

Ron Rumschlag DuCharme, McMillen & Associates, Inc. 6610 Mutual Drive Fort Wayne, IN 46825 Tel: 260-484-8631 Fax: 260-482-8152	<u>Fees</u>  First Interim Fee Application  <u>Reimbursement of Expenses</u>  First Interim Fee Application	<u>Sought</u>  \$492,053.56    \$0.00
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UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

Total Sought for Compensation and  
 Expenses in First Interim Fee Application

\$98,410.71

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In re:	:	
	:	Chapter 11
NORTHWEST AIRLINES CORPORATION <u>et al.</u> , <sup>1</sup>	:	Case No. 05-17930 (ALG)
	:	
Debtors.	:	
-----	:	Jointly Administered
	X	

**FIRST INTERIM FEE APPLICATION FOR ALLOWANCE AND PAYMENT  
 OF FEES OF DUCHARME, MCMILLEN & ASSOCIATES, INC.,  
 ORDINARY COURSE TAX CONSULTING SERVICES PROVIDER  
 FOR DEBTORS NORTHWEST AIRLINES CORPORATION, ET AL. FOR THE  
PERIOD JANUARY 1, 2006 THROUGH MAY 31, 2006**

*Hourly Billed Services:*

N/A

*Fixed Fee Services:*

Remainder of Thirty Percent (30%) of Total Tax Savings	<u>\$492,053.56</u>
 Total Fees Sought	 \$492,053.56

<sup>1</sup> Specifically, in addition to NWA Corp., the Debtors consist of: NWA Fuel Services Corporation ("NFS"), Northwest Airlines Holdings Corporation ("Holdings"), NWA Inc. ("NWA Inc."), Northwest Aerospace Training Corp. ("NATCO"), Northwest Airlines, Inc. ("Northwest Airlines"), MLT Inc. ("MLT"), Northwest Airlines Cargo, Inc. ("Cargo"), NWA Retail Sales Inc. ("NWA Retail"), Montana Enterprises, Inc. ("Montana"), NW Red Baron LLC ("Red Baron"), Aircraft Foreign Sales, Inc. ("Foreign Sales"), NWA Worldclub, Inc. ("WorldClub"), and NWA Aircraft Finance ("Aircraft Finance").

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re:** :  
 : **Chapter 11**  
**NORTHWEST AIRLINES CORPORATION et al.,**<sup>2</sup> : **Case No. 05-17930 (ALG)**  
 :  
 : **Debtors.** :  
----- : **Jointly Administered**  
 X

**FIRST INTERIM FEE APPLICATION FOR ALLOWANCE AND PAYMENT  
OF FEES OF DUCHARME, MCMILLEN & ASSOCIATES, INC.,  
ORDINARY COURSE TAX CONSULTING SERVICES PROVIDER  
FOR DEBTORS NORTHWEST AIRLINES CORPORATION, ET AL. FOR THE  
PERIOD OF JANUARY 1, 2006 THROUGH MAY 31, 2006**

The application of DuCharme, McMillen & Associates, Inc. ("DMA") by Ron Rumschlag, Chief Financial Officer ("CFO") for DMA, for allowance and payment of professional fees arising on account of the recovery of tax refunds on behalf of Northwest Airlines, Inc., respectfully represents the following:

1. Applicant DMA makes this First Interim Fee Application for Allowance and Payment of Fees ("Application") pursuant to 11 U.S.C. §§ 327, 330, and 331, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Local Rule 2016-1, General Order M-151, and this Court's October 19, 2005 Order authorizing Debtors to employ and compensate certain professionals utilized in the ordinary course of business, for professional tax consulting services rendered. A certification regarding compliance with the Local Rules and General Order M-151 is attached hereto as Exhibit "A."

<sup>2</sup> See note 1.

