

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,
Accountants and Auditors to Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 11
	:	
SILICON GRAPHICS, INC., <i>et al.</i> ,	:	Case No. 06-10977 (BRL)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**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 APPLICATION

NAME OF APPLICANT:	KPMG LLP
TIME PERIOD:	June 19, 2006 through and including September 19, 2006
ROLE IN THE CASE:	Accountants and Auditors to Debtors
DATE OF FINAL RETENTION:	September 6, 2006 <i>nunc pro tunc</i> to June 19, 2006
CURRENT APPLICATION:	Total Fees Requested: \$ 4,387,500.68 Total Expenses Requested: \$ 58,868.71
PRIOR APPLICATIONS:	N/A

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In re: : **Chapter 11**
:
SILICON GRAPHICS, INC., *et al.*, : **Case No. 06-10977 (BRL)**
:
Debtors. : **(Jointly Administered)**
:
----- X

**FIRST AND FINAL APPLICATION OF KPMG LLP, AS ACCOUNTANTS AND
AUDITORS TO DEBTORS, FOR ALLOWANCE OF COMPENSATION
FOR PROFESSIONAL SERVICES RENDERED
AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES
INCURRED FROM JUNE 19, 2006 THROUGH SEPTEMBER 19, 2006**

TO THE HONORABLE BURTON R. LIFLAND
UNITED STATES BANKRUPTCY JUDGE:

KPMG LLP (“KPMG”), a professional services firm, accountants and auditors to Silicon Graphics, Inc., and its direct and indirect subsidiaries in the above-referenced chapter 11 cases, as debtors and debtors-in-possession (collectively, the “Debtors”), submit its first and final application (the “Application”), 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”), for the allowance of

compensation for professional services performed by KPMG for the period commencing June 19, 2006 through and including September 19, 2006 (the “Compensation Period”), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, and respectfully represents:

Background

1. On May 8, 2006 (the “Commencement Date”), the Debtors each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to 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. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to rule 1015(b) of the Bankruptcy Rules. On May 19, 2006 the United States Trustee for the Southern District of New York (the “US Trustee”) appointed an official committee of unsecured creditors (the “Creditors’ Committee”).

3. On June 30, 2006, the Debtors filed their First Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code (the “Plan”) and the Disclosure Statement for the First Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code (the “Disclosure Statement”). On July 27, 2006, the Court entered an order approving the Disclosure Statement. An Order was signed and the Plan was confirmed on September 19, 2006.

Jurisdiction

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicate for the relief requested herein are sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016.

KPMG LLP Retention

6. On August 10, 2006 the Debtors filed a retention application (the “Retention Application”) pursuant to sections 327(a) and 328(a) and 1107(b) of the Bankruptcy code and Bankruptcy Rule 2014 for authorization to employ and retain KPMG as their accountants and auditors *nunc pro tunc* to June 19, 2006. On August 18, 2006, the Debtors filed a Supplement to the Retention Application (the “Supplement”) pursuant to the terms of the revised engagement letter as described and defined therein (the “Engagement Letter”). On September 6, 2006, the Court entered an order approving the Retention Application, effective *nunc pro tunc* to June 19, 2006 (the “KPMG Retention Order”).

Requested Fees and Reimbursement of Expenses

7. This Final 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. § 330, adopted on January 30, 1996 (the “UST Guidelines”) and (iii) the Order Under 11 U.S.C. § 331

Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (The “Administrative Order”, and collectively with Local Guidelines, the “Guidelines), dated April 30, 2003. Pursuant to the Local Guidelines, a certification regarding compliance is attached hereto as Exhibit “A”.

