

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

----- X
In re: : Chapter 11
: :
ULTIMATE ELECTRONICS, INC., et al. : Case No. 05-10104 (PJW)
: :
Debtors. : Jointly Administered
: :
: **Hearing Date: 4/26/06 @ 9:30 a.m. (Eastern)**
----- X **Objections Due: 4/10/06 @ 4:00 p.m. (Eastern)**

**NOTICE OF FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP
FOR ALLOWANCE OF COMPENSATION AS INDEPENDENT REGISTERED
PUBLIC ACCOUNTANTS FOR THE DEBTORS FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
OF JANUARY 11, 2005 THROUGH JANUARY 11, 2006**

PLEASE TAKE NOTICE that on February 23, 2006, the debtors (the "Debtors") in the above-captioned jointly-administered cases (the "Bankruptcy Cases") filed and served the **Final Fee Application of Deloitte & Touche LLP for Allowance of Compensation as Independent Registered Public Accountants for the Debtors for Services Rendered and Reimbursement of Expenses for the Period of January 11, 2005 Through January 11, 2006** (the "Application").

PLEASE TAKE FURTHER NOTICE that the Debtors have requested that objections, if any, to the Application or the relief requested therein must be made in writing, filed with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 Market Street, Wilmington, Delaware 19801, and

served so as to be received no later than **4:00 p.m. (Eastern) on April 10, 2006** by:

(1) undersigned former counsel to the Debtors; (2) the Plan Administrator for Liquidating Ultimate, 321 W. 84th Ave., Suite A, Thornton, Colorado 80260 (Attn.: David Carter); (3) Office of the U.S. Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801 (Attn.: William K. Harrington, Esq.); (4) counsel for the Agent for the Debtors' Prepetition and Post-Petition Lenders, Bingham McCutchen LLP, 150 Federal Street, Boston, Massachusetts 02110 (Attn.: Robert A.J. Barry, Esq.), Bingham McCutchen LLP, 399 Park Avenue, New York, New York 10022 (Attn.: Tina L. Brozman, Esq., and Jeffrey T. Kirshner, Esq.) and Richards, Layton & Finger, PA, One Rodney Square, P.O. Box 551, Wilmington, Delaware 19899 (Attn.: Daniel J. DeFranceschi, Esq., and Jason M. Madron, Esq.); (5) counsel for the Plan Administrator and former counsel for the Official Committee of Unsecured Creditors, Haynes and Boone, LLP, 901 Main Street, Suite 3100, Dallas, Texas 75202-3789 (Attn.: Robin E. Phelan, Esq., and Mark X. Mullin, Esq.) and Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C., 919 North Market Street, 16th Floor, P.O. Box 8705, Wilmington, Delaware 19801 (Attn.: Laura Davis Jones, Esq., and Sandra G. M. Selzer, Esq.); (6) Morris Anderson & Associates Ltd., #2 Pettinaro Drive, Millville, Delaware 19970 (Attn.: Mr. Robert Troisio) (collectively, the "Notice Parties"); and (7) Deloitte & Touche LLP, 555 17th Street, Suite 3600, Denver, Colorado 80202-3942 (Attn.: Mr. David C. Rooney).

PLEASE TAKE FURTHER NOTICE that the Debtors have requested that a hearing with respect to the Application be held on **April 26, 2006 at 9:30 a.m. (Eastern)** before the Honorable Peter J. Walsh in the Bankruptcy Court, 824 Market Street, Wilmington, Delaware 19801. Only those objections made in writing and timely filed with the Bankruptcy Court and received by undersigned counsel may be considered by the Bankruptcy Court at such hearing.

Dated: Wilmington, Delaware
February 23, 2006



Gregg M. Galardi (I.D. No. 2991)
Mark L. Desgrosseilliers (I.D. No. 4083)
Matthew P. Ward (I.D. No. 4471)
SKADDEN, ARPS, SLATE MEAGHER &
FLOM, LLP
One Rodney Square
P.O. Box 636
Wilmington, Delaware 19899-0636
Telephone: (302) 651-3000
Facsimile: (302) 651-3001

Former counsel to the Debtors

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

| | | |
|--|---|--------------------------------|
| |) | |
| IN re: |) | Chapter 11 |
| |) | |
| ULTIMATE ELECTRONICS, INC., et al., |) | Case No. 05-10104 (PJW) |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR ALLOWANCE OF
COMPENSATION AS INDEPENDENT REGISTERED PUBLIC ACCOUNTANTS FOR
THE DEBTORS FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD OF JANUARY 11, 2005 THROUGH JANUARY 11, 2006**

| | |
|--|---|
| Name of Applicant: | Deloitte & Touche LLP |
| Authorized to Provide Professional Services to: | Debtors and Debtors in Possession |
| Date of Retention: | January 11, 2005 |
| Period for Which Compensation and Reimbursement is Sought: | January 11, 2005 through January 11, 2006 |
| Total Professional Fees: | \$ 165,202.50 |
| Total Expenses: | 1,543.00 |
| | 166,745.50 |
| Amount of Compensation and Reimbursement Sought: | \$ 166,745.50 |
| Fees and Expenses Paid Per Compensation Order: | (114,907.50) |
| Amount Sought to be Paid: | \$ 51,838.00 |

This is an: _____ interim final application

This is the applicant's final fee application.

