

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

In re:)	
)	Jointly Administered
LOEWEN GROUP INTERNATIONAL INC.,)	Case No. 99-01244 (PJW)
a Delaware Corporation, <u>et al.</u>,)	
)	Chapter 11
Debtors.)	

NOTICE OF THIRTIETH AND FINAL APPLICATION OF KPMG LLP, AS AUDITOR AND KPMG INC., AS RESTRUCTURING ACCOUNTANTS FOR THE DEBTORS FOR ALLOWANCE OF INTERIM COMPENSATION FOR ACTUAL, REASONABLE AND NECESSARY SERVICES RENDERED AND FOR REIMBURSEMENT OF ALL ACTUAL, REASONABLE AND NECESSARY EXPENSES INCURRED FOR THE PERIOD JUNE 1, 1999 TO JANUARY 1, 2002 (WITH ONE ACCOUNT RELATING TO THE PERIOD AUGUST 1, 2001 TO AUGUST 31, 2001, TWO ACCOUNTS RELATING TO THE PERIOD SEPTEMBER 1, 2001 TO SEPTEMBER 30, 2001, SEVEN ACCOUNTS RELATING TO THE PERIOD OCTOBER 1, 2001 TO OCTOBER 31, 2001, TWO ACCOUNTS RELATING TO THE PERIOD NOVEMBER 1, 2001 TO NOVEMBER 30, 2001, AND FOURTEEN ACCOUNTS RELATING TO THE PERIOD DECEMBER 1, 2001 TO DECEMBER 31, 2001).

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FOR THE DISTRICT OF DELAWARE**

In re:)) LOEWEN GROUP INTERNATIONAL INC.,) a Delaware Corporation, <u>et al.</u>,)) Debtors.)	Jointly Administered Case No. 99-01244 (PJW) Chapter 11
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THIRTIETH AND FINAL APPLICATION OF KPMG LLP, AS AUDITOR AND KPMG INC., AS RESTRUCTURING ACCOUNTANTS FOR THE DEBTORS FOR ALLOWANCE OF INTERIM COMPENSATION FOR ACTUAL, NECESSARY SERVICES RENDERED AND FOR REIMBURSEMENT OF ALL ACTUAL, NECESSARY EXPENSES INCURRED (FOR THE PERIOD JUNE 1, 1999 TO JANUARY 1, 2002, WITH ONE ACCOUNT RELATING TO THE PERIOD AUGUST 1, 2001 TO AUGUST 31, 2001, TWO ACCOUNTS RELATING TO THE PERIOD SEPTEMBER 1, 2001 TO SEPTEMBER 30, 2001, SEVEN ACCOUNTS RELATING TO THE PERIOD OCTOBER 1, 2001 TO OCTOBER 31, 2001, TWO ACCOUNTS RELATING TO THE PERIOD NOVEMBER 1, 2001 TO NOVEMBER 30, 2001, AND FOURTEEN ACCOUNTS RELATING TO THE PERIOD DECEMBER 1, 2001 TO DECEMBER 31, 2001).

Name of Applicants:	KPMG LLP AND KPMG INC.
Authorized to Provide Professional Services to:	Debtors
Date of Retention:	June 1, 1999
Period for which Compensation and reimbursement is sought:	June 1, 1999 to January 1, 2002
Amount of interim compensation sought by KPMG LLP as actual, reasonable and necessary:	US \$147,863.09
Amount of interim reimbursement sought by KPMG LLP as actual, reasonable and necessary	US \$1,730.54
Amount of interim compensation sought by KPMG Inc. as actual, reasonable and necessary:	US \$155,916.84
Amount of interim reimbursement sought by KPMG Inc. as actual, reasonable and necessary:	US \$394.78

Amount of compensation sought by KPMG LLP
and KPMG Inc. as actual, reasonable and necessary: US \$6,943,144.90

Amount of reimbursement sought by KPMG LLP
and KPMG Inc. as actual, reasonable and necessary: US \$60,593.23

Note: Canadian Goods and Services Tax of 7% must be added, where applicable, to all amounts
claimed.

This an _____ Interim X Final Application

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

In re:)	
)	Jointly Administered
LOEWEN GROUP INTERNATIONAL INC.,)	Case No. 99-01244 (PJW)
a Delaware Corporation, et al.,)	
)	Chapter 11
Debtors.)	