## BACKGROUND

2. The Debtors filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code on September 14, 2005.<sup>3</sup>

3. On September 14, 2005, the Debtors also filed a Motion for an Order Pursuant to Sections 105(a), 327, 328, and 330 Authorizing Debtors to Employ and Compensate Certain Professionals Utilized in the Ordinary Course of the Debtors' Business (the "Motion"). The Debtors identified DMA as an ordinary course professional for retention in Exhibit A to the Motion.

4. On October 3, 2005, this Court issued an Interim Order Pursuant to Sections 105(a), 327, 328, and 330 of the Bankruptcy Code Authorizing the Debtors to Employ and Compensate Certain Professionals Utilized in the Ordinary Course of the Debtors' Business ("Interim Order"). The Court identified DMA as an approved ordinary course professional in Exhibit A to the Interim Order.

5. On October 19, 2005, this Court issued an Order Pursuant to Sections 105(a), 327, 328, and 330 of the Bankruptcy Code Authorizing the Debtors to Employ and Compensate Certain Professionals Utilized in the Ordinary Course of the Debtors' Business ("Order"). The Court identified DMA as an approved ordinary course professional in Exhibit A to the Order. The Order mandated, *inter alia*, that DMA file an affidavit and disclosure statement within thirty (30) days of the entry of the Order. Moreover, the Order authorizes the Debtors to pay approved ordinary course professionals, without motion, "100% of fees and disbursements incurred." However, the Order requires a fee application by an approved ordinary

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<sup>3</sup> Aircraft Finance filed its Chapter 11 petition on September 30, 2005.

course professional for amounts that exceed an average of \$50,000.00 per month or \$500,000.00 for the duration of the proceedings.

6. On or about November 9, 2005, DMA filed an Affidavit and Disclosure Statement of Ron Rumschlag on Behalf of DuCharme, McMillen & Associates, Inc. ("DMA Affidavit"). A true and correct copy of the DMA Affidavit is attached hereto as Exhibit "B."

7. The status of the cases is set forth in the Debtors' Motion for an Order Extending the 120-Day and 180-Day Exclusivity Periods Within Which to File and Solicit Acceptances of a Plan of Reorganization, filed on December 30, 2005 (Docket No. 1627).

#### **SUMMARY OF SERVICES**

8. Debtors engaged DMA on November 11, 2005, to analyze potential significant refunds for sales and use taxes paid on fuel purchases as an interstate carrier in North Carolina for the period January 1, 2003 through September 30, 2005. A thorough description of the services performed by DMA on behalf of Debtors is contained in the Project Summary, attached hereto as Exhibit "C."

9. DMA obtained for Debtors, specifically, Northwest Airlines, Inc., tax savings totaling \$1,640,178.54. As per the parties' agreement, DMA is to receive thirty percent (30%) of the total tax savings, or \$492,053.56. True and accurate copies of the invoices for DMA's services are attached hereto as Exhibit "D."<sup>4</sup> To date, DMA has received payment in the amount of \$393,642.85, or eighty percent (80%) of the total amount due to DMA. Therefore, in addition to requesting that this Court approve the payments already received in partial

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<sup>4</sup> This Application does not contain the names and hourly rates of DMA's professionals or a "Project Billing Format" because DMA is to receive a one-time fee totaling 30% of the tax savings it achieved, regardless of the number of professionals and hours worked to obtain the tax refunds.

satisfaction of the amounts due, DMA respectfully requests full payment of the remaining \$98,410.71 due pursuant to the parties' agreement.

**THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

10. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement.

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

11. In the instant case, DMA respectfully submits that the services for which it seeks compensation in this Application were necessary for and beneficial in the Debtors' efforts to reorganize their estates. Such services were necessary to the Debtors' estates and creditors. Accordingly, DMA further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates and all parties in interest.

12. In sum, the services rendered by DMA were necessary and beneficial to the Debtors' estates, and were consistently performed in a timely and proper manner, commensurate with the complexity, importance, and nature of the issues involved; and approval of the compensation sought herein is therefore warranted.

13. This Application is a first interim fee application because DMA may provide additional tax consulting services for the Debtors in the future.