COMPENSATION BY INDIVIDUAL

| Name | Position | Bill Rate | Hours | Fees |
|---------------------------------------|-------------------|------------------|--------------|----------------------|
| Boylan, Dennis | Partner | \$ 500.00 | 2.2 | \$ 1,100.00 |
| Rooney, David | Partner | 500.00 | 12.5 | 6,250.00 |
| Bott, Tracy | Senior Manager | 400.00 | 20.3 | 8,120.00 |
| Ragan, Dawn | Senior Manager | 375.00 | 27.3 | 10,237.50 |
| Gish, Michael | Manager | 325.00 | 5.1 | 1,657.50 |
| Suchadoll, Jeffrey | Manager | 285.00 | 11.5 | 3,277.50 |
| Bass, William | Assistant | 200.00 | 14.0 | 2,800.00 |
| Boice, Erin | Assistant | 200.00 | 115.20 | 23,040.00 |
| Bott, Tracy | Senior Manager | 200.00 | 40.5 | 8,100.00 |
| Boylan, Dennis | Partner | 200.00 | 8.6 | 1,720.00 |
| Dokshukin, Valeriy | Manager | 200.00 | 10.0 | 2,000.00 |
| Farrugia, Paul | Assistant | 200.00 | 8.0 | 1,600.00 |
| Goldberg, Erin | Assistant | 200.00 | 119.9 | 23,980.00 |
| Hooker, Charles | Senior Consultant | 200.00 | 35.0 | 7,000.00 |
| Huish, Jared | Senior Associate | 200.00 | 7.5 | 1,500.00 |
| Kruger, Courtney | Assistant | 200.00 | 8.0 | 1,600.00 |
| McGinley, Megan | Senior Assistant | 200.00 | 119.0 | 23,800.00 |
| McGoogan, Lauren | Assistant | 200.00 | 13.0 | 2,600.00 |
| Renken, Adam | Assistant | 200.00 | 8.0 | 1,600.00 |
| Risenmay, Jeffrey | Assistant | 200.00 | 7.8 | 1,560.00 |
| Rooney, David | Partner | 200.00 | 26.5 | 5,300.00 |
| Ryan, Adam | Senior Associate | 200.00 | 13.3 | 2,660.00 |
| Shaw, David | Assistant | 200.00 | 7.0 | 1,400.00 |
| Tune, John | Senior Manager | 200.00 | 4.0 | 800.00 |
| Wecker, Justin | Senior Associate | 200.00 | 107.0 | 21,400.00 |
| Weiss, Tasha | Assistant | \$ 200.00 | 8.0 | 1,600.00 |
| Total Professional Fees | | | 759.2 | \$ 166,702.50 |
| Less: Reduction | | | | (1,500.00) |
| Total Professional Fees Sought | | | | 165,202.50 |
| Blended Rate | | | | \$ 217.60 |

COMPENSATION BY PROJECT CATEGORY

| Name | Hours | Fees |
|--|--------------|----------------------|
| Financial Statement Accounts Audit & Related Matters | 680.3 | \$ 136,060.00 |
| Bankruptcy Related Matters | 78.9 | 30,642.50 |
| Less: Reduction | | (1,500.00) |
| TOTAL | 759.2 | \$ 165,202.50 |

EXPENSE SUMMARY CATEGORY

| Expense Category | Total Expenses |
|-------------------------|-----------------------|
| Meals | \$ 865.00 |
| Mileage | 587.00 |
| Parking | 8.00 |
| Phone | 63.00 |
| Taxi | 20.00 |
| TOTAL | \$ 1,543.00 |

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

| | | |
|--|---|--------------------------------|
| IN re: |) | Chapter 11 |
| |) | |
| ULTIMATE ELECTRONICS, INC., et al., |) | Case No. 05-10104 (PJW) |
| |) | |
| |) | (Jointly Administered) |
| Debtors. |) | |
| |) | |

**FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR ALLOWANCE OF
COMPENSATION AS INDEPENDENT REGISTERED PUBLIC ACCOUNTANTS FOR THE
DEBTORS FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD OF JANUARY 11, 2005 THROUGH JANUARY 11, 2006**

APPLICATION

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016-2 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and the Court’s administrative order pursuant to 11 U.S.C. §§ 105(a) and 331 establishing procedures for interim compensation and reimbursement of expenses of professionals, entered January 11, 2005, (the “Administrative Order”), Deloitte & Touche LLP (hereinafter “Deloitte & Touche”) hereby files this Final Fee Application (“Application”) of Deloitte & Touche LLP for compensation of services rendered and reimbursement of expenses as independent registered public accountants to the above-captioned debtors and debtors in possession (collectively, the “Debtors”) in the amount of \$165,202.50 for fees and \$1,543.00 for expenses for the period commencing January 11, 2005 through and including January 11, 2006 (the “Fee Period”). In support of its Application, Deloitte & Touche respectfully represents as follows:

I. BACKGROUND

1. On January 11, 2005, (the “Petition Date”), Ultimate Electronics, Inc., Fast Trak, Inc., Ultimate Intangibles Corp., Ultimate Leasing Corp., Ultimate Electronics Partners Corp., Ultimate Electronics Leasing, LP, and Ultimate Electronics Texas LP (collectively, the “Debtors”) filed separate voluntary petitions for relief under Chapter 11 of the Bankruptcy Code with this Court. Debtors have been

operating their businesses and managing their properties as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

2. The 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).

3. On January 13, 2005, the Court entered its order that the Debtors' Chapter 11 cases be consolidated for procedural purposes only and administered jointly.

4. On January 21, 2005, the United States Trustee appointed the Official Committee of Unsecured Creditors (the "Committee") in the Debtors' cases pursuant to 11 U.S.C. § 1102.

