

Hearing Date and Time: August 23, 2007 at 11:00 a.m. (prevailing Eastern Time)
Objections due: August 16, 2007 at 4:00 p.m. (prevailing Eastern Time)

KING & SPALDING LLP
1185 Avenue of the Americas
New York, New York 10036
Telephone: (212) 556-2100
Facsimile: (212) 556-2222
H. Slayton Dabney, Jr., Esq. (HD - 4311)

Attorneys for KPMG LLP

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	
	:	
	:	Chapter 11
NORTHWEST AIRLINES	:	Case No. 05-17930 (ALG)
CORPORATION, et al.,	:	
	:	(Jointly Administered)
	:	
Debtors.	:	
	:	

SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE
GUIDELINES FOR REVIEWING APPLICATIONS FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. § 330

FIRST AND FINAL FEE APPLICATION

NAME OF APPLICANT:	KPMG LLP
TIME PERIOD:	January 30, 2007 through May 31, 2007
DATE OF RETENTION ¹	October 20, 2005
ROLE IN THE CASE:	Tax Advisory Services for the Debtors
CURRENT APPLICATION:	Total Fees Requested: \$338,293.05 Total Expenses Requested: \$1,544.00

¹ KPMG LLP, until January 30, 2007, was retained as an ordinary course professional in accordance with the 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 dated October 20, 2005 (Docket No. 755).

Hearing Date and Time: August 23, 2007 at 11:00 a.m. (prevailing Eastern Time)
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	:	
	:	
	:	Chapter 11
NORTHWEST AIRLINES	:	Case No. 05-17930 (ALG)
CORPORATION, et al.,	:	
	:	(Jointly Administered)
Debtors.	:	

**FIRST AND FINAL FEE APPLICATION OF KPMG LLP, PROVIDER
OF TAX ADVISORY SERVICES FOR THE DEBTORS, FOR FINAL
ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY
EXPENSES INCURRED FROM JANUARY 30, 2007 THROUGH MAY 31, 2007**

TO THE HONORABLE ALLAN L. GROPPER,
UNITED STATES BANKRUPTCY JUDGE:

KPMG LLP (“KPMG”), provider of tax advisory services for the above-captioned debtors and debtors in possession (collectively, the “Debtors”), in support of its First and Final Fee Application for Final Allowance of Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred (the “Application”) From January 30, 2007 through May 31, 2007 (the “Compensation Period”), pursuant to sections 330(a) and

331 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), respectfully represents:

Background

1. On September 14, 2005 (the “Petition Date”), the Debtors filed their voluntary petitions for relief in this Court under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 30, 2005, the Office of the United States Trustee (the “US Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code. No trustee or examiner has been appointed in the Debtors’ chapter 11 cases.

3. On May 25, 2007, the Court entered an order confirming the Debtors’ Joint Plan of Reorganization under chapter 11 of the Bankruptcy Code (the “Plan”). The effective date of the Plan was May 31, 2007. KPMG submits the Application in accordance with the Plan and confirmation order.

Jurisdiction

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. Sections 157 and 1334. Venue is proper pursuant to 28 U.S.C. Sections 1408 and 1409. This matter is a core proceeding under 28 U.S.C. Section 157(b)(2). The statutory predicates for the relief requested herein are sections 327(a), 328, 330(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016.

KPMG LLP Retention

5. On September 14, 2005, the Debtors 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' Businesses (the "Motion") (Docket No. 45). The Motion provides for KPMG to be retained as an ordinary course professional to perform tax advisory services for the Debtors. On October 20, 2005, the Court entered an order Authorizing the Debtors to Employ and Compensate Certain Professionals Utilized in the Ordinary Course of the Debtors' Business (the "Retention Order") (Docket No. 755). A copy of the Retention Order is attached hereto as Exhibit "A."

6. In relevant part, the Retention Order provides as follows:

"... the Debtors are authorized to pay to each Ordinary Course Professional, and without a motion to the Court, by such professional, 100% of fees and disbursement incurred. Such payments would be made following the submission to and approval by the Debtors of appropriate invoices setting forth in reasonable detail the nature of the services rendered and disbursements actually incurred; provided, however, that subject to further order of the Court, each Ordinary Course Professional's fees and disbursements shall not exceed an average \$50,000 per month or \$500,000 for the duration of these Chapter 11 cases;... for any monthly period during which any Ordinary Course Professional requests payments from the Debtors in excess of the fee cap set forth in the Motion, such payments shall be subject to the prior approval of the Court in accordance with sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee; ..."

For the period from October 20, 2005 through January 29, 2007, KPMG provided \$500,000.00 in tax advisory services to the Debtors as an ordinary course professional, including \$19,205.00 held back by the Debtors for services rendered by KPMG that exceeded the \$50,000.00 monthly fee cap for the period July 1, 2006 through July 30, 2006. Thereafter, for each month during the

Compensation Period, KPMG provided the Debtors, the US Trustee, and counsel for the statutory committee of unsecured creditors appointed in these cases with monthly fee statements for professional services rendered and expenses incurred on behalf of the Debtors, along with a detailed report of time entries and expenses.

7. As a result of exceeding the \$500,000.00 aggregate fee cap as set forth in the Motion, on or about March 20, 2007, KPMG submitted its first monthly fee statement for the period January 30, 2007 through February 26, 2007 seeking an allowance of compensation in the amount of \$116,639.00 for professional services rendered and reimbursement of \$8.00 in expenses actually and necessarily incurred by KPMG. On June 26, 2007, the Debtors paid KPMG \$93,311.20 for professional services rendered and \$8.00 for actual and necessary expenses for the period from January 30, 2007 through February 26, 2007.

8. On or about April 20, 2007, KPMG submitted its second monthly fee statement for the period February 27, 2007 through March 28, 2007 seeking an allowance of compensation in the amount of \$126,901.00 for professional services rendered by KPMG. To date, KPMG has not received payment on account of the professional services rendered to the Debtors for this period.

9. On or about May 21, 2007, KPMG submitted its third monthly fee statement for the period March 29, 2007 through April 26, 2007 seeking an allowance of compensation in the amount of \$21,742.05 for professional services rendered and reimbursement of \$182.00 in expenses actually and necessarily incurred by KPMG. To date, KPMG has not received payment on account of the professional services rendered or expenses actually and necessarily incurred for this period.

10. On or about June 20, 2007, KPMG submitted its fourth monthly fee statement for the period April 27, 2007 through May 31, 2007 seeking an allowance of compensation in the amount of \$53,806.00 for professional services rendered and reimbursement of \$1,354.00 in expenses actually and necessarily incurred by KPMG. To date, KPMG has not received payment on account of the professional services rendered or expenses actually and necessarily incurred for this period.

Summary of Professional Compensation
Requested and Reimbursement of Expenses

11. The Application has been prepared in accordance with: (i) the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the Court on April 19, 1995 (the “Local Guidelines”); (ii) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330, adopted on January 30, 1996 (the “UST Guidelines”); and (iii) the Retention Order. Pursuant to the Local Guidelines, a certification regarding compliance with same is attached hereto as Exhibit “B.”

12. By the Application, KPMG requests approval of all fees and expenses incurred, approval of all payments made to KPMG to date, and payment of the outstanding fees for professional services rendered to the Debtors during the Compensation Period in the aggregate amount of \$338,293.05¹, and for reimbursement of expenses incurred in connection with the rendering of such services in the aggregate amount of \$1,544.00. During the Compensation

¹ By agreement of the Debtors, KPMG has included \$19,205.00 for professional services rendered by KPMG to the Debtors for the period July 1, 2006 through July 31, 2006, which amount represents a 20% holdback of the aggregate amount of fees for services rendered by KPMG to the Debtors for such period, in excess of the monthly fee cap as set forth in the Retention Order. The corresponding fee detail for these services is attached hereto as Exhibit “C.”

Period, KPMG professionals expended a total of 200.0 hours for which compensation is requested. KPMG's request for compensation is broken down as follows:

Billing Period	Hours Billed	Fees	Amount Fees Paid	Expenses	Amount Expenses Paid	Total Amount Due
January 30, 2007 through February 26, 2007	36.3	\$116,639.00	(\$93,311.20)	\$8.00	(\$8.00)	\$23,327.80
February 27, 2007 through March 28, 2007	49.3	\$126,901.00	--	\$0.00	--	\$126,901.00
March 29, 2007 through April 26, 2007	46.9	\$21,742.05	--	\$182.00	--	\$21,924.05
April 27, 2007 through May 31, 2007	67.5	\$53,806.00	--	\$1,354.00	--	\$55,160.00
July 2006 Invoices	0.0 ²	\$19,205.00	--	\$0.00	--	\$19,205.00
Total	200.0	\$338,293.05	(\$93,311.20)	\$1,544.00	(\$ 8.00)	\$246,517.85

13. During the Compensation Period, other than pursuant to the Retention Order, KPMG has received no payment and no promises of payment from any source for services rendered or to be rendered in these cases. There is no agreement or understanding between KPMG and any other person, other than partners of the firm and member firms of KPMG International, for sharing the compensation to be received for services rendered in these cases. See Affidavit of Laran Brandt, attached hereto as Exhibit "D." KPMG neither requested nor received a security retainer or advance payment for fees and expenses incurred in these cases.

14. KPMG charged its fees in these cases in accordance with billing rates and procedures in effect during the Compensation Period. The rates KPMG charges for the services

² See *supra* note 1.

rendered by its professionals in these chapter 11 cases are the same rates KPMG charges for professional services rendered in comparable non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases.

15. Pursuant to the UST Guidelines, annexed hereto as Exhibit “E1” is a schedule setting forth all KPMG professionals who have performed tax advisory services and/or fee statement preparation in these chapter 11 cases during the Compensation Period, the capacities in which each such individual is employed by KPMG, the hourly billing rate charged by KPMG for services performed by such individual, and the aggregate number of hours and fees expended in this matter.³ Annexed hereto as Exhibit “E2” is a chart reflecting the fees by category.

16. Annexed hereto as Exhibit “F” is a schedule specifying the categories of expenses for which KPMG is seeking reimbursement and the total amount for each expense category.

17. Annexed hereto as Exhibit “G” are KPMG’s monthly fee statements for the Compensation Period.

18. To the extent that time or disbursement charges for services rendered or disbursements incurred related to the Compensation Period, but were not processed before the preparation of the Application, KPMG reserves the right to request additional compensation or such services, and reimbursement of such expenses in a future application.

³ Compensation for tax advisory services rendered to the Debtors is based in part on hourly compensation and in part on a fixed amount per tax return prepared. A total of 200 hours were billed giving rise to total fees of \$73,147.05. The remaining compensation charges are based on fixed tax return rates.

Summary of Services

19. The services provided by KPMG to the Debtors are not unnecessarily duplicative of those provided by any other of the Debtors' professionals, and KPMG has coordinated any services performed at the Debtors' request with the Debtors' other professionals, including financial advisors, accountants, and counsel, as appropriate, to avoid duplication of efforts.

20. Pursuant a letter agreement dated January 13, 2004, KPMG was engaged to provide the Debtors with international assignment tax and international human resources services (the "January 13, 2004 Engagement Letter"). A copy of the January 13, 2004 Engagement Letter is annexed hereto as Exhibit "H."

21. In accordance with the January 13, 2004 Engagement Letter, KPMG has provided such services as KPMG and the Debtors deemed appropriate and feasible in order to advise the Debtors and their subsidiaries and affiliates in the course of these chapter 11 cases.

22. Pursuant to the January 13, 2004, Engagement Letter, a general list of the compliance services that KPMG provided to the Debtors international assignees included:

- a. preparation of host country and, if required, home country individual income tax returns;
- b. preparation of state and local, provincial, communal and cantonal tax returns;
- c. preparation of requests for extensions of time to file tax returns where required;
- d. preparation of annual tax equalization calculations;
- e. consultation during pre-departure and post-arrival tax orientation sessions;
- f. preparation of U.S. estimated tax vouchers;
- g. preparation of amended returns for foreign tax credit carryback, where required;
- h. preparation of gross-up calculations, where required, and

- i. assistance with routine correspondence with the IRS and foreign tax authorities including the review of tax assessments.

23. KPMG, pursuant to the January 13, 2004, Engagement Letter, also provided advice and consultation, both written and oral, regarding international assignment tax and international human resources matters.

24. On February 13, 2007, KPMG and the Debtors drafted a second letter regarding an extension of KPMG's engagement from 2004 through 2006 to the 2007 through 2009 calendar and/or corresponding fiscal years (the "February 13, 2007 Engagement Letter"). A copy of the February 13, 2007, Engagement Letter is annexed hereto as Exhibit "I." The February 13, 2007 Engagement Letter extends the scope and the related terms of KPMG's engagement through the 2009 calendar and/or corresponding fiscal year.

25. Attached to both the January 13, 2004 Engagement Letter and the February 13, 2007 Engagement Letter is KPMG's Fee Schedule. Except for the hourly rates received for performing advisory services, KPMG used a "Bundled Services Approach" for its compliance services.

26. The foregoing professional services performed by KPMG were necessary and appropriate to the administration of the Debtors' chapter 11 cases. The professional services performed by KPMG were in the best interests of the Debtors, their estates and parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. The professional services were performed expediently and in an efficient manner.

Actual and Necessary Disbursements of KPMG

27. As set forth in Exhibit “E,” KPMG has disbursed \$1,544.00 in amount of actual, out-of-pocket expenses incurred in providing professional services during the Compensation Period. The actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified to serve the needs of the Debtors, their estates, and creditors, and KPMG has made every effort to minimize its disbursements in these cases. Accordingly, KPMG requests reimbursement of such expenses in the amount of \$1,544.00.

The Requested Compensation Should be Allowed

28. 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. See 11 U.S.C. § 331. Section 330 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 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 should 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 to, 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;

(E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) 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).

29. In the instant case, the services for which KPMG seeks compensation and the expenditures for which KPMG seeks reimbursement in this First and Final Fee Application were necessary for and beneficial to the orderly administration of the Debtors' estates and their rehabilitation and reorganization effort. KPMG worked assiduously to anticipate and respond to the Debtors' needs and assist in the Debtors' chapter 11 processes. These services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. Accordingly, the compensation and reimbursement 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.

30. In sum, the services rendered by KPMG were necessary and beneficial to the Debtors' estates and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

Conclusion

WHEREFORE, KPMG respectfully requests that the Court enter an order: (i) awarding KPMG final compensation from the Debtors for professional services rendered during the Compensation Period in the amount of \$338,293.05; (ii) awarding KPMG reimbursement for

actual and necessary expenses incurred by KPMG during the Compensation Period in the amount of \$1,544.00; (iii) ordering the Debtors to pay KPMG the unpaid amount of \$246,517.85; and (iv) granting KPMG such other and further relief as is just.

Dated: July 20, 2007
New York, New York

KING & SPALDING LLP

By: /s/ H. Slayton Dabney, Jr.
H. Slayton Dabney, Jr., Esq.

1185 Avenue of the Americas
New York, NY 10036-4003
Tel: (212) 556-2100
Fax: (212) 556-2222

Attorneys for KPMG LLP

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

**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**

Upon consideration of the motion (the "Motion")¹ of Northwest Airlines Corporation ("NWA Corp."), and certain of its direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"),² seeking entry of an order pursuant to sections 105(a), 327, 328, and 330 of title 11, United States Code (the "Bankruptcy Code") authorizing the Debtors to employ and compensate certain professionals utilized in the ordinary course of the Debtors' business, all as described more fully in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and due notice of the Motion having been provided to the parties in interest listed on the Master Service List (as defined in the Court's Order establishing notice procedures and a master service list, dated September 15, 2005); and it appearing that no other or further

¹ Capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.

² 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").

notice of the Motion need be provided; and the Court having determined that the relief sought in the Motion is in the best interests of the Debtors, their estates and all parties in interest; and upon the Motion, the Declaration of Douglas M. Steenland, dated as of the Petition Date, and the Declaration of Neal S. Cohen Pursuant to Local Bankruptcy Rule 1007-2 and in Support of the Debtors' Chapter 11 Petitions and First Day Orders, dated as of the Petition Date; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted; and it is further

ORDERED that the Debtors are authorized to employ the Ordinary Course Professionals listed on Exhibit "A" hereto in the ordinary course of their business, effective as of the Petition Date, without the submission of separate employment motions, and the issuance of separate retention orders for each individual professional; and it is further

ORDERED that each Ordinary Course Professional shall file an affidavit with the Court, within the later of thirty (30) days following (i) the entry of a final order granting this Motion, and (ii) the engagement of such professional by the Debtors during these chapter 11 cases, setting forth that such professional does not represent or hold any interest adverse to the Debtors or their respective estates (the "Retention Affidavit"); and it is further

ORDERED that the Debtors are authorized to pay to each Ordinary Course Professional, and without a motion to the Court by such professional, 100% of fees and disbursements incurred. Such payments would be made following the submission to and approval by the Debtors of appropriate invoices setting forth in reasonable detail the nature of the services rendered and disbursements actually incurred; provided, however, that subject to further order of the Court, each Ordinary Course Professional's fees and disbursements shall not

exceed an average \$50,000 per month or \$500,000 for the duration of these Chapter 11 cases; and it is further

ORDERED that for any monthly period during which any Ordinary Course Professional requests payments from the Debtors in excess of the fee cap set forth in the Motion, such payments shall be subject to the prior approval of the Court in accordance with sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee; and it is further

ORDERED that the Debtors reserve the right to supplement the list of Ordinary Course Professionals from time to time as necessary. In such event, the Debtors propose to file a supplemental list with this Court and serve it on the relevant parties pursuant to the procedures identified in the Debtors' Motion for an Order Pursuant to Bankruptcy Rules 9007, 2002(l) and 2002(m) to Establish Notice Procedures and to Establish a Master Service List. The Debtors further propose that if no objections are filed to such supplemental list within ten (10) days after service thereof, then such list would be deemed approved by the Court without the necessity of a hearing; and it is further

ORDERED that this Order shall not apply to any professional retained by the Debtors pursuant to a separate order of this Court; and it is further

ORDERED that this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order; and it is further

ORDERED that service of the Motion as provided therein shall be deemed good and sufficient notice of such Motion; and it is further

ORDERED that the requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York for the filing of a memorandum of law is waived.

Dated: New York, New York
October 19, 2005

/s/ Allan L. Gropper
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

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

In re	:	
	:	
	:	Chapter 11
NORTHWEST AIRLINES	:	Case No. 05-17930 (ALG)
CORPORATION, et al.,	:	
	:	(Jointly Administered)
Debtors.	:	

**CERTIFICATION PURSUANT TO
ADMINISTRATIVE ORDER RE: GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, Laran Brandt, certify as follows:

1. I am a Certified Public Accountant and a senior manager of KPMG LLP ("KPMG"), a professional services firm.
2. By Order dated October 20, 2005, KPMG was retained to provide tax advisory services for the above-captioned debtor and debtor in possession (collectively, the "Debtors").
3. I submit this certification in conjunction with the First and Final Fee Application of KPMG LLP, as Provider of Tax Advisory Services to the Debtors, for Final Allowance of Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred During the Period January 30, 2007 through May 31, 2007 (the "Application").
4. I am the professional designated by KPMG with the responsibility for KPMG's compliance in these cases with the administrative order regarding guidelines for fees and disbursements for professionals in Southern District of New York bankruptcy cases (the "Amended Guidelines").

5. I have read KPMG's Application and, to the best of my knowledge, information and belief formed after reasonable inquiry (except as stated herein or in the Application); (a) the fees and disbursements sought in the Application fall within the Amended Guidelines and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 promulgated by the Office of the United States Trustee (61 Fed. Reg. 24890 (May 17, 1996); 28 C.F.R. Part 58, appendix) (the "UST Guidelines" and together with the Amended Guidelines, the "Guidelines"); and (b) except to the extent the fees and disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at or below the rates and in accordance with practices customarily employed by KPMG and generally accepted by its clients.

6. A copy of the Application is being provided to the United States Trustee, any official statutory committees appointed in these cases and the Debtors, contemporaneously with the filing hereof.

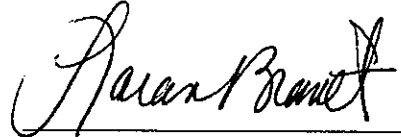
7. The monthly fee statements for the compensation period are attached to the Application as Exhibit "G".

8. Except as set forth herein or in the Application, the reimbursement of expenses sought in the Application does not include a charge for profit or amortization of the cost of any investment, equipment or capital outlay.

9. KPMG has sought to keep its fees and expenses at a reasonable level and to utilize professional services and incur expenses as necessary to competently represent the Debtors.

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Dated: July 19, 2007.

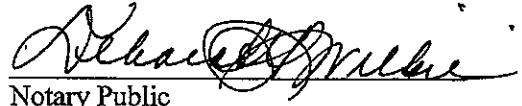


Laran Brandt
KPMG LLP

State of Minnesota
County of Hennepin



On this 19 day of July, 2007, before me, the undersigned notary public, personally appeared Laran Brandt, known to me to be the person whose name is subscribed to the within instrument and acknowledged that she executed the same for the purposes therein contained. In witness whereof, I hereunto set my hand and official seal.



Notary Public

EXHIBIT C

**NORTHWEST AIRLINES CORPORATION, ET AL.
EXHIBIT C**

CATEGORY	FEES	EXPENSES	TOTAL
Minneapolis Consulting	\$ 31,880.00	\$ 848.00	\$ 32,728.00
International Consulting	\$ 23,945.00	\$ 100.00	\$ 24,045.00
Minneapolis Compliance	\$ 15,775.00	\$ -	\$ 15,775.00
Menu Based Services	\$ 2,700.00	\$ -	\$ 2,700.00
Compliance Progress Bill	\$ 21,725.00	\$ -	\$ 21,725.00
	\$ 96,025.00	\$ 948.00	\$ 96,973.00
Holdback	\$ 19,205.00		

NORTHWEST AIRLINES, INC.
JULY 28, 2006
EXHIBIT A

KPMG Minneapolis Consulting

General

Further services provided in connection with the general 2005 international expatriate assignment compensation review and associated advice related to capturing tax reimbursements and advances on the current year reimbursement method; including receipt and review of 2005 Form W-2 revised gross-up calculations for expatriate assignees and adjustments to update 2005 total taxable compensation summary details; various discussions and correspondence with L. Lattimore, M. Costigan and S. Holm regarding the same.	\$ 7,975.00
Additional services related to further corrections to 2005 Form W-2cs for the following individuals who have not exceeded the Social Security cap prior to the addition of foreign compensation to correct the Social Security tax amount includable in 2005 taxable wages [J. Frenzel, M. Habib, D. Moon, and M. Slaton]; including associated discussions and correspondence with L. Lattimore regarding the same; and revisions to 2005 compensation summary details to reflect total updated taxable wages per 2005 Final Form W-2c. (<i>approximately \$390/assignee</i>)	1,575.00
Review of 2005 compensation summary details for eight Tech Ops assignees in Singapore to identify which individuals have compensation item "negative per diem" included in their 2005 taxable wages; telephone call with L. Lattimore to determine nature of this item and identification that negative compensation adjustment was included in 2005 compensation erroneously; associated discussion regarding proper reporting of such and adjustments to be made to correct 2005 taxable wages.	1,525.00
Receipt and review of 2005 Forms W-2c for eight Tech Ops assignees in Singapore to reconcile adjustments for "negative per diem"; follow-up correspondence to L. Lattimore to advise that previous adjustments made to wages which resulted in a W-2c issued in January are not reflected in current W-2c wages.	1,750.00
Correspondence to S. Holm, J. Douglas and M. Costigan to provide overview of 2006 tax law changes related to the IRC Section 911 Foreign Earned Income and Housing Exclusions and identify how the change in provisions would potentially impact both the Company's overall assignment tax cost as well as the Company's assignees (both Expatriate and Techs Ops); including high level overview of overall population to determine same.	3,950.00
Subtotal - General	\$ <u>16,775.00</u>

NORTHWEST AIRLINES, INC.
JULY 28, 2006
EXHIBIT A

KPMG Minneapolis Consulting

Bassett, Jerry

Discussions and correspondence with J. Bassett, S. Holm and our Amsterdam office regarding 2001 Dutch tax notice received by taxpayer requesting additional information regarding the amount claimed for company car purposes in Jerry's 2001 Dutch tax return; various associated discussions and correspondence with E&Y to request additional information related to Jerry's 2001 Dutch tax return. \$ 975.00

Subtotal - Bassett, Jerry \$ 975.00

Cruz, Maria (Iliana)

Initial discussions and correspondence with B. Martin, S. Holm and our Amsterdam office regarding Dutch social insurance requirements related to taxpayer's status as a NRA of U.S. and partial coverage under the U.S. Social Security System. \$ 675.00

Calculation of taxpayer's 2005 U.S. source income as requested by J. Mahlstedt in order to determine retirement match contributions and as necessary for determining 2005 Form W-2c adjustments; including analysis of 2005 workday schedule to determine U.S. workdays; associated correspondence with J. Mahlstedt and L. Lattimore to provide taxpayer's taxable U.S. source income for 2005 and proposed 2005 Form W-2c adjustments. 2,375.00

Subsequent calculation of taxpayer's 2005 U.S. source income by month as requested by J. Mahlstedt in order to determine retirement match contributions; including further analysis of 2005 workday schedule to determine U.S. workdays by month; associated correspondence with J. Mahlstedt to provide taxpayer's monthly taxable U.S. source income for 2005. 1,600.00

Calculation of taxpayer's 2006 U.S. source income by month as requested by J. Mahlstedt in order to determine retirement match contributions; including analysis of 2006 workday schedule to determine U.S. workdays by month; associated correspondence with J. Mahlstedt to provide taxpayer's monthly taxable U.S. source income for 2006. 1,000.00

Subtotal - Cruz, Maria (Iliana) \$ 5,650.00

NORTHWEST AIRLINES, INC.
JULY 28, 2006
EXHIBIT A

KPMG Minneapolis Consulting

Duell, Kai

Analysis of 2004 tax gross-ups included in compensation to provide explanation to taxpayer regarding 2004 tax equalization settlement due to the Company; including preparation of correspondence to taxpayer to explain gross-up analysis. \$ 1,100.00

Discussions and correspondence with L. Lattimore regarding tax gross-up and Social Security advance amounts included in 2004 taxable wages, including identification of incorrect Social Security Advance amount included in 2004 taxable wages. 475.00

Preparation of revised 2004 tax equalization calculation to correct Social Security Gross-up amount due to overstatement of Social Security Advance amount included in 2004 taxable wages. 300.00

Preparation of revised correspondence to taxpayer to explain 2004 tax equalization settlement and tax amounts paid by taxpayer versus Company. 1,000.00

Subtotal - Duell, Kai \$ 2,875.00

Gray, Rich

Discussions and correspondence with our Amsterdam office regarding the 2004 tax assessment issued for R. Gray; including associated correspondence with B. Martin. \$ 375.00

Subtotal - Gray, Rich \$ 375.00

Lunde, Tim

Discussions and correspondence with our Amsterdam office regarding additional information requested by the Dutch tax authorities in connection with the taxpayer's 2003 Dutch tax return; associated discussions and correspondence with M. Costigan to outline information required to be provided to our Amsterdam office for their response to the tax authorities. \$ 675.00

Discussions and correspondence with our Amsterdam office to provide additional information required with respect to taxpayer's 2004 taxable compensation for completion of his 2004 Dutch income tax return. 500.00

Subtotal - Lunde, Tim \$ 1,175.00

NORTHWEST AIRLINES, INC.
JULY 28, 2006
EXHIBIT A

KPMG Minneapolis Consulting

Moon, Diana

Receipt and review of IRS notice issued to taxpayer in connection with her 2004 income tax return; associated discussions and correspondence to taxpayer regarding same. \$ 375.00

Subtotal - Moon, Diana \$ 375.00

Subtotal - Exhibit A \$ 28,200.00

Less 20% \$ (5,640.00)

Out of Pocket Expenses (Airborne, Courier, etc.) 200.00

Subtotal - Exhibit A \$ 22,760.00

NORTHWEST AIRLINES, INC.
JULY 28, 2006
EXHIBIT B

KPMG Foreign Office Services

KPMG Hong Kong

Preparation of Employer's Return of Remuneration Form IR56B for the year ended 31 March 2006 in respect of Ms. Rebekah Wong. \$ 625.00

Preparation of hypothetical tax estimation for Mr. Pang Ka Wah for the year 2005/06. 450.00

Subtotal - KPMG Hong Kong \$ 1,075.00

KPMG Huazhen

Preparation and submission of the monthly Chinese IIT returns for Mr. Feng Chien Wu for the period Septebmer 2005 to December 2005. \$ 800.00

Miscellaneous outlays (fax, phone, photocopies, traveling expenses). 100.00

Subtotal - KPMG Huazhen \$ 900.00

KPMG Seoul

Preparation of the monthly Korean individual income tax returns for D. Ha for the period of January through June 2006 (\$110 per month). \$ 660.00

Subtotal - KPMG Seoul \$ 660.00

Subtotal - Exhibit B \$ 2,635.00

NORTHWEST AIRLINES, INC.
JULY 28, 2006
EXHIBIT D

OTHER MENU BASED SERVICES

Britton, Karen - Departure tax counseling session in connection with her assignment to Singapore.	\$	450.00
Matsumore, Takashi - Arrival tax counseling session in connection with his assignment from Japan to the U.S.		450.00
McGunnigle, Scotty - Departure tax counseling session in connection with his assignment to Hong Kong.		450.00
Minarovic, Vido - Departure tax counseling session in connection with his assignment to Japan.		450.00
Rinkenberger, Dale - Departure tax counseling session in connection with his assignment to the Netherlands.		450.00
Venske, Keikou - Departure tax counseling session in connection with her assignment to Japan.		450.00
Subtotal - Exhibit D	\$	<u>2,700.00</u>

NORTHWEST AIRLINES, INC.
AUGUST 15, 2006
EXHIBIT A

KPMG Minneapolis Consulting

Bard, Stephen

Meeting with taxpayer on July 10, 2006 to go over his questions regarding the completion of his 2005 tax data organizer including completion of same. \$ 900.00

Subtotal - Bard, Stephen \$ 900.00

Debosschere, Jeff

Discussions and correspondence with M. Costigan and KPMG in Singapore to request 2006 part year compensation detail through taxpayer's assignment end date in Singapore; including receipt and review of same and correspondence to provide same to KPMG in Singapore. \$ 450.00

Subtotal - Debosschere, Jeff \$ 450.00

Ditty, John

Discussions and correspondence with M. Costigan and KPMG in Singapore to request 2006 part year compensation detail through taxpayer's assignment end date in Singapore; including receipt and review of same and correspondence to provide same to KPMG in Singapore. \$ 450.00

Subtotal - Ditty, John \$ 450.00

Hamada, Akitoshi

Receipt and review of 2005 California Franchise Tax Board notice received by A. Hamada; including discussions and correspondence with M. Costigan to obtain copy of cancelled check for CA balance due; discussion with California Franchise Tax Board regarding Aki's account and follow-up discussion with taxpayer's spouse regarding resolution of issue. \$ 725.00

Subtotal - Hamada, Akitoshi \$ 725.00

Keel, Robert

Revisions to taxpayer's 2005 compensation summary to include Social Security gross-up details and reconciliation to W-2c. \$ 650.00

Subtotal - Keel, Robert \$ 650.00

NORTHWEST AIRLINES, INC.
AUGUST 15, 2006
EXHIBIT A

KPMG Minneapolis Consulting

General

Discussions and correspondence with M. Costigan to request 2005 compensation summary detail for R. Squires, including review of assignment expenses and request for amounts captured in U.s. payroll; receipt, review and revisions to compensation summary and correspondence to Marlene to outline variances. \$ 1,275.00

Work to date in connection with compensation summary review and W-2c adjustments for eight Tech Ops assignees in Singapore to correct negative "per diem" item included in compensation summaries; including discussions with L. Lattimore regarding same; receipt and review of W-2cs and associated discussions and correspondence regarding original adjustments for Singapore taxes paid by Company not included in current W-2c revisions; receipt and review of 2nd W-2cs. 5,200.00

Discussions and correspondence with M. Costigan regarding 2005/06 fiscal year compensation summary detail needed for Hong Kong income tax returns for 5 assignees; including discussion of pro-ration for December 2005 amounts which include 2005 calendar year compensation detail. 2,000.00

Subtotal - General \$ 8,475.00

Subtotal - Exhibit A \$ 11,650.00

Less 20% \$ (2,330.00)