14. DMA has not previously filed a fee application in this case.

15. DMA has not received any payment or portion of payment from the Debtors regarding the remaining unpaid amounts as described in this Application.

#### **MEMORANDUM OF LAW**

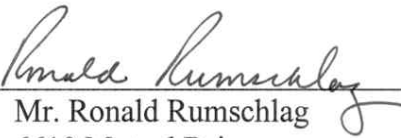
16. The requirement pursuant to Local Bankruptcy Rule 9013-1 – that DMA file a memorandum of law in support of this Application – is waived by this Court's October 19, 2005 Order.

**CONCLUSION**

WHEREFORE, DMA prays that this Court: (i) approve 100% of its ordinary course professional fees in the amount of \$492,053.56,410.71, which represent the full amount of the tax consulting services fees due to DMA since DMA's retention on November 11, 2005; (ii) approve the \$393,642.85 in payments already received by DMA; (iii) authorize full payment of the unpaid balance, \$98,410.71, to DMA from the Debtors; and (iv) grant all other relief that is just and proper.

Dated: 6/27/06

DUCHARME, MCMILLEN &  
ASSOCIATES, INC.

By:   
Mr. Ronald Rumschlag  
6610 Mutual Drive  
Fort Wayne, Indiana 46825

ORDINARY COURSE TAX CONSULTANT  
SERVICES PROVIDER

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
In re: :  
 : Chapter 11  
NORTHWEST AIRLINES CORPORATION et al.<sup>1</sup> : Case No. 05-17930 (ALG)  
 :  
Debtors. :  
----- : Jointly Administered  
 X

**CERTIFICATION OF RON RUMSCHLAG, ON BEHALF OF  
DUCHARME, MCMILLEN & ASSOCIATES, INC.,  
PURSUANT TO LOCAL RULE 2016-1 AND GENERAL ORDER M-151**

I, Ron Rumschlag, as Chief Financial Officer of DuCharme, McMillen & Associates, Inc. ("DMA"), hereby certify the following information, pursuant to Local Rule 2016-1 and General Order M-151, in support of the First Interim Application for Allowance and Payment of Fees of DMA, Tax Consulting Services Provider for Debtors Northwest Airlines Corporation, et al. ("Application"):

1. I am authorized to certify the information contained herein as the "Certifying Professional" for DMA's Application.
2. I have read the Application.
3. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees sought by DMA fall within the guidelines as set forth in General Order M-151 and the United States Trustee Guidelines.<sup>2</sup>

<sup>1</sup> Specifically, in addition to NWA Corp., the Debtors consist of: NWA Fuel Services Corporation ("NFS"), Northwest Airlines Holdings Corporation ("Holdings"), NWA Inc. ("NWA Inc."), Northwest Aerospace Training Corp. ("NATCO"), Northwest Airlines, Inc. ("Northwest Airlines"), MLT Inc. ("MLT"), Northwest Airlines Cargo, Inc. ("Cargo"), NWA Retail Sales Inc. ("NWA Retail"), Montana Enterprises, Inc. ("Montana"), NW Red Baron LLC ("Red Baron"), Aircraft Foreign Sales, Inc. ("Foreign Sales"), NWA Worldclub, Inc. ("WorldClub"), and NWA Aircraft Finance ("Aircraft Finance").

<sup>2</sup> Certain information requested for inclusion in the Application by the United States Trustee Guidelines does not appear in DMA's Application because it is not applicable to the services performed by DMA for the Debtors. See Application, note 4.


EXHIBIT A



4. The fees sought by DMA are billed at rates and in accordance with practices customarily employed by DMA and generally accepted by clients of DMA.

5. DMA provided no reimbursable services to Debtors, and therefore made no profit on such services.

6. I certify that DMA has provided the Debtors (specifically Northwest Airlines, Inc.), the United States Trustee, and counsel for the statutory committee of unsecured creditors, with a statement of its fees for providing tax consulting services. I certify that the Debtors, the United States Trustee, and counsel for the statutory committee of unsecured creditors are all being served with a complete and accurate copy of the Application and accompanying attachments.