5. On February 14, 2005, the Court entered the Administrative Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the "Administrative Order"). Pursuant to the procedures set forth in that Administrative Order, professionals may request monthly compensation and reimbursement, and interested parties may object to such requests. If no interested party objects to a professional's request within twenty (20) days, the applicable professional may submit to the Court a certificate of no objection authorizing the interim compensation and reimbursements of eighty percent (80%) of the fees and 100% of the expenses requested, subject to the filing and approval of interim and final fee applications of the professional.

6. Deloitte & Touche was employed to provide the Debtors audit and accounting advisory services in connection with these Chapter 11 cases, pursuant to an order entered by this Court on March 7, 2005 nunc pro tunc to January 11, 2005, (the "Retention Order"). The Retention Order authorized Deloitte & Touche to be compensated on an hourly basis and to be reimbursed for actual and necessary expenses, incurred during the Application period. The audit and accounting services to be provided by Deloitte & Touche include performing an integrated audit of the Debtors' annual financial statements and a review of the Debtors' interim financial information in accordance with the standards of the Public Company Accounting Oversight Board, as more fully described in the engagement letter dated September 29, 2004, previously filed with this court, (the "Engagement Letter").

7. Deloitte & Touche bills for the audit and review services described herein at a blended

hourly rate of \$200 per hour, and at its customary hourly rates for non-audit and review services, as more fully set forth in the Retention Application.

II. COMPENSATION PAID AND ITS SOURCE

8. All services for which compensation is requested by Deloitte & Touche were performed for or on behalf of the Debtors.

9. Deloitte & Touche has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between Deloitte & Touche and any non-affiliated person for the sharing of compensation to be received for services rendered in these cases. Deloitte & Touche received no retainer for the services rendered in these cases.

III. FEE STATEMENTS

10. Deloitte & Touche rendered two fee statements, covering a 4-month period, to the Debtors for the periods indicated in the chart below, seeking payment of 80% of fees and 100% of expenses as required under the Administrative Order. Payment has not yet been received for the second fee statement, but should payment be received prior to the Court ruling on this Final Application, the balance due and amount requested herein will be reduced accordingly.

11. Attached hereto as Exhibit A is a summary of fees incurred during the Fee Period, in the amount of \$165,202.50. The attached Exhibit B is a summary of fees by professional during the Fee Period. The attached Exhibit C sets forth the services rendered by category description. Exhibit D attached hereto includes the time detail of the applicant. Expenses exhibits in the amount of \$1,543.00 are attached hereto as Exhibits E and F.

| Summary of Monthly Invoices | | | |
|---|---|--|--|
| | 1st Fee Application 1/11/05 to 3/31/05 | 2nd Fee Application 4/1/05 to 5/31/05 | Total Final Fee Application |
| Professional Fees | \$ 140,772.50 | \$ 32,142.50 | \$ 172,915.00 |
| Less: Reductions | (6,212.50) | \$ (1,500.00) | (7,712.50) |
| Total Professional Fees | 134,560.00 | 30,642.50 | 165,202.50 |
| Expenses | 1,131.00 | 412.00 | 1,543.00 |
| Total Fees and Expenses | <u>135,691.00</u> | <u>31,054.50</u> | <u>166,745.50</u> |
| Fees and Expenses Paid per Compensation Order | (108,779.00) | (6,128.50) | (114,907.50) |
| Net Amount Requested | <u>\$ 26,912.00</u> | <u>\$ 24,926.00</u> | <u>\$ 51,838.00</u> |

IV. VALUATION OF SERVICES

12. Professionals of Deloitte & Touche have expended a total of 759.2 hours in connection with this matter during the Fee Period.

13. The amount of time spent by each of these persons providing services to the Debtors for the Fee Period is fully set forth in the fee detail attached hereto as Exhibit D. These are Deloitte & Touche's typical hourly rates of compensation for work of this character. The reasonable value of the services rendered by Deloitte & Touche for the Fee Period as independent registered public accountants for the Debtors in these cases under Chapter 11 is \$165,202.50.

14. Deloitte & Touche believes that the time entries included in Exhibit D attached hereto are in compliance with the requirements of Sections 330 and 331 of Title 11 of the United States Code ("Bankruptcy Code"), Rule 2016-2 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and the Court's administrative order pursuant to 11 U.S.C §§ 105(a) and 331.

15. In accordance with the factors enumerated in 11 U.S.C. 330, the amount requested is fair and reasonable given (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Moreover, Deloitte & Touche has reviewed the requirements of the Local Bankruptcy Rules for the District of Delaware and the Administrative Order and believes that this Application complies with such Rules and Order.

16. This Application covers the period January 11, 2005 through and including January 11, 2006.

V. SUMMARY OF SERVICES RENDERED

17. The services rendered by Deloitte & Touche during the Interim Period can generally be grouped into the categories set forth below, with a more detailed identification of the actual services provided set forth on the attached Exhibits A through D.

18. **Category 35 – Financial Statement Accounts Audit & Related Matters** – Applicant rendered services necessary to complete an independent audit of the fiscal 2004 financial statements of the Debtors. Such services included, but were not limited to, review of documentation, review of inventories, meetings with and interviews of personnel of the Debtors, Sarbanes Oxley matters, and review of various workpapers. Such services were customary components of audit services for independent accountants, and were necessary and beneficial to the estate.

| | |
|----------------------|--------------|
| Total Time Expended: | 680.3 hours |
| Total Fees: | \$136,060.00 |

19. **Category 44 – Bankruptcy Related Matters** – Applicant rendered services necessary to file invoices and the first interim fee application with the Court which allowed it to obtain court approval for amounts billed to the Debtors during the bankruptcy proceedings. Such efforts were reasonable, necessary, and beneficial to the estate.

| | |
|----------------------|--------------------|
| Total Time Expended: | 78.9 hours |
| Subtotal Fees: | \$30,642.50 |
| Less: Reduction | <u>(1,500.00)</u> |
| Total Fees: | \$29,142.50 |

WHEREFORE, Deloitte & Touche requests that allowance be made in the aggregate sum of \$165,202.50 as compensation for necessary professional services rendered and a sum of \$1,543.00 as reimbursement of expenses incurred on behalf of the Debtors for the Fee Period, and further requests such other and further relief as this Court may deem just and proper.