FINAL APPLICATION OF KPMG LLP, AS AUDITOR AND KPMG INC.,
 AS RESTRUCTURING ACCOUNTANTS FOR THE DEBTORS FOR ALLOWANCE OF
 INTERIM COMPENSATION FOR ACTUAL, NECESSARY SERVICES RENDERED
 AND FOR REIMBURSEMENT OF ALL ACTUAL, NECESSARY EXPENSES
 INCURRED (FOR THE PERIOD JUNE 1, 1999 TO JANUARY 1, 2002, WITH ONE
 ACCOUNT RELATING TO THE PERIOD AUGUST 1, 2001 TO AUGUST 31, 2001,
 TWO ACCOUNTS RELATING TO THE PERIOD SEPTEMBER 1, 2001 TO
 SEPTEMBER 30, 2001, SEVEN ACCOUNTS RELATING TO THE PERIOD
 OCTOBER 1, 2001 TO OCTOBER 31, 2001, TWO ACCOUNTS RELATING TO THE
 PERIOD NOVEMBER 1, 2001 TO NOVEMBER 30, 2001, AND FOURTEEN
 ACCOUNTS RELATING TO THE PERIOD DECEMBER 1, 2001 TO
 DECEMBER 31, 2001).

KPMG LLP AND KPMG INC. (collectively "KPMG") respectively represent as follows:

1. KPMG LLP is the auditor and KPMG Inc. is the restructuring accountant for the Debtors in the captioned case.
2. On June 1, 1999, the Debtors filed a voluntary petition for reorganization under Chapter 11 of the Bankruptcy Code.
3. By Order dated July 19, 1999, the Court authorized the Debtors to retain KPMG LLP as auditor and KPMG Inc. as restructuring accountants for the Debtors in these cases, *nunc pro tunc* to June 1, 1999. KPMG LLP has acted as auditor and KPMG Inc. has acted as restructuring accountants to the Debtors since June 1, 1999.
4. By Order dated August 24, 1999, the Court established a procedure for interim compensation and reimbursement of expenses for all professionals retained pursuant to an order of the Court in these cases. In particular, the Court authorized the submission on negative notice of monthly interim fee applications by professionals and a procedure by which, in the absence of any objection to the interim fee application, the Debtors could pay 100% of the fees requested and 100% of the disbursements requested. Pursuant to that Order, KPMG submits this fee application for the period June 1, 1999 through and

including January 1, 2001, with one account relating to the period August 1, 2001 to August 31, 2001, two accounts relating to the period September 1, 2001 to September 30, 2001, seven accounts relating to the period October 1, 2001 to October 31, 2001, two accounts relating to the period November 1, 2001 to November 30, 2001, and fourteen accounts relating to the period December 1, 2001 to December 31, 2001. This represents KPMG's Final Fee Application.

5. KPMG submits this Final Application (i) for allowance of reasonable compensation for actual, necessary professional services by it as auditor and restructuring accountant to the Debtors in these cases for the period June 1, 1999 through and including January 1, 2002, with one account relating to the period August 1, 2001 to August 31, 2001, two accounts relating to the period September 1, 2001 to September 30, 2001, seven accounts relating to the period October 1, 2001 to October 31, 2001, two accounts relating to the period November 1, 2001 to November 30, 2001, and fourteen accounts relating to the period December 1, 2001 to December 31, 2001, and (ii) for reimbursement of actual, necessary expenses incurred in representing the Debtors during the period to which this Final Application applies. This application is made pursuant to this Court's Order of August 24, 1999.

6. In connection with the First Interim Application, KPMG LLP submitted accounts totalling \$64,797.25, and KPMG Inc. submitted accounts totalling \$30,154.13. The Objection Period for the First Interim Application has expired and no objection thereto was filed.

7. In connection with the Second Interim Application, KPMG LLP submitted accounts totalling \$7,849.91, and KPMG Inc. submitted accounts totalling \$57,042.29. The Objection Period for the Second Interim Application has expired and no objection thereto was filed.

8. In connection with the Third Interim Application, KPMG LLP submitted accounts totalling \$49,278.74, and KPMG Inc. submitted accounts totalling \$34,129.35. The Objection Period for the Third Interim Application has expired and no objection thereto was filed.

9. In connection with the Fourth Interim Application, KPMG LLP submitted accounts totalling \$82,119.29, and KPMG Inc. submitted accounts totalling \$25,462.41. The objection period for the Fourth Interim Application has expired and no objection thereto was filed.

10. In connection with the Fifth Interim Application, KPMG LLP submitted accounts totalling \$129,685.24, and KPMG Inc. submitted accounts totalling \$11,510.97. The objection period for the Fifth Interim Application has expired and no objection thereto was filed.

11. In connection with the Sixth Interim Application, KPMG LLP submitted accounts totalling \$253,732.66, and KPMG Inc. submitted accounts totalling \$56,051.57. The objection period for the Sixth Interim Application has expired and no objection thereto was filed.