8. By this Final Application, KPMG respectfully requests an allowance for professional services rendered to the Debtors during the Compensation Period, in the aggregate of \$4,387,500.68 and for reimbursement of expenses incurred in connection with the rendering of such services in the aggregate of \$58,868.71. During the Compensation Period, KPMG professionals and paraprofessionals expended a total of 14,757.5 hours for which compensation is requested. KPMG’s request for compensation is broken down as follows:

Billing Period	Hours Billed	Discounted Fees	Expenses	Monthly Total
June 19 through July 31, 2006	4,186.9	\$1,234,585.48	\$12,446.52	\$1,247,032.00
August 1 through August 31, 2006	7,043.0	2,062,056.65	39,190.69	2,101,247.34
September 1 through September 19, 2006	3,527.6	1,090,858.55	7,231.50	1,098,090.05
Total	14,757.5	\$4,387,500.68	\$58,868.71	\$4,446,369.39

9. KPMG charges 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 rendered by its professionals and paraprofessionals in these chapter 11 cases are the same rates KPMG charges for professional and paraprofessional services rendered in comparable nonbankruptcy related matters. Such fees are reasonable based on the

customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases.

10. Pursuant to the UST Guidelines, annexed as Exhibit “B” is a schedule setting forth all KPMG professionals and paraprofessionals who have performed services 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, aggregate number of hours expended in this matter and fees billed therefor.

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

12. Pursuant to Section II.D of the UST Guidelines, annexed as Exhibit “D” is a summary of KPMG’s time records billed during the Compensation Period, including the utilization of project categories as described below.

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

Summary of Services

14. In accordance with the 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, including, but not limited to, Integrated Audit Services.

15. 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.

16. Pursuant to Rule 2016(d)(3) of the Bankruptcy Local Rules, fee applications must include a detailed description of each major task performed by the applicant. Accordingly, the following is a summary of certain of the significant professional services rendered by KPMG during the Compensation Period, as well as the compensation sought for such services.

<u>CATEGORY</u>	<u>HOURS</u>	<u>FEES</u>
Integrated Audit Services	14,290.0	\$4,263,257.03
Fee Applications and Fee Statements	<u>467.5</u>	<u>124,243.65</u>
Total Hours and Fees	<u>14,757.5</u>	<u>\$4,387,500.68</u>

Description Of Task Codes

17. The following is a more detailed description of the significant professional services rendered by KPMG during the Compensation Period.

(a) Integrated Audit Services

- i. Auditing the Debtors' consolidated financial statements;
- ii. Auditing the Debtors' control over financial reporting;
- iii. Issuing an audit report;
- iv. Reviewing quarterly financial statements required to be filed with the Securities and Exchange Commission;
- v. Analyzing accounting issues and advising the Debtors regarding the proper accounting treatment of events; and
- vi. Performing other accounting and auditing services for the Debtors as may be necessary or desirable, to the extent permitted under professional standards and as agreed to between the Debtors and KPMG.

(b) Fee Statements and Fee Applications

Preparation of monthly fee statements and fee application.

18. 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 and other 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.

19. The professional services performed by KPMG on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 14,757.5 recorded

hours by KPMG's professionals. Of the aggregate time expended, 474.9 recorded hours were expended by partners of KPMG, 14,282.6 recorded hours were expended by managers and staff of KPMG.

20. During the Compensation Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$250.00 to \$780.00 per hour. Allowance of compensation in the amount requested would result in a blended hourly billing rate of approximately \$303.84 (based on 14,299.4 recorded hours for professionals at KPMG's billing rates in effect at the time of the performance of services). As noted above, annexed as Exhibit B is a schedule listing each KPMG professional and paraprofessional who performed services in these cases during the Compensation Period, the hourly rate charged by KPMG for services performed by each such individual and the aggregate number of hours and charges by each such individual.

Actual and Necessary Disbursements of KPMG LLP

21. As set forth in Exhibit "C", KPMG has disbursed \$58,868.71 as 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.

The Requested Compensation Should Be Allowed

22. Section 331 of the Bankruptcy Code provides for compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 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.” Id. § 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; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).

23. The services for which KPMG seeks compensation and the expenditures for which KPMG seeks reimbursement in this 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 or 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 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.

