administered

**SECOND MONTHLY INTERIM APPLICATION OF BDO SEIDMAN, LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES AS FINANCIAL ADVISOR TO CREDITORS' COMMITTEE  
FOR THE PERIOD MARCH 1, 2002 THROUGH MARCH 31, 2002**

Name of Applicant: BDO Seidman, LLP

Authorized To Provide Professional Services to: Official Committee of Unsecured Creditors

Date of Retention: Order Entered Effective January 11, 2002

Period for which Compensation and Reimbursement is Sought: March 1, 2002 – March 31, 2002

Amount of Compensation Sought as actual, reasonable and necessary: \$ 143,949.00

Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$ 598.40

This is an:  interim  final application

The time expended for the January 11, 2002 to February 28, 2002 fee application is approximately 6.6 hours and the corresponding compensation requested is approximately \$ 1,353.00.

If this is not the first application filed, disclose the following for each prior application:

		Requested		Approved	
Date Filed	Period Covered	Fees	Expenses	Fees	Expense
	1/11 - 2/28/02	\$41,513.00	\$222.42	\$0.00	\$0.00

**ATTACHMENT B  
TO FEE APPLICATION**

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License To Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Billed Hours	Total Compensation
<b>Grand Total:</b>		<b>See Schedule A</b>		
<b>Blended Rate:</b>		<b>\$303.74</b>		

**COMPENATION BY PROJECT CATEGORY**

<b>Project Category (Examples)</b>	<b>Total Hours</b>	<b>Total Fees</b>
Asset Analysis and Recovery	30.0	8,850.00
Asset Disposition		
Business Operations	16.7	4,196.00
Case Administration		
Prior financial data analysis	62.7	15,346.50
Creditors Committee Meetings	4.3	2,128.50
Fee/Employment Applications	6.6	1,353.00
Fee/Employment Objections		
Meetings & discussions: Debtor	20.4	4,990.00
Creditors	16.7	6,256.50
<b>Litigation</b>		
Plan and Disclosure Statement		
Relief from Stay Proceedings		
Substantive consolidation issues	29.8	6,821.00
Valuation	51.1	12,815.50
Other (Explain) - Reports	236.0	81,192.00
<b>TOTAL</b>	<b>474.3</b>	<b>143,949.00</b>