

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

**In Re:**  
**INTEGRATED HEALTH SERVICES, INC. et al**

**Chapter 11**  
**Case Nos. 00-389 (MFW))**

**Debtors.**

**Jointly Administered**

**SECOND INTERIM APPLICATION OF BDO SEIDMAN, LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS OF PREMIERE ASSOCIATES, INC.  
AND ITS SUBSIDIARIES  
FOR THE PERIOD MAY 1, 2002 THROUGH APRIL 30, 2003**

Name of Applicant: BDO Seidman, LLP

Authorized To Provide Professional Services to: Official Committee of Unsecured Creditors of Premiere Associates, Inc.

Date of Retention: Order Entered Effective January 11, 2002

Period for which Compensation and Reimbursement is Sought: May 1, 2002 – April 30, 2003

Amount of Compensation Sought as actual, reasonable and necessary: \$ 127,486.50

Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$ 1,368.10

This is an:  interim  final application

The time expended for the first interim fee application for the period ended April 30, 2002 is approximately 32.4 hours and the corresponding compensation requested is approximately \$ 6,068.00.

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
4/16/02	1/11 – 2/28/02	\$41,513.00	\$222.42	\$41,513.00	\$222.42
4/16/02	3/1 – 3/31/02	143,949.00	598.40	143,949.00	598.40
5/15/02	4/1 – 4/30/02	107,498.00	2,037.10	107,498.00	2,037.10
TOTAL		\$292,960.00	\$2,857.92	\$292,960.00	\$2,857.92

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>\$375.53</b>		

COMPENATION BY PROJECT CATEGORY

<b>Project Category (Examples)</b>	<b>Total Hours</b>	<b>Total Fees</b>
Asset Analysis and Recovery		
Asset Disposition	24.4	9,201.00
Business Operations	82.5	29,154.50
Case Administration		
Prior financial data analysis	4.3	1,268.50
Creditors Committee Meetings		
Fee/Employment Applications	32.4	6,068.00
Fee/Employment Objections		
Meetings & discussions: Debtor	4.0	1,300.00
Creditors	34.6	11,900.00
Litigation		
Plan and Disclosure Statement		
Relief from Stay Proceedings		
Substantive consolidation issues	31.1	14,508.50
Valuation		
Other (Explain) – Reports	134.6	54,086.00
<b>TOTAL</b>	<b>347.9</b>	<b>\$127,486.50</b>