24. 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: (i) allow KPMG compensation for professional services rendered during the Compensation Period in the amount of \$4,387,500.68 and reimbursement for actual and necessary expenses KPMG incurred during the Compensation Period in the amount of \$58,868.71; (ii) direct the Debtors to pay KPMG the total amount of outstanding expenses incurred in connection with KPMG's representation of the Debtors during the Compensation Period; (iii) hold that the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to KPMG's right to seek additional compensation for services performed and expenses incurred during the Compensation Period which were not processed at the time of this Application; and (iv) grant KPMG such other and further relief as is just.

Dated: New York, New York
December 27, 2006

KING & SPALDING LLP

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

1185 Avenue of the Americas
New York, New York 10036
Telephone: (212) 556-2100
Facsimile: (212) 556-2222

Attorneys for KPMG LLP,
Accountants and Auditors to Debtors

EXHIBIT A

EXHIBIT A

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

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	:	
In re:	:	
	:	Chapter 11
SILICON GRAPHICS, INC., <i>et al.</i> ,	:	Case No. 06-10977 (BRL)
	:	
	:	(Jointly Administered)
	:	
Debtors.	:	
-----	X	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF
FIRST AND FINAL APPLICATION OF KPMG LLP FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, David A. Kane, hereby certify that:

1. I am a partner with the applicant firm, KPMG LLP, with responsibility for the chapter 11 cases of Silicon Graphics, Inc. and its above-captioned affiliated debtors (collectively, the “Debtors”), in respect of compliance 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. § 330, adopted on January 30, 1996 (the “UST Guidelines”) and (iii) the (A) Order Under 11 U.S.C. § 331 Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order: and collectively with the Amended Local Guidelines and UST Guidelines, the “Guidelines”).

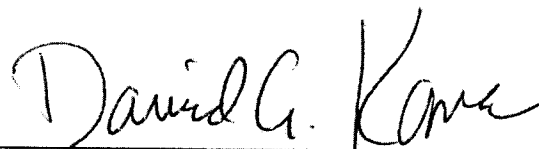
2. This certification is made in respect of KPMG LLP's application, dated December 27, 2006 (the "Final Application"), for compensation and reimbursement of expenses for the period commencing June 19, 2006 through and including September 19, 2006, in accordance with the Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:
- a. I have read the Application;
 - b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
 - c. the fees and disbursements sought are billed at rates in accordance with those customarily charged by KPMG LLP and generally accepted by KPMG LLPs' clients; and
 - d. in providing the reimbursable services reflected in the Application, KPMG LLP did not make a profit on those services, whether performed by KPMG LLP in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines and as required by the Administrative Orders, I certify that KPMG LLP has complied with these provisions requiring it to provide the United States Trustee for the Southern District of New York, the attorneys for the Debtors and the committee of unsecured creditors appointed in these cases with a statement of KPMG LLP's fees and disbursements accrued monthly, however, because KPMG LLP's retention was not approved by the Court until September 6, 2006, such statements were not provided within the timetables set forth in the Local Guidelines and the Administrative Order but rather after KPMG LLP was retained in the Southern District of New York.

In respect of section B.3 of the Local Guidelines, I certify that the United States Trustee for the Southern District of New York, the attorneys for the Debtors and the attorneys for the statutory committee of unsecured creditors appointed in these cases are each being provided with a copy of the Final Application.

Dated: December 27, 2006
Mountain View, California

A handwritten signature in black ink that reads "David A. Kane". The signature is written in a cursive style with a large, prominent "D" and "K".

David A. Kane
KPMG LLP
500 E Middlefield
Mountain View, California 94043
Telephone: 650 404-5005

EXHIBIT B

EXHIBIT B

Silicon Graphics, et al.
Summary of Hours and Standard Fees Incurred By Professional
June 19, 2006 through September 19, 2006