Out of Pocket Expenses (Airborne, Courier, etc.) 648.00

Subtotal - Exhibit A \$ 9,968.00

NORTHWEST AIRLINES, INC.
AUGUST 15, 2006
EXHIBIT B

KPMG Foreign Office Services

KPMG Amsterdam

Advice provided to KPMG Minneapolis with respect to Dutch social security tax implications related to M. Cruz.	\$ 750.00
Correspondence to Dutch tax authorities to provide requested information related to notice received in connection with J. Grube's 2003 tax return related to the taxpayer's 2003 travel schedule.	1,600.00
Preparation of 2004 Dutch income tax return for T. Lunde due to notice received from the Dutch tax authorities indicating that a 2004 tax filing is required.	1,350.00
Correspondence to Dutch tax authorities to provide requested information related to notice received in connection with G. Woythaler's 2003 tax return related to the taxpayer's 2003 travel schedule.	1,650.00
Application for 30% Ruling for J. Bell.	1,200.00
Assistance provided to J. Shoesmith related to the filing of health insurance forms because of new regulations.	300.00
Preparation of 2005 Dutch income tax return for J. Shoesmith, including review of assessment and filing of extension.	1,350.00
General advice provided to M. Gersen regarding new health insurance system and the consequences for expatriate employees.	400.00

Subtotal - KPMG Amsterdam **\$ 8,600.00**

KPMG Hong Kong

Preparation of 2005/06 Hong Kong income tax return for R. Wong; including preparation of Individual Tax Return Form BIR60, incorporating first year unilateral relief claim into the form BIR60 and to check the Notice of Assessment upon receipt from the Inland Revenue Department.	\$ 2,450.00
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Subtotal - KPMG Hong Kong **\$ 2,450.00**

KPMG Paris

Preparation of tax clearance calculation linked to taxpayer's separation from NWA to prorate the 2005 French tax liability for F. Schreiber between NWA and taxpayer; including gross-up calculation.	\$ 950.00
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Subtotal - KPMG Paris **\$ 950.00**

NORTHWEST AIRLINES, INC.
AUGUST 15, 2006
EXHIBIT B

KPMG Foreign Office Services

KPMG Seoul

Preparation of the monthly Korean individual income tax returns for D. Ha for the period of July 2006 (\$110 per month). \$ 110.00

Subtotal - KPMG Seoul \$ 110.00

KPMG Tokyo

Appointment of tax agent for S. Crowdey (fee on menu basis). \$ 300.00

Dickel, David - Japanese arrival tax counseling session. 500.00

Frenzel, Jennifer - Japanese arrival tax counseling session. 500.00

Matsumori, Takashi - Japanese departure tax counseling session. 500.00

Minarovic, Vido - Japanese arrival tax counseling session. 500.00

Sparks, James - Japanese arrival tax counseling session. 500.00

Venske, Keikou - Japanese arrival tax counseling session. 500.00

Zeller, Robyn - Japanese arrival tax counseling session. 500.00

Preparation of 2005 Japanese income tax return for P. Cantarutti (fee on menu basis). 1,375.00

Preparation of 2005 Japanese income tax return for S. Crowdey (fee on menu basis). 1,375.00

Preparation of 2005 Japanese income tax return for A. Hamada (fee on menu basis). 1,375.00

Preparation of 2005 Japanese income tax return for V. Rademaker. 1,375.00

Subtotal - KPMG Tokyo \$ 9,300.00

Subtotal - Exhibit B \$ 21,410.00

NORTHWEST AIRLINES, INC.
AUGUST 15, 2006
EXHIBIT C

KPMG Minneapolis Compliance

Araki, Tsuyoshi

Correspondence to NWA to coordinate payment of 2005 balance(s) due with tax return.	\$ 250.00
Subtotal - Araki, Tsuyoshi	\$ <u>250.00</u>

Cameron, Jason

Additional time spent to confirm taxpayers' Minnesota homestead status related to his Minnesota residence and request for details regarding allocation between land and building related to taxpayer's principal residence which is being rented while on assignment for proper determination of depreciation for same.	\$ 525.00
Correspondence to NWA to coordinate payment of 2005 balance(s) due with tax return.	250.00
Subtotal - Cameron, Jason	\$ <u>775.00</u>

Deschamps, Fred

Preparation of 2005 extension calculation at April 15, 2006.	\$ 350.00
Additional time spent to source multiple stock option exercises over multiple years to identify foreign source income associated with same.	575.00
Subtotal - Deschamps, Fred	\$ <u>925.00</u>

Eguchi, Atsushi

Correspondence to NWA to coordinate payment of 2005 balance(s) due with tax return.	\$ 250.00
Subtotal - Eguchi, Atsushi	\$ <u>250.00</u>

Frenzel, Jennifer

Additional time spent due to taxpayer's ineligibility to make a Roth IRA contribution and to explain adjusted gross income limitations and assignment compensation impact.	\$ 450.00
Re-run of 2005 tax return upon receipt of information from taxpayer that she will be returning to the U.S. early and will not qualify for Section 911 Foreign Earned Income Exclusion.	750.00
Subtotal - Frenzel, Jennifer	\$ <u>1,200.00</u>

NORTHWEST AIRLINES, INC.
AUGUST 15, 2006
EXHIBIT C

KPMG Minneapolis Compliance

Grube, James

Menu Based 2005 Compliance Fees as follows:

2005 U.S. Federal Income Tax Return	\$ 1,200.00
2005 U.S. Oklahoma State Income Tax Return	300.00
2005 U.S. Tax Equalization Calculation	450.00
2005 Form 4868 - Request for Extension of Time to File Federal Income Tax Return	100.00

Additional time spent in the preparation of the taxpayer's 2005 final tax equalization for the calculation of the final year gross-up of the tax equalization settlement. 525.00

Correspondence to NWA to coordinate payment of 2005 balance(s) due with tax return. 250.00

Subtotal - Grube, James **\$ 2,825.00**

Hamada, Aki

Menu Based 2005 Compliance Fees as follows:

2005 U.S. Federal Income Tax Return	\$ 1,200.00
2005 U.S. California State Income Tax Return	300.00
2005 U.S. Tax Equalization Calculation	450.00
2005 Form 4868 - Request for Extension of Time to File Federal Income Tax Return	100.00

Additional time spent in the preparation of the taxpayer's 2005 final tax equalization for the calculation of the final year gross-up of the tax equalization settlement. 525.00

Correspondence to NWA to coordinate payment of 2005 balance(s) due with tax return. 250.00

Subtotal - Hamada, Aki **\$ 2,825.00**

Keel, Rob

Additional time spent to research whether taxpayer's education expenses qualify to be taken as an employee business expense deduction versus a tuition and fees deduction. \$ 1,250.00

Additional time spent due to taxpayer's ineligibility to make a Roth IRA conversion and to explain adjusted gross income limitations and assignment compensation impact. 450.00

Subtotal - Keel, Rob **\$ 1,700.00**

NORTHWEST AIRLINES, INC.
AUGUST 15, 2006
EXHIBIT C

KPMG Minneapolis Compliance

Rademaker, Mark & Vanessa

Additional time spent to calculate spouse's Foreign Earned Income Exclusion.	\$ 450.00
Subtotal - Rademaker, Mark & Vanessa	\$ <u>450.00</u>

Sparks, James

Correspondence to NWA to coordinate payment of 2005 balance(s) due with tax return.	\$ 250.00
Subtotal - Sparks, James	\$ <u>250.00</u>

Woythaler, Glenn

Menu Based 2005 Compliance Fees as follows:

2005 U.S. Federal Income Tax Return	\$ 1,200.00
2005 U.S. Minnesota State Income Tax Return	300.00
2005 U.S. Tax Equalization Calculation	450.00
2005 Form 4868 - Request for Extension of Time to File Federal Income Tax Return	100.00
Additional time spent to obtain details of spouse's Schedule C income required to be reported for 2005 income tax return, including associated discussions and correspondence with taxpayer.	675.00
Additional time spent to source multiple stock option exercises over multiple years to identify foreign source income associated with same.	575.00
Additional time spent in the preparation of the taxpayer's 2005 final tax equalization for the calculation of the final year gross-up of the tax equalization settlement.	525.00
Correspondence to NWA to coordinate payment of 2005 balance(s) due with tax return.	250.00
Subtotal - Woythaler, Glenn	\$ <u>4,075.00</u>

Yokosawa, Aki

Correspondence to NWA to coordinate payment of 2005 balance(s) due with tax return.	\$ 250.00
Subtotal - Yokosawa, Aki	\$ <u>250.00</u>

Subtotal - Exhibit C	\$ <u>15,775.00</u>
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Northwest Airlines, Inc.
July 21, 2006
Exhibit A

NAME	FEBRUARY 2006 PROGRESS	MARCH 2006 PROGRESS	APRIL 2006 PROGRESS	MAY 2006 PROGRESS	JUNE 2006 PROGRESS	JULY 2006 PROGRESS					SUBTOTAL STANDARD BUNDLED FEE	
						6TH PROGRESS	ADDITIONAL COMPLIANCE SERVICES					
							FRANCE	JAPAN	KOREA	NETHERLANDS		SINGAPORE
EXPATRIATE ASSIGNEES												
ANDERSON, MATTHEW	\$ 525	\$ 750	\$ 850	\$ 850	\$ 850	\$ 175	\$ -	\$ 300	\$ -	\$ -	\$ -	4,300
ANDERSON, TODD A	525	750	850	850	850	175						4,000
BASSETT, JERRY	525	750	850	850	850	175				400		4,400
BELL, JONATHAN	525	750	850	850	850	175				400		4,400
BERNIER, JEFFREY	525	750	850	850	850	175		300				4,300
CAMERON, JASON	525	750	850	850	850	175				400		4,400
CRUZ, MARIA I.	525	750	850	850	850	175				400		4,400
DESCHAMPS, FREDERIC	525	750	850	850	850	175		300				4,300
DICKEL, DAVID	525	750	850	850	850	175		300				4,300
EPTING, PAT	525	750	850	850	850	175				400		4,400
FRENZEL, JENNIFER	525	750	850	850	850	175		300				4,300
HA, DAVID	525	750	850	850	850	175			700			4,700
HABIB, MOHAMED	525	750	850	850	850	175		300				4,300
KEEL, ROBERT	525	750	850	850	850	175		300				4,300
LOFGREN, LAURIE	525	750	850	850	850	175		300				4,300
MOON, DIANA	525	750	850	850	850	175				400		4,400
MUELLER, JAMES	525	750	850	850	850	175		300				4,300
NAIMPALLY, ANAND	525	750	850	850	850	175		300				4,300
NELSON, MICHAEL	525	750	850	850	850	175		300				4,300
NISHIHARA, RAFAEL	525	750	850	850	850	175						4,000
RADEMAKER, MARK & VANESSA	525	750	850	850	850	175		600				4,600
SCHREIBER, FRANK	525	750	850	850	850	175	500					4,500
SHERIDAN, KIERAN	525	750	850	850	850	175				400		4,400
SLATON, MICHAEL	525	750	850	850	850	175		300				4,300
SPARKS, JIM	525	750	850	850	850	175		300				4,300
STOUT, KEVIN	525	750	850	850	850	175		300				4,300
ZELLER, ROBYN	525	750	850	850	850	175		300				4,300
JAPANESE NATIONAL ASSIGNEES												
ARAKI, TSUYOSHI		525	850	850	775							3,000
EGUCHI, ATSUSHI		525	850	850	775							3,000
EZAKI, SHINJI		525	850	850	775							3,000
IZUMIKAWA, SHOICHI		525	850	850	775							3,000
SHIMADA, AYUMA		525	850	850	775							3,000
YOKOSAWA, AKINORI		525	850	850	775							3,000

Northwest Airlines, Inc.
July 21, 2006
Exhibit A

NAME	FEBRUARY 2006 PROGRESS	MARCH 2006 PROGRESS	APRIL 2006 PROGRESS	MAY 2006 PROGRESS	JUNE 2006 PROGRESS	JULY 2006 PROGRESS					SUBTOTAL STANDARD BUNDLED FEE	
						6TH PROGRESS	ADDITIONAL COMPLIANCE SERVICES					
							FRANCE	JAPAN	KOREA	NETHERLANDS		SINGAPORE
TECH OPS ASSIGNEES												
BARD, STEVE	525	750	850	850	850	175					400	4,400
BUCHANAN, DAVE	525	750	850	850	850	175						4,000
COLMARK, CHRISTOPHER	525	750	850	850	850	175						4,000
DEBOSSCHERE, JEFF	525	750	850	850	850	175					400	4,400
DITTY, JOHN	525	750	850	850	850	175					400	4,400
HALL, ROBERT	525	750	850	850	850	175					400	4,400
HARAN, SEAN	525	750	850	850	850	175					400	4,400
ISAACSON, THOMAS	525	750	850	850	850	175						4,000
MCCARLEY, TOM	525	750	850	850	850	175						4,000
MCCMEANS, BRIAN	525	750	850	850	850	175						4,000
MICHAUD, LAWRENCE (MIKE)	525	750	850	850	850	175					400	4,400
MOSSBARGER, DAVE	525	750	850	850	850	175						4,000
POVERUD, KEN	525	750	850	850	850	175					400	4,400
REINFELDT, PHILLIP (RANDY)	525	750	850	850	850	175						4,000
SPAKE, MONROE	525	750	850	850	850	175						4,000
SWANN, JAMES	525	750	850	850	850	175					400	4,400
TURNER, MICHAEL	525	750	850	850	850	175					400	4,400
VONASEK, MARK	525	750	850	850	850	175						4,000
WHITCOMB, COREY	525	750	850	850	850	175					400	4,400
WHITE, DAVID	525	750	850	850	850	175					400	4,400
THIRD COUNTRY NATIONALS *												
CROWDEY, STEVEN												-
SHOESMITH, JOHN												-
REPATRIATED ASSIGNEES *												
ANDERSON, TODD C												-
CANTARUTTI, PERRY												-
GRUBE, JAMES W.												-
HAMADA, AKITOSHI												-
WOYTHALER, GLENN												-

Subtotals	\$ 24,675	\$ 38,400	\$ 45,050	\$ 45,050	\$ 44,600	\$ 8,225	\$ 500	\$ 5,100	\$ 700	\$ 2,800	\$ 4,400	\$ 219,500
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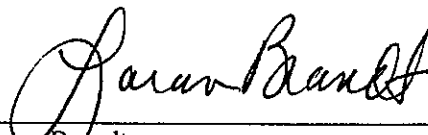
Subtotal - July 2006 progress only	<u>\$ 21,725</u>
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* = Menu based assignees, to be billed upon completion.

EXHIBIT D

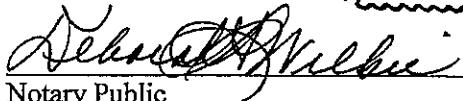
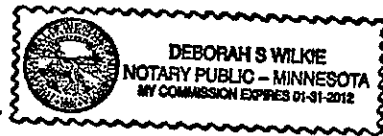
for the Debtors, no agreement or understanding exists between KPMG and any person for a division of compensation or reimbursement received or to be received hereto or in connection with the within cases.

5. KPMG does not hold a retainer in these cases and the only payments received from the Debtors for services performed or expenses incurred during the Compensation Period were pursuant to the Retention Order and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members.



Larar Brandt
KPMG LLP

Sworn to before me this
19th day of July, 2007.



Notary Public

My Commission Expires: 1-31-12

EXHIBIT E1

NORTHWEST AIRLINES CORPORATION, ET AL.
EXHIBIT E1

NAME	POSITION	TOTAL HOURS BILLED IN APPLICATION	HOURLY BILLING RATE	TOTAL COMPENSATION
Clark, Mchris	(2) Managing Director	4.4	\$500	\$ 2,200.00
Brandt, Laran	(2) Senior Manager	127.0	\$400	\$ 50,800.00
Allis, Donna	(1) Manager	1.5	\$700	\$ 1,050.00
Seaver, Karen	(2) Senior Associate	1.6	\$240	\$ 384.00
Higgins, Brian	(2) Associate	19.8	\$200	\$ 3,960.00
Rose, Robyn J.	(2) Associate	1.8	\$160	\$ 288.00
Randle, Matthew	(1) Associate	1.8	\$399	\$ 718.00
Howell, Barbara	(2) Associate	1.8	\$180	\$ 324.00
Wang, Alex	(1) Tax Consultant	3.2	\$91	\$ 291.00
Cao, Nicole	(1) Assistant Tax Manager	0.3	\$247	\$ 74.00
Tian, Tiffany	(1) Tax Consultant	1.5	\$91	\$ 137.00
Wu, Fiona	(1) Tax Manager	1.0	\$468	\$ 468.00
Bannister, Richard	(1) International Pensions Consultant	2.6	\$1,300	\$ 3,380.00
Sakhabuth, Issiah	(1) Tax Assistant Manager	2.8	\$600	\$ 1,680.00
Harris, Claire	(1) Tax Manager	0.1	\$700	\$ 70.00
Keggin, Ellie	(1) Tax Assistant	2.2	\$230	\$ 506.00
Laterveer, Marianne	(1) Manager	6.3	\$487	\$ 3,068.00
Laterveer, Marianne	(1) Manager	5.0	\$542	\$ 2,709.00
Brummelhuis, Eddy	(1) Manager	0.2	\$504	\$ 101.00
Daams, Mirjam	(1) Manager	2.9	\$542	\$ 1,572.00
Ishida, Yayoi	(1) Tax Consultant	3.6	\$302	\$ 1,087.00
van den Bosch, Ellen	(1) Tax Secretary	2.1	\$164	\$ 344.00
Ooi Boon, Jin	(1) Partner	1.5	\$780	\$ 1,170.00
Koh, Pauline	(1) Senior Manager	5.0	\$377	\$ 1,885.00
Subtotal		200.0		\$ 78,266.00
Less Voluntary Reduction				\$ (5,118.95) ⁽³⁾
Total				\$ 73,147.05

⁽¹⁾ - Advisory services provided by KPMG International Member Firms are billed at the standard hourly rate of the participating member firm.

⁽²⁾ - Pursuant to the Engagement Letter dated February 13, 2007, KPMG, in recognition of its commitment to Northwest Airlines, Inc. agreed to discount its standard hourly rates for consulting services by 20% (to 80% of KPMG's standard hourly rates).

⁽³⁾ - A voluntary reduction was taken against fee statement preparation fees on the third fee statement.

EXHIBIT E2

**NORTHWEST AIRLINES CORPORATION, ET AL.
EXHIBIT E2**

CATEGORY	FEES	EXPENSES	TOTAL
Minneapolis Consulting	\$ 47,314.00	\$ 231.00	\$ 47,545.00
International Consulting	\$ 19,039.00	\$ 181.00	\$ 19,220.00
Minneapolis Compliance	\$ -	\$ -	\$ -
Menu Based Services	\$ 64,614.00	\$ 1,132.00	\$ 65,746.00
Compliance Progress Bill	\$ 184,688.00	\$ -	\$ 184,688.00
Fee Statement Preparation ⁽¹⁾	\$ 3,433.05	\$ -	\$ 3,433.05
July 2006 Invoices ⁽²⁾	\$ 19,205.00	\$ -	\$ 19,205.00
	\$ 338,293.05	\$ 1,544.00	\$ 339,837.05

⁽¹⁾ The Fee Statement Preparation time actually totaled \$6,462.00 in the 3rd monthly fee statement, but a voluntary reduction of \$5,118.95 was taken; therefore, the fee statement preparation on the 3rd monthly fee statement now totals \$1,343.05.

⁽²⁾ By agreement of the Debtors, KPMG has included \$19,205.00 for professional services rendered by KPMG to the Debtors for the period July 1, 2007 through July 31, 2007 which was held back.

EXHIBIT F

1

NORTHWEST AIRLINES CORPORATION
EXHIBIT F – EXPENSES

First Monthly Billing Statement for the period January 30, 2007 – February 26, 2007

Overnight courier charges	\$ 8.00
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Second Monthly Billing Statement for the period February 27, 2007 – March 28, 2007

No expenses	\$ -
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Third Monthly Billing Statement for the period March 29, 2007 – April 26, 2007

Telephone charges	\$ 182.00
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Fourth Monthly Billing Statement for the period April 27, 2007 – May 31, 2007

Overnight courier charges	\$ 41.00
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Postage and facsimile	\$ 30.00
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Goods and Services tax	\$ 476.00
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Local transport cost	\$ 27.00
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Telephone	\$ 30.00
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Photocopies	\$ 13.00
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Business tax	\$ 145.00
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Courier & photocopies for disbursement of 20 tax return packages and assessment notices	<u>\$ 592.00</u>
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	\$ 1,354.00
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Total expenses: \$ 1,544.00

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

NORTHWEST AIRLINES CORPORATION,
et al.,

Debtors.

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Chapter 11
Case No. 05-17930 (ALG)
(Jointly Administered)

KPMG LLP'S FIRST MONTHLY BILLING STATEMENT
FOR THE PERIOD JANUARY 30, 2007 – FEBRUARY 26, 2007

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Northwest Airlines, Inc.
Amount of Fees:	\$116,639.00
Amount of Expenses:	\$8.00
Total Amount of Fees and Expenses:	\$116,647.00
80% of Fees:	\$93,311.20

SUMMARY SHEET
 NORTHWEST AIRLINES, INC.
 JANUARY 30, 2007 THROUGH FEBRUARY 26, 2007

NAME OF PROFESSIONAL	POSITION	HOURLY BILLING RATE	DISCOUNTED HOURLY RATE*	TOTAL HOURS BILLED	TOTAL COMPENSATION
Brandt, Laran	Senior Manager	\$ 500.00	\$ 400.00	21.7	\$ 8,680.00
Higgins, Brian	Associate	\$ 250.00	\$ 200.00	14.6	\$ 2,920.00
Total				36.3	\$ 11,600.00

* Pursuant to the executed Engagement Letter dated January 13, 2004, KPMG, in recognition of its commitment to Northwest Airlines, Inc., agreed to discount its standard hourly rates for consulting services by 20% (to 80% of KPMG's standard hourly rates).

BREAKDOWN OF FEES AND EXPENSES BY EXHIBIT
NORTHWEST AIRLINES, INC.
JANUARY 30, 2007 THROUGH FEBRUARY 26, 2007

Exhibit	Fees	Expenses	Total
A - Minneapolis Consulting	\$ 11,600.00	\$ 8.00	\$ 11,608.00
B - International Consulting	\$ -	\$ -	\$ -
C - Minneapolis Compliance	\$ -	\$ -	\$ -
D - Menu Based Services	\$ 12,663.00	\$ -	\$ 12,663.00
E - Compliance Progress Bill	\$ 92,376.00	\$ -	\$ 92,376.00
Total Fees and Expenses	\$ 116,639.00	\$ 8.00	\$ 116,647.00

**NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT A**

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
DESCRIPTION		2006 COMPENSATION			
Brandt, Laran	02/01/07	Telephone call with J. Nguyen, NWA HR, regarding status of and timeline for NWA to provide us with 2006 compensation summary detail and W-2s for international assignee population.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	02/02/07	Receipt and preliminary review of 2006 compensation summary excel detail file for international assignees.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/05/07	Receipt and preliminary review of 2006 Forms W-2 for international assignees.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/06/07	Analyze preparation of 2006 compensation summary detail file for international assignees.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/06/07	Initial analysis of 2006 worldwide compensation summary files for 16 NWA assignees in Japan to confirm that worldwide compensation includes all anticipated reportable compensation.	1.4	\$ 400.00	\$ 560.00
Brandt, Laran	02/06/07	Prepare email to J. Nguyen (NWA IHR) and L. Lattimore (NWA Payroll) to inquire about host location paid expenses for December which did not appear to be included in 2006 annual compensation detail and to inquire about negative entry for "foreign income tax" included in December 2006 data to obtain confirmation from NWA that this compensation item actually represents 2006 hypothetical income tax withholding deducted from the assignees during the year.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	02/07/07	Review email request to NWA for 2006 compensation summary detail for 8 Short Term Reservations Center assignees and request for detail of excludable per diem amounts paid to assignees which will be taxable for Singapore income tax purposes.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	02/12/07	Telephone call with and review email from J. Nguyen regarding 2006 compensation; including discussion to confirm how 2006 hypothetical tax withholding amounts are reported in compensation summary detail and to confirm that foreign assignment compensation elements represent 12 months worth of expenses.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/16/07	Nader Jahangiri - Telephone call with L. Lattimore regarding taxpayer's 2006 compensation summary detail and W-2 taxable wages and variances between payroll records and international HR records; including L. Lattimore's request for KPMG to assist in the reconciliation of 2006 taxable wages.	0.4	\$ 400.00	\$ 160.00
Higgins, Brian	02/05/07	Compile compensation tracking document to ensure that all needed compensation information is received and accounted for.	2.0	\$ 200.00	\$ 400.00
Higgins, Brian	02/05/07	Review compensation for all technical operations assignees to identify missing items.	1.7	\$ 200.00	\$ 340.00
Higgins, Brian	02/05/07	Reconcile W-2 wage amounts to compensation summaries for all technical operations assignees (28 technical operations assignees).	1.0	\$ 200.00	\$ 200.00
Higgins, Brian	02/06/07	Review compensation for all outbound expatriate assignees to identify missing items.	3.5	\$ 200.00	\$ 700.00
Higgins, Brian	02/06/07	Reconcile W-2 wage amounts to compensation summaries for all outbound expatriate assignees (30 outbound expatriate assignees).	2.0	\$ 200.00	\$ 400.00
Higgins, Brian	02/07/07	Correspond with Julia Nguyen of NWA HR regarding missing compensation summaries for short-term Singapore assignees.	0.4	\$ 200.00	\$ 80.00
Higgins, Brian	02/08/07	Compile 2006 compensation information for short term reservations center assignees.	0.6	\$ 200.00	\$ 120.00
Brandt, Laran	02/19/07	Correspondence from J. Nguyen with 2006 compensation detail for one of five outstanding 2006 compensation summary detail for 5 assignees in Japan.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/19/07	Correspondence to provide same to KPMG Japan and to request their deadlines for remaining compensation summaries.	0.3	\$ 400.00	\$ 120.00

**NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT A**

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Brandt, Laran	02/20/07	Draft correspondence to J. Nguyen to explain Japanese tax filing deadline and set date for receipt of missing four individual compensation summaries.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	02/20/07	Telephone calls with L. Lattimore and J. Nguyen regarding outstanding 2006 compensation summary detail for 4 assignees in Japan to advise regarding information needed to prepare Japanese income tax returns.	0.7	\$ 400.00	\$ 280.00
Brandt, Laran	02/20/07	Review email from J. Nguyen regarding outstanding 2006 compensation summary detail for J. Sparks and potential variance between compensation summary and W-2; associated telephone call with Julia regarding same.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	02/20/07	Review email from J. Nguyen with current compensation summaries for three assignees; including outstanding 2006 compensation summary detail for J. Sparks; corresponded with KPMG Tokyo to provide same for preparation of taxpayers' 2006 Japanese tax return.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/23/07	Analyze 2006 worldwide compensation data provided by NWA for K. Colvile (local hire in Japan) to determine whether compensation data provided includes all reportable compensation for Japanese tax return purposes.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	02/24/07	Correspond with KPMG Tokyo to provide them with 2006 worldwide compensation data provided by NWA for K. Colvile (local hire in Japan) and to advise that they should confirm amounts with NWA Japan.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/26/07	Analyze 2006 compensation summary for A. Eguchi to determine composition of same, resulting in identification that a corrected W-2 may be necessary.	0.4	\$ 400.00	\$ 160.00
Total		Compensation	18.9		\$ 5,320.00
DESCRIPTION		BASSETT, JERRY			
Higgins, Brian	02/12/07	Analyze message from KPMG Amsterdam office regarding additional information requested by the Dutch tax authorities and submit request for tax returns, tax return work papers, and correspondence files (2002 - 2004) for Jerry Bassett.	0.4	\$ 200.00	\$ 80.00
Total		Bassett, Jerry	0.4		\$ 80.00
DESCRIPTION		CANADA SHORT TERM ASSIGNMENT			
Brandt, Laran	02/14/07	Telephone call with Julia to request additional information from NWA regarding tech ops assignees working in Canada for 5 months beginning 1/1/07 to determine whether such assignments meet the dependent personal services provisions of the U.S./Canada income tax treaty.	0.3	\$ 400.00	\$ 120.00
Total		Canada Short Term Assignment	0.3		\$ 120.00
DESCRIPTION		COLVILE, KRISTIN			
Brandt, Laran	01/31/07	Correspond with KPMG Tokyo to advise regarding authorized services for 2006 Japanese income tax return preparation for K. Colvile, a localized NWA assignee in Japan.	0.2	\$ 400.00	\$ 80.00
Total		Colvile, Kristin	0.2		\$ 80.00

**NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT A**

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
DESCRIPTION		COMPENSATION REPORTING REQUIREMENTS			
Brandt, Laran	02/26/07	Analyze email from L. Lattimore (NWA payroll) in connection with her questions regarding compensation reporting requirements for cash payout of stock held by union and paid to employees under bankruptcy; corresponded with S. Schapiro (KPMG state and local employment tax partner) to obtain advice regarding same.	0.3	\$ 400.00	\$ 120.00
Total		Compensation reporting requirements	0.3		\$ 120.00
DESCRIPTION		DICKEL, DAVID (2005 FORM W-2C)			
Brandt, Laran	02/02/07	Analyze taxpayer's 2005 compensation summary detail and 2005 Forms W-2/W-2c pertaining to associated Social Security withholding reported on W-2/W-2c and Social Security gross-up paid by company included in 2005 compensation, resulting in identification of error in compensation reporting related to employee's portion of Social Security paid by the Company.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/12/07	Telephone call with D. Dickel to advise him that potential changes are required to his 2005 Form W-2 to add in employee portion of social security tax paid by the Company on his behalf	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/12/07	Correspondence to L. Lattimore (NWA Payroll) to advise that D. Dickel's 2005 Form W-2c wages do not appear to include employee portion of social security tax paid by the Company on his behalf and associated Medicare tax gross-up.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	02/14/07	Telephone call with L. Lattimore (NWA Payroll) in response to her email to discuss revisions needed for 2005 Forms W-2/W-2c to report associated Social Security withholding.	0.3	\$ 400.00	\$ 120.00
Total		Dickel, David (2005 Form W-2c)	1.4		\$ 560.00
DESCRIPTION		EPTING, PAT			
Brandt, Laran	02/13/07	Analyze information request from KPMG Amsterdam required to respond to Dutch tax assessment notice related to P. Epting's 2004 Dutch income tax return, including questions regarding compensation items and tax reimbursement amounts; review draft correspondence prepared to respond to KPMG Amsterdam's questions associated with same	0.6	\$ 400.00	\$ 240.00
Brandt, Laran	02/15/07	Analyze additional information request from KPMG Amsterdam required to respond to Dutch tax assessment notice related to P. Epting's 2004 Dutch income tax return, including further detail required by Dutch tax authorities with respect to moving expense detail and relocation allowance amounts; prepare and send correspondence to J. Nguyen (NWA) to request clarification and documentation of same	0.3	\$ 400.00	\$ 120.00
Higgins, Brian	02/13/07	Collect and analyze data related to stock options, phantom stock, and other compensation items paid during Pat Epting's 2004 Dutch income tax return for our KPMG Amsterdam office.	1.8	\$ 200.00	\$ 360.00
Higgins, Brian	02/13/07	Correspond with KPMG Amsterdam office regarding analysis of Pat Epting's 2004 compensation items.	0.5	\$ 200.00	\$ 100.00
Total		Epting, Pat	3.2		\$ 820.00
DESCRIPTION		HARAN, SEAN			
Brandt, Laran	02/12/07	Draft reply email to KPMG Singapore to advise them regarding the timing for receipt of 2006 compensation information from NWA for preparation of the taxpayer's 2006 cessation return	0.2	\$ 400.00	\$ 80.00

NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Total		Haran, Sean	0.2		\$ 80.00

**NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT A**

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
DESCRIPTION		JAPANESE TRAINEE TO THE U.S.			
Brandt, Laran	02/14/07	Research U.S. tax implications associated with Japanese B-1 visa trainee to the U.S.; including analysis of whether U.S. branch office in Japan qualifies as foreign operation for purposes of Dependent Personal Services article of the U.S. / Japan income tax treaty	0.7	\$ 400.00	\$ 280.00
Brandt, Laran	02/15/07	Further research U.S. tax implications associated with Japanese B-1 visa trainee to the U.S.; including analysis of whether U.S. branch office in Japan qualifies as foreign operation for purposes of Dependent Personal Services article of the U.S. / Japan income tax treaty	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	02/21/07	Additional review and analysis of U.S. Japanese income tax treaty to determine whether U.S. branch office in Japan qualifies as foreign operation for purposes of Dependent Personal Services article of the U.S. / Japan income tax treaty.	1.0	\$ 400.00	\$ 400.00
Brandt, Laran	02/22/07	Telephone call and email to Washington National Tax to provide fact pattern received from NWA and request advice regarding U.S. / Japanese income tax treaty to determine whether U.S. branch office in Japan qualifies as foreign employer for purposes of Dependent Personal Services article of the U.S. / Japan income tax treaty.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	02/26/07	Telephone call with Washington National Tax to discuss their advice regarding whether U.S. branch office in Japan qualifies as foreign employer for purposes of Dependent Personal Services article of the U.S. / Japan income tax treaty.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/26/07	Corresponded with J. Nguyen (NWA HR) to provide advice regarding the U.S. tax implications associated with bringing an employee of the NWA branch office in Japan to the U.S. for training	1.5	\$ 400.00	\$ 600.00
Total		Japanese Trainee to the U.S.	4.1		\$ 1,640.00
DESCRIPTION		LUNDE, TIM			
Brandt, Laran	02/16/07	Analyze 2004 foreign tax refund received and remitted to NWA in 2006 in order to provide instructions to taxpayer for calculation of his 2006 U.S. federal income tax liability under IRC Section 1341.	1.2	\$ 400.00	\$ 480.00
Total		Lunde, Tim	1.2		\$ 480.00
DESCRIPTION		MCGUNNIGLE, LAWRENCE			
Brandt, Laran	02/13/07	Analyze request from KPMG Hong Kong for 2006/07 fiscal year compensation detail required for preparation of the taxpayer's Hong Kong income tax return; review and approve correspondence to provide KPMG Hong Kong with requisite information	0.3	\$ 400.00	\$ 120.00
Higgins, Brian	02/13/07	Correspond with KPMG Hong Kong office in regard to Lawrence McGunnigle's 2006 compensation information as it relates to his Hong Kong assignment.	0.7	\$ 200.00	\$ 140.00
Brandt, Laran	02/14/07	Prepare correspondence to KPMG Hong Kong in response to their February 13 email requesting additional information for 2006/07 fiscal year compensation detail required for preparation of the taxpayer's Hong Kong income tax return; including associated telephone call with L. Lattimore to determine nature of various compensation items for determination of Hong Kong tax treatment of same.	0.7	\$ 400.00	\$ 280.00
Total		McGunnigle, Lawrence	1.7		\$ 540.00

**NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT A**

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
DESCRIPTION		SINGAPORE TAXATION OF BUSINESS EXPENSE			
Brandt, Laran	02/15/07	Discussion with J. Nguyen regarding NWA US and NWA Singapore's questions about the Singapore tax treatment of per diem versus business expense reimbursement.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	02/15/07	Analyze email from J. Nguyen regarding NWA US and NWA Singapore's questions about the Singapore tax treatment of per diem versus business expense reimbursement.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	02/15/07	Prepare and send correspondence to KPMG Singapore to request information regarding Singapore tax treatment of per diem versus business expense reimbursement as requested by NWA.	0.7	\$ 400.00	\$ 280.00
Brandt, Laran	02/16/07	Correspondence to J. Nguyen to provide advice regarding the Singapore tax treatment of per diems and business expense reimbursements.	0.2	\$ 400.00	\$ 80.00
Total		Singapore Taxation of Business Expense	1.3		\$ 520.00
DESCRIPTION		SLATON, MICHAEL			
Brandt, Laran	02/14/07	Correspondence with taxpayer regarding his request for a tax meeting to discuss the U.S. tax implications associated with his marriage to a Nonresident alien of the U.S. and to schedule the same.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/15/07	Telephone call with taxpayer to discuss the U.S. actual and hypothetical tax implications associated with his marriage to a nonresident alien of the U.S.	1.0	\$ 400.00	\$ 400.00
Brandt, Laran	02/15/07	Correspondence to provide taxpayer with IRS Form required to obtain individual taxpayer identification number for his nonresident alien spouse.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	02/16/07	Begin draft memorandum to M. Slaton's permanent file in connection with items discuss associated with the U.S. actual and hypothetical tax implications associated with his marriage to a nonresident alien of the U.S.	0.7	\$ 400.00	\$ 280.00
Brandt, Laran	02/19/07	Complete preparation of memorandum to M. Slaton's permanent file in connection with items discussed associated with the U.S. actual and hypothetical tax implications associated with his marriage to a nonresident alien of the U.S.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	02/19/07	Telephone call with S. Holm regarding local hire in Japan and potential transfer of employee to Singapore to discuss whether individual should be put on local Singapore payroll or paid from U.S. payroll, including associated issues regarding pension contributions and insurance benefits based on each payroll system.	0.3	\$ 400.00	\$ 120.00
Total		Slaton, Michael	3.1		\$ 1,240.00
		Subtotal - Exhibit A	36.3		\$ 11,600.00
		Out of Pocket Expenses (overnight mail from KPMG to residence of Monroe Spake to deliver paper version of the 2006 tax data organizer)			\$ 8.00
		Total - Exhibit A	36.3		\$ 11,608.00

*Pursuant to the executed Engagement Letter dated January 13, 2004, KPMG, in recognition of its commitment to Northwest Airlines, Inc., agreed to discount its standard hourly rates for consulting services by 20% (to 80% of KPMG's standard hourly rates).

**NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT B**

KPMG International Member Firms - Consulting

Name	Date	Description	Time	Standard Hourly Rate	Amount
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Subtotal - Exhibit B 0.00

Out of Pocket Expenses (Airborne, Courier, etc.) 0.00

Total - Exhibit B 0.00

**NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT C**

KPMG Minneapolis Compliance (Out-of-Scope)

Taxpayer A through J	\$	0.00
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Total - Exhibit C	\$	<u>0.00</u>
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NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT D

MENU BASED SERVICES

KPMG LLP (Minneapolis)

Doroshenko, Joel - U.S. Departure Tax Counseling Session in connection with the taxpayer's short term assignment to Hong Kong.	\$ 450.00
Lentini, Piera - U.S. Departure Tax Counseling Session in connection with the taxpayer's short term assignment to Singapore.	450.00
Perazzoli, Victor - U.S. Departure Tax Counseling Session in connection with the taxpayer's assignment to Japan.	450.00
Schreiber, Frank - Meeting with taxpayer to discuss his final 2005 tax equalization calculation and impact to his 2006 U.S. and French income tax returns.	450.00

Subtotal - KPMG LLP (Minneapolis)	<u>1,800.00</u>
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KPMG Huazhen (China)

Preparation and submission of the monthly Chinese IIT returns for Mr. Feng Chien Wu for the period January 2007 (\$170/month).	\$ 170.00
5% Business Tax	9.00

Subtotal - KPMG Huazhen (China)	<u>\$ 179.00</u>
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KPMG Tax Corporation (Japan)

Chen, Jiunn-Rong - Arrival tax counseling session with taxpayer.	\$ 500.00
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Subtotal - KPMG Tax Corporation (Japan)	<u>\$ 500.00</u>
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KPMG Samjong Accounting Corporation Tax Division (Korea)

Preparation of the monthly Korean individual income tax returns for D. Ha for the period of February 2006 (\$110 per month).	\$ 110.00
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Subtotal - KPMG Samjong Accounting Corporation Tax Division (Korea)	<u>\$ 110.00</u>
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KPMG (Hong Kong)

Preparation of the Individual Tax Return Form BIR60 for the Year of Assessment 2004/05 in respect of Mr. David Buchanan.	\$ 1,350.00
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Preparation of time apportionment claim for the Year of Assessment 2004/05 in respect of Mr. Tom McCarley.	1,100.00
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Subtotal - KPMG (Hong Kong)	<u>\$ 2,450.00</u>
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KPMG Meijburg & Co (Netherlands)

Bassett, Jerry - Immigration services including assistance with Residence Permit Application (€1,000).	\$ 1,385.00
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NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT D

MENU BASED SERVICES

Kriksciun, James - Application for 30% Ruling.	1,200.00
Rayborn, John - Application for 30% Ruling.	1,200.00
Rayborn, John - Immigration services including assistance with application for work permit for J. Rayborn (€750).	1,039.00
Subtotal - KPMG Meijburg & Co (Netherlands)	\$ <u>4,824.00</u>
<u>KPMG LLP (UK)</u>	
Crowdey, Steven - Preparation of 2005/06 UK individual income tax return.	\$ 1,400.00
Shoemith, John - Preparation of 2005/06 UK individual income tax return.	1,400.00
Subtotal - KPMG LLP (UK)	\$ <u>2,800.00</u>
 Total - Exhibit D	 \$ <u>12,663.00</u>

NORTHWEST AIRLINES, INC.
JANUARY 30 - FEBRUARY 26, 2007
EXHIBIT E

2006 COMPLIANCE PROGRESS BILL

NAME	FIRST PROGRESS	SUBTOTAL STANDARD BUNDLED FEE
EXPATRIATE ASSIGNEES (\$4,000 annual bundled fee)		
ANDERSON, MATTHEW	\$ 1,334	\$ 1,334
ANDERSON, TODD A	1,334	1,334
BASSETT, JERRY	1,334	1,334
BELL, JONATHAN	1,334	1,334
BERNIER, JEFFREY	1,334	1,334
BRITTON, KAREN	1,334	1,334
CAMERON, JASON	1,334	1,334
CRUZ, MARIA I.	1,334	1,334
DESCHAMPS, FREDERIC	1,334	1,334
DICKEL, DAVID	1,334	1,334
EPTING, PAT	1,334	1,334
FRENZEL, JENNIFER	1,334	1,334
HA, DAVID	1,334	1,334
HABIB, MOHAMED	1,334	1,334
JAHANGIRI, NADER	1,334	1,334
LOFGREN, LAURIE	1,334	1,334
MINAROVIC, VIDO	1,334	1,334
MOON, DIANA	1,334	1,334
MUELLER, JAMES	1,334	1,334
NAIMPALLY, ANAND	1,334	1,334
NELSON, MICHAEL	1,334	1,334
RADEMAHER, MARK & VANESSA	1,334	1,334
RAYBORN, JOHN	1,334	1,334
RINKENBERGER, DALE	1,334	1,334
SHERIDAN, KIERAN	1,334	1,334
SLATON, MICHAEL	1,334	1,334
SPARKS, JIM	1,334	1,334
STOUT, KEVIN	1,334	1,334
VENSKE, KEIKOU	1,334	1,334
ZELLER, ROBYN	1,334	1,334
FOREIGN NATIONAL ASSIGNEES (\$3,000 annual bundled fee)		
ARAKI, TSUYOSHI	\$ 1,000	\$ 1,000
EGUCHI, ATSUSHI	1,000	1,000
EZAKI, SHINJI	1,000	1,000
FURUYAMA, TETSUYA	1,000	1,000
MATSUMORI, TAKASHI	1,000	1,000
SHIMADA, AYUMA	1,000	1,000
YOKOSAWA, AKINORI	1,000	1,000
SHORT TERM RESERVATIONS CENTER ASSIGNEES (\$4,000 annual bundled fee)		
AJER, JEFFREY	\$ 1,334	\$ 1,334
CASMEY, KIM	1,334	1,334
DIDOMINICK, BRIAN	1,334	1,334
LENTINI, PIERA	1,334	1,334
MUSHRO, PHYLLIS	1,334	1,334
NIMMO, CHERYL	1,334	1,334

NORTHWEST AIRLINES, INC.
 JANUARY 30 - FEBRUARY 26, 2007
 EXHIBIT E

NAME	FIRST PROGRESS	SUBTOTAL STANDARD BUNDLED FEE
SVALSTEDT, CINDY	1,334	1,334
VOLKERT, MARYANN	1,334	1,334
TECH OPS ASSIGNEES (\$4,000 annual bundled fee)		
BARD, STEVE	\$ 1,334	\$ 1,334
BUCHANAN, DAVE	1,334	1,334
COLMARK, CHRISTOPHER	1,334	1,334
DEBOSSCHERE, JEFF*	1,334	1,334
DITTY, JOHN*	1,334	1,334
DOROSHENKO, JOEL	1,334	1,334
FORSMAN, LARS	1,334	1,334
HALL, ROBERT	1,334	1,334
HARAN, SEAN	1,334	1,334
MCCARLEY, TOM	1,334	1,334
MCGUNNIGLE, LAWRENCE	1,334	1,334
MICHAUD, LAWRENCE (MIKE)	1,334	1,334
PAULS, JEFFREY	1,334	1,334
PROCTOR, DOUG	1,334	1,334
REINFELDT, PHILLIP (RANDY)	1,334	1,334
SNYDER, MICHAEL	1,334	1,334
SPAKE, MONROE	1,334	1,334
SPILLETH, NORM	1,334	1,334
SQUIRES, ROBERT	1,334	1,334
SUFLITA, ANTHONY	1,334	1,334
SWANN, JAMES	1,334	1,334
TRENTMAN, JEFFREY	1,334	1,334
TURNER, MICHAEL	1,334	1,334
VONASEK, MARK	1,334	1,334
WHITCOMB, COREY	1,334	1,334
WHITE, DAVID	1,334	1,334
THIRD COUNTRY NATIONAL ASSIGNEES*		
CHEN, JR	\$ -	\$ -
CROWDEY, STEVEN	-	-
PANG KA WAH	-	-
SHOESMITH, JOHN	-	-
WONG, REBEKAH	-	-
WU, JEFF	-	-
REPATRIATED ASSIGNEES *		
ISAACSON, THOMAS	\$ -	\$ -
MCMEANS, BRIAN	-	-
MOSSBARGER, DAVE	-	-
NISHIHIRA, RAFAEL	-	-
POVERUD, KEN	-	-
Total - Exhibit E	\$ 92,376	\$ 92,376

* = Menu based assignees, to be billed upon completion.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

NORTHWEST AIRLINES CORPORATION,
et al.,

Debtors.

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§
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Chapter 11
Case No. 05-17930 (ALG)
(Jointly Administered)

KPMG LLP'S SECOND MONTHLY BILLING STATEMENT
FOR THE PERIOD FEBRUARY 27, 2007 – MARCH 28, 2007

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Northwest Airlines, Inc.
Amount of Fees:	\$126,901.00
Amount of Expenses:	\$0.00
Total Amount of Fees and Expenses:	\$126,901.00
80% of Fees:	\$101,520.80

BREAKDOWN OF FEES AND EXPENSES BY EXHIBIT
NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 - MARCH 28, 2007

Exhibit	Fees	Expenses	Total
A -- Minneapolis Consulting	\$ 17,930.00	\$ -	\$ 17,930.00
B -- International Consulting	\$ 1,768.00	\$ -	\$ 1,768.00
C -- Minneapolis Compliance	\$ -	\$ -	\$ -
D -- Menu Based Services	\$ 14,891.00	\$ -	\$ 14,891.00
E -- Compliance Progress Bill	\$ 92,312.00	\$ -	\$ 92,312.00
Total Fees and Expenses	<u>\$ 126,901.00</u>		<u>\$ 126,901.00</u>

SUMMARY SHEET
 NORTHWEST AIRLINES, INC.
 FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

NAME OF PROFESSIONAL	POSITION	HOURLY BILLING RATE	DISCOUNTED HOURLY RATE*	TOTAL HOURS BILLED	TOTAL COMPENSATION
Brandt, Laran	Senior Manager	\$ 500.00	\$ 400.00	42.4	\$ 16,960.00
Clark, MChris	Managing Director	\$ 625.00	\$ 500.00	0.9	\$ 450.00
Higgins, Brian	Associate	\$ 250.00	\$ 200.00	2.2	\$ 450.00
Rose, Robyn J.	Associate	\$ 200.00	\$ 160.00	0.5	\$ 80.00
Allis, Donna**	Manager	\$ 700.00		1.5	\$ 1,050.00
Randle, Matthew**	Associate	\$ 399.00		1.8	\$ 718.00
Total				49.3	\$ 19,708.00

*Pursuant to the executed Engagement Letter dated January 13, 2004, KPMG, in recognition of its commitment to Northwest Airlines, Inc., agreed to discount its standard hourly rates for consulting services by 20% (to 80% of KPMG's standard hourly rates).

**Advisory services provided by KPMG International Member Firms are billed at the standard hourly rates of the participating member firm.

**NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007**

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
2006 COMPENSATION					
Brandt, Laran	03/06/07	Telephone calls with M. Costigan and J. Nguyen to provide advice regarding timing for capturing in compensation items paid by local foreign NWA office on assignees' behalf, including foreign income tax payments, foreign tax refunds and various housing expenses.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	03/06/07	Review of 2006 compensation summary for 3 NWA assignees (T. Isaacson, B. McMeans, D. Mossbarger) who were on assignment in Tel Aviv in 2005 and identification that 2005 Israeli taxes paid in 2006 are not included in 2006 U.S. federal taxable wages; review of 2005 tax equalization transmittal dates to determine if 2005 tax equalization settlements paid in 2006 and therefore should be included in 2006 taxable wages.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/06/07	Telephone call with M. Costigan in response to her request regarding 2005 Israeli income tax balances due for T. Isaacson, B. McMeans, D. Mossbarger and whether these should be included in 2006 compensation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/06/07	Telephone call with L. Lattimore in response to her questions regarding 2006 tax gross-up calculation for Israel assignees (T. Isaacson, D. Mossbarger) whose 2005 tax equalization settlements were paid in 2006 and are offset by 2005 Israeli income tax balances due paid by the Company and discussion regarding associated W-2c revisions for federal and social security taxable wages.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	03/06/07	Review of 2006 compensation summary for 1 NWA assignee (M. Vonasek) who was on assignment in Tel Aviv in 2005 and analysis of completion of 2005 Israel income tax return to determine if 2005 Israeli taxes were paid in 2006 or 2007 to confirm whether tax should be included in 2006 wages; telephone call with M. Costigan regarding same.	0.2	\$ 400.00	\$ 80.00

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for S. Bard (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for C. Colmark (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for J. Debosschere (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for J. Ditty (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for R. Hall (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for S. Haran (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for L. Michaud (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for J. Pauls (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for M. Snyder (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for N. Spilleth (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for R. Squires (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for J. Swann (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00

**NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007**

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for J. Trentman (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for M. Turner (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for C. Whitcomb (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for D. White (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for K. Poverud (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/06/07	Analyze 2006 compensation summary for M. Vonasek (NWA Assignee in Singapore) to confirm 2005 foreign tax amounts and 2005 tax equalization amounts are properly captured in 2006 federal and Medicare taxable wages, and / or identification of 2005 foreign tax payments and tax equalization payments not included in 2006 compensation.	0.2	\$ 400.00	\$ 80.00

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Brandt, Laran	03/06/07	Draft correspondence to J. Nguyen and C. India Black to identify 8 Technical Operations assignees in Hong Kong and Singapore, who did not have 2005 tax equalization settlement payments captured in 2006 compensation, to confirm that these amounts were settled in 2007 (and reportable for 2007 compensation purposes) and should not be captured in 2006 compensation.	0.3	\$ 400.00	\$ 120.00
Higgins, Brian	03/06/07	Review e-mail to NWA regarding 2005 Tax Equalization settlements not included in 2006 compensation for several Tech Ops assignees.	0.4	\$ 200.00	\$ 80.00
Brandt, Laran	03/07/07	Analyze anticipated Singapore tax payments paid by NWA in 2006 for M. Michaud and correspond with J. Nguyen to request detail of foreign tax payments included in 2006 compensation for M. Michaud.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	03/08/07	Analyze 2006 compensation summaries for 10 expatriate assignees to confirm if 2005 tax equalization settlements are captured in 2006 compensation.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	03/09/07	General compensation review of 18 expatriate assignees' 2006 assignment compensation summaries to reconcile foreign tax payments included in compensation summary to anticipated amounts based on prior year foreign tax returns and current year payments.	3.0	\$ 400.00	\$ 1,200.00
Brandt, Laran	03/09/07	Review year-end withholding payments in compensation to withholding recommendations provided to NWA in December 2006 for the 18 expatriate assignees, and reconcile prior year tax equalization settlements to current year compensation entries.	2.0	\$ 400.00	\$ 800.00
Brandt, Laran	03/10/07	General compensation review of 7 expatriate assignees' 2006 assignment compensation summaries to reconcile foreign tax payments included in compensation summary to anticipated amounts based on prior year foreign tax returns and current year payments; review year-end withholding payments in compensation to withholding recommendations provided to NWA in December 2006, reconcile prior year tax equalization settlements to current year compensation entries,	1.0	\$ 400.00	\$ 400.00

**NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007**

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Brandt, Laran	03/10/07	Analyze 2006 expatriate assignee compensation to determine which assignees have phantom stock awards in compensation and draft correspondence to NWA to request grant / vest date and share amounts.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/10/07	General compensation analysis of 7 U.S. inbound foreign national assignees' 2006 assignment compensation summaries to reconcile U.S. tax withholding amounts per Forms W-2 to withholding recommendations provided to NWA in January and identify variances; analyze same to determine if anticipated U.S. tax reimbursement amounts based on prior year income tax balances due / overpayments are included in compensation summary.	1.7	\$ 400.00	\$ 680.00
Brandt, Laran	03/10/07	General compensation analysis of 7 technical operations assignees' 2006 assignment compensation summaries to reconcile foreign tax payments, tax equalization settlement payments captured in 2006 compensation; correspond with J. Nguyen to resolve open items.	1.7	\$ 400.00	\$ 680.00
Brandt, Laran	03/12/07	Telephone call with J. Nguyen regarding 2005 tax equalization settlement for 8 technical operations assignee to determine if amounts were settled in 2006 or 2007.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/12/07	General compensation analysis of 16 technical operations assignees' 2006 assignment compensation summaries to reconcile foreign tax payments, tax equalization settlement payments captured in 2006 compensation; correspond with J. Nguyen to resolve open items regarding the analysis.	3.5	\$ 400.00	\$ 1,400.00
Brandt, Laran	03/12/07	Analyze correspondence from J. Nguyen regarding 2005 tax equalization settlements for 8 technical operations assignees indicating the 4 of the 8 were settled in 2006 (and W-2cs will be required to properly capture compensation) and 4 of 8 have been / will be settled in 2007.	0.8	\$ 400.00	\$ 320.00
Brandt, Laran	03/12/07	Correspond with J. Nguyen and C. India Black to obtain details of J. Pauls' Sign On bonus to determine if this relates to his international assignment.	0.1	\$ 400.00	\$ 40.00
Brandt, Laran	03/12/07	Correspond with J. Nguyen and C. India Black to identify 2006 compensation summaries not yet received for 3 Tech Ops assignees and to determine timeline for receipt of W-2cs for 5 Tech Ops assignees	0.3	\$ 400.00	\$ 120.00

**NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007**

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Brandt, Laran	03/13/07	Telephone call with J. Nguyen and M. Costigan to respond to their various questions regarding LINK compensation collector, how to identify various compensation items for annual compensation collection, how tax reimbursement payments should be captured in LCC , what payroll codes should be used, what payroll codes can be eliminated, and how to capture tax equalization settlement payments in LCC.	0.6	\$ 400.00	\$ 240.00
Brandt, Laran	03/13/07	Correspond with J. Nguyen and L. Lattimore regarding timeline for providing 2006 Form W-2c for 2 Japanese national employees and to advise that taxpayers do not have a 2006 Japanese tax filing requirement.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/13/07	Telephone call with L. Lattimore regarding timeline for providing various 2006 Forms W-2c for international assignees.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/14/07	Correspond with J. Nguyen and L. Lattimore to provide advice regarding whether tax gross up calculation is required in connection with business expenses for Singapore short term reservations assignee.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/21/07	Analyze 2006 Compensation summaries and Forms W-2 for 8 Short Term Reservations Center assignees in Singapore, including reconciliation of compensation elements in summary reports to taxable wages reported on Forms W-2 to identify items which are nontaxable / excluded from U.S. taxable wages, but which are taxable for Singapore tax purposes; correspond with J. Nguyen and L. Lattimore to request detail of variances between federal taxable wages and state taxable wages for 6 of these assignees and to request detail of other variance amounts for two assignees	2.5	\$ 400.00	\$ 1,000.00
Brandt, Laran	03/21/07	Correspond with KPMG Singapore to provide them with 2006 compensation summaries for 8 Short Term Reservations Center assignees in Singapore.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/21/07	Analyze 2006 Compensation summary and Form W2/W2c for N. Spilleth to confirm adjustments made by NWA are correctly captured in Form W-2c and summary.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/21/07	Analyze 2006 Compensation summary and Form W2/W2c for J. Frenzel to confirm adjustments made by NWA are correctly captured in Form W-2c and summary.	0.3	\$ 400.00	\$ 120.00

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard	
				Hourly Rate	Amount
Brandt, Laran	03/22/07	Analyze email from J. Nguyen regarding compensation reporting and U.S. income tax filing requirements for a Japanese national who was on assignment in the U.S. until 2004 and is no longer resident for U.S. income tax purposes, but who had tax reimbursements made on his behalf by the Company in 2006; correspond with J. Nguyen to provide advice regarding same.	1.0	\$ 400.00	\$ 400.00
Brandt, Laran	03/22/07	Analyze emails from J. Nguyen and L. Lattimore regarding the nature of variances between 2006 federal taxable wages and state taxable wages for 6 Short Term Reservations Center assignees and prepare advice to Julia and Linda in response to the same.	1.2	\$ 400.00	\$ 480.00
Brandt, Laran	03/23/07	Telephone call with M. Costigan to advise regarding 2006 tax gross-up recommendations for R. Keel who is no longer covered for tax return preparation services, but who had assignment related compensation in 2006 which is reportable for U.S. income tax purposes; including review of taxpayers' federal foreign tax credit carryover and 2006 W-2 reported compensation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/27/07	Telephone call with J. Nguyen to follow-up on request for phantom stock details for 8 expatriate assignees	0.1	\$ 400.00	\$ 40.00
Brandt, Laran	03/28/07	Correspond with J. Nguyen to request outstanding 2006 international assignee compensation summary detail for 5 expatriate assignees, including review of assignees' foreign tax filing deadlines to provide priority order for receipt of same from NWA.	0.4	\$ 400.00	\$ 160.00
Total		2006 Compensation	29.3		\$ 11,640.00
		2004/05 Hong Kong Tax			
Brandt, Laran	03/27/07	Correspond with KPMG Hong Kong regarding 2004/05 tax assessments issued by Hong Kong tax authorities for D. Buchanan and T. McCarley and telephone call with S. Holm to determine whether tax assessments should be sent to International HR or Tech Ops HR for coordination of payment.	0.2	\$ 400.00	\$ 80.00
Total		2004/05 Hong Kong Tax	0.2		\$ 80.00
		2006 Medicare Wage Adjustments			
Brandt, Laran	03/09/07	Analyze Medicare taxable wages reported for two expatriate assignees due to variance between Medicare taxable wages and federal taxable wages not reconciling to 401(k) add back.	0.6	\$ 400.00	\$ 240.00

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Brandt, Laran	03/09/07	Analyze Medicare tax gross-up included in federal taxable wages but not included in Medicare taxable wages.	0.4	\$ 400.00	\$ 160.00
Clark, MChris	03/09/07	Review of Medicare wage reporting issue for the majority of the international assignees.	0.3	\$ 500.00	\$ 150.00
Brandt, Laran	03/10/07	Analyze Medicare taxable wages reported for expatriate assignees due to variance between Medicare taxable wages and federal taxable wages not reconciling to 401(k) add back; analyze Medicare tax gross-up included in federal taxable wages but not included in Medicare taxable wages and calculate Medicare tax gross-up on foreign compensation for sampling of assignees to reconcile tax gross-up on foreign compensations gross up included in compensation; identify assignees for whom this is an issue	2.0	\$ 400.00	\$ 800.00
Brandt, Laran	03/13/07	Telephone call with L. Lattimore regarding Medicare wage adjustments for expatriate employees.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/28/07	Telephone call with L. Lattimore to determine what information she needs to make W-2c Medicare wage adjustments for expatriate assignees to correct Medicare wages to include tax gross-ups which were paid by the Company and properly included in Federal taxable wages, but were inadvertently excluded from Medicare taxable wages.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/28/07	Develop schedule of proposed W-2c Medicare wage adjustments for 25 expatriate assignees to be provided to L. Lattimore for preparation of 2006 Forms W-2c for correction of Medicare wages to include tax gross-ups which were paid by the Company and properly included in Federal taxable wages, but were inadvertently excluded from Medicare taxable wages.	0.7	\$ 400.00	\$ 280.00
Total		2006 Medicare Wage Adjustments	<u>4.5</u>		<u>\$ 1,830.00</u>
		2006/07 Fiscal Year Compensation			
Brandt, Laran	03/07/07	Draft correspondence to NWA to outline compensation summary reports, additional detail regarding various compensation items and timeframe for compilation of same to be provided to KPMG Hong Kong for the preparation of 2006/07 Hong Kong fiscal year income tax returns and returns of employer remuneration.	1.0	\$ 400.00	\$ 400.00
Total		2006/07 Fiscal Year Compensation	<u>1.0</u>		<u>\$400.00</u>

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Canada					
Brandt, Laran	03/01/07	Telephone call with Susan and correspond with KPMG Vancouver to determine whether short term tech ops assignments meet the dependent personal services provisions of the U.S./Canada income tax treaty.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	03/01/07	Telephone call with KPMG Vancouver to determine Company's requirements to apply for waiver of Canadian income tax withholding for short term assignees expected to meet the treaty provisions for exemption from Canadian income tax.	1.0	\$ 400.00	\$ 400.00
Brandt, Laran	03/05/07	Telephone call with Susan Holm to advise regarding Company's requirements to apply for waiver of Canadian income tax withholding for short term assignees expected to meet the treaty provisions for exemption from Canadian income tax.	0.4	\$ 400.00	\$ 160.00
Total		Canada	<u>1.8</u>		<u>\$ 720.00</u>
Chen, JR					
Brandt, Laran	03/05/07	Analyze correspondence from KPMG Taiwan regarding Taiwan assignee to Japan and taxpayer's request to file his own Taiwan income tax return to determine whether such request should be considered; analyze taxpayer's Letter of Assignment to determine assignment related compensation, potential Taiwan income tax implications, Taiwan tax equalization implications and Japanese income tax implications.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	03/05/07	Telephone call with KPMG Taiwan regarding Taiwan assignee to Japan and taxpayer's request to file his own Taiwan income tax return to determine whether such request should be considered; including request for information regarding reportable compensation for actual and hypothetical tax purposes, Taiwan actual and hypothetical tax implications related to assignment related compensation and impact of Japanese tax filing on Taiwan return.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	03/06/07	Analyze email from KPMG Taiwan and provide clarification regarding Taiwan actual and hypothetical tax implications related to assignment related compensation and impact of Japanese tax filing on Taiwan return; analyze tax counseling meeting notes from KPMG Taiwan and KPMG Japan.	0.5	\$ 400.00	\$ 200.00

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Total	Chen, JR		<u>1.5</u>		<u>\$ 600.00</u>

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
		Compensation Reporting - Expenses			
Brandt, Laran	03/07/07	Telephone call with and email to J. Nguyen to provide advice regarding timing for capturing in compensation various expenses paid by NWA on assignees' behalf.	0.4	\$ 400.00	\$ 160.00
Clark, MChris	03/07/07	Review email to J. Nguyen providing advice regarding timing for capturing in compensation various expenses paid by NWA on assignees' behalf.	0.3	\$ 500.00	\$ 150.00
Total		Compensation Reporting - Expenses	<u>0.7</u>		<u>\$ 310.00</u>
		Compensation Reporting Requirements - Cash Payout of Stock			
Brandt, Laran	02/27/07	Corresponded with L. Lattimore (NWA payroll) to provide advice in connection with her questions regarding compensation reporting requirements for cash payout of stock held by union and paid to employees under bankruptcy; corresponded with M. Shah (KPMG state and local employment tax manager) to obtain advice regarding same.	0.3	\$ 400.00	\$ 120.00
Total		Compensation Reporting Requirements - Cash Payout of Stock	<u>0.3</u>		<u>\$ 120.00</u>
		Cruz, Iliana			
Brandt, Laran	03/01/07	Cruz, Iliana - telephone call with international division of social security administration to determine which country a Mexican National employee of the U.S. company on assignment in the Netherlands should be subject to social tax.	0.3	\$ 400.00	\$ 120.00
Total		Cruz, Illiana	<u>0.3</u>		<u>\$ 120.00</u>
		Dickel, David			
Brandt, Laran	02/28/07	Telephone call with L. Lattimore (NWA Payroll) to discuss revisions needed for 2005 Forms W-2/W-2c to report associated Social Security withholding and to respond to her questions regarding original W-2 and W-2c to determine starting point for final W-2c.	0.3	\$ 400.00	\$ 120.00
Total		Dickel, David	<u>0.3</u>		<u>\$ 120.00</u>