12. On February 16, 2000, KPMG LLP and KPMG Inc. submitted a Notice of Amendment relating to the First, Third and Fourth Interim Applications to remove the request for approval of fees for its counsel Goodman Phillips & Vineberg. As a result, the First, Third and Fourth Interim Applications have been restated to remove \$7,751.40, \$3,601.91 and \$2,628.24, respectively, from the amounts submitted by KPMG Inc. The amended amounts submitted by KPMG Inc. on the First, Third and Fourth Interim Applications are \$22,402.73, \$30,527.44 and \$22,834.17, respectively.
13. In connection with the Seventh Interim Application, KPMG LLP submitted accounts totalling \$472,197.15, and KPMG Inc. submitted accounts totalling \$175,966.07. The objection period for the Seventh Interim Application has expired and no objection thereto was filed.
14. In connection with the Eighth Interim Application, KPMG LLP submitted accounts totalling \$548,145.04, and KPMG Inc. submitted accounts totalling \$1,795.54. The objection period for the Eighth Interim Application has expired and no objection thereto was filed.
15. In connection with the Ninth Interim Application, KPMG LLP submitted accounts totalling \$280,400.37, and KPMG Inc. submitted accounts totalling \$21,022.00.
16. On May 11, 2000, KPMG LLP and KPMG Inc. submitted an Amended Ninth Interim Application which superceded the Ninth Interim Application. In connection with the Amended Ninth Interim Application, KPMG LLP submitted accounts totalling \$279,318.74, and KPMG Inc. submitted accounts totalling \$21,022.00. The objection period for the Amended Ninth Interim Application has expired and no objection thereto was filed.
17. In connection with Tenth Interim Application, KPMG LLP submitted accounts totalling \$160,202.44 and KPMG Inc. submitted accounts totalling \$50,090.92. The objection period for the Tenth Interim Application has expired and no objection thereto was filed.
18. In connection with the Eleventh Interim Application, KPMG LLP submitted accounts totalling \$69,344.09, and KPMG Inc. submitted accounts totalling \$29,257.98. The objection period for the Eleventh Interim Application has expired and no objection thereto was filed.
19. In connection with the Twelfth Interim Application, KPMG LLP submitted accounts totalling \$65,867.78, and KPMG Inc. submitted accounts totalling \$41,719.87. The objection period for the Twelfth Interim Application has expired and no objection thereto was filed.
20. In connection with the Thirteenth Interim Application, KPMG LLP submitted accounts totalling \$79,202.81 and KPMG Inc. submitted accounts totalling \$10,700.42. The objection period for the Thirteenth Interim Application has expired and no objection thereto was filed.

21. In connection with the Fourteenth Interim Application, KPMG LLP submitted accounts totalling \$75,490.90 and KPMG Inc. submitted accounts totalling \$44,228.17. The objection period for the Fourteenth Interim Application has expired and no objection thereto was filed.
22. On October 30, 2000, KPMG LLP and KPMG Inc. submitted an Amended Thirteenth Interim Application which superceded the Thirteenth Interim Application. In connection with the Amended Thirteenth Interim Application, KPMG LLP submitted accounts totalling \$79,202.81 and KPMG Inc. submitted accounts totalling \$12,621.08.
23. In connection with the Fifteenth Interim Application, KPMG LLP submitted accounts totalling \$95,421.21 and KPMG Inc. submitted accounts totalling \$47,595.54. The objection period for the Fifteenth Interim Application has expired and no objection thereto was filed.
24. In connection with the Sixteenth Interim Application, KPMG LLP submitted accounts totalling \$135,861.41 and KPMG Inc. submitted accounts totalling \$74,251.69.
25. In connection with the Seventeenth Interim Application, KPMG LLP submitted accounts totalling \$182,042.43 and KPMG Inc. submitted accounts totalling \$61,446.66.
26. In connection with the Eighteenth Interim Application, KPMG LLP submitted accounts totalling \$201,709.68 and KPMG Inc. submitted accounts totalling \$105,972.39.
27. In connection with the Nineteenth Interim Application, KPMG LLP submitted accounts totalling \$242,100.79 and KPMG Inc. submitted accounts totalling \$112,214.99.
28. In connection with the Twentieth Interim Application, KPMG LLP submitted accounts totalling \$260,988.09 and KPMG Inc. submitted accounts totalling \$60,426.75.
29. In connection with the Twenty-first Interim Application KPMG LLP submitted accounts totalling \$170,401.35 and KPMG Inc. submitted accounts totalling \$98,371.23.
30. In connection with the Twenty-second Interim Application KPMG LLP submitted accounts totalling \$199,624.72 and KPMG Inc. submitted accounts totalling \$114,908.82.
31. In connection with the Twenty-third Interim Application KPMG LLP submitted accounts totalling \$104,152.04 and KPMG Inc. submitted accounts totalling \$82,246.30.
32. In connection with the Twenty-fourth Interim Application KPMG LLP submitted accounts totalling \$100,308.60 and KPMG Inc. submitted accounts totalling \$111,439.30.