Name of Professional Person	Position	Hourly Billing Rate	Total Billed Hours	Total Compensation
Benard, Tracy	Partner	\$ 780	5.5	\$ 4,290.00
Mercieca, Peter	Partner	\$ 780	35.0	\$ 27,300.00
Rotman, Doron	Partner	\$ 780	1.0	\$ 780.00
Watson, Don	Partner	\$ 720	7.9	\$ 5,688.00
Brady, Thomas	Partner	\$ 665	27.5	\$ 18,287.50
Cannizzaro, Edward	Partner	\$ 665	0.8	\$ 532.00
Davison, Glen	Partner	\$ 665	1.0	\$ 665.00
Forstad, Timothy	Partner	\$ 665	3.0	\$ 1,995.00
Haan, Jeffery	Partner	\$ 665	53.0	\$ 35,245.00
Hoffman, Joseph	Partner	\$ 665	3.8	\$ 2,527.00
Imrisek, Richard	Partner	\$ 665	231.4	\$ 153,881.00
Kane, David	Partner	\$ 665	94.9	\$ 63,108.50
Munro, Lisa	Partner	\$ 665	0.9	\$ 598.50
Wist, Brenna	Partner	\$ 665	2.0	\$ 1,330.00
Critzer, Margaret	Principal	\$ 780	2.1	\$ 1,638.00
Wisner, Kent	Principal	\$ 780	5.1	\$ 3,978.00
Murray, Edward	Director	\$ 780	13.0	\$ 10,140.00
Brickley, Douglas	Director	\$ 750	6.2	\$ 4,650.00
Waldron, Michael	Director	\$ 665	2.0	\$ 1,330.00
Quealy Jr., William H.	Sr. Manager	\$ 720	5.4	\$ 3,888.00
Igras, Darius	Sr. Manager	\$ 640	8.0	\$ 5,120.00
Vadlamani, Sudhira	Sr. Manager	\$ 640	40.3	\$ 25,792.00
Adkins, Thomas E.	Sr. Manager	\$ 580	32.0	\$ 18,560.00
Balakrishnan, Narayanan	Sr. Manager	\$ 580	381.7	\$ 221,386.00
Dosedel, Angela	Sr. Manager	\$ 580	59.5	\$ 34,510.00
George, Scott	Sr. Manager	\$ 580	2.8	\$ 1,624.00
Jacobs, Jeffrey	Sr. Manager	\$ 580	129.7	\$ 75,226.00
Mehta, Purvi Mistry	Sr. Manager	\$ 580	33.5	\$ 19,430.00
Shakespeare, Justin	Sr. Manager	\$ 580	210.0	\$ 121,800.00
Whitty, Joseph	Sr. Manager	\$ 580	476.9	\$ 276,602.00
Xiao, Li	Sr. Manager	\$ 580	74.3	\$ 43,094.00
Hau, Emma	Manager	\$ 750	6.5	\$ 4,875.00
Abbasi, Azher	Manager	\$ 640	297.0	\$ 190,080.00
Chow, Kit	Manager	\$ 640	4.5	\$ 2,880.00
Belot, Lauren	Manager	\$ 610	13.0	\$ 7,930.00
Kiefer, Kimberly	Manager	\$ 610	2.3	\$ 1,403.00
Smith, Brandon	Manager	\$ 610	11.7	\$ 7,137.00
Williams, Kurt J	Manager	\$ 610	6.0	\$ 3,660.00
Gielsing, Elisabeth	Manager	\$ 580	3.0	\$ 1,740.00

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EXHIBIT B

Silicon Graphics, et al.
 Summary of Hours and Standard Fees Incurred By Professional
 June 19, 2006 through September 19, 2006