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
		Israel Tax Payments			
Brandt, Laran	03/06/07	Analyze email from KPMG Tel Aviv indicating additional Israeli taxes due for B. McMeans, D. Mossbarger and T. Isaacson and prepare reply correspondence to request payment details for same.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/07/07	Analyze email from KPMG Tel Aviv with payment instructions for additional Israeli taxes due for B. McMeans, D. Mossbarger and T. Isaacson and coordinate for check requests to be prepared for NWA.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	03/07/07	Review communication to NWA providing payment instructions for Israel tax balances due for B. McMeans, D. Mossbarger and T. Isaacson.	0.4	\$ 400.00	\$ 160.00
Higgins, Brian	03/07/07	Isaacson, Thomas - Review a message from KPMG Tel Aviv office regarding interest and penalties due to the Israelis tax authorities; correspond with Julia Nguyen regarding the payment to be made to the Israeli tax authorities.	0.6	\$ 200.00	\$ 120.00
Higgins, Brian	03/07/07	McMeans, Brian - Review a message from KPMG Tel Aviv office regarding interest and penalties due to the Israelis tax authorities; correspond with Julia Nguyen regarding the payment to be made to the Israeli tax authorities.	0.6	\$ 200.00	\$ 120.00
Higgins, Brian	03/07/07	Mossbarger, David - Review a message from KPMG Tel Aviv office regarding interest and penalties due to the Israelis tax authorities; correspond with Julia Nguyen regarding the payment to be made to the Israeli tax authorities.	0.6	\$ 200.00	\$ 120.00
Total		Israel Tax Payments	<u>2.8</u>		<u>\$ 760.00</u>
		Japanese Business Traveler Total			
Clark, MChris	02/27/07	Review email to J. Nguyen and S. Holm regarding U.S. taxation of Short Term business traveler from Japan to US.	0.3	\$ 500.00	\$ 150.00
Total		Japanese Business Traveler Total	<u>0.3</u>		<u>\$ 150.00</u>
		Singapore Local Hire			
Brandt, Laran	03/13/07	Correspond with KPMG Singapore regarding NWA's questions in connection with employer reporting and withholding obligations for a local employee.	0.4	\$ 400.00	\$ 160.00

**NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007**

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
Brandt, Laran	03/14/07	Correspond with KPMG Singapore to schedule conference call regarding NWA's questions in connection with employer reporting and withholding obligations for a local employee.	0.1	\$ 400.00	\$ 40.00
Brandt, Laran	03/14/07	Correspond with S. Holm to provide preliminary advice regarding employer reporting and withholding obligations for a local employee.	0.8	\$ 400.00	\$ 320.00
Brandt, Laran	03/15/07	Telephone call with KPMG Singapore to discuss nature of advice requested by S. Holm regarding employer reporting and withholding obligations for a local employee, tax effective structuring of compensation and individual income tax filing obligations of employee.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	03/21/07	Analyze advice from KPMG Singapore regarding employer reporting and withholding obligations for a local employee, tax effective structuring of compensation and individual income tax filing obligations of employee.	0.2	\$ 400.00	\$ 80.00
Total		Singapore Local Hire	<u>2.0</u>		<u>\$ 800.00</u>
		Zeller, Robyn			
Brandt, Laran	03/06/07	Review 2005 IRS notice received from taxpayer indicating adjustment to 2005 overpayment to be applied to 2006 and analyze 2005 tax payment history to confirm if IRS notice is correct; correspond with R. Zeller to request a copy of the cancelled check for her 2005 federal extension payment made at April 15, 2006.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/15/07	Review notice response to IRS requesting adjustment to R. Zeller's 2006 estimated tax payments.	0.1	\$ 400.00	\$ 40.00
Rose, Robyn J.	03/15/07	Prepare draft of IRS response to 2005 notice.	0.5	\$ 160.00	\$ 80.00
Brandt, Laran	03/16/07	Review final versions of notice response to IRS requesting adjustment to R. Zeller's 2006 estimated tax payments and sign.	0.1	\$ 400.00	\$ 40.00
Total		Zeller, Robyn	<u>1.0</u>		<u>\$ 280.00</u>

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate	Amount
		Subtotal - Exhibit A	<u>46.0</u>		<u>\$ 17,930.00</u>
		Out of Pocket Expenses (Courier)			<u>\$ -</u>
		Total - Exhibit A	<u>46.0</u>		<u>\$ 17,930.00</u>

**NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007
EXHIBIT B**

KPMG International Member Firms - Consulting

Name	Date	Description	Time	Standard Hourly Rate	Amount
<u>KPMG LLP</u>					
<u>(UK)</u>					
Allis, Donna	01/04/07	Analyze the U.K. / Netherlands income tax treaty Article 15 to determine whether income related to taxpayer's workdays in the U.K. may be exempted from U.K. income tax; correspond with Karen Morris at NWA U.K. to obtain fiscal year compensation detail for calculating taxpayer's 2005/06 U.K. source income.	1.5	\$ 700.00	\$ 1,050.00
Randle, Matthew	01/04/07	Analyze J. Shoemith's travel to, and workdays in, the U.K. for the 2005/06 fiscal year to determine the impact to his 2005/06 UK income tax return filing; correspond with J. Shoemith on January 4, 2007 to request further information regarding the nature of travel days spent in the U.K. in order to determine whether such days were incidental to his Dutch employment or connected with a U.K. project.	1.8	\$ 399.00	\$ 718.00
Subtotal - KPMG LLP (UK)			<u>3.3</u>		<u>\$ 1,768.00</u>
Subtotal - Exhibit B					<u>\$ 1,768.00</u>
Out of Pocket Expenses (Airborne, Courier, etc.)					<u>\$ -</u>
Total - Exhibit B			<u>3.3</u>		<u>\$ 1,768.00</u>

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007
EXHIBIT C

KPMG Minneapolis Compliance (Out-of-Scope)

<u>Taxpayer A</u>	\$
Subtotal - Taxpayer A	\$ <u>0.00</u>
<u>Taxpayer B</u>	\$
Subtotal - Taxpayer B	\$ <u>0.00</u>
<u>Taxpayer C</u>	\$
Subtotal - Taxpayer C	\$ <u>0.00</u>
<u>Taxpayer D</u>	\$
Subtotal - Taxpayer D	\$ <u>0.00</u>
<u>Taxpayer E</u>	\$
Subtotal - Taxpayer E	\$ <u>0.00</u>
<u>Taxpayer F</u>	\$
Subtotal - Taxpayer F	\$ <u>0.00</u>
<u>Taxpayer G</u>	\$

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007
EXHIBIT C

KPMG Minneapolis Compliance (Out-of-Scope)

Subtotal - Taxpayer G	\$ <u>0.00</u>
<u>Taxpayer H</u>	\$
Subtotal - Taxpayer H	\$ <u>0.00</u>
<u>Taxpayer I</u>	\$
Subtotal - Taxpayer I	\$ <u>0.00</u>
<u>Taxpayer J</u>	\$
Subtotal - Taxpayer J	\$ <u>0.00</u>
<u>General</u>	\$
Subtotal - General	\$ <u>0.00</u>
Total - Exhibit C	\$ <u><u>0.00</u></u>

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007
EXHIBIT D

MENU BASED SERVICES

KPMG Huazhen (China)

Pang Ka Wah - Preparation and submission of monthly IIT returns for the period December 2006 through February 2007 (\$280/month). \$ 840.00

Subtotal - KPMG Huazhen (China) \$ 840.00

KPMG Tax Corporation (Japan)

Colville, Kristin - Arrival tax counseling session with taxpayer. \$ 500.00

Colville, Kristin - Preparation of 2006 Japanese income tax return (fee on menu basis). 1,375.00

Crowdey, Steven - Preparation of 2006 Japanese income tax return (fee on menu basis). 1,375.00

Rademaker, Ana - Preparation of 2006 Japanese income tax return (fee on menu basis). 1,375.00

Subtotal - KPMG Tax Corporation (Japan) \$ 4,625.00

KPMG Samjong Accounting Corporation Tax Division (Korea)

Preparation of the monthly Korean individual income tax returns for D. Ha for the period of March 2006 (\$110 per month). \$ 110.00

Subtotal - KPMG Samjong Accounting Corporation Tax Division (Korea) \$ 110.00

KPMG Meijburg & Co (Netherlands)

Epting, Pat - Immigration services including assistance with application for residence permit for P. Epting (€400). \$ 568.00

Kriksciun, James - Immigration services including assistance with application for work permit for J. Kriksciun (€750). 1,065.00

Kriksciun, James - Arrival tax counseling session. 600.00

Melcher, Scott - Immigration services including assistance with application for work permit for S. Melcher (€750). 1,065.00

Rayborn, John - Immigration services including assistance with application for residence permit for J. Rayborn (€400). 568.00

Subtotal - KPMG Meijburg & Co (Netherlands) \$ 3,866.00

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007
EXHIBIT D

MENU BASED SERVICES

KPMG Tax Services Pte Ltd (Singapore)

Proctor, Doug - Arrival Tax Counseling Session.	\$ 450.00
Nimmo, Cheryl - Preparation of 2006 Singapore income tax return, including preparation of 2006 Form IR8A/IR21 (Employer's return) for Singapore remuneration and review of notice of assessment (credit for this foreign return fee to be given against 2006 compliance progress fee).	1,150.00
Svalstedt, Cindy - Preparation of 2006 Singapore income tax return, including preparation of 2006 Form IR8A/IR21 (Employer's return) for Singapore remuneration and review of notice of assessment (credit for this foreign return fee to be given against 2006 compliance progress fee).	1,150.00
Turner, Michael - Preparation of 2006 Singapore income tax return, including preparation of 2006 Form IR8A/IR21 (Employer's return) for Singapore remuneration and review of notice of assessment (credit for this foreign return fee to be given against 2006 compliance progress fee).	1,150.00
White, David - Preparation of 2006 Singapore income tax return, including preparation of 2006 Form IR8A/IR21 (Employer's return) for Singapore remuneration and review of notice of assessment (credit for this foreign return fee to be given against 2006 compliance progress fee).	1,150.00
Subtotal - KPMG Tax Services Pte Ltd (Singapore)	\$ <u>5,050.00</u>

KPMG Certified Public Accountants (Taiwan)

Chen, Jiunn-Rong - Departure tax counseling session with taxpayer.	\$ 400.00
Subtotal - KPMG Certified Public Accountants (Taiwan)	\$ <u>400.00</u>

Total - Exhibit D	\$ <u><u>14,891.00</u></u>
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NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT E

2006 COMPLIANCE PROGRESS BILL

NAME	FIRST PROGRESS	SUBTOTAL STANDARD BUNDLED FEE
EXPATRIATE ASSIGNEES (\$4,000.00 annual bundled fee)		
ANDERSON, MATTHEW	\$ 1,333.00	\$ 1,333.00
ANDERSON, TODD A	\$ 1,333.00	\$ 1,333.00
BASSETT, JERRY	\$ 1,333.00	\$ 1,333.00
BELL, JONATHAN	\$ 1,333.00	\$ 1,333.00
BERNIER, JEFFREY	\$ 1,333.00	\$ 1,333.00
BRITTON, KAREN	\$ 1,333.00	\$ 1,333.00
CAMERON, JASON	\$ 1,333.00	\$ 1,333.00
CRUZ, MARIA I.	\$ 1,333.00	\$ 1,333.00
DESCHAMPS, FREDERIC	\$ 1,333.00	\$ 1,333.00
DICKEL, DAVID	\$ 1,333.00	\$ 1,333.00
EPTING, PAT	\$ 1,333.00	\$ 1,333.00
FRENZEL, JENNIFER	\$ 1,333.00	\$ 1,333.00
HA, DAVID	\$ 1,333.00	\$ 1,333.00
HABIB, MOHAMED	\$ 1,333.00	\$ 1,333.00
JAHANGIRI, NADER	\$ 1,333.00	\$ 1,333.00
LOFGREN, LAURIE	\$ 1,333.00	\$ 1,333.00
MINAROVIC, VIDO	\$ 1,333.00	\$ 1,333.00
MOON, DIANA	\$ 1,333.00	\$ 1,333.00
MUELLER, JAMES	\$ 1,333.00	\$ 1,333.00
NAIMPALLY, ANAND	\$ 1,333.00	\$ 1,333.00
NELSON, MICHAEL	\$ 1,333.00	\$ 1,333.00
RADEMAKER, MARK & VANESSA	\$ 1,333.00	\$ 1,333.00
RAYBORN, JOHN	\$ 1,333.00	\$ 1,333.00
RINKENBERGER, DALE	\$ 1,333.00	\$ 1,333.00
SHERIDAN, KIERAN	\$ 1,333.00	\$ 1,333.00
SLATON, MICHAEL	\$ 1,333.00	\$ 1,333.00
SPARKS, JIM	\$ 1,333.00	\$ 1,333.00
STOUT, KEVIN	\$ 1,333.00	\$ 1,333.00
VENSKE, KEIKOU	\$ 1,333.00	\$ 1,333.00
ZELLER, ROBYN	\$ 1,333.00	\$ 1,333.00
FOREIGN NATIONAL ASSIGNEES (\$3,000 annual bundled fee)		
ARAKI, TSUYOSHI	\$ 1,000.00	\$ 1,000.00
EGUCHI, ATSUSHI	\$ 1,000.00	\$ 1,000.00

NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007

EXHIBIT E

NAME	FIRST PROGRESS	SUBTOTAL STANDARD BUNDLED FEE
EZAKI, SHINJI	\$ 1,000.00	\$ 1,000.00
FURUYAMA, TETSUYA	\$ 1,000.00	\$ 1,000.00
MATSUMORI, TAKASHI	\$ 1,000.00	\$ 1,000.00
SHIMADA, AYUMA	\$ 1,000.00	\$ 1,000.00
YOKOSAWA, AKINORI	\$ 1,000.00	\$ 1,000.00
SHORT TERM RESERVATIONS CENTER ASSIGNEES (\$4,000 annual bundled fee)		
AJER, JEFFREY	\$ 1,333.00	\$ 1,333.00
CASMEY, KIM	\$ 1,333.00	\$ 1,333.00
DIDOMINICK, BRIAN	\$ 1,333.00	\$ 1,333.00
LENTINI, PIERA	\$ 1,333.00	\$ 1,333.00
MUSHRO, PHYLLIS	\$ 1,333.00	\$ 1,333.00
NIMMO, CHERYL	\$ 1,333.00	\$ 1,333.00
SVALSTEDT, CINDY	\$ 1,333.00	\$ 1,333.00
VOLKERT, MARYANN	\$ 1,333.00	\$ 1,333.00
TECH OPS ASSIGNEES (\$4,000 annual bundled fee)		
BARD, STEVE	\$ 1,333.00	\$ 1,333.00
BUCHANAN, DAVE	\$ 1,333.00	\$ 1,333.00
COLMARK, CHRISTOPHER	\$ 1,333.00	\$ 1,333.00
DEBOSSCHERE, JEFF*	\$ 1,333.00	\$ 1,333.00
DITTY, JOHN*	\$ 1,333.00	\$ 1,333.00
DOROSHENKO, JOEL	\$ 1,333.00	\$ 1,333.00
FORSMAN, LARS	\$ 1,333.00	\$ 1,333.00
HALL, ROBERT	\$ 1,333.00	\$ 1,333.00
HARAN, SEAN	\$ 1,333.00	\$ 1,333.00
MCCARLEY, TOM	\$ 1,333.00	\$ 1,333.00
MCGUNNIGLE, LAWRENCE	\$ 1,333.00	\$ 1,333.00
MICHAUD, LAWRENCE (MIKE)	\$ 1,333.00	\$ 1,333.00
PAULS, JEFFREY	\$ 1,333.00	\$ 1,333.00
PROCTOR, DOUG	\$ 1,333.00	\$ 1,333.00
REINFELDT, PHILLIP (RANDY)	\$ 1,333.00	\$ 1,333.00
SNYDER, MICHAEL	\$ 1,333.00	\$ 1,333.00
SPAKE, MONROE	\$ 1,333.00	\$ 1,333.00
SPILLETH, NORM	\$ 1,333.00	\$ 1,333.00
SQUIRES, ROBERT	\$ 1,333.00	\$ 1,333.00
SUFLITA, ANTHONY	\$ 1,333.00	\$ 1,333.00

**NORTHWEST AIRLINES, INC.
FEBRUARY 27, 2007 THROUGH MARCH 28, 2007**

EXHIBIT E

NAME	FIRST PROGRESS	SUBTOTAL STANDARD BUNDLED FEE
SWANN, JAMES	\$ 1,333.00	\$ 1,333.00
TRENTMAN, JEFFREY	\$ 1,333.00	\$ 1,333.00
TURNER, MICHAEL	\$ 1,333.00	\$ 1,333.00
VONASEK, MARK	\$ 1,333.00	\$ 1,333.00
WHITCOMB, COREY	\$ 1,333.00	\$ 1,333.00
WHITE, DAVID	\$ 1,333.00	\$ 1,333.00
THIRD COUNTRY NATIONAL ASSIGNEES*		
CHEN, JR	\$ -	\$ -
CROWDEY, STEVEN	\$ -	\$ -
PANG KA WAH	\$ -	\$ -
SHOESMITH, JOHN	\$ -	\$ -
WONG, REBEKAH	\$ -	\$ -
WU, JEFF	\$ -	\$ -
REPATRIATED ASSIGNEES *		
ISAACSON, THOMAS	\$ -	\$ -
MCMEANS, BRIAN	\$ -	\$ -
MOSSBARGER, DAVE	\$ -	\$ -
NISHIHIRA, RAFAEL	\$ -	\$ -
POVERUD, KEN	\$ -	\$ -
Total - Exhibit E	\$ 92,312.00	\$ 92,312.00

* = Menu based assignees, to be billed upon completion.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

NORTHWEST AIRLINES CORPORATION,
et al.,

Debtors.

§
§
§
§
§
§

Chapter 11
Case No. 05-17930 (ALG)
(Jointly Administered)

KPMG LLP'S THIRD MONTHLY BILLING STATEMENT
FOR THE PERIOD MARCH 29, 2007 – APRIL 26, 2007

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Northwest Airlines, Inc.
Amount of Fees:	\$ 21,742.05
Amount of Expenses:	\$ 182.00
Total Amount of Fees and Expenses:	\$ 21,924.05
80% of Fees:	\$ 17,393.64

BREAKDOWN OF FEES AND EXPENSES BY EXHIBIT
 NORTHWEST AIRLINES, INC.
 MARCH 29, 2007 THROUGH APRIL 26, 2007

Exhibit	Fees	Expenses	Total
A -- Minneapolis Consulting	\$ 11,554.00	\$ 182.00	\$ 11,736.00
B -- International Consulting		\$ -	\$ -
C -- Minneapolis Compliance		\$ -	\$ -
D -- Menu Based Services	\$ 8,845.00	\$ -	\$ 8,845.00
E -- Compliance Progress Bill		\$ -	\$ -
F -- Fee Statement Preparation	\$ 6,462.00	\$ -	\$ 6,462.00
Total Fees and Expenses	<u>\$ 26,861.00</u>		<u>\$ 27,043.00</u>
		<i>less voluntary reduction</i>	\$ (5,118.95)
		Total Due	<u><u>\$ 21,924.05</u></u>

SUMMARY SHEET FOR
EXHIBITS A AND B
NORTHWEST AIRLINES, INC.
MARCH 29, 2007 THROUGH APRIL 26, 2007

NAME OF PROFESSIONAL	POSITION	HOURLY BILLING RATE	DISCOUNTED HOURLY RATE*	TOTAL HOURS BILLED	TOTAL COMPENSATION
Brandt, Laran	Senior Manager	\$ 500.00	\$ 400.00	27.3	\$ 10,920.00
Clark, MChris	Managing Director	\$ 625.00	\$ 500.00	0.5	\$ 250.00
Seaver, Karen	Senior Associate	\$ 300.00	\$ 240.00	1.6	\$ 384.00
Total				29.4	\$ 11,554.00

*Pursuant to the executed Engagement Letter dated February 13, 2007, KPMG, in recognition of its commitment to Northwest Airlines, Inc., agreed to discount its standard hourly rates for consulting services by 20% (to 80% of KPMG's standard hourly rates).

**Advisory services provided by KPMG International Member Firms are billed at the standard hourly rates of the participating member firm.

NORTHWEST AIRLINES, INC.
MARCH 29, 2007 THROUGH APRIL 26, 2007
EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
2005/06 HONG KONG FISCAL YEAR COMPENSATION					
Brandt, Laran	04/23/07	Review email from KPMG Hong Kong regarding 2005/06 Hong Kong employer remuneration reporting and draft response email to NWA Human Resources to obtain confirmation regarding remuneration to be reported for Hong Kong tax purposes. Correspond with KPMG Hong Kong regarding 2005/06 compensation questions.	0.7	\$ 400.00	\$ 280.00
Clark, MChris	04/23/07	Review e-mail to S. Holm confirming methodology utilized to convert 2005 & 2006 calendar year payroll reporting to fiscal year 2005/06 Hong Kong reporting for assignees.	0.3	\$ 500.00	\$ 150.00
Total 2005/06 HONG KONG FISCAL YEAR COMPENSATION			1.0		\$ 430.00
2005/06 Hong Kong Compensation (Doroshenko)					
Brandt, Laran	04/23/07	Correspond with KPMG Hong Kong in response to their questions regarding 2005/06 Hong Kong fiscal year compensation for J. Doroshenko, including confirmation that taxpayer did not return to Hong Kong after the end of the 2005/06 Hong Kong fiscal year, the taxpayer did not receive any stock options or equity compensation from NWA that would be reportable for Hong Kong income tax purposes and to provide details of U.S. tax gross-up paid by NWA on international assignment related compensation; correspond with J. Nguyen to request detailed breakdown of taxpayer's Hong Kong source income earned during the 2005/06 fiscal year.	0.7	\$ 400.00	\$ 280.00
Brandt, Laran	04/23/07	Analyze email from J. Nguyen with detailed compensation breakdown for J. Doroshenko and correspond with KPMG Hong Kong to provide them with revised fiscal year compensation for 2005/06 Hong Kong tax return preparation.	0.3	\$ 400.00	\$ 120.00
Total 2005/06 Hong Kong Compensation (Doroshenko)			1.0		\$ 400.00

NORTHWEST AIRLINES, INC.
MARCH 29, 2007 THROUGH APRIL 26, 2007
EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
2006 Compensation					
Brandt, Laran	03/30/07	Telephone call with L. Lattimore regarding status of 2006 Forms W-2c for 6 Tech Ops assignees.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/30/07	Telephone call with J. Nguyen regarding W-2c compensation summaries for 8 Tech Ops assignees.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/30/07	Analyze revised 2006 compensation summary for C. Nimmo received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/31/07	Analyze revised 2006 compensation summary and Form W-2c for J. Trentman received from J. Nguyen and upload for 2006 tax return preparation.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	03/31/07	Analyze revised 2006 compensation summary and Form W-2c for D. Proctor received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/31/07	Analyze revised 2006 compensation summary and Form W-2c for T. Isaacson received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/31/07	Analyze revised 2006 compensation summary and Form W-2c for J. Debosschere received from J. Nguyen and upload for 2006 tax return preparation.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	03/31/07	Analyze revised 2006 compensation summary and Form W-2c for S. Haran received from J. Nguyen and upload for 2006 tax return preparation.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	03/31/07	Analyze revised 2006 compensation summary and Form W-2c for M. Vonasek received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/31/07	Analyze revised 2006 compensation summary and Form W-2c for B. McMeans received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	03/31/07	Analyze revised 2006 compensation summary and Form W-2c for D. Mossbarger received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/02/07	Analyze 2006 Compensation summary and Form W2/W2c for J. Sparks.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/03/07	Provide instructions for revised 2006 compensation summary and Form W-2c for D. Mossbarger received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/04/07	Analyze revised 2006 compensation summary and Form W-2c for R. Hall received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00

**NORTHWEST AIRLINES, INC.
MARCH 29, 2007 THROUGH APRIL 26, 2007
EXHIBIT A**

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Brandt, Laran	04/04/07	Analyze revised 2006 compensation summary and Form W-2c for S. Bard received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/04/07	Analyze revised 2006 compensation summary and Form W-2c for C. Colmark received from J. Nguyen and upload for 2006 tax return preparation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/09/07	Telephone call with J. Nguyen to prioritize remaining outstanding 2006 Forms W-2c and associated compensation summaries for approximately 8 international assignees based on foreign filing deadlines and timing of receipt of U.S. tax organizer from assignees.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/16/07	Analyze proposed adjustments to A. Eguchi's 2006 Form W-2 based on various tax reimbursements made by Company in 2006 and for correction to 2006 tax withholding gross-up amount.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/21/07	Telephone call with L. Lattimore regarding potential revisions for A. Eguchi's 2006 Form W-2 to correct amounts included in compensation for 2006 year-end withholding.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	04/21/07	Telephone call with L. Lattimore regarding status of 2006 Forms W-2 for D. Ha, R. Nishihira, J. Cameron and N. Jahangiri.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	04/25/07	Analyze 2006 Compensation summary and Form W2/W2c for D. Ha.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	04/24/07	Receipt and review of 2006 W-2c for D. Ha from NWA payroll.	0.2	\$ 400.00	\$ 80.00
	Total	2006 Compensation	6.5		\$ 2,600.00
		2006 Compensation - Singapore			
Brandt, Laran	04/23/07	Analyze email from J. Nguyen with part year compensation details for 6 short term reservations center employees; correspond with KPMG Singapore to provide them with the same.	0.6	\$ 400.00	\$ 240.00
	Total	2006 Compensation - Singapore	0.6		\$ 240.00

NORTHWEST AIRLINES, INC.
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EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
2006 Forms W-2c					
Brandt, Laran	04/23/07	Draft correspondence to L. Lattimore in response to her request for identification of timeline for completing 2006 Forms W-2c for approximately 32 international assignees, including analysis of 2006 Forms W-2c and compensation summaries outstanding, foreign tax filing deadlines and timing of 2006 U.S. tax data organizer submissions by assignees.	1.8	\$ 400.00	\$ 720.00
Brandt, Laran	04/24/07	Telephone call with L. Lattimore in connection with her request for timeline for completing 2006 Forms W-2c for approximately 32 international assignees.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	04/24/07	Finalize correspondence to L. Lattimore in connection with her request for prioritizing timeline for completing 2006 Forms W-2c for approximately 32 international assignees and send to Linda.	1.9	\$ 400.00	\$ 760.00
Total		2006 Forms W-2c	<u>4.1</u>		<u>\$ 1,640.00</u>
2006 Medicare Wage Adjustments					
Brandt, Laran	04/02/07	Review schedule of proposed W-2c Medicare wage adjustments for 28 expatriate assignees to be provided to L. Lattimore for preparation of 2006 Forms W-2c for correction of Medicare wages to include tax gross-ups which were paid by the Company and properly included in Federal taxable wages, but were inadvertently excluded from Medicare taxable wages.	1.0	\$ 400.00	\$ 400.00
Brandt, Laran	04/18/07	Draft correspondence to L. Lattimore to outline proposed 2006 Form W-2c adjustments to properly reflect Medicare taxable wages and withholding for 28 expatriate assignees.	1.8	\$ 400.00	\$ 720.00
Brandt, Laran	04/18/07	Finalize correspondence to L. Lattimore to outline proposed 2006 Form W-2c adjustments to properly reflect Medicare taxable wages and withholding for 28 expatriate assignees and send to Linda.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/21/07	Telephone call with L. Lattimore regarding 2006 Medicare taxable wage adjustments for 28 expatriate assignees to discuss unidentified variance in Medicare taxable wages for certain international employees.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/24/07	Telephone call with L. Lattimore to discuss the nature of the unidentified Medicare wage variance for approximately 20 expatriate assignees, including analysis of 2006 year-end income tax withholding amounts paid by NWA and associated tax gross-up.	0.5	\$ 400.00	\$ 200.00

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EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Brandt, Laran	04/25/07	Revisions to schedule of proposed W-2c Medicare wage adjustments for 28 expatriate assignees to be provided to L. Lattimore for preparation of 2006 Forms W-2c for correction of Medicare wages to include tax gross-ups which were paid by the Company and properly included in Federal taxable wages, but were inadvertently excluded from Medicare taxable wages upon resolution of "unidentified variance".	1.1	\$ 400.00	\$ 440.00
Total		2006 Medicare Wage Adjustments	<u>5.0</u>		<u>\$ 2,000.00</u>
2006/07 Hong Kong Fiscal Year Compensation					
Brandt, Laran	04/13/07	Correspond with J. Nguyen in response to her request for 2005/06 fiscal year compensation reports for her use in compiling the 2006/07 fiscal year information for NWA's 10 assignees in Hong Kong and to provide explanation of prior year information provided; including analysis of GTS travel diary report for April 1, 2006 through March 31, 2007 to identify if any Tech Ops assignees other than those previously identified have spent enough time in Hong Kong during the fiscal year to generate a tax filing requirement, resulting in the addition of 1 assignee to the authorized assignee list.	0.8	\$ 400.00	\$ 320.00
Brandt, Laran	04/16/07	Telephone call with J. Nguyen regarding status of 2006/07 Hong Kong fiscal year compensation summary reports.	0.1	\$ 400.00	\$ 40.00
Brandt, Laran	04/23/07	Initial review of email from J. Nguyen with 2006/07 Hong Kong remuneration; correspond with KPMG Hong Kong to provide them with the same.	0.5	\$ 400.00	\$ 200.00
Total		2006/07 Hong Kong Fiscal Year Compensation	<u>1.4</u>		<u>\$ 560.00</u>
Ajer, Jeff					
Brandt, Laran	04/10/07	Ajer, Jeff - Analyze email from KPMG Singapore requesting part year 2007 compensation for the preparation of J. Ajer's cessation income tax return; correspond with J. Nguyen to request same from NWA	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	04/16/07	Ajer, Jeff - Telephone call with J. Nguyen in response to her questions regarding whether compensation items relating to U.S. employment which were paid during the period assignee was in Singapore should be included in part year Singapore compensation summary.	0.1	\$ 400.00	\$ 40.00
Total		Ajer, Jeff	<u>0.3</u>		<u>\$ 120.00</u>

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EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Bassett, Jerry					
Brandt, Laran	04/23/07	Analyze email from KPMG Amsterdam regarding various documents needed for them to respond to 2004 Dutch tax notice issued in connection with J. Bassett's 2004 filing; including review of our 2004 compensation files to provide supporting documents and correspondence to J. Nguyen to request 2002 compensation breakdown and FICA advance amounts.	1.0	\$ 400.00	\$ 400.00
Brandt, Laran	04/24/07	Correspond with KPMG Amsterdam to determine timing for remaining information needed for Jerry Bassett (2002 compensation and FICA advance details) needed from NWA.	0.2	\$ 400.00	\$ 80.00
Total		Bassett, Jerry	<u>1.2</u>		<u>\$ 480.00</u>
Britton, Karen					
Brandt, Laran	04/04/07	Analyze 2006 compensation summary for K. Britton, analyze potential tax savings to NWA if W-2 is corrected to reflect Karen's short term assignment status with excludable housing and removal of tax gross-up.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/04/07	Analyze 2006 compensation summary for K. Britton, analyze potential tax savings to NWA if W-2 is corrected to reflect Karen's short term assignment status with excludable housing and removal of tax gross-up.	0.8	\$ 400.00	\$ 320.00
Brandt, Laran	04/05/07	Britton, Karen - Telephone call with S. Holm in response to her questions regarding tax implications associated with extending K. Britton's short term assignment in Singapore beyond 1 year.	0.2	\$ 400.00	\$ 80.00
Total		Britton, Karen	<u>1.3</u>		<u>\$ 520.00</u>
Canada Station Manager					
Brandt, Laran	04/06/07	Telephone call with S. Holm and J. Nguyen regarding their initial questions about potential 2-3 year transfer of U.S. citizen to Toronto and income tax / payroll implications associated with the same.	0.1	\$ 400.00	\$ 40.00
Total		Canada Station Manager	<u>0.1</u>		<u>\$ 40.00</u>