  
\_\_\_\_\_  
Ron Rumschlag



chapter 11 cases. The company does not perform services for any such person in connection with these chapter 11 cases. In addition, the Company does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

4. Neither I nor any principal of or professional employed by the Company has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Company.

5. Neither I nor any principal of or professional employed by the Company, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates.

6. The Debtors owe the Company <sup>\$54,351.45</sup> \$\_\_\_\_\_ for prepetition services.

7. The Company is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Company should discover any facts bearing on the matters described herein, the Company will supplement the information contained in this Affidavit.<sup>1</sup>

8. Prepetition claims against any of the Debtors held by the firm:

Amount of claim: \$ 54,351.45

Date claim arose: October 7, 2005

Source of claim: Refund from the State of North Carolina

9. Prepetition claims against any of the Debtors held individually by any member, associate, or professional employee of the firm:

Name: \_\_\_\_\_

Status: \_\_\_\_\_

Amount of Claim: \$ \_\_\_\_\_

<sup>1</sup> If necessary.

Date claim arose: \_\_\_\_\_

Source of claim: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. Stock of any of the Debtors currently held by the firm:

Kind of shares: \_\_\_\_\_

No. of shares: \_\_\_\_\_

11. Stock of any of the Debtors currently held individually by any member, associate, or professional employee of the firm:

Name: \_\_\_\_\_

Status: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Kind of shares: \_\_\_\_\_

No. of shares: \_\_\_\_\_

12. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Ronald A. Rumschlag

Subscribed and sworn to before me  
this 9th day of Nov 2005.

Gregory J. Johnson  
Notary Public

ROBERT J. ROBINSON  
NOTARY PUBLIC STATE OF INDIANA  
ALLEN COUNTY  
MY COMMISSION EXPIRES 15.2.2009



DUCHARME, McMILLEN & ASSOCIATES, INC.

LIGHTENS TAX BURDENS™

## PROJECT SUMMARY

Through extensive research and experience, DuCharme, McMillen & Associates, Inc. ("DMA") identified a potential tax savings issue for Northwest Airlines, Inc. ("NWA"). The issue is in regard to sales and use taxes paid upon purchases of fuel in North Carolina.

The purpose of this summary is to outline the issue and the steps that DMA took to secure tax savings for NWA.

### THE ISSUE

According to North Carolina G.S. 105-164.14(a):

An interstate carrier may secure from the Secretary of Revenue a refund of a portion of the North Carolina State and local sales and use tax paid on purchases of fuel, lubricants, repair parts and accessories in this State for motor vehicles, railroad cars, locomotives and *airplanes* operated by such person. An interstate carrier may secure a refund of a portion of sales or use tax paid on purchases of fuel. An "interstate carrier" is a person who is engaged in transporting persons or property in interstate commerce for compensation [emphasis added].

After several months of investigation of the statute and discussions with North Carolina tax authorities, DMA was successful in verifying the intent of the statute, as well as the necessary procedures to obtain refunds of sales and use taxes paid on such purchases in North Carolina. At this point, DMA approached NWA with the issue.

NWA is the world's fourth largest airline, serving over 750 destinations in 120 countries. As an air carrier of passengers and cargo serving multiple destinations in North Carolina, NWA qualifies for a refund of sales and use taxes paid on fuel in North Carolina as outlined in G.S. 105-164.14(a).

### THE AGREEMENT

On November 11, 2005, NWA engaged DMA to analyze potential refunds for sales and use taxes paid on fuel purchases as an interstate carrier in North Carolina for the period January 1, 2003 through September 30, 2005.