Name of Professional Person	Position	Hourly Billing Rate	Total Billed Hours	Total Compensation	
Qiu, Chrissa S.	Manager	\$ 580	9.0	\$ 5,220.00	
Sorokina, Violetta	Manager	\$ 580	10.2	\$ 5,916.00	
Brown, Matthew	Manager	\$ 500	402.5	\$ 201,250.00	b
Whitty, Joseph	Manager	\$ 500	53.6	\$ 26,800.00	
Ahluwalia, Mahesh	Sr. Associate	\$ 470	36.0	\$ 16,920.00	
Ha, Lan Lisa	Sr. Associate	\$ 470	164.7	\$ 77,409.00	
Kesavan, Ramesh	Sr. Associate	\$ 470	31.0	\$ 14,570.00	
Maniyath, Vidya	Sr. Associate	\$ 470	140.8	\$ 66,176.00	
Cathcart, Sylvia	Sr. Associate	\$ 415	54.1	\$ 22,451.50	
Claus, Victoria	Sr. Associate	\$ 415	10.0	\$ 4,150.00	
Hadden, Sara	Sr. Associate	\$ 415	29.8	\$ 12,367.00	
Sarchet, Mervin M	Sr. Associate	\$ 415	0.2	\$ 83.00	
Sellers, Monica	Sr. Associate	\$ 415	73.5	\$ 30,502.50	
Wallin, David E.	Sr. Associate	\$ 390	2.5	\$ 975.00	
Brown, Matthew	Sr. Associate	\$ 360	28.5	\$ 10,260.00	
Co Jr, Marcelo	Sr. Associate	\$ 360	556.7	\$ 200,412.00	d
Devasper, Udaychandra	Sr. Associate	\$ 360	346.7	\$ 124,812.00	
Eidmann, Cameron	Sr. Associate	\$ 360	1.0	\$ 360.00	
Fursov, Aleksey	Sr. Associate	\$ 360	202.0	\$ 72,720.00	
Gao, Katie	Sr. Associate	\$ 360	568.6	\$ 204,696.00	
Gomke, Eric	Sr. Associate	\$ 360	561.8	\$ 202,248.00	
Hansen, Aaron	Sr. Associate	\$ 360	17.0	\$ 6,120.00	
Levy, Jeffrey	Sr. Associate	\$ 360	16.0	\$ 5,760.00	
Lin, Wan-Chen	Sr. Associate	\$ 360	557.6	\$ 200,736.00	
Lincoln, Christopher	Sr. Associate	\$ 360	478.0	\$ 172,080.00	c
Lindman, Jacob	Sr. Associate	\$ 360	114.4	\$ 41,184.00	
Miller, John	Sr. Associate	\$ 360	40.0	\$ 14,400.00	
Shropa, Joshua	Sr. Associate	\$ 360	315.5	\$ 113,580.00	
Tibule, Nadia	Sr. Associate	\$ 360	127.0	\$ 45,720.00	
Whipple, Chad	Sr. Associate	\$ 360	90.4	\$ 32,544.00	
Tierney, Valeria	Sr. Associate	\$ 335	1.6	\$ 536.00	
Sites, Thomas David	Associate	\$ 305	0.8	\$ 244.00	
Cheong, Rosa	Associate	\$ 280	314.4	\$ 88,032.00	
Debrezion, Biniam	Associate	\$ 280	135.9	\$ 38,052.00	
Lange, Erika	Associate	\$ 280	49.0	\$ 13,720.00	
Mehta, Mitesh	Associate	\$ 280	403.8	\$ 113,064.00	
Nystrom, Eleanor	Associate	\$ 280	7.0	\$ 1,960.00	
Rawlins, Heather	Associate	\$ 280	174.8	\$ 48,944.00	
Badstubner, Peggy	Associate	\$ 250	2.9	\$ 725.00	

EXHIBIT B

Silicon Graphics, et al.
Summary of Hours and Standard Fees Incurred By Professional
June 19, 2006 through September 19, 2006