DATED this 23rd day of February, 2006.

Respectfully submitted,
DELOITTE & TOUCHE LLP

/s/ David C. Rooney
David C. Rooney
AERS Partner
555-17th Street, Suite 3600
Denver, CO 80202-3942
Telephone: (303) 312-4196
Independent Registered Public Accountants for Debtors

Ultimate Electronics, Inc.
 Chapter 11 Case 05-10104
 Deloitte & Touche LLP
 January 11, 2005 to January 11, 2006
 Final Fee Application
 Exh A - Application Summary

Name of Applicant: Deloitte & Touche LLP
 In Re: Ultimate Electronics, Inc. et al.
 ROLE IN CASE: Independent Registered Public Accountant for the Debtor

| Timeskeeper ID | NAMES OF PROFESSIONALS; PARAPROFESSIONALS | CURRENT APPLICATION | HOURLY RATE | TOTAL |
|----------------|--|------------------------|-------------|----------------------|
| | Partner | | | |
| 2 | Dennis Boylan | 2.2 | \$ 500.00 | \$ 1,100.00 |
| 2 | Dennis Boylan | 8.6 | 200.00 | 1,720.00 |
| 3 | David Rooney | 12.5 | 500.00 | 6,250.00 |
| 3 | David Rooney | 26.5 | 200.00 | 5,300.00 |
| | Senior Manager | | | |
| 4 | Tracy Bott | 20.3 | 400.00 | 8,120.00 |
| 4 | Tracy Bott | 40.5 | 200.00 | 8,100.00 |
| 5 | Dawn Ragan | 27.3 | 375.00 | 10,237.50 |
| 6 | John Tune | 4.0 | 200.00 | 800.00 |
| | Manager | | | |
| 8 | Valery Dolschukin | 10.0 | 200.00 | 2,000.00 |
| 9 | Jeffrey Suchadoff | 11.5 | 285.00 | 3,277.50 |
| 30 | Michael Gish | 5.1 | 325.00 | 1,657.50 |
| | Senior Associate | | | |
| 10 | Jared Huish | 7.5 | 200.00 | 1,500.00 |
| 11 | Adam Ryan | 13.3 | 200.00 | 2,660.00 |
| 12 | Justin Wecker | 107.0 | 200.00 | 21,400.00 |
| | Senior Consultant | | | |
| 13 | Charles Hooker | 35.0 | 200.00 | 7,000.00 |
| | Senior Assistant | | | |
| 16 | Megan McGinley | 119.0 | 200.00 | 23,800.00 |
| | Assistant | | | |
| 17 | David Shaw | 7.0 | 200.00 | 1,400.00 |
| 18 | William Bass | 14.0 | 200.00 | 2,800.00 |
| 19 | Erin Boice | 115.2 | 200.00 | 23,040.00 |
| 20 | Paul Farnugia | 8.0 | 200.00 | 1,600.00 |
| 21 | Courtney Kruger | 8.0 | 200.00 | 1,600.00 |
| 22 | Lauren McBooghan | 13.0 | 200.00 | 2,600.00 |
| 23 | Adam Rentken | 8.0 | 200.00 | 1,600.00 |
| 24 | Jeffrey Risenmay | 7.8 | 200.00 | 1,560.00 |
| 25 | Tasha Weiss | 8.0 | 200.00 | 1,600.00 |
| 26 | Erin Goldberg | 119.9 | 200.00 | 23,980.00 |
| | | <u>759.2</u> | | <u>\$ 166,702.50</u> |
| | Monthly Fee Statement Totals | | | |
| | Fees at Applicable Hourly Rates | | | \$ 166,702.50 |
| | Less: 20% Holdback | | | (1,500.00) |
| | Less: Reduction | | | 1,543.00 |
| | Total Expenses | | | <u>\$ 166,745.50</u> |
| | Fees and Expenses | | | |
| | Less: Amounts Previously Paid | | | (114,907.50) |
| | Total Amount Remaining to be Paid | | | <u>\$ 51,838.00</u> |

Ultimate Electronics, Inc.
 Chapter 11 Case 05-10104
 Deloitte & Touche LLP
 January 11, 2005 to January 11, 2006
 Final Fee Application
 Exh B - Timekeeper Summary