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KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Cantarutti, Perry					
Brandt, Laran	04/04/07	Cantarutti, Perry - telephone call with taxpayer to provide advice regarding 2005 final tax equalization and how to account for various state tax payments / refunds in his 2006 tax return.	0.2	\$ 400.00	\$ 80.00
	Total	Cantarutti, Perry	<u>0.2</u>		<u>\$ 80.00</u>
Colvile, Kristin					
Brandt, Laran	04/11/07	Colvile, Kristin - telephone call with S. Holm regarding her questions about putting Kristin on local payroll in Singapore versus U.S.	0.1	\$ 400.00	\$ 40.00
	Total	Colvile, Kristin	<u>0.1</u>		<u>\$ 40.00</u>
Gray, Richard					
Brandt, Laran	04/23/07	Correspond with R. Gray in response to his email that he received a notice related to his 2004 income tax return and to request that he provide us with a copy of the notice.	0.1	\$ 400.00	\$ 40.00
Brandt, Laran	04/24/07	Review email from R. Gray with a copy of the notice he received related to his 2004 U.S. income tax return.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	04/25/07	Analyze R. Gray's 2004 tax return files in connection with 2004 IRS notice received to determine what action should be taken and by whom.	0.4	\$ 400.00	\$ 160.00
	Total	Gray, Richard	<u>0.7</u>		<u>\$ 280.00</u>
Grube, James					
Brandt, Laran	04/05/07	Analyze 2005 IRS notice received in connection with J. Grube's 2005 federal income tax return; correspond with L. Lattimore to confirm when Jim's 2005 Form W-2c was submitted to the IRS as IRS does not appear to have record of this in their files.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/05/07	Telephone call with L. Lattimore regarding status of Jim's 2005 Form W-2c resulting in determination that NWA has not completed its amended 941 for 2005 and, therefore has not yet filed 2005 Forms W-2c with the IRS.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/06/07	Correspond with J. Grube and S. Holm regarding Jim's 2005 IRS Notice to provide taxpayer with explanation as to why notice was issued and to advise taxpayer of action to be taken.	0.3	\$ 400.00	\$ 120.00

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KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Seaver, Karen	04/17/07	Review notice to draft IRS response related to NWA filing a corrected W-2C after tax return for J Grube was filed with the corrected W-2C.	0.2	\$ 240.00	\$ 48.00
Brandt, Laran	04/18/07	Review correspondence to IRS in response to notice issued in connection with taxpayer's 2005 U.S. income tax return.	0.4	\$ 400.00	\$ 160.00
Seaver, Karen	04/18/07	Draft a response to the IRS notice for J. Grube.	1.0	\$ 240.00	\$ 240.00
Clark, MChris	04/23/07	Perform director review and sign-off of IRS notice response review for J. Grube.	0.2	\$ 500.00	\$ 100.00
Total		Grube, James	<u>2.7</u>		<u>\$ 908.00</u>
Hong Kong Assignment Extensions to Long Term					
Brandt, Laran	04/03/07	Perform research in connection with M. Spake and T. McCarley's assignment extensions (to greater than one year) to determine whether each individual meets the qualification to be considered to have a tax home outside the U.S. and therefore, potentially claim the foreign earned income exclusions; Correspond with S. Holm to determine if NWA international HR and Techs Ops HR reached a resolution on the assignment extension.	1.0	\$ 400.00	\$ 400.00
Total		Hong Kong Assignment Extensions to Long Term	<u>1.0</u>		<u>\$ 400.00</u>
Israel Project					
Brandt, Laran	04/06/07	Telephone call with S. Holm and J. Nguyen regarding their initial questions about potential Israel income tax issues and permanent establishment related to new short term project in Israel and potential treaty exemption for assignees spending less than 183 days in Israel in a calendar year.	0.1	\$ 400.00	\$ 40.00
Total		Israel Project	<u>0.1</u>		<u>\$ 40.00</u>
Laney, Tom					
Brandt, Laran	04/10/07	Analyze email from KPMG Hong Kong regarding Tom Laney 2004/05 Hong Kong tax return assessment and documents to be signed by Tom and NWA HR.	0.4	\$ 400.00	\$ 160.00
Total		Laney, Tom	<u>0.4</u>		<u>\$ 160.00</u>

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EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Sheridan, Kieran					
Brandt, Laran	03/30/07	Sheridan, Kieran - Telephone call with taxpayer regarding 2005 tax notice received indicating that his refund has not been processed "because he has not filed all required returns" and to advise taxpayer to forward a copy of the notice to us for determining actions for resolution with IRS.	0.6	\$ 400.00	\$ 240.00
Brandt, Laran	04/02/07	Sheridan, Kieran - Correspond with taxpayer regarding the 2nd 2005 tax notice received indicating that his refund has not been processed "because he has not signed page two of his tax return" and to advise taxpayer regarding suggested action for resolution of same.	0.2	\$ 400.00	\$ 80.00
Seaver, Karen	04/17/07	Research K. Sheridan's files to determine if Form 2848 is on file for the 2004 tax year.	0.2	\$ 240.00	\$ 48.00
Seaver, Karen	04/18/07	Identify that a new Form 2848 needs to be obtained from K. Sheridan in order to assist in responding to the IRS notice dated Nov 6, 2006 received by the taxpayer.	0.2	\$ 240.00	\$ 48.00
Total		Sheridan, Kieran	<u>1.2</u>		<u>\$ 416.00</u>
Suflita, Anthony					
Brandt, Laran	04/12/07	Correspond with A. Suflita, C. India Black and J. Nguyen to respond to taxpayers questions regarding tax implications associated with his potential international assignment extension and the associated inclusion of international per diem in his federal taxable wages.	0.3	\$ 400.00	\$ 120.00
Total		Suflita, Anthony	<u>0.3</u>		<u>\$ 120.00</u>

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EXHIBIT A**

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
		Swain, Brian			
Brandt, Laran	04/03/07	Swain, Brian - Review and respond to email from J. Nguyen regarding Dutch tax refund received by taxpayer in 2006 to confirm that we recommend reviewing his 2006 Form W-2.	0.1	\$ 400.00	\$ 40.00
Brandt, Laran	04/21/07	Telephone call with L. Lattimore regarding 2006 Form W-2c adjustments for B. Swain and to request a copy of the W-2c for our determination of the impact to the taxpayers' tax return and / or tax equalization calculation.	0.1	\$ 400.00	\$ 40.00
Total		Swain, Brian	<u>0.2</u>		<u>\$ 80.00</u>
		Subtotal - Exhibit A	<u>29.4</u>		<u>\$ 11,554.00</u>
		Total Out of Pocket Expenses - Exhibit A			
04/03/07		Telephone charges related to call with KPMG Singapore on April 3, 2007 to discuss Singapore income tax implications associated with international assignee transferring to Singapore.			\$ 182.00
		Total Fees and Expenses - Exhibit A			<u><u>\$ 11,736.00</u></u>

**NORTHWEST AIRLINES, INC.
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EXHIBIT B**

KPMG International Member Firms - Consulting

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Standard Hourly Rate</u>	<u>Amount</u>
<u>KPMG International Member Firm</u>					
Subtotal - KPMG International Member Firms					<u>\$0.00</u>
Subtotal - Exhibit B					<u>\$ -</u>
Out of Pocket Expenses (Airborne, Courier, etc.)					<u>\$ -</u>
Total Fees and Expenses - Exhibit B					<u><u>\$ -</u></u>

**NORTHWEST AIRLINES, INC.
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EXHIBIT C**

KPMG Minneapolis Compliance

Taxpayer A

\$

Subtotal - Taxpayer A

\$ 0.00

Taxpayer B

\$

Subtotal - Taxpayer B

\$ 0.00

Taxpayer C

\$

Subtotal - Taxpayer C

\$ 0.00

Taxpayer D

\$

Subtotal - Taxpayer D

\$ 0.00

Taxpayer E

\$

Subtotal - Taxpayer E

\$ 0.00

Taxpayer F

\$

Subtotal - Taxpayer F

\$ 0.00

Taxpayer G

**NORTHWEST AIRLINES, INC.
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EXHIBIT C**

KPMG Minneapolis Compliance		\$
		\$
Subtotal - Taxpayer G		<u>\$ 0.00</u>
<u>Taxpayer H</u>		\$
		\$
Subtotal - Taxpayer H		<u>\$ 0.00</u>
<u>Taxpayer I</u>		\$
		\$
Subtotal - Taxpayer I		<u>\$ 0.00</u>
<u>Taxpayer J</u>		\$
		\$
Subtotal - Taxpayer J		<u>\$ 0.00</u>
<u>General</u>		\$
		\$
Subtotal - General		<u>\$ 0.00</u>
		\$
	Total - Exhibit C	<u><u>\$ 0.00</u></u>

NORTHWEST AIRLINES, INC.
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EXHIBIT D

OTHER MENU BASED SERVICES

KPMG LLP (Minneapolis)

Frenzel, Jennifer - Preparation of 2006 extension calculation and associated correspondence to provide check request details to NWA. \$ 350.00

Zeller, Robyn - Preparation of 2006 extension calculation and associated correspondence to provide taxpayer with details of extension payment requirements. 350.00

Subtotal - KPMG LLP (Minneapolis) 700.00

KPMG Huazhen (China)

Preparation and submission of the monthly Chinese IIT returns for Mr. Feng Chien Wu for the period April 2007 (\$170/month). \$ 170.00

Outlays (fax, telephone, photocopies - March 2007) 25.00

5% Business Tax (March 2007) 52.00

5% Business Tax (April 2007) 9.00

Subtotal - KPMG Huazhen (China) \$ 256.00

KPMG (Hong Kong)

Buchanan, David - Preparation of the Employer's Return (Forms IR56B) for the year ended 31 March 2006. \$ 625.00

Colmark, Chris - Preparation of the Employer's Return (Forms IR56B) for the year ended 31 March 2006. 625.00

Forsman, Lars - Preparation of the Employer's Return (Forms IR56B) for the year ended 31 March 2006. 625.00

McCarley, Tom - Preparation of the Employer's Return (Forms IR56B) for the year ended 31 March 2006. 625.00

Spake, Monroe - Preparation of the Employer's Return (Forms IR56B) for the year ended 31 March 2006. 625.00

Squires, Robert - Preparation of the Employer's Return (Forms IR56B) for the year ended 31 March 2006. 625.00

NORTHWEST AIRLINES, INC.
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EXHIBIT D

OTHER MENU BASED SERVICES

Reinfeldt, Phillip - Preparation of the Employer's Return (Forms IR56B) for the year ended 31 March 2006.	625.00
Laney, Tom - Preparation of Individual Income Tax Return (Form BIR60) for the Year of Assessment 2004/05.	1,350.00
Subtotal - KPMG (Hong Kong)	\$ <u>5,725.00</u>
<u>KPMG Samjong Accounting Corporation Tax Division (Korea)</u>	
Preparation of the monthly Korean individual income tax returns for D. Ha for the period of April 2006 (\$110 per month).	\$ 110.00
Subtotal - KPMG Samjong Accounting Corporation Tax Division (Korea)	\$ <u>110.00</u>
<u>KPMG Tax Services Pte Ltd (Singapore)</u>	
Ajer, Jeff - Preparation of 2007 Singapore departure income tax return, including preparation of 2006 Form IR8A/IR21 (Employer's return) for Singapore remuneration and review of notice of assessment.	1,150.00
GST @ 5% (including GST on other services invoiced by Singapore, but included in bundled fee services) (March 2007)	416.00
GST @ 5% (including GST on other services invoiced by Singapore, but included in bundled fee services) (April 2007)	488.00
Subtotal - KPMG Tax Services Pte Ltd (Singapore)	\$ <u>2,054.00</u>
Total- Exhibit D	\$ <u>8,845.00</u>

NORTHWEST AIRLINES, INC.
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EXHIBIT E

2006 COMPLIANCE PROGRESS BILL

NAME	FIRST PROGRESS	SUBTOTAL STANDARD BUNDLED FEE
EXPATRIATE ASSIGNEES		
ANDERSON, MATTHEW	\$ -	\$ -
ANDERSON, TODD A	0	0
BASSETT, JERRY	0	0
BELL, JONATHAN	0	0
BERNIER, JEFFREY	0	0
BRITTON, KAREN	0	0
CAMERON, JASON	0	0
CRUZ, MARIA I.	0	0
DESCHAMPS, FREDERIC	0	0
DICKEL, DAVID	0	0
EPTING, PAT	0	0
FRENZEL, JENNIFER	0	0
HA, DAVID	0	0
HABIB, MOHAMED	0	0
JAHANGIRI, NADER	0	0
LOFGREN, LAURIE	0	0
MINAROVIC, VIDO	0	0
MOON, DIANA	0	0
MUELLER, JAMES	0	0
NAIMPALLY, ANAND	0	0
NELSON, MICHAEL	0	0
RADEMAKER, MARK & VANESSA	0	0
RAYBORN, JOHN	0	0
RINKENBERGER, DALE	0	0
SHERIDAN, KIERAN	0	0
SLATON, MICHAEL	0	0
SPARKS, JIM	0	0
STOUT, KEVIN	0	0
VENSKE, KEIKOU	0	0
ZELLER, ROBYN	0	0
FOREIGN NATIONAL ASSIGNEES		
ARAKI, TSUYOSHI	0	\$ -
EGUCHI, ATSUSHI	0	0
EZAKI, SHINJI	0	0
FURUYAMA, TETSUYA	0	0
MATSUMORI, TAKASHI	0	0

NORTHWEST AIRLINES, INC.
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EXHIBIT E

NAME	FIRST PROGRESS	SUBTOTAL STANDARD BUNDLED FEE
SHIMADA, AYUMA	0	0
YOKOSAWA, AKINORI	0	-
SHORT TERM RESERVATIONS CENTER ASSIGNEES		
AJER, JEFFREY	0	\$ -
CASMEY, KIM	0	-
DIDOMINICK, BRIAN	0	-
LENTINI, PIERA	0	-
MUSHRO, PHYLLIS	0	-
NIMMO, CHERYL	0	-
SVALSTEDT, CINDY	0	-
VOLKERT, MARYANN	0	-
TECH OPS ASSIGNEES		
BARD, STEVE	0	\$ -
BUCHANAN, DAVE	0	-
COLMARK, CHRISTOPHER	0	-
DEBOSSCHERE, JEFF*	0	-
DITTY, JOHN*	0	-
DOROSHENKO, JOEL	0	-
FORSMAN, LARS	0	-
HALL, ROBERT	0	-
HARAN, SEAN	0	-
MCCARLEY, TOM	0	-
MCGUNNIGLE, LAWRENCE	0	-
MICHAUD, LAWRENCE (MIKE)	0	-
PAULS, JEFFREY	0	-
PROCTOR, DOUG	0	-
REINFELDT, PHILLIP (RANDY)	0	-
SNYDER, MICHAEL	0	-
SPAKE, MONROE	0	-
SPILLETH, NORM	0	-
SQUIRES, ROBERT	0	-
SUFLITA, ANTHONY	0	-
SWANN, JAMES	0	-
TRENTMAN, JEFFREY	0	-
TURNER, MICHAEL	0	-
VONASEK, MARK	0	-
WHITCOMB, COREY	0	-
WHITE, DAVID	0	-
THIRD COUNTRY NATIONAL ASSIGNEES*		
CHEN, JR	\$ -	\$ -
CROWDEY, STEVEN	-	-
PANG KA WAH	-	-
SHOESMITH, JOHN	-	-

NORTHWEST AIRLINES, INC.
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EXHIBIT E

NAME	FIRST PROGRESS	SUBTOTAL STANDARD BUNDLED FEE
WONG, REBEKAH	-	-
WU, JEFF	-	-
REPATRIATED ASSIGNEES *		
ISAACSON, THOMAS	\$ -	\$ -
MCMEANS, BRIAN	-	-
MOSSBARGER, DAVE	-	-
NISHIHIRA, RAFAEL	-	-
POVERUD, KEN	-	-
Total- Exhibit E	\$ -	\$ -

** = Menu based assignees, to be billed upon completion.*

NORTHWEST AIRLINES, INC.
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EXHIBIT F

Fee Statement Preparation

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Brandt, Laran	04/04/07	Forward request for various project codes to be put into closing status.	0.1	\$ 400.00	\$ 40.00
Brandt, Laran	04/06/07	Correspond with KPMG London to request additional detail for billing purposes associated with J. Shoemsmith UK income tax return questions.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	04/06/07	Begin preparation of March bill including analysis of consulting time.	3.3	\$ 400.00	\$ 1,320.00
Rose, Robyn J.	04/06/07	Obtain work-in-process time and expenses for March as support for preparing the March bill.	0.8	\$ 160.00	\$ 128.00
Brandt, Laran	04/10/07	Correspond with Q Center regarding time and expense detail to be provided for the tax return preparation and review process fore 2006 tax returns prepared in the Q Center.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	04/11/07	Analyze foreign invoice from KPMG Singapore.	0.1	\$ 400.00	\$ 40.00
Brandt, Laran	04/11/07	Correspond with KPMG Netherlands regarding outstanding invoice questions.	0.3	\$ 400.00	\$ 120.00
Clark, MChris	04/11/07	Review e-mails pertaining to billing questions forward by L .Brandt.	0.2	\$ 500.00	\$ 100.00
Brandt, Laran	04/16/07	Prepare foreign invoice section of invoice for March.	1.5	\$ 400.00	\$ 600.00
Brandt, Laran	04/16/07	Analyze foreign invoices received to identify which services are menu based services and billable currently, which services are covered under bundled fees and which services are outside menu and bundled fee basis.	2.0	\$ 400.00	\$ 800.00
Brandt, Laran	04/16/07	Correspond with KPMG Amsterdam, KPMG London and regarding foreign invoices received which require time / expense detail to be provided.	1.0	\$ 400.00	\$ 400.00
Brandt, Laran	04/16/07	Prepare realization summary and identify project codes which can be closed.	0.5	\$ 400.00	\$ 200.00
Clark, MChris	04/16/07	Discussion with L. Brandt regarding the March bill.	0.3	\$ 500.00	\$ 150.00
Brandt, Laran	04/17/07	Correspond with B. Howell regarding status of March fee statement and next steps for February fee statement.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	04/17/07	Discuss foreign billings with C. Clark.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	04/17/07	Revisions to March fee statement and correspond with B. Howell to provide her with details of same.	0.5	\$ 400.00	\$ 200.00
Clark, MChris	04/17/07	Perform partner review of bill.	0.6	\$ 500.00	\$ 300.00
Clark, MChris	04/17/07	Discuss status of codes foreign billings with L. Brandt.	0.4	\$ 500.00	\$ 200.00

NORTHWEST AIRLINES, INC.
MARCH 29, 2007 THROUGH APRIL 26, 2007
EXHIBIT F

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Howell, Barbara J.	04/17/07	Telephone call with L. Brandt regarding fees incurred during the month of March, monthly fee statement, and fee payment procedures; forward second e-mail to Debtor's counsel regarding payment procedures after the objection deadline has passed for the monthly fee period.	0.5	\$ 180.00	\$ 90.00
Brandt, Laran	04/18/07	Telephone calls with M. Costigan to determine if she has information regarding fee statement process.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	04/20/07	Follow-up with B. Howell regarding payment process for February fee statement.	0.4	\$ 400.00	\$ 160.00
Howell, Barbara J.	04/20/07	Revise NWA monthly fee statement and prepare same for distribution to the parties listed on the fee procedure order.	1.0	\$ 180.00	\$ 180.00
Rose, Robyn J.	04/23/07	Follow-up regarding past due notice.	0.5	\$ 160.00	\$ 80.00
Clark, MChris	04/24/07	Review finalized bill.	0.2	\$ 500.00	\$ 100.00
Brandt, Laran	04/25/07	Call with B. Howell regarding billing procedures and to determine if she has heard from NWA legal counsel and to discuss next steps.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/25/07	Correspond with KPMG Hong Kong in response to their questions regarding capturing time detail for menu based fee work.	0.5	\$ 400.00	\$ 200.00
Howell, Barbara J.	04/27/07	Call with L. Brandt regarding billing procedures and to determine if she has heard from NWA legal counsel and to discuss next steps.	0.3	\$ 180.00	\$ 54.00
Total			17.5	\$ 6,462.00	

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

NORTHWEST AIRLINES CORPORATION,
et al.,

Debtors.

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§
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§
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§

Chapter 11
Case No. 05-17930 (ALG)
(Jointly Administered)

KPMG LLP'S FOURTH MONTHLY BILLING STATEMENT
FOR THE PERIOD APRIL 27, 2007 – MAY 31, 2007

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Northwest Airlines, Inc.
Amount of Fees:	\$53,806.00
Amount of Expenses:	\$ 1,354.00
Total Amount of Fees and Expenses:	\$55,160.00
80% of Fees:	\$43,044.80

NORTHWEST AIRLINES, INC.
BREAKDOWN OF FEES AND EXPENSES BY PROJECT NO.
APRIL 27 - MAY 31, 2007

Fees and Expenses by Project Matter

Exhibit	Fees	Expenses	Total
Exhibit A - KPMG Minneapolis - Consulting	\$ 6,230.00	\$ 41.00	\$ 6,271.00
Exhibit B - KPMG International Member Firms - Consulting*	\$ 17,271.00	\$ 181.00	\$ 17,452.00
Exhibit C - KPMG Minneapolis Compliance	\$ -	\$ -	-
Exhibit D - Other Menu Based Services	\$ 28,215.00	\$ 1,132.00	\$ 29,347.00
Exhibit E - 2006 Compliance Progress Bill	\$ -	\$ -	-
Exhibit F - Fee Application Time	\$ 2,090.00	\$ -	\$ 2,090.00
Totals	\$ 53,806.00	\$ 1,354.00	\$ 55,160.00

* There were voluntary reductions taken on the fees incurred in Exhibit B. The hourly rates shown are converted from local currency into equivalent US Dollar rates.

The voluntary reductions total \$1,271.00 and have been deducted from the fees in Exhibit B listed above.

Summary Sheet
Northwest Airlines, Inc.
April 27, 2007 - May 31, 2007

Name of Professional	Position	Hourly Billing Rate	Discounted Hourly Rate**	Total Hours Billed	Total Compensation
Brandt, Laran	Senior Manager	\$ 500.00	\$ 400.00	18.3	\$ 7,320.00
Clark, MChris	Managing Director	\$ 625.00	\$ 500.00	0.8	\$ 400.00
Higgins, Brian	Associate	\$ 250.00	\$ 200.00	3.0	\$ 600.00
Wang, Alex*	Tax Consultant	\$ 91.00	\$ -	3.2	\$ 291.00
Cao, Nicole*	Assistant Tax Manager	\$ 247.00	\$ -	0.3	\$ 74.00
Tian, Tiffany*	Tax Consultant	\$ 91.00	\$ -	1.5	\$ 137.00
Wu, Fiona*	Tax Manager	\$ 468.00	\$ -	1.0	\$ 468.00
Bannister, Richard*	International Pensions Consultant	\$ 1,300.00	\$ -	2.6	\$ 3,380.00
Sakhabuth, Issiah*	Tax Assistant Manager	\$ 600.00	\$ -	2.8	\$ 1,680.00
Harris, Claire*	Tax Manager	\$ 700.00	\$ -	0.1	\$ 70.00
Keggin, Ellie*	Tax Assistant	\$ 230.00	\$ -	2.2	\$ 506.00
Laterveer, Marianne*	Manager	\$ 487.00	\$ -	6.3	\$ 3,068.00
Laterveer, Marianne*	Manager	\$ 542.00	\$ -	5.0	\$ 2,709.00
Brummelhuis, Eddy*	Manager	\$ 504.00	\$ -	0.2	\$ 101.00
Daams, Mirjam*	Manager	\$ 542.00	\$ -	2.9	\$ 1,572.00
Ishida, Yayoi*	Tax Consultant	\$ 302.00	\$ -	3.6	\$ 1,087.00
van den Bosch, Ellen*	Tax Secretary	\$ 164.00	\$ -	2.1	\$ 344.00
Ooi Boon Jin*	Partner	\$ 780.00	\$ -	1.5	\$ 1,170.00
Koh, Pauline*	Senior Manager	\$ 377.00	\$ -	5.0	\$ 1,885.00
Total				62.4	\$ 26,862.00

* Advisory services provided by KPMG International Member Firms are billed at the standard hourly rates of the participating member firm.

**Pursuant to the Engagement Letter dated December 22, 2006, KPMG, in recognition of its commitment to Northwest Airlines, Inc. agreed to discount its standard hourly rates for consulting services by 20% (to 80% of KPMG's standard hourly rates).

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
2006 Medicare Wage Adjustments					
Brandt, Laran	05/05/07	Revisions to schedule of proposed W-2c Medicare wage adjustments for 30 expatriate assignees to be provided to L. Lattimore for preparation of 2006 Forms W-2c for correction of Medicare wages to include tax gross-ups which were paid by the Company and properly included in Federal taxable wages, but were inadvertently excluded from Medicare taxable wages upon resolution of "unidentified variance"; subsequent review to determine assignees for whom Linda and Julia have already provided W-2cs with the corrected information.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	05/09/07	Correspondence to L. Lattimore to provide revisions to schedule of proposed W-2c Medicare wage adjustments for 30 expatriate assignees for preparation of 2006 Forms W-2c for correction of Medicare wages to include tax gross-ups which were paid by the Company and properly included in Federal taxable wages, but were inadvertently excluded from Medicare taxable wages upon resolution of "unidentified variance"; further subsequent review to determine assignees for whom Linda and Julia have already provided W-2cs with the corrected information.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	05/16/07	Initial review of fax copies of 2006 Forms W-2c for expatriate assignees and instructions to B. Higgins for review of same to ensure that proposed adjustments match actual adjustments.	0.3	\$ 400.00	\$ 120.00
Higgins, Brian	05/18/07	Reconcile schedule of correct Medicare wage adjustments with the W-2c's received from NWA for all expatriate assignees to ensure that the W2-c's are correct.	0.7	\$ 200.00	\$ 140.00
Higgins, Brian	05/18/07	Prepare file copy of each assignee's new W-2c to be imported into each assignee's on-line file (for approximately 25 assignees).	0.8	\$ 200.00	\$ 160.00
2006 Medicare Wage Adjustments Total			2.8	\$	820.00
2006 W-2c					
Brandt, Laran	04/30/07	Receipt and review of 2006 W-2c and associated compensation summary for J. Bassett; email to Julia to request details regarding increase in 2006 tax adjustment amount included in compensation.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	04/30/07	Receipt and review of 2006 W-2c and associated compensation summary for R. Nishihira; email to Julia to request details regarding variance between compensation summary and W-2/W-2c taxable wages.	0.3	\$ 400.00	\$ 120.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Brandt, Laran	05/01/07	Receipt and review of 2006 W-2c compensation summary for L. Michaud; follow-up request to NWA for copy of W-2c.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	05/01/07	Receipt and review of 2006 W-2c and associated compensation summary for D. Proctor.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	05/01/07	Analyze email from J. Nguyen regarding 2006 W-2c adjustment for J. Bassett; telephone call with L. Lattimore to determine what addition of \$2,000 relates to and to discuss further adjustment.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	05/01/07	Receipt and review of revised compensation summary to match the 2006 W-2c and associated compensation summary for R. Nishihira.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	05/01/07	Receipt and review of 2006 W-2c and associated compensation summary for N. Jahangiri.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	05/05/07	Analyze 2006 W-2c and revised compensation summary for D. Moon.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	05/05/07	Analyze 2006 W-2cs received from NWA for 12 technical operations assignees.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	05/08/07	Receipt and review of revised compensation summary to match the 2006 W-2c and associated compensation summary for T. Araki.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	05/08/07	Receipt and review of revised compensation summary to match the 2006 W-2c and associated compensation summary for A. Yokosawa.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	05/18/07	Review revised compensation summaries received from NWA for J. Cameron, K. Sheridan.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	05/21/07	Coordination with D. Rogers for import of revised compensation summaries to Orion (web based filing system).	0.3	\$ 400.00	\$ 120.00
2006 W-2c Total			3.7		\$ 1,480.00
Anderson, Todd					
Brandt, Laran	05/25/07	Correspond with T. Anderson in response to his questions related to filing requirements for foreign bank account reporting for NWA corporate account over which he has signatory authority	0.3	\$ 400.00	\$ 120.00
Anderson, Todd Total			0.3		\$ 120.00
Bard, Stephen					
Brandt, Laran	05/07/07	Correspond with KPMG Singapore in response to their proposed adjustments for S. Bard 2005 Singapore tax return based on receipt of final 2005 hypothetical U.S. tax liability in order to determine how U.S. hypothetical tax liability is incorporated to Singapore tax return and timing of same.	0.3	\$ 400.00	\$ 120.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Bard, Stephen Total			0.3		\$ 120.00
Doroshenko, Joel					
Brandt, Laran	05/02/07	Analyze email from J. Nguyen regarding J. Doroshenko 2005/06 Hong Kong return of employer remuneration to determine variance between amounts provided by Julia and amounts captured by KPMG Hong Kong.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	05/02/07	Telephone call with J. Nguyen regarding J. Doroshenko 2005/06 Hong Kong return of employer remuneration to explain potential variance between amounts provided by Julia and amounts captured by KPMG Hong Kong for Hong Kong tax purposes.	0.3	\$ 400.00	\$ 120.00
Doroshenko, Joel Total			0.6		\$ 240.00
Hong Kong - 2006/07 compensation					
Brandt, Laran	05/08/07	Correspond with KPMG Hong Kong in response to their questions regarding various compensation items reflected in 2006/07 Hong Kong fiscal year compensation summaries for their determination of the proper Hong Kong income tax treatment; correspond with J. Nguyen to request details of bonus/performance incentive payments and tax adjustment; telephone call with J. Nguyen regarding employer contribution to 401(k).	0.5	\$ 400.00	\$ 200.00
Hong Kong - 2006/07 compensation Total			0.5		\$ 200.00
Laney, Tom					
Brandt, Laran	05/29/07	Correspond with L. Lattimore in response to her questions regarding T. Laney's participation in tax equalization program and payment of 2004/05 Hong Kong tax in 2007	0.5	\$ 400.00	\$ 200.00
Laney, Tom Total			0.5		\$ 200.00
Singapore - 2006 Compensation					
Brandt, Laran	05/05/07	Correspond with KPMG Singapore and J. Nguyen in response to Singapore's request for December 2006 compensation detail for D. Proctor.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	05/05/07	Analyze email from KPMG Singapore regarding estimated revised tax calculations based on revised compensation summaries provided by NWA; draft email to S. Holm and J. Nguyen to request confirmation as to how NWA will proceed.	0.4	\$ 400.00	\$ 160.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Brandt, Laran	05/07/07	Analyze email from KPMG Singapore regarding estimated revised tax calculations based on revised compensation summaries provided by NWA; draft email to S. Holm and J. Nguyen to request confirmation as to how NWA will proceed.	0.2	\$ 400.00	\$ 80.00
Brandt, Laran	05/08/07	Correspond with KPMG Singapore to provide them with part year compensation detail for P. Mushro and T. Ludwig in connection with their short term assignments at the reservations center in 2006	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	05/18/07	Review email to J. Nguyen regarding additional information requested by KPMG Singapore for 2006 compensation questions related to K. Britton and M. Snyder, including amount of per diem paid and details of incentive compensation.	0.2	\$ 400.00	\$ 80.00
Singapore - 2006 Compensation Total			1.4		\$ 560.00
Stout, Kevin					
Brandt, Laran	04/28/07	Analyze email from S. Holm regarding K. Stout's questions connected to his spouse's 2006 Japanese income tax filing requirements; analyze Kevin's files and review documentation of tax counseling meeting related to his marriage to a Nonresident Alien; correspond with KPMG Tokyo regarding the taxpayer's query related to spouse's income reflected in taxpayer's 2006 Japanese tax organizer; draft reply to S. Holm.	0.8	\$ 400.00	\$ 320.00
Brandt, Laran	04/30/07	Discuss email to S. Holm regarding K. Stout's questions connected to his spouse's 2006 Japanese income tax filing requirements with M. Clark, revise and send.	0.2	\$ 400.00	\$ 80.00
Clark, MChris	04/30/07	Review email to S. Holm regarding K. Stout's questions connected to his spouse's 2006 Japanese income tax filing requirements.	0.1	\$ 500.00	\$ 50.00
Brandt, Laran	05/01/07	Review email to S. Holm / K. Stout regarding K. Stout's questions connected to his spouse's 2006 Japanese income tax filing requirements and Japanese organizer; email to J. Strahan (KPMG IES Technology) regarding taxpayer's question about Japanese module of organizer; follow-up email to KPMG Tokyo regarding same.	0.5	\$ 400.00	\$ 200.00
Stout, Kevin Total			1.6		\$ 650.00
Swain, Brian					