Name of Professional Person	Position	Hourly Billing Rate	Total Billed Hours	Total Compensation
Cardona, Jose	Associate	\$ 250	98.0	\$ 24,500.00
Cheng, Kenneth	Associate	\$ 250	467.9	\$ 116,975.00
Co Jr, Marcelo	Associate	\$ 250	95.5	\$ 23,875.00
Crane, Katherine R	Associate	\$ 250	2.5	\$ 625.00
Feeney, Dustin	Associate	\$ 250	11.5	\$ 2,875.00
Gabora, Sven	Associate	\$ 250	10.7	\$ 2,675.00
Garcia, Roberto	Associate	\$ 250	31.5	\$ 7,875.00
Ginigalgodage, Ruch	Associate	\$ 250	59.3	\$ 14,825.00
Gouw, Francesca	Associate	\$ 250	170.0	\$ 42,500.00
Han, Tippi Pui	Associate	\$ 250	557.6	\$ 139,400.00
Kim, Keon	Associate	\$ 250	308.7	\$ 77,175.00
LaFromboise, Jessica	Associate	\$ 250	58.3	\$ 14,575.00
Lange, Marium	Associate	\$ 250	436.1	\$ 109,025.00
Le, Hua	Associate	\$ 250	118.1	\$ 29,525.00
Lincoln, Christopher	Associate	\$ 250	70.6	\$ 17,650.00
Lit, William	Associate	\$ 250	33.1	\$ 8,275.00
McCormick, Michael	Associate	\$ 250	145.9	\$ 36,475.00
O'Neil, Shannon	Associate	\$ 250	503.7	\$ 125,925.00
Ordanza, Charito	Associate	\$ 250	59.0	\$ 14,750.00
Osborne, Grant T	Associate	\$ 250	79.0	\$ 19,750.00
Piketety, Donald R	Associate	\$ 250	7.0	\$ 1,750.00
Pinto, Nadeesha	Associate	\$ 250	502.5	\$ 125,625.00
Ramey-Renk, Peggy	Associate	\$ 250	12.0	\$ 3,000.00
Reim, Benjamin	Associate	\$ 250	223.1	\$ 55,775.00
Rush, Jennifer	Associate	\$ 250	2.4	\$ 600.00
Trinh, Christopher	Associate	\$ 250	174.8	\$ 43,700.00
Vasudeva, Ashwini	Associate	\$ 250	222.4	\$ 55,600.00
Vidal, Jade	Associate	\$ 250	163.5	\$ 40,875.00
Wanamaker, Sarah	Associate	\$ 250	127.5	\$ 31,875.00
Weiskircher, Heidi	Associate	\$ 250	261.9	\$ 65,475.00
Westerberg, Julia M.	Associate	\$ 250	125.9	\$ 31,475.00
Yoder, Michael	Associate	\$ 250	100.2	\$ 25,050.00
Zawadski, Nicholas	Associate	\$ 250	109.1	\$ 27,275.00
Zmeregga, Lawrence	Associate	\$ 250	526.6	\$ 131,650.00
Black, Dirk	Paraprofessional	\$ 110	16.5	\$ 1,815.00
Campo, Jonathon	Paraprofessional	\$ 110	67.3	\$ 7,403.00
Cheng, Si	Paraprofessional	\$ 110	25.0	\$ 2,750.00
Kirihara, James	Paraprofessional	\$ 110	35.3	\$ 3,883.00
Li, Menghang	Paraprofessional	\$ 110	30.3	\$ 3,333.00

EXHIBIT B

Silicon Graphics, et al.
Summary of Hours and Standard Fees Incurred By Professional
June 19, 2006 through September 19, 2006

Name of Professional Person	Position	Hourly Billing Rate	Total Billed Hours	Total Compensation
Locandro, Gianina	Paraprofessional	\$ 110	1.0	\$ 110.00
Loretz, Amanda	Paraprofessional	\$ 110	32.5	\$ 3,575.00
Macchi, Bret	Paraprofessional	\$ 110	16.0	\$ 1,760.00
Mitra, Ratul	Paraprofessional	\$ 110	3.0	\$ 330.00
Namvar, Atria	Paraprofessional	\$ 110	52.2	\$ 5,742.00
Ocampo, Alisia	Paraprofessional	\$ 110	17.5	\$ 1,925.00
Olaniran, Bilikisu	Paraprofessional	\$ 110	26.0	\$ 2,860.00
Reed, Erica	Paraprofessional	\$ 110	11.5	\$ 1,265.00
Twede, Philip	Paraprofessional	\$ 110	60.5	\$ 6,655.00
Yu, Angela	Paraprofessional	\$ 110	63.5	\$ 6,985.00
Subtotal Hours and Fees			<u>14,757.5</u>	\$ 5,161,765.50
Less Agreed Upon Rate Discount of 15% (Per Engagement Letter)				<u>\$ (774,264.82)</u>
Fees After Agreed Upon Discount				\$ 4,387,500.68
Out of Pocket Expenses				\$ 58,868.71
Net Requested Fees & Out of Pocket Expenses				<u>\$ 4,446,369.39</u>