| <u>Timekeeper Name</u> | <u>Position</u> | <u>Hours</u> | <u>Amount</u> |
|------------------------|-------------------|--------------|----------------------|
| Dennis Boylan | Partner | 2.2 | \$ 1,100.00 |
| Dennis Boylan | Partner | 8.6 | 1,720.00 |
| David Rooney | Partner | 12.5 | 6,250.00 |
| David Rooney | Partner | 26.5 | 5,300.00 |
| Tracy Bott | Senior Manager | 40.5 | 8,100.00 |
| Tracy Bott | Senior Manager | 20.3 | 8,120.00 |
| Dawn Regan | Senior Manager | 27.3 | 10,237.50 |
| John Tune | Senior Manager | 4.0 | 800.00 |
| Valeriy Dokshukin | Manager | 10.0 | 2,000.00 |
| Jeffrey Suchadoff | Manager | 11.5 | 3,277.50 |
| Jared Huiush | Senior Associate | 7.5 | 1,500.00 |
| Adam Ryan | Senior Associate | 13.3 | 2,660.00 |
| Michael Gish | Manager | 5.1 | 1,657.50 |
| Justin Wecker | Senior Associate | 107.0 | 21,400.00 |
| Charles Hooker | Senior Consultant | 35.0 | 7,000.00 |
| Megan McGinley | Senior Assistant | 119.0 | 23,800.00 |
| David Shaw | Assistant | 7.0 | 1,400.00 |
| William Bass | Assistant | 14.0 | 2,800.00 |
| Erin Boice | Assistant | 115.2 | 23,040.00 |
| Paul Farrugia | Assistant | 8.0 | 1,600.00 |
| Courtney Kruger | Assistant | 8.0 | 1,600.00 |
| Lauren McGoogan | Assistant | 13.0 | 2,600.00 |
| Adam Renken | Assistant | 8.0 | 1,600.00 |
| Jeffrey Risenmay | Assistant | 7.8 | 1,560.00 |
| Tasha Weiss | Assistant | 8.0 | 1,600.00 |
| Erin Goldberg | Assistant | 119.9 | 23,980.00 |
| | | <u>759.2</u> | <u>\$ 166,702.50</u> |

Less: Reduction (\$1,500.00)

Total \$ 165,202.50

Ultimate Electronics, Inc.
 Chapter 11 Case 05-10104
 Deloitte & Touche LLP
 January 11, 2005 to January 11, 2006
 Final Fee Application
 Exh C - Matter Code Summary

| <u>Category Description</u> | <u>Hours</u> | <u>Amount</u> |
|--|--------------|------------------------------------|
| Financial Statement Accounts Audit & Related Matters | 680.3 | \$ 136,060.00 |
| Bankruptcy Related Matters | <u>78.9</u> | <u>30,642.50</u> |
| Subtotal | 759.2 | \$ 166,702.50 |
| Less: Reduction | | (\$1,500.00) |
| Total | | <u><u>\$ 165,202.50</u></u> |

Ultimate Electronics, Inc.
 Chapter 11 Case 06-10104
 Deloitte & Touche LLP
 January 11, 2005 to January 11, 2006
 Final Fee Application
 Exh D - Fee Detail

| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|---------------|----------------|-------------|--|---|-------|------|----------|
| 1/11/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Read public filing and phone call with D Rooney | 0.5 | 400 | 200.00 |
| 1/14/2005 | 3 | DAVID ROONEY | Partner | Cat44 | Bankruptcy Related Matters | Client continuance and bankruptcy court appointment considerations including discussions with Gary Thomas, Irene Canon-Geary, Larry Logan, Roland Young, and D Boylan | 4.0 | 500 | 2,000.00 |
| 1/14/2005 | 2 | DENNIS BOYLAN | Partner | Cat44 | Bankruptcy Related Matters | Client continuance and bankruptcy court appointment considerations with Gary Thomas, Irene Canon-Geary, Larry Logan, Roland Young and Dave Rooney. | 1.2 | 500 | 600.00 |
| 1/14/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Calls with Gary Thomas, Ilene Cannon Geary, Roland Young, DCR, DAB to discuss bankruptcy filing and impact on client acceptance, forms to file and consultation | 5.5 | 400 | 2,200.00 |
| 1/17/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Firm retention matters | 2.0 | 400 | 800.00 |
| 1/18/2005 | 3 | DAVID ROONEY | Partner | Cat44 | Bankruptcy Related Matters | Client continuance and bankruptcy court appointment considerations including discussions with A Perkins | 1.0 | 500 | 500.00 |
| 1/18/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory Site Preparation | 3.0 | 200 | 600.00 |
| 1/19/2005 | 3 | DAVID ROONEY | Partner | Cat44 | Bankruptcy Related Matters | Client continuance and bankruptcy court appointment considerations including discussions with A Perkins | 0.5 | 500 | 250.00 |
| 1/19/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Call with Dave Minatra regarding bankruptcy accounting guidance and protocol | 1.0 | 400 | 400.00 |
| 1/20/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Client retention matters | 0.5 | 400 | 200.00 |

Ultimate Electronics, Inc.
 Chapter 11 Case 05-10104
 Deloitte & Touche LLP
 January 11, 2005 to January 11, 2006
 Final Fee Application
 Exh D - Fee Detail

| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|---------------|----------------|-------------|--|--|-------|------|----------|
| 1/21/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Audit planning discussions with Dave Workman of Ultimate and Paul Hilton of Hogan & Hartson, Ultimate's SEC counsel, principally regarding timing of audit and SEC filing timeline and deadlines. Discussions with Jim Marcum, new BOD member to Ultimate and newly appointed Chair of Audit Committee, regarding his views on Ultimate's desires relative to performance and timing of completion of audit. Discussion included Jim's views of likely business plans given that Ultimate is now in bankruptcy, corporate governance, and Ultimate's creditors' committee relations. | 2.0 | 200 | 400.00 |
| 1/22/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Preparation and review of client acceptance documentation, background checks, etc | 7.8 | 400 | 3,120.00 |
| 1/24/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Discussions with J Marcum, Audit Committee Chair, regarding further clarification of potential business plans for Ultimate as it contemplates emerging from bankruptcy and further update on Ultimate's status relative to its discussions with the creditor's committee. Also discussed preliminarily what the impacts of the bankruptcy might be to historical financial statements and what creditors' committee might be looking for in terms of audited financial statements, including timing of such. | 0.5 | 200 | 100.00 |
| 1/24/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Accounts Audit & Related Matters | Inventory Site Visit Preparation | 2.0 | 200 | 400.00 |
| 1/24/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Gather information for D Ragan related to firm retention matters | 1.0 | 400 | 400.00 |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|--------------|---------|-------------|--|---|-------|------|--------|
| 1/25/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Meeting with Dennis Boylan of Deloitte prior to scheduled conference call to discuss various matters regarding audit of Ultimate's fiscal 2004 financial statements including timing of financial audit as well as Sarbanes Oxley 404 auditors' report on internal controls over financial reporting requirements in Ultimate's circumstances. Conference call with Jim Marcum, AC chair, Paul Hilton of Hogan & Hartson, SEC counsel, David Carter, CFO, Kathy Lockhart, controller, and Peggy Stapleton, Internal Audit director, of Ultimate to discuss various matters including the audit of the fiscal 2004 financial statements and the upcoming physical inventories that Ultimate was planning to undertake in connection with its January 31, 2005 fiscal year end. | 2.0 | 200 | 400.00 |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|---------------|------------------|-------------|--|---|-------|------|--------|
| 1/25/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Discussions ensued regarding impact of the bankruptcy on the Company's historical balance sheet, timing of the audit, Sarbanes Oxley 404 timing. Deloitte's staffing availability in light of Ultimate's estimated needs and the need to conduct an audit planning follow up meeting. The meeting date established was February 3, 2005. There was also an update of the Company's status of completion of its Sarbanes Oxley 404 status by Peggy Stapleton. Discussion was also held with Mark Wattles regarding the recent events including his investment in the Company and his thoughts regarding the Company's option for its plan to exit bankruptcy. We also discussed his views with regards to the timing of the Company's fiscal 2004 financial audit and various issues regarding the Sarbanes Oxley 404 ICFR audit work to be performed. | 1.5 | 200 | 300.00 |
| 1/25/2005 | 2 | DENNIS BOYLAN | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Prepare for and meeting with Dave Rooney of Deloitte prior to scheduled conference call to discuss various matters regarding audit of Ultimate's fiscal 2004 financial statements, including timing of financial audit as well as Sarbanes Oxley 404 auditors report on internal controls over financial reporting requirements in Ultimate's circumstances. | 1.3 | 200 | 260.00 |
| 1/25/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Call with Brian Andrews regarding inventory procedures/scheduling and follow up with Justin Wecker | 0.5 | 200 | 100.00 |
| 1/26/2005 | 11 | ADAM RYAN | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | Read instructions sent for the count, call client to setup time for the count, talk with Auditor | 1.0 | 200 | 200.00 |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|-----------------|------------------|-------------|--|--|-------|-------|-------------|
| 1/26/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Discussion with D. Boylan of Deloitte to update him regarding the various discussions held with Company management 1/25/05 and to discuss various matters with regards to planning the fiscal 04 Audit. Discussion with Sandy Rothe, Managing Partner of Deloitte/Denver, regarding various matters related to our audit services to Ultimate including the status of fiscal 2004 audit including timing and staff availability matters. | 1.5 | 200 | 300.00 |
| 1/26/2005 | 17 | DAVID SHAW | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Coordinate inventory observation meeting time | 1.0 | 200 | 200.00 |
| 1/27/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory Site Preparation Prepare for inventory, review instructions, organize SOX procedures | 3.0 | 200 | 600.00 |
| 1/27/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Prepare work papers for inventory observation | 3.0 | 200 | 600.00 |
| 1/29/2005 | 17 | DAVID SHAW | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 1.0 | 200 | 200.00 |
| 1/30/2005 | 17 | DAVID SHAW | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation at the Thornton DC | 2.5 | 200 | 500.00 |
| 1/30/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation at the Thornton DC | 2.5 | 200 | 500.00 |
| 1/31/2005 | 23 | ADAM RENKEN | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures | 5.0 | \$200 | \$ 1,000.00 |
| 1/31/2005 | 11 | ADAM RYAN | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory count | 5.3 | 200 | 1,060.00 |
| 1/31/2005 | 11 | ADAM RYAN | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | Travel Time | 0.6 | 200 | 120.00 |
| 1/31/2005 | 21 | COURTNEY KRUGER | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures | 8.0 | 200 | 1,600.00 |

