

**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

**THIRD 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 APRIL 1, 2002 THROUGH APRIL 30, 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: April 1, 2002 – April 30, 2002 _____

Amount of Compensation Sought as actual, reasonable and necessary: \$ 107,498.00

Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$ 2,037.10

This is an: interim _____ final application

The time expended for the April 1, 2002 to April 30, 2002 fee application is approximately 17.9 hours and the corresponding compensation requested is approximately \$3,100.50

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
4/16/02	1/11 – 2/28/02	\$41,513.00	\$222.42	\$33,210.40	\$222.42
4/16/02	3/1 – 3/31/02	143,949.00	598.40	115,159.20	598.40
TOTAL		\$185,462.00	\$820.82	\$148,369.60	\$820.82

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
Grand Total:		See Schedule A		
Blended Rate:		\$354.01		

COMPENATION BY PROJECT CATEGORY

Project Category (Examples)	Total Hours	Total Fees
Asset Analysis and Recovery	18.2	3,839.00
Asset Disposition		
Business Operations	3.9	1,390.50
Case Administration		
Prior financial data analysis		
Creditors Committee Meetings	4.1	2,029.50
Fee/Employment Applications	17.9	3,100.50
Fee/Employment Objections		
Meetings & discussions: Debtor	7.0	1,605.00
Creditors	83.7	35,016.50
Litigation		
Plan and Disclosure Statement		
Relief from Stay Proceedings		
Substantive consolidation issues		
Valuation	68.5	20,907.50
Other (Explain) - Reports	106.8	39,609.50
TOTAL	310.1	\$107,498.00