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Brandt, Laran	05/05/07	Analyze 2006 revised compensation summary which includes adjustment for 2004 Dutch tax refund received in 2006; analyze taxpayer's 2004 U.S. Income tax return to determine what revisions are required; analyze 2006 tax return impact to determine what action required for 2006.	0.6	\$ 400.00	\$ 240.00
Brandt, Laran	05/07/07	Discussion with M. Clark regarding proposed actions for 2004 Dutch tax refund received by B. Swain in 2006 for identifying action steps to NWA.	0.2	\$ 400.00	\$ 80.00
Clark, MChris	05/07/07	Discussion with L. Brandt regarding 2004 Dutch tax refund received by B. Swain.	0.2	\$ 500.00	\$ 100.00
Brandt, Laran	05/07/07	Draft email to S. Holm and J. Nguyen regarding proposed actions for 2004 Dutch tax refund received by B. Swain in 2006.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	05/08/07	Correspond with B. Swain to advise him of actions required related to his 2006 Form W-2c.	0.4	\$ 400.00	\$ 160.00
Brandt, Laran	05/16/07	Correspond with B. Swain in response to his email regarding status of his 2006 tax return and inquiry as to whether adjustments will need to be made to 2005 due to amendment of 2004.	0.2	\$ 400.00	\$ 80.00
Swain, Brian Total			1.9		\$ 780.00
Withholding Questions					
Brandt, Laran	05/10/07	Telephone call with L. Lattimore to advise regarding hypothetical withholding requirements for emergence payments to be made to employees on international assignment.	0.3	\$ 400.00	\$ 120.00
Brandt, Laran	05/30/07	Correspond with L. Lattimore in response to her question regarding whether supplemental withholding on restricted stock awards for expatriate employees should be deducted as hypothetical withholding, rather than actual.	0.2	\$ 400.00	\$ 80.00
Withholding Questions			0.5		\$ 200.00
Wood, Matthew					
Brandt, Laran	04/28/07	Receipt and review from M. Costigan of 2003 Connecticut tax notice received by M. Wood; analyze 2003 electronic organizer to review details of when taxpayer established residence in CT and draft reply to M. Costigan.	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	05/02/07	Analyze 2003 tax return workpaper files to confirm whether M. Wood established state tax residency in 2003 or 2004 in order to finalize response to M. Costigan email regarding 2003 Connecticut tax notice received by taxpayer.	0.3	\$ 400.00	\$ 120.00
Wood, Matthew Total			0.8		\$ 320.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT A

KPMG Minneapolis - Consulting

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Zeller, Robyn					
Brandt, Laran	05/24/07	Receipt and review of IRS response to our correspondence regarding 2005 overpayment for R. Zeller.	0.1	\$ 400.00	\$ 40.00
Higgins, Brian	05/24/07	Discuss IRS notice received for Robyn Zeller with Laran Brandt. Send e-mail to Robyn to forward the notice to her and to explain that the IRS will be refunding the extension payment instead of applying it to her 2006 tax liability and how this move will impact her 2006 tax situation.	0.5	\$ 200.00	\$ 100.00
Brandt, Laran	05/25/07	Review email to taxpayer explaining results of IRS notice, associated refund and impact to her 2006 U.S. tax liability.	0.5	\$ 400.00	\$ 200.00
Higgins, Brian	05/25/07	Examine extension payment calculation and other 2006 federal tax payment information. Send e-mail response to Robyn to explain how the IRS notice will impact her 2006 tax situation in terms of interest charges, underpayment penalties, and late payment penalties.	1.0	\$ 200.00	\$ 200.00
Zeller, Robyn Total			2.1		\$ 540.00
Subtotal - Exhibit A			17.0		\$ 6,230.00
Out of Pocket Expenses					
Courier charges for shipping tax return packages to taxpayers from the compliance center for S. Ezaki, T.Furuyama and N. Spilleth.					\$ 41.00
Subtotal - Exhibit A					\$6,271.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT B

KPMG International Member Firms - Consulting

Name	Date	Description	Time	Standard Hourly Rate	Amount
<u>KPMG International Member Firms</u>					
<u>KPMG Huazhen (China)</u>					
Wang, Alex	3/15/2007	Prepare letter to the Chinese tax authorities for submission to the Guangzhou Local Tax Bureau for 2006 annual IIT purposes for Mr. Pang Ka Wah to certify that Mr. Pang was not present in the PRC for the full year and therefore not required to file an annual tax return.	3.2	\$ 91.00	\$ 291.00
Jao, Nicole	3/15/2007	Final review / approval for release of letter to the Chinese tax authorities for submission to the Guangzhou Local Tax Bureau for 2006 annual IIT purposes for Mr. Pang Ka Wah to certify that Mr. Pang was not present in the PRC for the full year and therefore not required to file an annual tax return.	0.3	\$ 247.00	\$ 74.00
Fian, Tiffany	3/15/2007	Review letter to the Chinese tax authorities for submission to the Guangzhou Local Tax Bureau for 2006 annual IIT purposes for Mr. Pang Ka Wah to certify that Mr. Pang was not present in the PRC for the full year and therefore not required to file an annual tax return.	1.5	\$ 91.00	\$ 137.00
Wu, Fiona	3/15/2007	Liaise with Mr. Pang Ka Wah in connection with submission of letter to the Guangzhou Local Tax Bureau on his behalf.	1.0	\$ 468.00	\$ 468.00
		Voluntary Reduction (Fee capped at RMB 3,000)			\$ (580.00)
Subtotal - KPMG Huazhen (China)					<u>\$ 390.00</u>
<u>KPMG LLP (UK)</u>					
Richard Bannister	2/23/2007	Preparation and conference call with Cara Wright and NWA team in UK regarding Mr. Crowdey to discuss NWA's query regarding pension provisions for taxpayer and his eligibility to maintain membership in the UK stakeholder plan whilst on assignment in Japan.	1.7	\$ 1,300.00	\$ 2,210.00
Issiah Sakhbuth	2/23/2007	Preparation and conference call with Cara Wright and NWA team in UK regarding Mr. Crowdey to discuss NWA's query regarding pension provisions for taxpayer and his eligibility to maintain membership in the UK stakeholder plan whilst on assignment in Japan.	1.5	\$ 600.00	\$ 900.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT B

KPMG International Member Firms - Consulting

Name	Date	Description	Time	Standard Hourly Rate	Amount
Richard Bannister	3/2/2007	Review email to Cara Wright regarding advise related to salary sacrifice arrangement for S. Crowdey, including review of hypothetical tax spreadsheet as requested by C. Wright.	0.7	\$ 1,300.00	\$ 910.00
Isiah Sakhabuth	3/2/2007	Review email to Cara Wright regarding salary sacrifice arrangement, including draft declaration language to be provided to the Company to enable taxpayer to contribute to U.K stakeholder plan.	1.1	\$ 600.00	\$ 660.00
Maire Harris	3/2/2007	Salary sacrifice declaration note query	0.1	\$ 700.00	\$ 70.00
Ellie Keggin	3/2/2007	Prepare email to Cara Wright regarding salary sacrifice arrangement, including draft declaration language to be provided to the Company to enable taxpayer to contribute to U.K stakeholder plan.	2.0	\$ 230.00	\$ 460.00
Ellie Keggin	3/9/2007	Salary sacrifice declaration note query	0.2	\$ 230.00	\$ 46.00
Richard Bannister	3/23/2007	Review email to Cara Wright regarding IES contact in Japan for Mr. Crowdey	0.2	\$ 1,300.00	\$ 260.00
Isiah Sakhabuth	3/23/2007	Prepare email to Cara Wright to provide IES contact for Mr. Crowdey in Japan, including coordination with local engagement team in relation to U.K. salary sacrifice arrangement.	0.2	\$ 600.00	\$ 120.00
		Voluntary reduction (total fee capped at £2,500)			\$ (636.00)
Subtotal - KPMG LLP (UK)					<u>\$ 5,000.00</u>

KPMG Meijburg & Co (Netherlands)

Oct-Dec Johannes Marianne	10/16/2006	Review of 2004 Dutch tax audit letter issued for J. Bassett; including correspondence with KPMG Minneapolis to request information required to respond to Dutch tax audit, including request for signed 2004 travel calendar provided by Company, copy of taxpayer's Certificate of Coverage, and 2004 compensation schedule; Receipt and review of additional correspondence from the tax authorities requesting a copy of the taxpayer's 2004 U.S. Form W-2 and confirmation regarding employer contributions to 401(k).	2.1	\$ 487.00	\$ 1,023.00
Johannes Marianne	11/9/2006	Application for Dutch Fiscal Number for J. Rayborn	1.0	\$ 487.00	\$ 487.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT B

KPMG International Member Firms - Consulting

Name	Date	Description	Time	Standard Hourly Rate	Amount
Daams, Mirjam	12/12/2006	Correspond with Dutch tax authorities to request copies of correspondence with former service provider relating to 2002 tax return for J. Bassett in order to be able to review the 2002 assessment and to judge whether tax return agrees to assessment.	1.1	\$ 542.00	\$ 596.00
Laterveer, Marianne	12/12/2006	Correspond with Dutch tax authorities to provide requested information in connection with 2004 tax return for P. Epting, including employment agreement and salary details.	0.9	\$ 487.00	\$ 438.00
Laterveer, Marianne	12/12/2006	Correspondence with M. Gersen regarding 2001 Dutch tax assessment received in relation to J. Grube and to provide advice regarding action to be taken to respond to notice.	0.2	\$ 487.00	\$ 97.00
Laterveer, Marianne	10/23/2007	Prepare response to the tax authorities in respect of 2004 audit letter for J. Bassett to provide information related to 2004 foreign workdays exclusion, 401(k) plan, and certificate of coverage; including telephone call with the tax authorities to discuss the tax equalization procedure related to J. Bassett.	2.1	\$ 487.00	\$ 1,023.00
Jan/Feb					
Daams, Mirjam	1/3/2007	Prepare letter to the Dutch tax authorities to provide them with information requested in connection with the 2004 audit of J. Bassett, including details of his 2004 salary breakdown, the U.S. 401(k) plan, the tax treatment of FICA and Medicare tax gross-up in the U.S. as compared to the Netherlands since the tax authorities have proposed that employer contributions to such are taxable for Dutch income tax purposes.	1.8	\$ 542.00	\$ 976.00
van den Bosch, Ellen	1/4/2007	Accumulate necessary documents to be provided to Dutch tax authorities with letter response to 2004 audit of J. Bassett.	1.1	\$ 164.00	\$ 180.00
Laterveer, Marianne	1/5/2007	Review letter to the Dutch tax authorities related to J. Bassett's 2004 tax audit.	0.6	\$ 542.00	\$ 325.00
Laterveer, Marianne	1/25/2007	Correspond with NWA in regard to Application for Dutch Fiscal Number for J. Kriksciun	0.2	\$ 542.00	\$ 108.00
Laterveer, Marianne	2/1/2007	Correspond with NWA in connection with the application for Dutch Fiscal Number for D. Rinkenberger in order to finalize payroll calculations.	0.9	\$ 542.00	\$ 488.00
Yoshida, Yayoi	2/8/2007	Analyze 2001 and 2002 U.S. Form W-2 detail of J. Bassett in order to determine whether the respective years' Dutch tax returns prepared by previous service provider are correct.	3.0	\$ 302.00	\$ 906.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT B

KPMG International Member Firms - Consulting

Name	Date	Description	Time	Standard Hourly Rate	Amount
Laterveer, Marianne	2/12/2007	Prepare letter to the Dutch tax authorities to provide them with additional information requested in connection with the 2004 assessment issued for P. Epting, including copies of the taxpayer's Certificate of Coverage, U.S. Form W-2 detailed salary breakdown and Dutch salary slips and associated explanation of the reconciliation of the wages reported on Form W-2 to wages reported on Dutch equivalent.	1.2	\$ 542.00	\$ 650.00
van den Bosch, Ellen	2/12/2007	Accumulate necessary documents to be provided to Dutch tax authorities with letter response to 2004 audit of P. Epting.	0.7	\$ 164.00	\$ 115.00
Brummelhuis, Eddy	2/14/2007	Application to the Dutch tax authorities to reduce the protective assessment for R. Gray to nil.	0.2	\$ 504.00	\$ 101.00
Laterveer, Marianne	2/20/2007	Prepare correspondence to respond to questions raised by the tax authorities in connection with the 30% ruling application for D. Rinkenberger	1.0	\$ 542.00	\$ 542.00
van den Bosch, Ellen	2/20/2007	Finalize correspondence to Dutch tax authorities in response to their questions regarding the 30% ruling for D. Rinkenberger.	0.3	\$ 164.00	\$ 49.00
March					
Laterveer, Marianne	3/28/2007	Correspond with Dutch tax authorities in response to 2004 audit letter issued for P. Epting.	0.5	\$ 542.00	\$ 271.00
Laterveer, Marianne	3/31/2007	Correspond with NWA in connection with outstanding interest payment for 2003 and 2004 related to T. Lunde	0.6	\$ 542.00	\$ 325.00
April/May					
Ishida, Yayoi	4/19/2007	Correspond with KPMG Minneapolis to request additional information in respect of 2004 audit letter tax authorities relating to J. Bassett, including detail of 2002 tax equalization settlement, documentation of 2003 U.S. extension payment, 2003 Dutch withholding and 2002 Dutch tax refund and conversion of same from Dollars to Euro.	0.2	\$ 302.00	\$ 60.00
Ishida, Yayoi	4/24/2007	Correspond with KPMG Minneapolis to request additional information in respect of 2002 audit letter tax authorities relating to J. Bassett, including detail of FICA Advance and 2002 Dutch tax payments and conversion of same from Dollars to Euro.	0.4	\$ 302.00	\$ 121.00
Subtotal - KPMG Meijburg & Co (Netherlands)					\$ 8,881.00

KPMG Tax Services Pte Ltd (Singapore)

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT B

KPMG International Member Firms - Consulting

Name	Date	Description	Time	Standard Hourly Rate	Amount
Pauline Koh	3/16/2007	Telephone call with KPMG Minneapolis to clarify and gather facts for tax advice to be provided related to Singapore personal income tax implications related to international assignee who will be transferring permanently from Japan to Singapore.	1.0	\$ 377.00	\$ 377.00
Pauline Koh	3/16/2007	Analysis of email dated March 13, 2007 with request for tax advice on Singapore personal income tax implications.	1.0	\$ 377.00	\$ 377.00
Joi Boon Jin	3/21/2007	Review of tax advice on Singapore personal income tax implications	1.5	\$ 780.00	\$ 1,170.00
Pauline Koh	3/21/2007	Preparation of tax advice on Singapore personal income tax implications related to an international assignee who will be transferring from Japan and localized in Singapore, including advice regarding Singapore taxation of various compensation elements; including discussions and correspondence with L. Brandt at KPMG in Minneapolis regarding same.	3.0	\$ 377.00	\$ 1,131.00
		Voluntary reduction (total fee capped at US\$3,000)			\$ (55.00)
		Expenses for postage and facsimile			\$ 30.00
		GST @ 5%			\$ 151.00
Subtotal - KPMG Tax Services Pte Ltd (Singapore)					\$ 3,181.00
Subtotal - KPMG International Member Firms					\$ 17,452.00
Subtotal - Exhibit B					\$ 17,452.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT C

KPMG Minneapolis Compliance

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT D

OTHER MENU BASED SERVICES

KPMG LLP (Minneapolis)

Ajer, Jeff - Tax Counseling Session with taxpayer in connection with his assignment to Singapore. \$ 450.00

Antilla, Alex - Tax Counseling Session with taxpayer in connection with his assignment to Japan 450.00

Subtotal - KPMG LLP (Minneapolis) 900.00

KPMG Huazhen (Guangzhou, China)

Preparation and submission of the monthly Chinese IIT returns for Mr. Pang Ka Wah for the period March 2007 (\$260/month). \$ 260.00

Expenses - Local transport expense in relation to the IIT filing of the Chief Representative of NWA Guangzhou Representative office (RMB 72) 9.00

Expenses - Telephone liaison with NWA Hong Kong and NWA Guangzhou Representative office (RMB 75) 10.00

Expenses - Photocopies in relation to NWA IIT filings (RMB 15) 2.00

5% Business Tax (March services, including advisory services) 30.00

Preparation and submission of the monthly Chinese IIT returns for Mr. Pang Ka Wah for the period April 2007 (\$260/month). 260.00

Expenses - Local transport expense in relation to the IIT filing of the Chief Representative of NWA Guangzhou Representative office (RMB 72) 9.00

Expenses - Telephone liaison with NWA Hong Kong and NWA Guangzhou Representative office (RMB 75) 10.00

Expenses - Photocopies in relation to NWA IIT filings (RMB 15) 2.00

5% Business Tax (April services) 11.00

Preparation and submission of the monthly Chinese IIT returns for Mr. Pang Ka Wah for the period May 2007 (\$260/month). 260.00

Expenses - Local transport expense in relation to the IIT filing of the Chief Representative of NWA Guangzhou Representative office (RMB 72) 9.00

Expenses - Telephone liaison with NWA Hong Kong and NWA Guangzhou Representative office (RMB 75) 10.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT D

OTHER MENU BASED SERVICES

Expenses - Photocopies in relation to NWA IIT filings (RMB 15)	2.00
5% Business Tax (May services)	11.00
Subtotal - KPMG Huazhen (Guangzhou, China)	\$ <u>895.00</u>

KPMG Huazhen (Shanghai, China)

Preparation and submission of the monthly Chinese IIT returns for Mr. Feng-Chien Wu for the period February 2007 (\$170/month).	\$ 170.00
5% Business Tax (February)	9.00
Preparation and submission of the monthly Chinese IIT returns for Mr. Feng-Chien Wu for the period March 2007 (\$170/month).	170.00
5% Business Tax (March)	9.00
Preparation and submission of the monthly Chinese IIT returns for Mr. Feng-Chien Wu for the period May 2007 (\$170/month).	170.00
Preparation and submission of the 2006 Annual Chinese Individual Income Tax return for Mr. Feng-Chien Wu (RMB 10,000).	1,314.00
Expenses - Incidental outlays including local traveling, telephone, facsimile, photocopying and postage expenses.	7.00
5% Business Tax (May)	75.00
Subtotal - KPMG Huazhen (Shanghai, China)	\$ <u>1,924.00</u>

KPMG (Hong Kong)

Buchanan, David - Preparation of partial exemption from 2005/06 Hong Kong tax using time claim relief.	\$ 1,100.00
Forsman, Lars - Preparation of 2005/06 Hong Kong tax return (menu fee).	1,350.00
Colmark, Chris - Preparation of partial exemption from 2005/06 Hong Kong tax using time claim relief.	\$ 1,100.00
McCarley, Tom - Preparation of partial exemption from 2005/06 Hong Kong tax using time claim relief.	\$ 1,100.00
Reinfeldt, Phillip - Preparation of partial exemption from 2005/06 Hong Kong tax using time claim relief.	\$ 1,100.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT D

OTHER MENU BASED SERVICES

Spake, Monroe - Preparation of partial exemption from 2005/06 Hong Kong tax using time claim relief.	\$ 1,100.00
Squires, Robert - Preparation of partial exemption from 2005/06 Hong Kong tax using time claim relief.	\$ 1,100.00
Subtotal - KPMG (Hong Kong)	\$ <u>7,950.00</u>
<u>KPMG Tax Corporation (Japan)</u>	
Chen, Juinn-Rong - Preparation of 2006 Japanese income tax return (fee on menu basis).	1,375.00
Antilla, Alex - Arrival tax counseling session with taxpayer.	500.00
Perazzoli, Victor - Arrival tax counseling session with taxpayer.	500.00
Habib, Mohamed - Departure tax counseling session with taxpayer.	500.00
Frenzel, Jennifer - Preparation of amended 2006 Japanese income tax return upon receipt of final 2006 compensation detail after the tax filing deadline (not in menu fee schedule, but fee capped at \$700).	700.00
Subtotal - KPMG Tax Corporation (Japan)	\$ <u>3,575.00</u>
<u>KPMG Samjong Accounting Corporation Tax Division (Korea)</u>	
Preparation of the monthly Korean individual income tax returns for D. Ha for the period of May 2006 (\$110 per month).	\$ 110.00
Subtotal - KPMG Samjong Accounting Corporation Tax Division (Korea)	\$ <u>110.00</u>
<u>KPMG Meijburg & Co (Netherlands)</u>	
Swain, Brian - Correspondence with the tax authorities in connection with the protective tax assessment for B. Swain and request for reduction in respect of pension to nil as this is not applicable for NWA employees (€75)	105.00
Woythaler, Glenn - Correspondence with the tax authorities in connection with the protective tax assessment for G. Woythaler and request for reduction in respect of pension to nil as this is not applicable for NWA employees (€75)	105.00
Melcher, Scott - Immigration services including assistance with application for residence permit and tax identification number for S. Melcher (€400).	568.00
Kriksciun, Jim - Immigration services including assistance with application for residence permit and tax identification number for S. Melcher (€400).	568.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT D

OTHER MENU BASED SERVICES

Melcher, Scott - Application for 30% Ruling	1,200.00
Subtotal - KPMG Meijburg & Co (Netherlands)	\$ <u>2,546.00</u>

KPMG Audit (Netherlands)

Preparation of monthly Dutch withholding tax calculations for the period January to December 2006 for the following assignees (at € 50 / month / assignee):

Bassett, Jerry	\$ 840.00
Bell, Jonathan (January through May 2006)	350.00
Cameron, Jason (January through September 2006)	630.00
Cruz, Maria (January through April 2006)	280.00
Epting, Pat	840.00
Moon, Diana	840.00
Rayborn, John (November through December 2006)	140.00
Rinkenberger, Dale (April through December 2006)	630.00
Sheridan, Kieran	840.00
Shoesmith, John	840.00

Preparation of monthly Dutch withholding tax calculations for the period January to May 2007 for the following assignees (at € 50 / month / assignee):

Bassett, Jerry	\$ 350.00
Epting, Pat	350.00
Kriksciun, James	350.00
Melcher, Scott	350.00
Moon, Diana	350.00
Rayborn, John	350.00
Rinkenberger, Dale	350.00
Sheridan, Kieran	350.00
Shoesmith, John	350.00

Subtotal - KPMG Audit (Netherlands)	\$ <u>9,380.00</u>
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KPMG Tax Services Pte Ltd (Singapore)

Mushro, Phyllis - Preparation of 2007 Singapore departure income tax return, including preparation of 2007 Form IR8A/IR21 (Employer's return) for Singapore remuneration and review of notice of assessment.	1,150.00
Courier and photocopies for disbursement of 20 tax return packages and assessment notices at SGD 45 (US\$29.58) / package.	592.00
GST @ 5% (including GST on other services invoiced by Singapore, but included in bundled fee services)	325.00

NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT D

OTHER MENU BASED SERVICES

Subtotal - KPMG Tax Services Pte Ltd (Singapore)	\$	<u>2,067.00</u>
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Subtotal - Exhibit D	\$	<u>29,347.00</u>
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NORTHWEST AIRLINES, INC.
APRIL 27 - MAY 31, 2007
EXHIBIT E

2006 COMPLIANCE PROGRESS BILL

NAME	FIRST PROGRESS	SUBTOTAL STANDARD BUNDLED FEE
EXPATRIATE ASSIGNEES		
None		
FOREIGN NATIONAL ASSIGNEES		
None		
SHORT TERM RESERVATIONS CENTER ASSIGNEES		
None		
TECH OPS ASSIGNEES		
None		
THIRD COUNTRY NATIONAL ASSIGNEES*		
None		
REPATRIATED ASSIGNEES *		
None		

Subtotals - Exhibit A

	\$	-	\$	-
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** = Menu based assignees, to be billed upon completion.*

NORTHWEST AIRLINES, INC.

APRIL 27 - MAY 31, 2007

EXHIBIT F

Fee Application Time

Name	Date	Description	Time	80% of Standard Hourly Rate*	Amount
Brandt, Laran	05/11/07	Begin preparation of April fee statement	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	05/16/07	Prepare April fee statement - analysis of advisory and administrative time to separate between menu based fees and time based fees	1.0	\$ 400.00	\$ 400.00
Brandt, Laran	05/16/07	Continue to prepare April fee statement - analysis of foreign invoices received to determine which fees fall under bundled fee arrangement, which are menu based fees and which are for services billable currently	1.8	\$ 400.00	\$ 720.00
Brandt, Laran	05/16/07	Finalize preparation of April fee statement and prepare transmittal correspondence to C. Campbell	0.5	\$ 400.00	\$ 200.00
Brandt, Laran	05/17/07	Discuss April fee statement with M. Clark, incorporating the changes as recommended	0.5	\$ 400.00	\$ 200.00
Clark, MChris	05/17/07	Review April fee statement and discuss same with L. Brandt	0.5	\$ 500.00	\$ 250.00
Brandt, Laran	05/21/07	Telephone call with C. Campbell regarding April fee statement	0.3	\$ 400.00	\$ 120.00
Total			<u>5.1</u>		<u>\$ 2,090.00</u>

EXHIBIT H



KPMG LLP
4200 Wells Fargo Center
90 South Seventh Street
Minneapolis, MN 55402

Telephone 612 305 5000
Fax 612 305 5100
Internet www.us.kpmg.com

January 13, 2004

PRIVATE & CONFIDENTIAL

Ms. Susan Holm
Director Human Resources, International
Northwest Airlines, Inc.
Dept. A 2060
2700 Lone Oak Parkway
Eagan, MN 55121-1534

Dear Susan:

We are pleased you have engaged KPMG LLP ("KPMG") to provide international assignment tax and international human resources services to Northwest Airlines, Inc. ("NW") and its international assignees for the 2004-2006 calendar and/or corresponding fiscal years. This letter confirms the scope and related terms of your engagement of KPMG.

Scope of Services

Compliance Services

The following is a general list of the compliance services that we will provide to authorized NW international assignees ("Assignees"):

- Preparation of host country and, if required, home country individual income tax returns,
- Preparation of state and local, provincial, communal and cantonal tax returns,
- Preparation of requests for extensions of time to file tax returns where required,
- Preparation of annual tax equalization calculations,
- Consultation during pre-departure and post-arrival tax orientation sessions,
- Preparation of U.S. estimated tax vouchers,
- Preparation of amended returns for foreign tax credit carryback, where required,
- Preparation of gross-up calculations, where required, and
- Assistance with routine correspondence with the IRS and foreign tax authorities including the review of tax assessments.



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Ms. Susan Holm
Northwest Airlines
January 13, 2004

By January 31 of each year, NW shall provide to KPMG a list of the Assignees (the "Annual List"). This list will be updated throughout the year as new assignments are initiated and others terminate. The list will also specify whether an Assignee is subject to the Bundled Services Approach or the Menu Services Approach, as detailed in Exhibit A attached hereto.

We will provide the Assignees with individual income tax organizer(s) designed to assist them in gathering the information needed to prepare their foreign and domestic income tax returns. The Assignees should review their information carefully to ensure that it is complete and accurate. We will not audit or independently verify the data submitted by NW or the Assignees. We may however, ask for clarification of some of the information, where necessary.

Where there may be alternative positions available in preparing the individual income tax returns, we will be applying the tax return positions which have been discussed with you, your tax director, or your predecessors. We would be happy to re-address these tax return positions with you if you so desire.

All tax returns are subject to examination by the taxing authorities. In the event of an examination, the Assignees may be requested to produce documents, records, or other evidence to substantiate the various items of income and deduction shown on the tax returns. If an examination occurs, and if NW, the Assignee, and we agree to have KPMG assist or represent the Assignees, any such additional services and the related fee may be set forth in a separate engagement letter depending on the scope of services required.

Where we prepare tax equalization or reconciliation calculations for the Assignees, the calculations will be prepared in accordance with NW's established policies. All calculations will use a tax equalization/reconciliation template which NW has reviewed and approved in writing. We will bring questionable items, or items not addressed in NW established policies and which have not been previously addressed, to NW's attention for its review and approval prior to finalizing the tax equalization/reconciliation calculation. NW will instruct the Assignees to review all calculations provided to them.

Where tax returns or tax equalization calculations for the Assignees are to be provided to NW, we will require the consent of those particular Assignees (and their spouses, where married) to disclose tax return information before so providing the calculations.

Consulting Services

This engagement letter also covers international assignment tax and international human resources consulting matters that may arise for which NW seeks our advice and consultation, both written and oral, and which are not the subject of a separate engagement letter.



Page 3
Ms. Susan Holm
Northwest Airlines
January 13, 2004

To be of greatest assistance to NW, we should be advised in advance of proposed transactions that are relevant to our provision of international executive tax and human resources services. If such matters exceed the scope of this engagement letter, we will issue separate engagement letters to confirm the scope and related terms of any additional engagements.

Delivery of Services

The services will be provided under the direction of KPMG LLP, the U.S. member firm of KPMG International, and will include the participation of other member firms of KPMG International ("KPMG member firms"). KPMG LLP is a separate legal entity from other member firms of KPMG International. KPMG's services relative to tax matters outside the United States will be based on tax advice and services provided by the KPMG member firm in the particular country and on the relevant tax authorities in that country. In rendering advice for this engagement, KPMG also will consider U.S. tax treaties, their technical explanations, and judicial and administrative interpretations thereof.

In certain countries, a KPMG member firm is authorized to provide legal services within its jurisdiction. This engagement letter encompasses only tax services provided by KPMG member firms and does not encompass any legal services a KPMG member firm may be authorized to provide. Should the provision of such services not be proscribed by applicable independence rules and should NW choose to retain a KPMG member firm to provide legal services, including drafting of documents, in a particular country, NW and the KPMG member firm will enter into a separate fee arrangement and engagement letter for the provision of such legal services.

Privacy

We are enclosing the KPMG Privacy Notice for your reference. The notice will be provided to all Assignees.

Confidentiality of NW Materials

KPMG and NW agree to the following terms with respect to the receipt of confidential information by KPMG in connection with this engagement.

(a) "Confidential Information" means all documents, software, reports, data, records, forms and other materials obtained by KPMG (the "Receiving Party") from NWA (the "Disclosing Party") in the course of performing the Services: (i) that have been



Page 4

Ms. Susan Holm
Northwest Airlines
January 13, 2004

marked as confidential; (ii) whose confidential nature has been made known by the Disclosing Party to the Receiving Party; or (iii) that due to their character and nature, a reasonable person under like circumstances would treat as confidential. Notwithstanding the foregoing, Confidential Information does not include information which: (i) is already known to the Receiving Party at the time of disclosure by the Disclosing Party; (ii) is or becomes publicly known through no wrongful act of the Receiving Party; (iii) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; (iv) relates to a U.S. federal corporate income tax strategy offered or proposed to be offered by KPMG as further described in Paragraph (c) below or (v) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.

(b) The Receiving Party shall not use or disclose to any person, firm or entity any Confidential Information of the Disclosing Party without the Disclosing Party's express, prior written permission; provided, however, that notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent that it is required to be disclosed pursuant to a statutory or regulatory provision or court order or to fulfill professional obligations and standards.

(c) Notwithstanding anything to the contrary set forth in this Agreement, if the Services under a Statement of Work relate to a strategy offered by KPMG to NW that is designed to reduce or defer federal income tax for a direct or indirect corporate participant, pursuant to Temporary Treasury Regulation section 301.6111-2T(c), NW (and each employee, representative, or other agent of NW) is expressly authorized to disclose the structure and tax aspects of the strategy to any and all persons, without limitation of any kind.

(d) In addition, the provisions of this engagement letter shall not be construed as preventing KPMG from:

- (i) conducting its engagements for the NW in accordance with firm policies and professional standards; and
- (ii) conducting its normal review and quality assurance processes with regard to engagements for NW.



Page 5
Ms. Susan Holm
Northwest Airlines
January 13, 2004

Fees

Our fees for this engagement will be as set forth in the fee schedule attached hereto as Exhibit A. As we have discussed, these fees are based upon the complexity of the issues and the time required of the professionals who will be performing these services. Circumstances encountered during the performance of these services that warrant additional time and/or expense could affect the above estimates. We will endeavor to notify you of any such circumstances as they arise.

We will bill NW one third of the estimated annual compliance fees per Assignee on the following dates: January 31, March 31, and June 30. Consulting fees, services relating to other assignees not included in the Annual List and repatriation-related services will generally be billed on a monthly basis.

NW agrees to reimburse KPMG for reasonable, actual, out-of-pocket costs incurred by KPMG in conjunction with coach-class travel, lodging, meals, telephone, and delivery; provided that any travel costs in excess of \$2,000 is approved in advance by NW. NW will, at its option, provide KPMG with coach class, space available passes, or tickets, for air travel on NW aircraft. KPMG shall use NW air transportation unless specifically approved otherwise by NW.

Other

The Standard Terms and Conditions attached hereto as Exhibit B are made a part of this engagement letter. As agreed, the attached Standard Terms and Conditions are modified as follows:

1. The first sentence of paragraph 2., Payment of Invoices, is modified to read that Client agrees to pay properly submitted invoices within sixty (60) days of the invoice date.
2. The last sentence of paragraph 3., Term, is modified to provide that Client agrees to pay KPMG for time charges *based upon the agreed fee schedule or discounted* standard hourly rates as specified in this agreement.
3. The first sentence of paragraph 6., Limitation on Damages, is modified to read as follows: Except for each party's indemnification obligations as set forth below, neither Client nor KPMG shall be liable to the other for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Engagement Letter for an aggregate amount in excess of three times the annual fees paid or owing to KPMG for services rendered by KPMG under the Engagement Letter.
4. Paragraph 9 (b) is modified to replace the following wording, "as a result of client's use or disclosure of such advice..." with the following revised wording, "as a result of client's disclosure of such advice...".