- a Effective 7/1/06, this individual was promoted from Manager to Sr. Manager, which resulted in a corresponding change in billing rate from \$500 to \$580.
- b Effective 7/1/06, this individual was promoted from Sr. Associate to Manager, which resulted in a corresponding change in billing rate from \$360 to \$500.
- c Effective 7/1/06, this individual was promoted from Associate to Sr. Associate, which resulted in a corresponding change in billing rate from \$250 to \$360.
- d Effective 7/16/06, this individual was promoted from Associate to Sr. Associate, which resulted in a corresponding change in billing rate from \$250 to \$360.

EXHIBIT C

EXHIBIT C

Silicon Graphics, et al.
Summary of Out-of-Pocket Expenses
June 19, 2006 through September 19, 2006

Category	Amount
Airfare	\$ 8,262.00
Ground Transportation	\$ 12,697.01
Lodging	\$ 21,540.03
Meals	\$ 15,892.67
Other	\$ 477.00
Total expenses	<u>\$ 58,868.71</u>

EXHIBIT D

EXHIBIT D

Silicon Graphics, et al.
Compensation by Project Category
June 19, 2006 through September 19, 2006

<u>Category</u>	<u>Hours</u>	<u>Amount</u>	<u>Discount Amount</u>
Integrated Audit	14,290.0	\$ 5,015,596.50	\$ 4,263,257.03
Fee Statements and Fee Applications	467.5	\$ 146,169.00	\$ 124,243.65
Total hours and fees	<u>14,757.5</u>	<u>\$ 5,161,765.50</u>	<u>\$ 4,387,500.68</u>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE: :
: Chapter 11
:
SILICON GRAPHICS, INC., *et al.* : Case No. 06-10977 (BRL)
:
Debtors : (Jointly administered)

**ORDER APPROVING FIRST AND FINAL APPLICATION OF KPMG LLP,
ACCOUNTANTS AND AUITORS TO DEBTORS FOR ALLOWANCE OF
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND FOR
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES
INCURRED FROM JUNE 19, 2006 THROUGH SEPTEMBER 19, 2006**

This matter comes before the Court upon the First and Final Application (the “Application”) of KPMG LLP (“KPMG”), as accountants and auditors for the Debtors, for Final Compensation for Professional Services Rendered and for Reimbursement of Actual and Necessary Expenses for the Period from June 19, 2006 through September 19, 2006 (the “Compensation Period”).

This Court having reviewed the Application; and no objections or comments to the Application having been filed; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein,

THIS COURT HEREBY FINDS THAT:

(1) This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(B). Venue of this Chapter 11 case and Application is proper pursuant to 28 U.S.C. §§ 1408 and 1409 and the Local Bankruptcy Rules.

(2) KPMG is a duly appointed professional in the above-captioned Debtors' chapter 11 cases.

(3) KPMG has duly served the Application with all exhibits by overnight mail to all the necessary notice parties. KPMG served a Notice of filing by electronic mail (or by fax when no email address provided) upon all persons on the Master Service List and the 2002 List.

(4) No objections were filed.

(5) Based upon this Court's review of the Application and the schedules attached thereto, the fees and expenses are reasonable, actual and necessary.

IT IS, THEREFORE, ORDERED, that:

1. The Application is APPROVED AND GRANTED.
2. The fees and reimbursable expenses for the Compensation Period are approved and allowed in the following amounts, and Debtors may pay KPMG such amounts to the extent not already paid:

Fees (80%)	\$3,510,000.54
Holdback Amount (20%)	<u>\$877,500.14</u>
Total Fees	\$4,387,500.68
Expenses (100%)	<u>\$58,868.71</u>
Total	\$4,446,369.39

Dated: New York, New York
_____, 2006

United States Bankruptcy Judge