312 Plum Street, Suite 1100 • Cincinnati, OH 45202-2678 • 513-723-1121 • 513-723-9175 (fax) • [www.dmainc.com](http://www.dmainc.com)

EXHIBIT C

T H E R E V I E W

The scope of this review for NWA included all fuel purchases for the period January 1, 2003 through September 30, 2005 for NWA's North Carolina operations. Sales and use tax returns, fuel purchase invoices, and mileage data were obtained from NWA. These items provided detailed information concerning state and local taxes paid on fuel purchases, total worldwide and statewide miles of operation, and other pertinent information.

DMA performed a sales and use tax reconciliation of the provided returns and corresponding support documentation, and found Northwest's figures to be complete and accurate. The refundable amounts of state and local taxes charged on fuel purchases were calculated according to a ratio of the number of miles that NWA operated in the state of North Carolina.

On February 28, 2006, Interstate Carrier Claims for Refund were filed with the North Carolina Secretary of Revenue for sales and use taxes paid on fuel from January 2003 through September 2005.

Prior to the filing of this claim, preliminary Interstate Carrier Claims for Refund were filed with the Secretary of Revenue on May 24, 2005 for sales and use taxes paid on fuel in 2002. These claims were audited by the Secretary of Revenue and fully approved for refund on October 6, 2005.

F I N D I N G S

DMA has identified sales and use tax refunds in the amount of **\$1,638,964.82** for January 1, 2003 through September 30, 2005.

The refund amounts by year are as follows:

Year	Tax Savings
2003	\$447,323.15
2004	\$565,636.20
2005	\$626,005.47
<b>Total Identified Savings</b>	<b>\$1,638,964.82</b>



DUCHARME, McMILLEN & ASSOCIATES, INC.  
 6610 MUTUAL DRIVE FORT WAYNE, IN 46825  
 FED. I.D. No. 35-1293472

INVOICE 1030488

INVOICE DATE	DATE DUE
04/24/2006	06/08/2006

INVOICE  
TO:

Mr. Erik Koehler  
 Director - Tax  
 Northwest Airlines, Inc.  
 2700 Lone Oak Pkwy.  
 Eagan, MN 55121

**REMIT TO:**

DuCharme McMillen & Associates, Inc.  
 PO Box 691175  
 Cincinnati, OH 45269-1175

**PLEASE RETURN YELLOW COPY WITH YOUR REMITTANCE**

Accounting Record Location	Description	Amount
Northwest Airlines, Inc. 2700 Lone Oak Pkwy. Eagan, MN 55121 Review: 600-5583-001-SU-01	DMA Fee Re: State Refunds - NC	\$246,208.84
	Total Fee Due:	\$246,208.84

TERMS: Finance charge of 1 1/2% per month (18% per annum) will be charged if not paid by the due date specified above.

**TAX CONSULTANTS**

**PHONE 260-484-8631**

**FAX: 260-482-8152**

EXHIBIT D

**Northwest Airlines, Inc.**

North Carolina sales and use tax refund

Refund Period: January 1, 2003 through September 30, 2005

Quarter	Refund Amount
01/03 - 03/03	\$ 139,882.43
04/03 - 06/03	\$ 98,661.85
07/03 - 09/03	\$ 113,990.24
10/03 - 12/03	\$ 98,135.12
01/04 - 03/04	\$ 134,091.43
04/04 - 06/04	\$ 136,439.19
07/04 - 09/04	\$ 120,297.16
10/04 - 12/04	\$ 167,314.37
01/05 - 03/05	\$ 211,033.71
04/05 - 06/05	\$ 209,637.99
07/05 - 09/05	\$ 210,695.05
<b>Total Refund</b>	<b>\$ 1,640,178.54</b>

DMA Fee % 30.00%

Total DMA Fee Due \$ 492,053.56

Fee Already ~~Collected~~  
*Billed* \$ 245,844.72

Remaining Fee Due \$ 246,208.84





DUCHARME, McMILLEN & ASSOCIATES, INC.  
 6610 MUTUAL DRIVE FORT WAYNE, IN 46825  
 Fed. I.D. No. 35-1293472

INVOICE 1029993

INVOICE DATE	DATE DUE
03/03/2006	04/20/2006

INVOICE  
TO:

Mr. Erik Kochler  
 Director - Tax  
 Northwest Airlines, Inc.  
 2700 Lone Oak Pkwy  
 Eagan, MN 55121

**REMIT TO:**

DuCharme McMillen & Associates, Inc.  
 PO Box 691175  
 Cincinnati, OH 45269-1175

**PLEASE RETURN YELLOW COPY WITH YOUR REMITTANCE**

Accounting Record Location	Description	Amount
Northwest Airlines, Inc. 2700 Lone Oak Pkwy Eagan, MN 55121 Review: 600-5583-001-SU-01	DMA Fee Re: State Refund - NC 15% of Estimated Savings	\$245,844.72
Total Fee Due:		\$245,844.72

*OK to Pay*  
*[Signature]*  
Audit & Accounting Fees

TERMS: Finance charge of 1 1/2% per month (18% per annum) will be charged if not paid by the due date specified above.

**TAX CONSULTANTS**

**PHONE 260-484-8631**

**FAX: 260-482-8152**

**Northwest Airlines, Inc.**

North Carolina sales and use tax refund

Refund Period: January 1, 2003 through September 30, 2005

<u>Quarter</u>	<u>Refund Amount</u>
01/03 - 03/03	\$138,998.56
04/03 - 06/03	\$97,851.03
07/03 - 09/03	\$113,162.71
10/03 - 12/03	\$97,310.86
01/04 - 03/04	\$135,605.59
04/04 - 06/04	\$138,147.34
07/04 - 09/04	\$122,355.81
10/04 - 12/04	\$169,527.46
01/05 - 03/05	\$209,578.46
04/05 - 06/05	\$207,812.43
07/05 - 09/05	\$208,614.58
<b>Total Refund</b>	<b>\$1,638,964.82</b>
DMA Fee %	15.00%
<b>Total DMA Fee Due</b>	<b>\$245,844.72</b>



UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re: :  
: Chapter 11  
NORTHWEST AIRLINES CORPORATION et al.,<sup>1</sup> : Case No. 05-17930 (ALG)  
: :  
Debtors. :  
----- : Jointly Administered  
X

**ORDER**

At New York, New York, on \_\_\_\_\_, 2006.

This matter is before the Court upon the First Fee Application for Allowance and Payment of Fees of DuCharme, McMillen & Associates, Inc., Ordinary Course Tax Consulting Services Provider for Debtors Northwest Airlines Corporation, et al. ("Application"), and the Court being otherwise duly and sufficiently advised, the Court hereby GRANTS the Application, it appearing to the Court that the Application is made for good cause.

The Court approves one hundred percent (100%) of DuCharme, McMillen & Associates, Inc.'s ordinary course professional fees in the amount of \$492,053.56. The Court approves the \$393,642.85 in payments already received by DMA, and authorizes full payment of the unpaid balance, \$98,410.71, to DuCharme, McMillen & Associates, Inc., from the Debtors.

Accordingly, IT IS HEREBY ORDERED that the Application is GRANTED.

\_\_\_\_\_  
Judge, United States Bankruptcy Court

<sup>1</sup> Specifically, in addition to NWA Corp., the Debtors consist of: NWA Fuel Services Corporation ("NFS"), Northwest Airlines Holdings Corporation ("Holdings"), NWA Inc. ("NWA Inc."), Northwest Aerospace Training Corp. ("NATCO"), Northwest Airlines, Inc. ("Northwest Airlines"), MLT Inc. ("MLT"), Northwest Airlines Cargo, Inc. ("Cargo"), NWA Retail Sales Inc. ("NWA Retail"), Montana Enterprises, Inc. ("Montana"), NW Red Baron LLC ("Red Baron"), Aircraft Foreign Sales, Inc. ("Foreign Sales"), NWA Worldclub, Inc. ("WorldClub"), and NWA Aircraft Finance ("Aircraft Finance").