33. In connection with the Twenty-fifth Interim Application KPMG LLP submitted accounts totalling \$105,189.67 and KPMG Inc. submitted accounts totalling \$57,482.44.
34. In connection with the Twenty-sixth Interim Application, KPMG LLP submitted accounts totalling \$66,303.28 and KPMG Inc. submitted accounts totalling \$27,599.51.
35. In connection with the Twenty-seventh Interim Application, KPMG LLP submitted accounts totalling \$111,453.77 and KPMG Inc. submitted accounts totalling \$112,245.33.
36. In connection with the Twenty-eighth Interim Application, KPMG LLP submitted accounts totalling \$147,551.26 and KPMG Inc. submitted accounts totalling \$196,092.99.
37. In connection with the Twenty-Ninth Interim Application, KPMG LLP submitted accounts totaling \$206,633.86 and KPMG Inc. submitted accounts totaling \$192,598.73.
38. Paragraph 38 of the Twenty-ninth Interim Application of KPMG LLP and KPMG Inc. indicated that there would likely be additional invoices for services rendered by KPMG LLP and KPMG Inc. for the period January 1, 2001 through and including November 30, 2001, which were not included in the Twenty-ninth Interim Application, but which would be included in a subsequent fee application. This Thirtieth Interim and Final Application includes seven invoices relating to these prior periods, and fourteen invoices relating to the period December 1, 2001 to December 31, 2001.
39. Professional services and expenses for which compensation and reimbursement are sought were rendered and expended on behalf of the Debtors pursuant to Chapter 11 of the Bankruptcy Code. KPMG believes it is appropriate that it be compensated for the time spent and be reimbursed for the expenses incurred in connection with these matters.
40. Subject to the additional invoices as disclosed in paragraph 38 above, for the period covered by this Thirtieth Interim Application, KPMG LLP has provided professional services to the Debtors and claims fees for such services totalling \$147,863.09. For the same period, KPMG LLP has incurred actual, necessary expenses therewith totalling \$1,730.54.
41. Subject to the additional invoices as disclosed in paragraph 38 above, for the period covered by this Thirtieth Interim Application, KPMG Inc. has provided professional services to the Debtors and claims fees for such services totalling \$155,916.84. For the same period, KPMG Inc. has incurred actual, necessary expenses therewith totalling \$394.78.
42. Canadian Goods and Services Tax of 7% must be added, where applicable, to all amounts claimed.

43. KPMG maintains daily records of the time spent in the rendering of professional services during the period of August 1, 2001 to December 31, 2001 included in this Final Application. The descriptions of services and summaries of the value of services provided to the Debtors by KPMG LLP are contained in Exhibit "A" hereto and by KPMG Inc. in Exhibit "B" hereto.

44. Exhibit "C" and Exhibit "D" contains a breakdown of fees incurred by KPMG LLP and KPMG Inc., respectively, for each interim application filed during the period of June 19, 1999 to January 1, 2002 included in this Final Application.

45. Exhibit "E" and Exhibit "F" contains a breakdown of disbursements incurred by KPMG LLP and KPMG Inc., respectively, for each interim application filed during the period of June 19, 1999 to January 1, 2002 included in this Final Application.

46. Exhibit "G" contains a summary of previous interim applications filed, including services and disbursements included in this Final Fee Application.

47. KPMG has endeavoured to represent the Debtors in the most expeditious and economical manner possible. Tasks have been assigned to appropriate professionals at KPMG so that work has been performed by those most familiar with the particular matter or task and by the lowest hourly rate professionally appropriate for a particular matter. Moreover, KPMG has sought to co-ordinate with other professionals involved in these cases so as to minimize any duplication of effort and to minimize fees and expenses to the Debtors. We believe we have been successful in this regard.

48. No agreement or understanding exists between KPMG and any other person for the sharing of compensation received or to be received for services rendered or in connection with this case.

49. WHEREFORE, KPMG LLP and KPMG Inc. respectfully requests that this Court allow KPMG LLP and KPMG Inc. (i) compensation in the sum of \$6,943,144.90 for actual, necessary professional services rendered on behalf of the Debtors during the period June 1, 1999 through and including January 1, 2002; (ii) reimbursement in the amount of \$60,593.23 for actual, necessary expenses incurred during that period, and (iii) authorizing and directing the Debtors to pay the outstanding balance of the fees and expenses as set forth in Exhibit G, less any amounts paid after the filing of this Final Application; and granting such other and further relief as the Court may deem just and proper.

KPMG LLP

per: _____

KPMG INC.

per: _____

February 26, 2002