Page 6
Ms. Susan Holm
Northwest Airlines
January 13, 2004

5. Paragraph 12., Limitation on Actions, is deleted in its entirety.
6. Paragraph 14., Survival, is modified to delete the reference to the original paragraph 12 which has been deleted.
7. Paragraph 19 (b), Miscellaneous, is modified to delete the following wording "and agrees that it may rely only upon a final hardcopy version of a document or other communication that KPMG transmits to Client".

All KPMG member firms and their personnel who provide services covered by this engagement letter shall be bound by, and their performance subject to, the terms of this engagement letter and the attached Standard Terms and Conditions.

* * *

Please sign the enclosed copy of this letter to confirm our agreement and return it to us as soon as possible. If you have any questions, please call me.

Very truly yours,

KPMG LLP

Douglas L. Peterson
Partner

Enclosure

DLP:rek



Page 7
Ms. Susan Holm
Northwest Airlines
January 13, 2004

ACCEPTED:

Northwest Airlines, Inc.

Susan Holm

Authorized Signature

Director, International HR

Title

10/28/04

Date

Exhibit A

Northwest Airlines International Assignment Program 2004-2006 Fee Schedule

As agreed, KPMG will undertake the services listed below based on the following fee schedules:

Bundled Services Approach Fee Schedule

For identified Assignees subject to the Bundled Services Approach we will provide the following services for the stated fees:

U.S. Inbound/Outbound Assignees – Annual fee of \$4,000 per Assignee

- U.S. federal tax return (1)
- State tax return (6)
- U.S. tax equalization
- Foreign tax return
- U.S. extension requests (no calculation) (4)
- U.S. estimated tax vouchers (exception 1 basis)
- Preparation of forms disclosing information on foreign bank accounts, if necessary
- Follow-up with Assignees on tax return data
- Responding to Assignee questions on completion of tax organizer, tax returns, and tax equalization
- Consulting regarding general assignment-related issues, including discussions and minor correspondence (non-“project” level issues)

U.S. Inbound/Outbound Assignees – Additional services/annual fees for Assignees in the following countries:

China - \$1,400 per Assignee

- Completing PRC IIT registration
- Completing PRC IIT deregistration
- Basic Key Taxpayer registration
- Basic Key Taxpayer filings
- Provide certificate regarding PRC IIT summary and relevant reported compensation

France - \$500 per Assignee

- Tax clearance filing
- Annual assessment review

Japan - \$300 per Assignee

- Set up automatic bank transfer for tax payments
- Set up tax agent
- Routine correspondence with Japanese Tax Authority

Korea - \$700 per Assignee

- Annual assessment review

Netherlands - \$400 per Assignee

- Annual assessment review
- Tax clearance filing

Philippines - \$2,000 per Assignee

- Monthly withholding tax calculation
- Prepare and file withholding tax returns
- Prepare and file quarterly FBT returns
- Request Taxpayer Identification Number

United Kingdom - \$200 per Assignee

- Annual assessment review

Menu Services Approach Fee Schedule

Fees for services not listed above under the Bundled Services Approach, and fees for services provided to Assignees not covered under the Bundled Services Approach, will be based on the following fee schedule:

Service	Fee	
	Annual	Periodic
U.S. Federal Tax Return (1)(2)(3)	\$ 1,200	
U.S. State/Local Tax Return		\$ 300
U.S. Tax Equalization	\$ 450	
U.S. Federal/State Extensions (4)		\$ 100
Predeparture/Arrival Meetings (U.S.)		\$ 450
Hypothetical Tax Withholding Calculation		\$ 350
Basic Cost Projection		\$ 750
China Tax Return (7)(8)	\$ 2,040	
France Tax Return (7)	\$ 1,350	
Japan Tax Return (7)	\$ 1,375	
Korea Tax Return (7)(10)	\$ 1,500	
Netherlands Tax Return (7)	\$ 1,250	
Philippines Tax Return (7)	\$ 800	
UK Tax Return (7)	\$ 1,400	
China Arrival Year Services (9)		\$ 280 p/m
China Departure Year Services (9)		\$ 260 p/m
France Tax Clearance		\$ 850
France Assessment Review		\$ 200
France Arrival/Departure Meetings		\$ 500
Japan Tax Agent (Departure Year Only)		\$ 400
Japan Automatic Bank Transfer Setup (Arrival Year Only)		\$ 200
Japan Arrival/Departure Meetings		\$ 500
Korea Assessment Review		\$ 700
Korea Arrival/Departure Meetings		\$ 400
Netherlands Tax Clearance Filing		\$ 600
Netherlands Tax Assessment Review		\$ 200
Netherlands Arrival/Departure Meetings		\$ 600
Netherlands 30% Ruling Request		\$ 1,200
Philippines Monthly Withholding Tax Calculation and Preparation and Filing of Withholding Tax Return		\$ 100 p/m
Philippines Quarterly Fringe Benefits Tax (FBT) Computation, Preparation and Filing of FBT Return		\$ 200 p/q
Philippines Request for Taxpayer Identification Number		\$ 100
Philippines Arrival/Departure Meetings		\$ 500
UK Arrival/Departure Meetings		\$ 750
UK Estimated Payment Vouchers		\$ 475
UK Assessment Review		\$ 225

Consulting Services

Fees for international human resources, international payroll and international assignment tax consulting services, including consulting services performed by KPMG member firms and "project level" consulting services relating to Assignees covered under the bundled services approach, will be based upon the complexity of the issues involved and the time required of the professionals who will be performing these services, and will be based on KPMG's standard hourly rates. In recognition of our commitment to NW, KPMG will discount its standard hourly rates for consulting services by 20% (to 80% of our standard hourly rates).

Our current discounted hourly rates for U.S. based project level consulting, by level, are as follows:

Level	Discounted Rate
Partner	\$480
Senior Manager	\$380
Manager	\$325
Senior Staff	\$250
Associate Staff	\$160

Approval will be obtained from authorized NW personnel prior to KPMG providing project level consulting services.

Notes:

- (1) Tax service compliance fees are based on the premise that the international assignees will have normal income tax returns. For this purpose, a "normal return" means one that includes salary, foreign exclusions, investment income such as dividends and interest, a few capital gains transactions, sale or rental of a personal residence, the normal types of deductions, and foreign tax credits. The most significant factor affecting the time required to complete an employee's return is the degree of completeness and accuracy of the information submitted, including the employer-supplied data. Our fee estimates assume that the assignees complete our web-based organizer and that the data is provided in a complete, timely, and orderly fashion and that company-provided payroll information is accurate and includes all reportable compensation. Approval will be obtained from authorized NW personnel prior to KPMG providing additional services required when a return is deemed to not be "normal".
- (2) Additional fee of \$350 applies in transfer years.
- (3) Includes reasonable follow-up with assignees on tax return data and responding to assignee questions on completion of tax organizer, tax returns, and tax equalizations.
- (4) Assumes no projection to determine liability required. If projection required, \$350 charge will apply.
- (5) Fees for TCNs will be determined on a case-by-case basis.
- (6) One state or local tax return is included in the above fees. Additional state or local tax returns will be billed at \$300 per return.

- (7) Based on current exchange rates
- (8) China tax return services are billed at the rate of \$170 per month, which includes monthly tax filings, including basic Key Taxpayer filings. Also includes providing a certificate regarding PRC IIT Summary and relevant reported remuneration issued by KPMG.
- (9) Includes preparation of monthly tax returns, including basic Key Taxpayer filings, in year of arrival or departure; completing expatriate PRC IIT registration and deregistration with relevant local tax authorities; completing basic Key Taxpayer registration; and providing a certificate regarding PRC IIT summary and the relevant reported remuneration issued by KPMG.
- (10) Assume monthly tax returns and year-end reconciliation filed and no annual return required. If an annual tax return is required, an additional charge will apply.



KPMG Privacy Notice

KPMG LLP and KPMG Investment Advisors (collectively, "KPMG"), like most providers of financial services, are now required by law to inform our individual clients of our policies regarding privacy of personal client information. At KPMG, we are committed to providing you with the highest level of professional services. As part of this effort, we have always protected the confidentiality and security of our clients' personal information and will continue to do so.

Confidentiality and Security

We restrict access to information about you to personnel who need to know that information in connection with providing services to you. We maintain physical, electronic, and procedural safeguards in compliance with applicable law to guard your information.

Information We Collect

KPMG collects information about you in connection with your engagement of us to provide you with services. Sources from which we collect information about you include interviews with you, tax return organizers, financial planning organizers, financial history questionnaires, financial statements, statements of portfolio holdings, other forms, and transactions and correspondence between you and us, our affiliates and others. If you are an investment advisory services client, KPMG Investment Advisors also collects information about your investment portfolio and your financial situation, requirements and objectives.

Disclosure of Personal Information

We do not disclose any personal information about our clients or former clients to third parties or affiliates, except as permitted by law. For example, if you are an investment advisory services client, KPMG LLP and KPMG Investment Advisors may share information about you with each other with your authorization. This allows us to provide you with the services you have requested from each of us with greater ease and convenience to you.

If you have any questions regarding this Notice or about our privacy policies and practices, please contact the KPMG partner responsible for your engagement.

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1. **Services.** It is understood and agreed that KPMG's services (the "Engagement") may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. References herein to Client shall refer to the addressee of the Proposal or Engagement Letter to which these Standard Terms and Conditions are attached (the "Engagement Letter"). Unless expressly provided for, KPMG's services do not include representing Client in the event of a challenge by the Internal Revenue Service (IRS) or other tax or revenue authorities.

services of any kind to any other party as KPMG deems appropriate, and may use the KPMG Property to do so. KPMG acknowledges that KPMG Property shall not include any of Client's confidential information or tangible or intangible property, and KPMG shall have no ownership rights in such property.
2. **Payment of Invoices.** Client agrees to pay properly submitted invoices within thirty (30) days of the invoice date, or such other due date as may be indicated in the Engagement Letter. KPMG shall have the right to halt or terminate entirely its services under the Engagement Letter until payment is received on past due invoices. All fees, charges and other amounts payable to KPMG under the Engagement Letter do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on KPMG's net income or taxes arising from the employment or independent contractor relationship between KPMG and its personnel.
3. **Term.** Unless terminated sooner in accordance with its terms, the Engagement shall terminate on the completion of KPMG's services thereunder. In addition, either party may terminate the Engagement Letter at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination. In the event of such notification, Client agrees to pay KPMG for time charges at standard hourly rates and expenses incurred to the date of notification to the extent the amount so computed exceeds payments previously made by Client for the Engagement.
4. **Ownership.**
 - (a) **KPMG Property.** KPMG has created, acquired, owns or otherwise has rights in, and may, in connection with the performance of services under the Engagement Letter, employ, provide, modify, create, acquire or otherwise obtain rights in, various concepts, ideas, methods, methodologies, procedures, processes, know-how, and techniques, models, templates; software, user interfaces and screen designs; general purpose consulting and software tools, utilities and routines; and logic, coherence and methods of operation of systems (collectively, the "KPMG Property"). KPMG retains all ownership rights in the KPMG Property. Client shall acquire no right or interest in such property, except for the license expressly granted in the next paragraph. In addition, KPMG shall be free to provide
 - (b) **Ownership of Deliverables.** Except for KPMG Property, and upon full and final payment to KPMG under the Engagement Letter, the tangible items specified as deliverables or work product in the Engagement Letter including any intellectual property rights appurtenant thereto (the "Deliverables") will become the property of Client. If any KPMG Property is contained in any of the Deliverables, KPMG hereby grants Client, a royalty-free paid-up, non-exclusive, perpetual license to use such KPMG Property in connection with Client's use of the Deliverables.
5. **Limitation on Warranties.** THIS IS A SERVICES ENGAGEMENT. KPMG WARRANTS THAT IT WILL PERFORM SERVICES UNDER THE ENGAGEMENT LETTER IN GOOD FAITH, WITH QUALIFIED PERSONNEL IN A COMPETENT AND WORKMANLIKE MANNER. KPMG DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.
6. **Limitation on Damages.** Except for each party's indemnification obligations as set forth below, neither Client nor KPMG shall be liable to the other for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Engagement Letter for an aggregate amount in excess of the fees paid or owing to KPMG for services rendered by KPMG under the Engagement Letter. In no event shall either party be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). The provisions of this Paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss, whether in contract, statute, tort or otherwise.
7. **Infringement.**
 - (a) KPMG hereby agrees to indemnify, hold harmless and defend Client from and against all claims, liabilities, losses, expenses (including reasonable attorneys' fees), fines, penalties, taxes or damages (collectively "Liabilities") asserted by any third party

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against Client to the extent such Liabilities result from the infringement by the Deliverables of any third party's patents issued as of the date of the Engagement Letter, trade secrets, trademarks or copyrights. The preceding indemnification provision shall not apply to any infringement arising out of the following:

- (i) use of the Deliverables other than in accordance with applicable documentation or instructions supplied by KPMG or other than in accordance with Paragraph 9(b) below;
 - (ii) any alteration, modification or revision of the Deliverables not expressly agreed to in writing by KPMG; or
 - (iii) the combination of the Deliverables with materials not supplied or approved by KPMG.
- (b) In case any of the Deliverables or any portion thereof is held, or in KPMG's reasonable opinion is likely to be held, in any such suit to constitute infringement, KPMG may, within a reasonable time, at its option either:

- (i) secure for Client the right to continue the use of such infringing item; or
- (ii) replace, at KPMG's sole expense, such item with a substantially equivalent non-infringing item or modify such item so that it becomes non-infringing.

In the event KPMG is, in its reasonable discretion, unable to perform either of the options described in (i) or (ii) above, Client shall return the Deliverable to KPMG, and KPMG's sole liability shall be to refund to Client the amount paid to KPMG for such item; provided that the foregoing shall not be construed to limit KPMG's indemnification obligation set forth in Paragraph 7(a) above.

- (c) The provisions of this Paragraph 7 state KPMG's entire liability and Client's sole and exclusive remedy with respect to any infringement or claim of infringement.

8. Reliance on Advice and Disclosure.

- (a) Except as otherwise required by law, as permitted by the Engagement Letter, or as provided in Paragraph 8(b) below with respect to any proposed or completed transaction, Client acknowledges and agrees that any advice, recommendations, information or work product provided to Client by KPMG in connection with this Engagement is for the

confidential use of Client, may not be relied upon by any third party and Client will not disclose or permit access to such advice, recommendations, information or work product to any third party or summarize or refer to such advice, recommendations, information or work product or to KPMG's Engagement without, in each case, KPMG's prior written consent.

- (b) No provision in these terms or the Engagement Letter is or is intended to be construed as a condition of confidentiality under Internal Revenue Code (IRC) sections 6011, 6111, 6112 or the regulations thereunder, or under any similar or analogous provisions of the laws of a state or other jurisdiction. Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction within the scope of this Engagement that reduces or defers federal tax and all materials of any kind (including opinions and other tax analyses) that are provided to Client relating to such tax treatment and tax structure. If a state or other jurisdiction adopts provisions that are similar or analogous to those in IRC sections 6011, 6111, or 6112 or the regulations thereunder, the authorization to disclose in the preceding sentence also shall apply to any transaction within the scope of this Engagement that is subject to such provisions of that state or other jurisdiction.

9. Indemnification.

- (a) Each party agrees to indemnify, hold harmless and defend the other party from and against any and all Liabilities for physical injury to, or illness or death of, any person or persons regardless of status, and damage to or destruction of any tangible property, which the other party may sustain or incur to the extent such Liabilities result from the negligence or willful misconduct of the indemnifying party.
- (b) In furtherance of the provisions of Paragraph 8(a) above, Client will indemnify, defend and hold harmless KPMG from and against any and all Liabilities suffered by or asserted against KPMG in connection with a third party claim to the extent resulting from such party's use or possession of or reliance upon KPMG's advice, recommendations, information or work product as a result of Client's use or disclosure of such advice, recommendations, information or work product other than as permitted by Paragraph 8(b) above.
- (c) The party entitled to indemnification (the "Indemnified Party") shall promptly notify the party obligated to provide such indemnification (the "Indemnifying Party") of any claim for

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which the Indemnified Party seeks indemnification. The Indemnifying Party shall have the right to conduct the defense or settlement of any such claim at the Indemnifying Party's sole expense, and the Indemnified Party shall cooperate with the Indemnifying Party. The party not conducting the defense shall nonetheless have the right to participate in such defense at its own expense. The Indemnified Party shall have the right to approve the settlement of any claim that imposes any liability or obligation other than the payment of money damages.

10. Cooperation; Use of Information.

- (a) Client agrees to cooperate with KPMG in the performance of the services under the Engagement Letter and shall provide KPMG with timely access to and use of Client's personnel, facilities, equipment, data and information to the extent necessary for KPMG to perform the services under the Engagement Letter. The Engagement Letter may set forth additional obligations of Client in connection with the Engagement. Client acknowledges that Client's failure to assign Client personnel having skills commensurate with their role with respect to this Engagement could adversely affect KPMG's ability to provide the services under the Engagement Letter.
 - (b) KPMG will base its conclusions on the facts and assumptions that Client submits and will not independently verify this information. Inaccuracy or incompleteness of the information the Client provides could have a material effect on KPMG's conclusions. In rendering its advice, KPMG may consider, for example, the applicable provisions of the Internal Revenue Code of 1986, and ERISA, as amended, and the relevant state and foreign statutes, the regulations thereunder, income tax treaties, and judicial and administrative interpretations, thereof. These authorities are subject to change, retroactively and/or prospectively, and any such changes could affect the validity of KPMG's advice. KPMG will not update its advice for subsequent changes or modification to the law and regulations, or to the judicial and administrative interpretations thereof, unless Client separately engages KPMG to do so in writing after such changes or modifications.
 - (c) If the Engagement involves tax planning matters the potential benefits of which are no longer possible to achieve because of legislative, regulatory, or other administrative change or judicial decision, Client's sole remedy is the right to terminate the Engagement in accordance with Paragraph 3 above.
 - (d) Treasury regulations under IRC section 6011 require taxpayers to disclose to the IRS their participation in reportable transactions. Client agrees to use its best efforts to promptly inform KPMG of any transaction covered by this Engagement that is required to be disclosed as a reportable transaction to the IRS or to any state or other jurisdiction adopting similar or analogous provisions. Treasury regulations under IRC section 6112 provide that KPMG must retain lists of investors in reportable and registerable transactions if we are a material advisor with respect to the transactions and states or other jurisdictions may adopt similar or analogous provisions. Therefore, if KPMG determines that Client has participated in a reportable or registerable transaction, KPMG may place Client's name and information on a list. This list may later be requested by the IRS or other tax authority and KPMG ultimately may be required to provide it; however, KPMG will advise Client if KPMG provides Client's information to the IRS or other tax authority.
 - (e) Information relating to advice KPMG provides to Client, including communications between KPMG and Client and material KPMG creates in the course of providing advice, may be privileged and protected from disclosure to the IRS or other governmental authority. Should such an authority seek disclosure from KPMG of written or oral communications relating to such advice, KPMG will discuss with Client opportunities for asserting the privilege. As KPMG is not able to assert the privilege on Client's behalf with respect to any communications for which privilege has been waived, Client agrees to notify KPMG of any such waivers, whether resulting from communications with KPMG or third parties in the same or a related matter. Client also understands that privilege may not be available for communications with an audit client and that KPMG personnel providing audit and non-audit services will discuss matters that may affect the audit to the extent required by applicable professional standards.
- 11. Force Majeure.** Neither Client nor KPMG shall be liable for any delays resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.
- 12. Limitation on Actions.** No action, regardless of form, arising out of or relating to this engagement, may be brought by either party more than one year after the cause of action has accrued, except that an action for non-payment may be brought by a party not later than one year following the date of the last payment due to such party under the Engagement Letter.

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13. **Independent Contractor.** It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is or shall be considered an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
14. **Survival.** The provisions of Paragraphs 1, 2, 4, 6, 7, 8, 9, 10, 12, 16, 17, 18, and 20 hereof shall survive the expiration or termination of this engagement.
15. **Assignment.** Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld.
16. **Member Firms and Consent to Share Information.** To the extent any of the services under the Engagement Letter will be performed in or relate to a jurisdiction outside of the United States, Client acknowledges and agrees that such services, including any applicable tax advice, may be performed by the member firm of KPMG International practicing in such jurisdiction. Client consents to KPMG's disclosure to a member firm and such member firm's use of information, including tax return information, received from Client for the purpose of preparing, assisting in preparing, or obtaining or providing services in connection with preparing, any tax return of Client or rendering other tax or accounting services to Client.
17. **Severability.** In the event that any term or provision of this Agreement shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, and each such term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
18. **Governing Law.** The Engagement Letter and these Standard Terms and Conditions shall be governed by and construed in accordance with the laws of the State of New York, without regard to the conflict of laws provisions thereof.
19. **Miscellaneous.**
- (a) Client should consult with legal counsel for the purpose of advising on non-tax legal aspects of matters on which KPMG provides tax advice and drafting any legal documents or agreements that may be required in connection therewith. KPMG will provide Client's legal counsel with tax-related advice that is deemed necessary by Client's legal counsel to draft such documents or agreements. To the extent services of legal counsel or other professional service providers are required. Client is responsible for engaging and paying such service providers.
- (b) KPMG may communicate with Client by electronic mail or otherwise transmit documents in electronic form during the course of this Engagement. Client accepts the inherent risks of these forms of communication (including the security risks of interception or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that KPMG transmits to Client.
- (c) For engagements performed in California or where the services provided by KPMG fall under the jurisdiction of California law, rule or regulation, Client acknowledges that certain of KPMG's personnel who have an ownership interest in the partnership and who may provide services in connection with this engagement may not be licensed as certified public accountants under the laws of any of the various states.
20. **Entire Agreement.** These terms, and the Engagement Letter including Exhibits, constitute the entire agreement between KPMG and Client with respect to this engagement and supersede all other oral and written representations, understandings or agreements relating to this Engagement.

EXHIBIT I



KPMG LLP
4200 Wells Fargo Center
90 South Seventh Street
Minneapolis, MN 55402

Telephone 612 305 5000
Fax 612 305 5100
Internet www.us.kpmg.com

February 13, 2007

PRIVATE

Ms. Susan Holm
Director Human Resources, International
Northwest Airlines, Inc.
Department A 2060
2700 Lone Oak Parkway
Eagan, MN 55121-1534

Dear Susan:

We are pleased you have engaged KPMG LLP ("KPMG") to provide international executive tax and advisory services to Northwest Airlines, Inc. (NWA) and its international assignees for the 2007-2009 calendar and/or corresponding fiscal years. This letter confirms the scope and related terms of your engagement of KPMG.

Tax Compliance Services

The following is a list of the compliance services that we will provide to authorized NWA international assignees ("Assignees"):

- Preparation of host country and, if required, home country individual income tax returns,
- Preparation of state and local, provincial, communal and cantonal tax returns,
- Preparation of requests for extensions of time to file tax returns, where required,
- Calculation of hypothetical tax to be withheld throughout the year, if requested,
- Preparation of annual tax equalization calculations,
- Consultation during pre-departure and post-arrival tax orientation sessions,
- Preparation of U.S. estimated tax vouchers, where required,
- Preparation of amended returns for foreign tax credit carryback, where required,
- Preparation of gross-up calculations, where required, and
- Assistance with routine correspondence with the IRS and foreign tax authorities including the review of tax assessments.



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By January 31 of each year, NWA shall provide to KPMG a list of the Assignees (the "Annual List"). This list will be updated throughout the year as new assignments are initiated and others terminate. The list will also specify whether an Assignee is subject to the Bundled Services Approach or the Menu Services Approach, as detailed in Exhibit A attached hereto.

We will provide your international assignees with individual income tax organizer(s) designed to assist them in gathering the information needed to prepare their foreign and domestic income tax returns. The assignees should review their information carefully to ensure that it is complete and accurate. We will not audit or independently verify the data submitted by NWA or the individual taxpayer. We may however, ask for clarification of some of the information, where necessary.

All tax returns are subject to examination by the taxing authorities. In the event of an examination, your international assignees may be requested to produce documents, records, or other evidence to substantiate the various items of income and deduction shown on the tax returns. KPMG may offer assistance with correspondence with the IRS and foreign tax authorities if you, the assignee, and we agree to have KPMG provide these services.

Where we prepare tax equalization or reconciliation calculations for authorized employees, the calculations will be prepared in accordance with your established policies. All calculations will use a tax equalization/reconciliation template which you have reviewed and approved in writing. We will bring questionable items, or items not addressed in your established policies and which have not been previously addressed, to your attention for your review and approval prior to finalizing the tax equalization/reconciliation calculation. You will instruct your assignees to review all calculations provided to them.

Where tax returns or tax equalization calculations for authorized assignees are to be provided to NWA, we will require the consent of those particular assignees (and their spouses, where married) to disclose tax return information before so providing the calculations.

Tax Return Standards

KPMG applies elevated standards in preparing tax returns. Under these standards, we must be able to determine that a return position is "more likely than not" to be upheld (i.e., has a greater than 50 percent likelihood of success if challenged by the IRS) if the position does not involve a transaction designated by the IRS as a "listed transaction" within the meaning of Treas. Reg. §1.6011-4, or a transaction with the principal purpose of avoiding or evading any tax imposed by the Internal Revenue Code (a "principal purpose transaction"). If a return position relates to a "listed transaction" or a "principal purpose transaction", we must arrive at a "should" confidence level (i.e., approximately a 70 percent or greater likelihood of success if challenged by the IRS) with respect to the position. In determining whether a return position satisfies the "more likely than not" and "should" standards, we will not take into account the possibility that a tax return will not be audited, that an issue will not be raised on audit, or that an issue will be settled. We will inform you as soon as possible if,



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during our preparation, we determine circumstances exist that prevent us from completing the tax return under these standards.

Tax Advisory Services

This engagement letter also covers tax advisory matters that may arise for which you seek our advice, both written and oral, and that are not the subject of a separate engagement letter. Any such advice will comply with the elevated standards described in the "Tax Return Standards" section of this letter. If the advice rises to the level of a "Covered Opinion" as defined in §10.35 of Circular 230, we will issue a separate engagement letter for the issuance of a Covered Opinion.

To be of greatest assistance to NWA, we should be advised **in advance** of proposed transactions that are relevant to our provision of international executive tax services. If such matters exceed the scope of this engagement letter, we will issue separate engagement letters to confirm the scope and related terms of any additional engagements.

Delivery of Services

The services will be provided under the direction of KPMG LLP, the U.S. member firm of KPMG International, and will include the participation of one or more other member firms of KPMG International ("KPMG member firms") and may include other third party service providers within and without the United States. KPMG LLP is a separate legal entity from other member firms of KPMG International. Advice relative to tax matters outside the United States will be based on tax advice provided by the KPMG member firm in the particular country and on the relevant tax authorities in that country. In rendering such advice, we may also consider U.S. tax treaties, their technical explanations, and judicial and administrative interpretations thereof.

In certain countries, a KPMG member firm is authorized to provide legal services within its jurisdiction. This engagement letter encompasses only tax services provided by KPMG member firms and does not encompass any legal services a KPMG member firm may be authorized to provide. Should the provision of such legal services not be proscribed by applicable independence rules and should NWA choose to retain a KPMG member firm to provide legal services, including drafting of documents, in a particular country, NWA and the KPMG member firm will enter into a separate fee arrangement and engagement letter for the provision of such legal services.

Use of Technology

In an effort to enhance information exchange and collaboration with NWA in the delivery of professional services and to facilitate the delivery of KPMG's services, KPMG makes various technology products available for NWA's use in an online environment. These



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technology products (hereinafter referred to as "IES Technology Tools") are accessible through KPMG's Virtual IHR web site.

The use of IES Technology Tools is subject to the enclosed IES Technology Terms and Conditions and Security Statement, which are incorporated herein and form an integral part of this letter. You acknowledge and agree that NWA and its personnel to whom you provide access to the IES Technology Tools ("Authorized Users") shall be bound by the terms of the IES Technology Terms and Conditions and Security Statement as a condition of such use. You also agree to accept all risks posed by providing Authorized Users with access to IES Technology Tools and hereby release KPMG from any and all liability arising out of or relating to such use. You also agree to indemnify KPMG against any claims asserted by any party as a result of our providing such Authorized Users with access to IES Technology Tools.

KPMG employs security measures to protect IES Technology Tools and the information stored therein. The security features employed to limit the potential for intrusions, loss of information and/or other risks are: limited access of the IES Technology Tools to users authorized by you or KPMG; protected infrastructure through the use of a user name and complex password for login, overall application security, a secure socket layer (SSL), and encryption; protected architecture of a server located in a secured environment.

IES Technology Tools are accessible through a web browser, and no local client software is required to be installed. As with any Internet-based product, technical factors such as bandwidth, network configurations, and laptop browser settings can affect the tools' speed and accessibility. Therefore KPMG does not guarantee the availability of the IES Technology Tools to NWA and its Authorized Users.

In addition, KPMG may make available to NWA certain other technology products through Virtual IHR, the use of which is governed by and subject to the terms of separate license agreements between KPMG and NWA. These other technology products provided by KPMG under separate license agreements are not subject to the IES Technology Terms and Conditions and Security Statement specified herein.

Privacy

We are enclosing the KPMG Privacy Notice for your reference. The notice will be provided to all authorized international assignees.

Fees

Our fees for this engagement will be based upon the fee schedule attached hereto as Exhibit A. As we have discussed, these fees are based upon the complexity of the issues and the time required of the professionals who will be performing these services at our standard hourly rates. Circumstances encountered during the performance of these services that warrant



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additional time and/or expense could affect the above estimates. We will endeavor to notify you of any such circumstances as they arise.

We will bill Northwest one third of the estimated annual compliance fees per Assignee on the following dates: January 31, March 31 and June 30. Advisory fees, and new assignee and repatriation transfer year services fees will generally be billed on a monthly basis.

Northwest Airlines agrees to reimburse KPMG for reasonable, actual, out-of-pocket costs incurred by KPMG in conjunction with coach-class travel, lodging, meals, telephone, and delivery; provided that any travel costs in excess of \$2,000 is approved in advance by Northwest Airlines. Northwest will, at its option, provide KPMG with coach class, space available passes, or tickets, for air travel on NWA aircraft. KPMG shall use NWA air transportation unless specifically approved otherwise by NWA.

Other

The attached Standard Terms and Conditions, IES Technology Terms and Conditions, and a Security Statement are made a part of this engagement letter. To the extent there are any inconsistencies between any of these three attached documents and the engagement letter, the terms of the engagement letter shall control. You acknowledge and agree that all KPMG member firms and their personnel who provide services covered by this engagement letter shall be bound by, and entitled to the benefits of, the terms of this engagement letter and the attached Standard Terms and Conditions, IES Technology Terms and Conditions, and a Security Statement.

As agreed, the attached Standard Terms and Conditions are modified as follows:

- 1 The first sentence of paragraph 6, Limitation on Damages, is modified to read as follows: Except for each party's indemnification obligations herein, neither Client nor KPMG shall be liable to the other for any actions, damages, claims, liabilities, costs, expenses or losses in any arising out of or relating to the service performed under the Engagement Letter for an aggregate amount in excess of three times the annual fees paid or owing to KPMG for services rendered by KPMG under the Engagement Letter.
- 2 Paragraph 7(a) is modified to include "and the IES technology tools" after each occurrence of "Deliverables".
- 3 The last sentence of Paragraph 11(d), Confidentiality, is modified to read as follows: "So long as the Receiving Party gives notice as provided herein, the Receiving Party shall be entitled to comply with such demand to the extent permitted by law, subject to any legal privilege, protective order, or the like that may have been entered in the matter."



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Ms. Susan Holm
Northwest Airlines
February 13, 2007

- 4 Paragraph 15(b), Miscellaneous, is modified to delete the following wording “and agrees that it may rely only upon a final hardcopy version of a document or other communication that KPMG transmits to Client unless no such hard copy is transmitted by KPMG to Client.”

* * *

The parties hereto understand that NWA is currently under bankruptcy protection and this engagement is subject to the rules and procedures of the United States Bankruptcy Court, Southern District of New York, applicable in NWA’s case, regarding retention of and compensation paid to professional advisors.

Please sign the enclosed copy of this letter to confirm our agreement and return it to us *as soon as possible*. Your signature also confirms your understanding of and consent to Section 17(e) (relating to the use of return processing services outside the United States) of the attached Standard Terms and Conditions, unless you indicate otherwise at the time of signing. If you have any questions, please call me.