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|-----------|----|------------------|------------------|-------------|--|--|-------|------|----------|
| 1/31/2005 | 3 | DAVID ROONEY | Partner | Cat44 | Bankruptcy Related Matters | Firm retention matter considerations, discussions with L Logan and D Ragan regarding ordinary course provider appointment, bankruptcy code and court requirements regarding our appointment as auditors. | 0.5 | 500 | 250.00 |
| 1/31/2005 | 17 | DAVID SHAW | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 2.5 | 200 | 500.00 |
| 1/31/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory, price testing | 5.0 | 200 | 1,000.00 |
| 1/31/2005 | 10 | JARED HUISSH | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 4.0 | 200 | 800.00 |
| 1/31/2005 | 24 | JEFFREY RISENMAY | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 6.8 | 200 | 1,360.00 |
| 1/31/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory Site Preparation | 4.0 | 200 | 800.00 |
| 1/31/2005 | 22 | LAUREN MCGOOGAN | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory procedures. | 8.0 | 200 | 1,600.00 |
| 1/31/2005 | 20 | PAUL FARRUGIA | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 4.0 | 200 | 800.00 |
| 1/31/2005 | 25 | TASHA WEISS | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 5.0 | 200 | 1,000.00 |
| 1/31/2005 | 18 | WILLIAM BASS | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 10.5 | 200 | 2,100.00 |
| 2/1/2005 | 11 | ADAM RYAN | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | Travel Time | 0.2 | 200 | 40.00 |
| 2/1/2005 | 11 | ADAM RYAN | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | Finish inventory count, observe 2 sales | 3.9 | 200 | 780.00 |
| 2/1/2005 | 10 | JARED HUISSH | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 3.0 | 200 | 600.00 |
| 2/1/2005 | 24 | JEFFREY RISENMAY | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 1.0 | 200 | 200.00 |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|----------|----|-------------------|------------------|-------------|--|---|-------|------|----------|
| 2/1/2005 | 9 | JEFFREY SUCHADOLL | Manager | Cat44 | Bankruptcy Related Matters | Prepare retention documents | 3.0 | 285 | 855.00 |
| 2/1/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory Site Preparation | 3.0 | 200 | 600.00 |
| 2/1/2005 | 20 | PAUL FARRUGIA | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 4.0 | 200 | 800.00 |
| 2/1/2005 | 25 | TASHA WEISS | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 1.0 | 200 | 200.00 |
| 2/1/2005 | 18 | WILLIAM BASS | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 1.5 | 200 | 300.00 |
| 2/2/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Review and revise retention documents, check docket (2.1), discussions and emails with DT team re retention matters (1.1) | 3.2 | 375 | 1,200.00 |
| 2/2/2005 | 9 | JEFFREY SUCHADOLL | Manager | Cat44 | Bankruptcy Related Matters | Modify retention documents | 3.5 | 285 | 997.50 |
| 2/2/2005 | 25 | TASHA WEISS | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 1.0 | 200 | 200.00 |
| 2/2/2005 | 18 | WILLIAM BASS | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 0.5 | 200 | 100.00 |
| 2/3/2005 | 11 | ADAM RYAN | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | Call and talk to manager about sending me an inventory list | 0.4 | 200 | 80.00 |

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|----------|----|-----------------|----------------|-------------|--|--|-------|------|----------|
| 2/3/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Meeting with T Bott of Deloitte, David Carter, Kathy Lockhart, Brian Andrew, and P Stapleton of Ultimate and Jim Marcum, AC Chair, participating via conference call, to discuss various matters regarding the audit of Ultimate's financial statements for its fiscal 2004. Topics included an update on creditors' committee proceedings, discussion of Ultimate's likely emergence from bankruptcy as public vs privately-held company, possibility of filing a 12b-25 filing for an extension of Company's filing deadline of its Annual Report on Form 10-K, updated timing of planned audit work and related scheduling of Deloitte staff, impacts of bankruptcy on Company's historical financial statements, and planned store closures. | 4.0 | 200 | 800.00 |
| 2/3/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Review and revise retention documents, discuss and distribute internally and additional affidavit revisions. | 3.2 | 375 | 1,200.00 |
| 2/3/2005 | 22 | LAUREN MCGOOGAN | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory procedures. | 3.5 | 200 | 700.00 |
| 2/3/2005 | 25 | TASHA WEISS | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 1.0 | 200 | 200.00 |
| 2/3/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Prepare and participation in meeting with Dave Rooney, David Carter, Kathy Lockhart, Brian Andrews, & Peggy Stapleton of Ultimate and Jim Marcum, AC Chair, participating via conference call, to discuss various matters regarding the audit of Ultimate's 1 | 4.5 | 200 | 900.00 |
| 2/4/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Firm retention matters | 0.5 | 400 | 200.00 |
| 2/5/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory, price testing | 1.5 | 200 | 300.00 |

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|-----------|----|---------------|----------------|-------------|--|---|-------|-------|----------|
| 2/5/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory, price testing | 1.5 | 200 | 300.00 |
| 2/7/2005 | 23 | ADAM RENKEN | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Follow-up and documentation | 3.0 | 200 | 600.00 |
| 2/7/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Look up change in shareholders and need for follow up in accordance with GEN 201 - none needed and scheduling | 1.0 | 200 | 200.00 |
| 2/7/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Look up change in shareholders and need for follow up in accordance with GEN 201 - none needed and scheduling | 1.0 | 200 | 200.00 |
| 2/8/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Emails and discussions with Dave Rooney and Dawn Ragan re: responses for affidavit | 0.5 | 400 | 200.00 |
| 2/8/2005 | 18 | WILLIAM BASS | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 1.5 | \$200 | 300.00 |
| 2/9/2005 | 3 | DAVID ROONEY | Partner | Cat44 | Bankruptcy Related Matters | Review of bankruptcy court retention documents and affidavit and discussions with D Ragan of Deloitte | 2.0 | 500 | 1,000.00 |
| 2/9/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Discussion with Shadden and DT team re: nunc pro tunc, timekeeping, waiver, application and related matters. | 0.5 | 375 | 187.50 |
| 2/9/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Bankruptcy Related Matters | Follow up and review of bankruptcy documents | 0.5 | 400 | 200.00 |
| 2/10/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Discuss revisions to affidavit and application with J Suchadoll (.8), Discuss dates of service, rates, payments with D Rooney (.8), Discuss retention matters with A Perkins (.3) | 1.9 | 375 | 712.50 |
| 2/10/2005 | 2 | DENNIS BOYLAN | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Lease accounting | 0.6 | 200 | 120.00 |
| 2/10/2005 | 10 | JARED HUIISH | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory observation | 0.5 | 200 | 100.00 |
| 2/11/2005 | 3 | DAVID ROONEY | Partner | Cat44 | Bankruptcy Related Matters | Review of Deloitte bankruptcy court retention document and affidavit and discussions with D Ragan of Deloitte. | 1.0 | 500 | 500.00 |