Very truly yours,

KPMG LLP

Laran Brandt
Senior Manager

Enclosures:
Fee Schedule
IES Technology Tools Terms and Conditions
IES Technology Tools Security Statement
KPMG Standard Terms and Conditions
KPMG Privacy Notice

cc: M. Chris Clark, KPMG Minneapolis

LEB:rek



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Ms. Susan Holm
Northwest Airlines
February 13, 2007

ACCEPTED:

Northwest Airlines

Susan Holm
Authorized Signature

Director, Human Resources, Int'l
Title

March 1, 2007
Date



Exhibit A

Northwest Airlines International Assignment Program 2007-2009 Fee Schedule

As agreed, KPMG will undertake the services listed below based on the following fee schedules:

Bundled Services Approach Fee Schedule

For identified assignees subject to the Bundled Services Approach, we will provide the following services for the stated fees:

U.S. Inbound/Outbound Assignees: Annual fee of \$4,000 per assignee

- U.S. federal tax return ⁽¹⁾
- State tax return ⁽⁶⁾
- Foreign tax return
- U.S. tax equalization calculation
- U.S. extension requests (no calculation) ⁽⁴⁾
- U.S. estimated tax vouchers (exception 1 basis)
- Follow-up with assignees on tax return data
- Responding to assignee questions on completion of tax organizer, tax returns, and tax equalization
- Consulting regarding general assignment-related issues, including discussions and minor correspondence (non-“project” level issues)

U.S. Inbound/Outbound Assignees: Additional services/annual fees for assignees in the following countries:

China - \$1,400 per assignee

- Completing PRC IIT registration
- Completing PRC IIT deregistration
- Basic Key Taxpayer registration
- Basic Key Taxpayer filings
- Provide certificate regarding PRC IIT summary and relevant reported compensation

France - \$500 per assignee

- Tax clearance filing
- Annual assessment review



Hong Kong - \$625 per assignee

- Preparation of Employer Return of Remuneration

Japan - \$300 per assignee

- Set up automatic bank transfer for tax payments
- Set up tax agent
- Routine correspondence with Japanese Tax Authority

Korea - \$700 per assignee

- Annual assessment review

Netherlands - \$400 per assignee

- Annual assessment review
- Tax clearance filing

Philippines - \$2,000 per assignee

- Monthly withholding tax calculation
- Prepare and file withholding tax returns
- Prepare and file quarterly FBT returns
- Request Taxpayer Identification Number

Singapore - \$400 per assignee

- Preparation of Employer Return of Remuneration

United Kingdom - \$200 per assignee

- Annual assessment review



Menu Services Approach Fee Schedule

Fees for services not listed previously under Bundled Services Approach, and fees for services provided to assignees not covered under the Bundled Services Approach, will be based on the following fee schedule:

Service	Fee	
	Annual	Periodic
U.S. Federal Tax Return (1) (2) (3)	\$1,200	
U.S. State/Local Tax Return		\$300
U. S. Tax Equalization	\$450	
U.S. Federal/State Extensions (4)		\$100
Predeparture/Arrival Meetings (U.S.)		\$450
Hypothetical Tax Withholding Calculation		\$350
Basic Cost Projection		\$750
China Tax Return (7) (8)	\$2,040	
France Tax Return (7)	\$1,350	
Hong Kong Employer Return of Remuneration	\$625	
Hong Kong Individual Income Tax Return (11)	\$1,350	
Hong Kong Individual Income Tax Return (12)	\$2,450	
Hong Kong Individual Income Tax Return (13)	\$1,700	
Japan Tax Return (7)	\$1,375	
Korea Tax Return (7)(10)	\$1,500	
Netherlands Tax Return (7)	\$1,250	
Philippines Tax Return (7)	\$800	
Singapore Employer Return of Remuneration	\$400	
Singapore Individual Income Tax Return	\$600	
Singapore Review of Notice of Assessment	\$150	
UK Tax Return (7)	\$1,400	
China Arrival Year Monthly Services (9)		\$280
China Departure Year Monthly Services (9)		\$260
France Tax Clearance		\$850
France Assessment Review		\$200
France Arrival/Departure Meetings		\$500
Hong Kong Extension Request for Individual Tax Return		\$75
Hong Kong Commencement Form		\$475
Hong Kong Cessation Form		\$475
Hong Kong Departure Form		\$625
Hong Kong Arrival/Departure Tax Meeting		\$625
Japan Tax Agent (Departure Year Only)		\$400
Japan Automatic Bank Transfer Setup (Arrival Year Only)		\$200
Japan Arrival/Departure Meetings		\$500
Korea Assessment Review		\$700
Korea Arrival/Departure Meetings		\$400



Netherlands Tax Clearance Filing	\$600
Netherlands Tax Assessment Review	\$200
Netherlands Arrival/Departure Meetings	\$600
Netherlands 30% Ruling Request	\$1,200
Philippines Monthly Withholding Tax Calculation and Preparation and Filing of Withholding Tax Return	\$100
Philippines Quarterly Fringe Benefits Tax (FBT) Computation, Preparation and Filing of FBT Return	\$200
Philippines Request for Taxpayer Identification Number	\$100
Philippines Arrival/Departure Meetings	\$500
Singapore Arrival Tax Meeting	\$450
UK Arrival/Departure Meetings	\$750
UK Estimated Payment Vouchers	\$475
UK Assessment Review	\$225

Our fees for the compliance services detailed above will be billed at the lesser of the fees indicated above or the actual time incurred to complete the tax return or task at our standard hourly rates for the individuals involved in providing the services plus out of pocket expenses. Fees for services to be provided by KPMG member firms are as indicated in the fee schedule.

Our tax services fees are based on the premise that the international assignees will have normal income tax returns. For this purpose, a "normal return" means one that includes salary, foreign exclusions, investment income such as dividends and interest, a few capital gains transactions, sale or rental of a personal residence, the normal types of itemized deductions and foreign tax credits.

The most significant factor affecting the time required to complete an employee's return is the degree of completeness and accuracy of the information submitted to us, including the employer-supplied data. Our fee estimates assume that the data is provided in a complete, timely and orderly fashion and that company-provided payroll information is accurate and includes all reportable compensation.

Advisory Services

Fees for tax advisory services, including tax advisory services performed by KPMG member firms, "project level" advisory services relating to assignees not covered under the bundled services approach, or compliance services not listed above will be based upon the time required of the professionals who will be performing these services, and will be based on 80% of KPMG's standard hourly rates.

Currently our rates, by level, at 80% of standard for U.S. based project level advisory services are as follows:

Level	Discounted Rate
Partner	\$560
Tax Managing Director	\$500
Senior Manager	\$400
Manager	\$300



Senior Staff	\$240
Associate Staff	\$200

Approval will be obtained from authorized Northwest Airlines personnel prior to KPMG providing project level advisory services.

Notes:

- (1) Tax service compliance fees are based on the premise that the international assignees will have normal income tax returns. For this purpose, a "normal return" means one that includes salary, foreign exclusions, investment income such as dividends and interest, a few capital gains transactions, sale or rental of a personal residence, the normal types of deductions, and foreign tax credits. The most significant factor affecting the time required to complete an employee's return is the degree of completeness and accuracy of the information submitted, including the employer-supplied data. Our fee estimates assume that the assignees complete our web-based organizer and that the data is provided in a complete, timely, and orderly fashion and that company-provided payroll information is accurate and includes all reportable compensation. Approval will be obtained from authorized Northwest Airlines personnel prior to KPMG providing additional services required when a return is deemed to not be "normal".
- (2) Additional fee of \$350 applies in transfer years.
- (3) Includes reasonable follow-up with assignees on tax return data and responding to assignee questions on completion of tax organizer, tax returns, and tax equalizations.
- (4) Assumes no projection to determine liability required. If projection required, \$350 charge will apply.
- (5) Fees for TCNs will be determined on a case-by-case basis.
- (6) One state or local tax return is included in the above fees. Additional state or local tax returns will be billed at \$300 per return.
- (7) Based on current exchange rates
- (8) China tax return services are billed at the rate of \$170 per month, which includes monthly tax filings, including basic Key Taxpayer filings. Also includes providing a certificate regarding PRC IIT Summary and relevant reported remuneration issued by KPMG.
- (9) Includes preparation of monthly tax returns, including basic Key Taxpayer filings, in year of arrival or departure; completing expatriate PRC IIT registration and deregistration with relevant local tax authorities; completing basic Key Taxpayer registration; and providing a certificate regarding PRC IIT summary and the relevant reported remuneration issued by KPMG.
- (10) Assume monthly tax returns and year-end reconciliation filed and no annual return required. If an annual tax return is required, an additional charge will apply.
- (11) Preparation of Hong Kong annual return, including review of notice of assessment.
- (12) Preparation of Hong Kong annual return, incorporating a claim for partial exemption from Hong Kong Salaries Tax using time claim relief.



(13) Preparation of Hong Kong annual return, incorporating a sixty day exemption claim.



IES TECHNOLOGY TOOLS TERMS AND CONDITIONS

1. KPMG International grants to NWA a non-exclusive, royalty-free limited license to use IES Technology Tools and the content therein, solely for the purpose of this engagement.
2. NWA agrees not to provide access to IES Technology Tools to any person other than those directors, officers, partners, or personnel of NWA directly involved in the engagement and previously authorized by KPMG (its "Authorized Users"). Agents or contractors of NWA can be granted access to IES Technology Tools only with KPMG's express permission, which can be withheld in KPMG's sole discretion. If KPMG agrees to permit such agents or contractors to have access, they will be required to agree to the IES Technology Tools Terms and Conditions as part of a separate agreement to be furnished by KPMG and executed by such agents or contractors.
3. Except as explicitly set out in the engagement letter governing the engagement, NWA agrees not to disclose, publish, circulate or otherwise make available any of content posted on IES Technology Tools by KPMG (including KPMG's intellectual capital and communications) or incorporate any such content into any other work, publication or Web site. All printed and electronic copies of the content posted on IES Technology Tools must retain and/or reflect any copyright or other legal notice that appears on it when accessed on IES Technology Tools.
4. If KPMG's relationship with NWA terminates for any reason, KPMG will terminate NWA's and its Authorized Users use of IES Technology Tools immediately and deactivate or delete related user accounts. KPMG reserves the right to terminate NWA's access to IES Technology Tools in the event KPMG becomes aware of any unauthorized use of IES Technology Tools by NWA or its Authorized Users or breach by NWA or its Authorized Users of the terms and conditions herein. Upon such termination of access, NWA shall immediately take all necessary steps to cease further use of IES Technology Tools by its Authorized Users.
5. NWA agrees to comply with all KPMG security, technology and risk management policies, rules and guidelines relating to the use of IES Technology Tools of which NWA is made aware by KPMG. NWA further agrees to take all reasonable actions to protect the security and proprietary nature of IES Technology Tools and its content and to promptly notify KPMG if NWA becomes aware of any event or action that might reasonably impair IES Technology Tools' security. NWA acknowledges the Security Statement enclosed below.
6. Both NWA and KPMG acknowledge and agree that they are exclusively responsible for all content posted on IES Technology Tools by their respective Authorized Users. NWA and KPMG will ensure that all such content for which they are responsible complies with all applicable laws, regulations and authority; that the content is not defamatory or indecent; and that the content will not infringe the intellectual property or data privacy rights of any third party.



7. By posting content on IES Technology Tools, both NWA and KPMG consent to the use and sharing (including across national borders) of such content for the sole purpose of performing the engagement.
8. NWA acknowledges that KPMG may disclose any and all content on IES Technology Tools to the extent required to do so by applicable laws, legal process or professional regulatory authority.
9. NWA acknowledges that access to IES Technology Tools may be suspended, limited, denied or disabled at any time and that content contained in IES Technology Tools may not be recoverable. NWA is responsible for ensuring that its Authorized Users retain copies of all material content contained within IES Technology Tools. KPMG has no responsibility for recovering or providing to NWA any documents or content contained in IES Technology Tools.
10. NWA agrees to indemnify KPMG against all claims, liabilities, costs and expenses (including legal fees) incurred by KPMG in the event of a claim, demand, suit or action arising out of or relating to NWA's or its Authorized User's use of IES Technology Tools; the content posted by or on behalf of NWA or its Authorized User on IES Technology Tools (including claims that such content infringes on the intellectual property rights of third parties); the loss, theft, and/or disclosure of NWA's or KPMG's confidential information by NWA's Authorized Users; or NWA's breach of any of the terms and conditions herein.
11. The KClient application is a collaboration tool provided by KPMG International (along with the KPMG member firm engaged by NWA, collectively herein, "KPMG") for the purpose of sharing information and engaging in online discussions. NWA acknowledges that KClient application is the exclusive property of Documentum, a division of EMC Corporation, and except for the limited license granted herein to NWA, NWA acquires no right or interest of any kind in or to KClient. NWA agrees not to license, sell or otherwise profit from KClient. NWA also agrees not to disassemble, reverse engineer or in any other way modify KClient and not to hack into or otherwise attempt to access other areas of KClient facility to which it has not been granted access.



IES TECHNOLOGY TOOLS SECURITY STATEMENT

KPMG acknowledges the importance of maintaining effective controls over the confidentiality of the information contained in the IES Technology Tools, and has therefore taken certain steps to provide protection against unauthorized access. The IES Technology Tools is configured to utilize complex password for user authentication, firewalls to control access to the system, and encryption to secure data transmissions.

Users are responsible for ensuring that they take appropriate measures to prevent unauthorized users from gaining access to the IES Technology Tools, including not disclosing or sharing their user names or passwords with any other person.

There are inherent risks associated with information transmission over the Internet and the technical processes involved in such transmissions. Therefore, KPMG is not responsible for any breach of security of IES Technology Tools or loss of data or confidentiality arising from any unauthorized use of IES Technology Tools. Although KPMG takes reasonable steps to maintain the continuity of IES Technology Tools, we cannot guarantee and do not accept any liability for any suspension, interruption, temporary unavailability of the IES Technology Tools.

KPMG does not guarantee that IES Technology Tools will be free from viruses, and is not responsible for any damage caused by viruses. Users are advised to use appropriate anti-virus software. Where the IES Technology Tools contain links to third party Web sites over which KPMG has no control, KPMG makes no representations or warranties regarding the content of such site and does not guarantee that such third party Web sites will be free from virus.

Users of the KClient application have the option to download and use the eRoom Plug-in component developed and provided by Documentum to enable certain eRoom features such as drag-and-drop from the desktop, eRoom and Outlook synchronization, rich-text editing, editing and reserving files and eRoom Monitor. KPMG cannot guarantee or provide any warranty against incompatibility with, disruption of or damages to the user's computer caused by downloading of the eRoom Plug-in and further disclaims any and all warranties with respect to any reliance on the performance of the eRoom Plug-in component with IES Technology Tools.

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1. Services; Client Responsibilities.

(a) It is understood and agreed that KPMG's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. KPMG will not perform management functions or make management decisions for Client. References herein to Client shall refer to the addressee of the Proposal or Engagement Letter to which these Standard Terms and Conditions are attached (the "Engagement Letter").

(b) In connection with KPMG's provision of services under the Engagement Letter, Client agrees that Client, and not KPMG, shall perform the following functions: (i) make all management decisions and perform all management functions; (ii) designate an individual who possesses suitable skill, knowledge and experience, preferably within senior management, to oversee such services, and to evaluate the adequacy and results of such services; (iii) accept responsibility for the results of such services; and (iv) establish and maintain internal controls over the processes with which such services are concerned, including monitoring on-going activities.

(c) Subsequent to the completion of this engagement, KPMG will not update its advice, recommendations or work product for changes or modification to the law and regulations, or to the judicial and administrative interpretations thereof, or for subsequent events or transactions, unless Client separately engages KPMG to do so in writing after such changes or modifications, interpretations, events or transactions.

2. Tax on Services. All fees, charges and other amounts payable to KPMG under the Engagement Letter do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on KPMG's net income or taxes arising from the employment or independent contractor relationship between KPMG and its personnel.

3. Termination. Either party may terminate the Engagement Letter at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination.

4. Ownership and Use of Deliverables.

(a) KPMG has created, acquired, owns or otherwise has rights in, and may, in connection with the performance of services under the Engagement Letter, use, provide, modify, create, acquire or otherwise obtain rights in, concepts, ideas, methods, methodologies, procedures, processes, know-how, techniques, models, templates and software (collectively, the "KPMG Property"). KPMG retains all ownership and use rights in the KPMG Property. Client shall acquire no rights or interest in the KPMG Property, except as expressly provided in the next paragraph. KPMG acknowledges that KPMG Property shall not include any of Client's confidential information or tangible or intangible property, and KPMG shall have no ownership rights in such property.

(b) Except for KPMG Property, and upon full and final payment to KPMG under the Engagement Letter, the tangible items specified as deliverables or work product in the Engagement Letter including any intellectual property rights appurtenant thereto (the "Deliverables") will become the property of Client. If any KPMG Property is contained in any of the Deliverables, KPMG hereby grants Client a royalty-free, paid-up, non-exclusive, perpetual license to use such KPMG Property in connection with Client's use of the Deliverables.

(c) Client acknowledges and agrees that any advice, recommendations, information or work product provided to Client by KPMG in connection with this engagement is for the sole use of Client and may not be relied upon by any third party. Client agrees that if it makes such advice, recommendations, information or work product available to any third party other than as expressly permitted by the Engagement Letter the provisions of Paragraph 8(b) shall apply unless Client provides the written notice to the third party in substantially the form of Appendix A hereto (the "Notice"), which Notice shall be acknowledged in writing by such third party and returned to Client. Upon request, Client shall provide KPMG with a copy of the foregoing Notice and acknowledgement and any notice and acknowledgement sent to Client by such third party as contemplated by the Notice. Notwithstanding the foregoing, (i) in the event of a disclosure made by Client that is required by law, that is made to a regulatory authority having jurisdiction over Client or that is made pursuant to Paragraph 17(a) below, no acknowledgement of the Notice shall be required and (ii) no Notice or acknowledgement shall be required with respect to disclosures expressly authorized by the Engagement Letter.

5. Warranties. KPMG's services under the Engagement Letter are subject to and will be performed in accordance with American Institute of Certified Public Accountants ("AICPA") and other professional standards applicable to the services provided by KPMG under the Engagement Letter and in accordance with the terms thereof. KPMG disclaims all other warranties, either express or implied.

6. Limitation on Damages. Except for each party's indemnification obligations herein, neither Client nor KPMG shall be liable to the other for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Engagement Letter for an aggregate amount in excess of the fees paid or owing to KPMG under the Engagement Letter. In no event shall either party be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

7. Infringement.

(a) KPMG hereby agrees to indemnify, hold harmless and defend Client from and against any and all claims, liabilities, losses, expenses (including reasonable attorneys' fees), fines, penalties, taxes or damages (collectively "Liabilities") asserted by a third party against Client to the extent such Liabilities result from the infringement by the Deliverables (including any KPMG Property contained therein) of such third party's patents issued as of the

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date of the Engagement Letter, trade secrets, trademarks or copyrights. The preceding indemnification shall not apply to any infringement arising out of (x) use of the Deliverables other than in accordance with applicable documentation or instructions supplied by KPMG or other than in accordance with Paragraph 4(c); (y) any alteration, modification or revision of the Deliverables not expressly agreed to in writing by KPMG; or (z) the combination of the Deliverables with materials not supplied or approved by KPMG.

- (b) In case any of the Deliverables (including any KPMG Property contained therein) or any portion thereof is held, or in KPMG's reasonable opinion is likely to be held, to constitute infringement, KPMG may, within a reasonable time, at its option either: (i) secure for Client the right to continue the use of such infringing item; or (ii) replace, at KPMG's sole expense, such item with a substantially equivalent non-infringing item or modify such item so that it becomes non-infringing. In the event KPMG is, in its reasonable discretion, unable to perform either of options described in (i) or (ii) above, Client shall return the Deliverable to KPMG, and KPMG's sole liability shall be to refund to Client the amount paid to KPMG for such item; provided that the foregoing shall not be construed to limit KPMG's indemnification obligation set forth in Paragraph 7(a) above.
- (c) The provisions of this Paragraph 7 state KPMG's entire liability and Client's sole and exclusive remedy with respect to any infringement or claim of infringement.

8. Indemnification.

- (a) Each party agrees to indemnify, hold harmless and defend the other from and against any and all Liabilities for physical injury to, or illness or death of, any person regardless of status, and damage to or destruction of any tangible property, which the other party may sustain or incur, to the extent such Liabilities result from the negligence or willful misconduct of the indemnifying party.
- (b) In accordance with Paragraph 4(c) Client agrees to indemnify, defend and hold harmless KPMG from and against any and all Liabilities incurred or suffered by or asserted against KPMG in connection with a third party claim to the extent resulting from such party's use or possession of or reliance upon KPMG's advice, recommendations, information or work product as a result of Client's disclosure of such advice, recommendations, information or work product without adhering to the notice requirements of Paragraph 4(c) above.
- (c) The party entitled to indemnification (the "Indemnified Party") shall promptly notify the party obligated to provide such indemnification (the "Indemnifying Party") of any claim for which the Indemnified Party seeks indemnification. The Indemnifying Party shall have the right to conduct the defense or settlement of any such claim at the Indemnifying Party's sole expense, and the Indemnified Party shall cooperate with the Indemnifying Party. The party not conducting the defense shall nonetheless have the right to participate in such defense at its own expense. The Indemnified Party shall have the right to approve the settlement of any claim that imposes any liability or obligation other than the payment of money damages.

9. Cooperation; Use of Information.

- (a) Client agrees to cooperate with KPMG in the performance of the services under the Engagement Letter and shall provide or arrange to provide KPMG with timely access to and use of the personnel, facilities, equipment, data and information to the extent necessary for KPMG to perform the services under the Engagement Letter. The Engagement Letter may set forth additional obligations of Client in connection with this engagement. Client acknowledges that Client's failure to perform these obligations could adversely affect KPMG's ability to provide the services under the Engagement Letter.
- (b) Client acknowledges and agrees that KPMG will, in performing the services under the Engagement Letter, base its conclusions on the facts and assumptions that Client furnishes and that KPMG may use data, material, and other information furnished by or at the request or direction of Client without any independent investigation or verification and that KPMG shall be entitled to rely upon the accuracy and completeness of such data, material and other information. Inaccuracy or incompleteness of such data, material and other information furnished to KPMG could have a material effect on KPMG's conclusions.

- 10. Independent Contractor.** It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is or shall be considered an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

11. Confidentiality.

- (a) "Confidential Information" means all documents, software, reports, data, records, forms and other materials obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party") or at the request or direction of the Disclosing Party in the course of performing the services under the Engagement Letter: (i) that have been marked as confidential; (ii) whose confidential nature has been made known by the Disclosing Party to the Receiving Party; or (iii) that due to their character and nature, a reasonable person under like circumstances would treat as confidential. Notwithstanding the foregoing, Confidential Information does not include information which: (i) is already known to the Receiving Party at the time of disclosure by the Disclosing Party; (ii) is or becomes publicly known through no wrongful act of the Receiving Party; (iii) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; (iv) relates to the tax treatment or tax structure of any transaction, (v) the Receiving Party determines is required to be maintained or disclosed by the Receiving Party under sections 6011, 6111 or 6112 of the Internal Revenue Code ("IRC") or the regulations thereunder or under any similar or analogous provisions of the laws of a state or other jurisdiction or (vi) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.

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- (b) The Receiving Party will deliver to the Disclosing Party all Confidential Information of the Disclosing Party and all copies thereof when the Disclosing Party requests the same, except for one copy thereof that the Receiving Party may retain for its records. The Receiving Party shall not use or disclose to any person, firm or entity any Confidential Information of the Disclosing Party without the Disclosing Party's express, prior written permission; provided, however, that notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent that it is required to be disclosed pursuant to a statutory or regulatory provision or court order or to fulfill professional obligations and standards.
- (c) Each party shall be deemed to have met its nondisclosure obligations under this Paragraph 11 as long as it exercises the same level of care to protect the other's information as it exercises to protect its own confidential information but in no event less than reasonable care, except to the extent that applicable law or professional standards impose a higher requirement.
- (d) If the Receiving Party receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the Disclosing Party's Confidential Information, the Receiving Party shall provide prompt written notice to the Disclosing Party of such demand in order to permit it to seek a protective order. So long as the Receiving Party gives notice as provided herein, the Receiving Party shall be entitled to comply with such demand to the extent permitted by law, subject to any protective order or the like that may have been entered in the matter.
- 12. Assignment; Use of Member Firms.** Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld. Notwithstanding the foregoing, to the extent any of the services under the Engagement Letter will be performed in or relate to a jurisdiction outside of the United States, Client acknowledges and agrees that such services, including any applicable tax advice, may be performed by the member firm of KPMG International practicing in such jurisdiction. Accordingly, Client consents to KPMG's disclosure to a member firm and such member firm's use of data and information, including tax return information, received from or at the request or direction of Client for the purpose of completing the services under the Engagement Letter.
- 13. Governing Law; Severability.** The Engagement Letter and these Standard Terms and Conditions shall be governed by and construed in accordance with the laws of the State of New York, without regard to its conflict of laws provisions. In the event that any term or provision of the Engagement Letter or these terms shall be held to be invalid, void or unenforceable, then the remainder of the Engagement Letter and these terms shall not be affected, and each such term and provision shall be valid and enforceable to the fullest extent permitted by law.
- 14. Alternative Dispute Resolution.**
- (a) Any dispute or claim arising out of or relating to the Engagement Letter between the parties or the services provided thereunder shall be submitted first to non-binding mediation (unless either party elects to forego mediation by initiating a written request for arbitration) and if mediation is not successful within 90 days after the issuance by one of the parties of a request for mediation then to binding arbitration in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("CPR Arbitration Rules"). By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction.
- (b) Mediation, if selected, may take place at a location to be designated by the parties using the Mediation Procedures of the International Institute for Conflict Prevention and Resolution, with the exception of paragraph 2 (Selecting the Mediator).
- (c) Arbitration shall take place in New York, New York. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort except as provided in CPR Rule 13 (Interim Measures of Protection). Damages that are inconsistent with any applicable agreement between the parties, that are punitive in nature, or that are not measured by the prevailing party's actual damages shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.
- (d) Either party may seek to enforce any written agreement reached by the parties during mediation, or to confirm and enforce any final award entered in arbitration, in any court of competent jurisdiction.
- (e) Notwithstanding the agreement to such procedures, either party may seek equitable relief to enforce its rights in any court of competent jurisdiction.
- 15. Miscellaneous.**
- (a) Except as otherwise set forth in the Engagement Letter, in accepting this engagement, Client acknowledges that completion of this engagement or acceptance of Deliverables resulting from this engagement will not constitute a basis for Client's assessment or evaluation of internal control over financial reporting and disclosure controls and procedures, or its compliance with its principal officer certification requirements under Section 302 of the Sarbanes-Oxley Act of 2002 (the "Act"). The services under the Engagement Letter shall not be construed to support Client's responsibilities under Section 404 of the Act requiring each annual report filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 to contain an internal control report from management.
- (b) KPMG may communicate with Client by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Client accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that KPMG transmits to Client unless no such hard copy is transmitted by KPMG to Client.

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(c) For engagements where services will be provided by KPMG through offices located in California, Client acknowledges that certain of KPMG's personnel who may be considered "owners" under the California Accountancy Act and implementing regulations (California Business and Professions Code section 5079(a); 16 Cal. Code Regs. sections 51 and 51.1) and who may provide services in connection with this engagement, may not be licensed as certified public accountants under the laws of any of the various states.

(d) Where KPMG is reimbursed for expenses, it is KPMG's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMG subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, KPMG does not credit such payment to Client. Instead, KPMG applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMG's standard billing rates and certain transaction charges that may be charged to clients.

(e) Except as permitted by law or the terms of the Engagement Letter, neither party shall acquire hereunder any right to use the name or logo of the other party or any part thereof. Any such use shall require the express written consent of the owner party.

16. **Entire Agreement.** The Engagement Letter and these Standard Terms and Conditions, including the Exhibits and Appendices hereto and thereto, constitute the entire agreement between KPMG and Client with respect to the services under the Engagement Letter and supersede all other oral and written representation, understandings or agreements relating thereto.

17. **Additional Terms for Engagements Involving Tax Services.**

(a) Notwithstanding anything to the contrary set forth herein, no provision in the Engagement Letter or these Standard Terms and Conditions is or is intended to be construed as a condition of confidentiality within the meaning of IRC sections 6011, 6111, 6112 or the regulations thereunder, or under any similar or analogous provisions of the laws of a state or other jurisdiction. In particular, Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction within the scope of this engagement and all materials of any kind (including opinions and other tax analyses) that are provided to Client relating to such tax treatment and tax structure. Client also agrees to use commercially reasonable efforts to inform KPMG of any conditions of confidentiality imposed by third party advisors with respect to any transaction on which KPMG advice is requested. Such notification must occur prior to KPMG providing any advice with respect to the transaction.

(b) Treasury regulations under IRC section 6011 require taxpayers to disclose to the IRS their participation in reportable transactions and IRC section 6707A imposes strict penalties for noncompliance. Client agrees to use commercially reasonable efforts to inform KPMG if Client is required to disclose any transaction covered by the Engagement Letter as a reportable transaction to the IRS or to any state or other jurisdiction adopting similar or analogous provisions. IRC section 6111 requires a

material advisor with respect to a reportable transaction to disclose information on the transaction to the IRS by a prescribed date, and IRC section 6112 requires the material advisor to maintain, and make available to the IRS upon request, a list of persons and other information with respect to the transaction. KPMG will use commercially reasonable efforts to inform Client if KPMG provides Client's identifying information to the IRS under IRC section 6111 or 6112, or to any state or other jurisdiction adopting similar or analogous provisions.

(c) Information relating to advice KPMG provides to Client, including communications between KPMG and Client and material KPMG creates in the course of providing advice, may be privileged and protected from disclosure to the IRS or other governmental authority in certain circumstances. As KPMG is not able to assert the privilege on Client's behalf with respect to any communications for which privilege has been waived, Client agrees to notify KPMG of any such waivers, whether resulting from communications with KPMG or third parties in the same or a related matter. Client also understands that privilege may not be available for communications with an audit client and that KPMG personnel providing audit and non-audit services will discuss matters that may affect the audit to the extent required by applicable professional standards. Client agrees that KPMG will not assert on Client's behalf any claim of privilege unless Client specifically instructs KPMG in writing to do so after discussing the specific request and the grounds on which such privilege claim would be made. Notwithstanding the foregoing, Client acknowledges that in no event will KPMG assert any claim of privilege that KPMG concludes, after exercising reasonable judgment, is not valid.

(d) Unless expressly provided for, KPMG's services do not include representing Client in the event of a challenge by the IRS or other tax or revenue authorities.

(e) Client acknowledges that in connection with any tax compliance services provided by KPMG under the Engagement Letter, KPMG may utilize the services of affiliates and third party service providers within and without the United States to organize and input data, operate the software used to generate tax returns for Client or its personnel and perform other related tasks. Client hereby consents to KPMG's use of such affiliates and third party service providers and the disclosure to such affiliates and third party service providers and their use of tax return information, received from Client or its personnel for the purpose of preparing, assisting in preparing, or obtaining or providing services in connection with preparing, any tax return required under the Engagement Letter.

(f) In rendering tax advice, KPMG may consider, for example, the applicable provisions of the Internal Revenue Code of 1986, and the Employee Retirement Income Security Act of 1973, each as amended, and the relevant state and foreign statutes, the regulations thereunder, income tax treaties, and judicial and administrative interpretations, thereof. These authorities are subject to change, retroactively or prospectively, and any such changes could affect the validity of KPMG's advice.

APPENDIX A

[FORM OF NOTICE AND ACKNOWLEDGEMENT]

[Name of Third Party]
Address

The advice, recommendations and information in the document included with this notice were prepared for the sole benefit of [Name of Client], based on the specific facts and circumstances of [Name of Client], and its use is limited to the scope of KPMG's engagement for [Name of Client]. It has been provided to you for informational purposes only and may not be relied upon by you or any other person or organization. You acknowledge and agree that KPMG accepts no responsibility or liability in respect of the advice, recommendations or other information in such document to any person or organization other than [Name of Client]. You shall have no right to disclose the advice, recommendations or other information in such document to anyone else without including a copy of this notice and obtaining a signed acknowledgement of this notice from the party to whom disclosure is made and you provide a copy thereof to [Name of Client]. You acknowledge and agree that you will be responsible for any damages suffered by KPMG as a result of your failure to comply with the terms of this notice.

*Please acknowledge your acceptance of the foregoing by signing and returning to us a copy of this letter.

Very truly yours,

[Name of Client]

By: _____
Name:
Title:

***Accepted and Agreed to on this ___ day of ___, 20__ by:**

[Name of Third Party]

By: _____
Name:
Title:

* Remove if a signed acknowledgement is not required by the terms of Paragraph 4(c).