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|-----------|----|-------------------|------------------|-------------|--|--|-------|------|----------|
| 2/11/2005 | 9 | JEFFREY SUCHADOLL | Manager | Cat44 | Bankruptcy Related Matters | Modify retention documents | 3.0 | 285 | 855.00 |
| 2/14/2005 | 11 | ADAM RYAN | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | Call to get the inventory list. Technical accounting research regarding Ultimate's proposed accounting for certain items, including considerations of SFAS 144 and SFAS146. | 0.1 | 200 | 20.00 |
| 2/14/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Finalize retention documents | 0.5 | 200 | 100.00 |
| 2/14/2005 | 9 | JEFFREY SUCHADOLL | Manager | Cat44 | Bankruptcy Related Matters | Read most recent filings with SEC and call with Brian Andrews re: technical accounting matters | 2.0 | 285 | 570.00 |
| 2/14/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Review of Deloitte bankruptcy court retention document and affidavit and discussions with D Ragan of Deloitte. | 1.0 | 200 | 200.00 |
| 2/15/2005 | 3 | DAVID ROONEY | Partner | Cat44 | Bankruptcy Related Matters | Revisions to application, draft email and distribute docs, review docket for related Orders (1.8), discussions with Skadden and DT team (.7), further revisions to retention doc's, draft email and distribute (3.5) | 1.0 | 500 | 500.00 |
| 2/15/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Review of Deloitte bankruptcy court retention document and affidavit including discussions with D Ragan and D Boylan. | 6.0 | 375 | 2,250.00 |
| 2/16/2005 | 3 | DAVID ROONEY | Partner | Cat44 | Bankruptcy Related Matters | Revise and redistribute doc's, check docket, advise Skadden. | 0.5 | 500 | 250.00 |
| 2/16/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Retention docs | 1.1 | 375 | 412.50 |
| 2/16/2005 | 2 | DENNIS BOYLAN | Partner | Cat44 | Bankruptcy Related Matters | Discussions with DT team and Skadden, distribute final doc's. | 1.0 | 500 | 500.00 |
| 2/17/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Firm retention matters | 0.9 | 375 | 337.50 |
| 2/17/2005 | 4 | TRACY BOTT | Senior Manager | Cat44 | Financial Statement Accounts Audit & Related Matters | Memo for file, e-mails with Justine, call Dan, and review info | 0.5 | 400 | 200.00 |
| 2/21/2005 | 11 | ADAM RYAN | Senior Associate | Cat35 | Bankruptcy Related Matters | Follow up with Skadden re: scheduling and hearing, and 404 work. | 1.5 | 200 | 300.00 |
| 2/21/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Financial Statement Accounts Audit & Related Matters | Inventory observation procedures and documentation of inventory procedures. | 0.2 | 375 | 75.00 |
| 2/21/2005 | 22 | LAUREN MCGOOGAN | Assistant | Cat35 | Bankruptcy Related Matters | | 1.5 | 200 | 300.00 |

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|-----------|----|---------------|------------------|-------------|--|---|-------|------|--------|
| 2/24/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Perform certain audit planning procedures related to audit of fiscal 2004. | 0.5 | 200 | 100.00 |
| 2/28/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Review technical accounting memos included in Brian Andrews technical accounting memo email on 2/24/2005 | 3.0 | 200 | 600.00 |
| 3/1/2005 | 11 | ADAM RYAN | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | E-Mails with Justin, mail out client info to Denver | 0.3 | 200 | 60.00 |
| 3/1/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Review and consideration of memo prepared by B Andrews regarding potential change in fiscal year end for Ultimate from 1/31 to fiscal year ending January; likely nearest last Saturday or Sunday, and discussion of this matter with Tracy Bott. | 0.5 | 200 | 100.00 |
| 3/1/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Follow up with ULTE Accounting memos with Dave and finalize review - .5 hours to research the change in year end | 4.5 | 200 | 900.00 |
| 3/2/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Consultation with Dennis Boylan regarding Ultimate's possible change in year end described on 3/1/05. | 0.5 | 200 | 100.00 |
| 3/2/2005 | 2 | DENNIS BOYLAN | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Fiscal year end question | 0.5 | 200 | 100.00 |
| 3/3/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Discussions with DT and Skadden re: affidavit request. | 0.7 | 375 | 262.50 |
| 3/3/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | ULT - review preliminary lease gathering spreadsheet and discussions with Brian Andrews regarding current leasing issues | 1.0 | 200 | 200.00 |
| 3/4/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Follow up with Skadden and DT team re UST comments, revised Order and supplemental affidavit. | 0.8 | 375 | 300.00 |
| 3/4/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Prepare for and meet with Brian Andrews to discuss status of the close, review each line item with detailed discussion of each line's supporting documentation pulled together by the company | 3.0 | 200 | 600.00 |

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|-----------|----|----------------|-------------------|-------------|--|---|-------|------|----------|
| 3/7/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Follow up with Skadden re: hearing and emails. | 0.1 | 375 | 37.50 |
| 3/8/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Draft supplemental affidavit (.5), review preference period activity (.5), review signed Order and emails (.2). | 1.2 | 375 | 450.00 |
| 3/9/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Analysis and consideration of various research memos to Deloitte by B. Andrews regarding Ultimate's proposed accounting for a number of matters, including potential impairment of goodwill and fixed assets, extinguishment of debt, prepaid inventory and prepaid insurance classifications, loan fees, audit fees, segments reporting, and others. | 2.0 | 200 | 400.00 |
| 3/9/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Review comments to supp affidavit, revise, and distribute. | 0.5 | 375 | 225.00 |
| 3/10/2005 | 3 | DAVID ROONEY | Partner | Cat44 | Bankruptcy Related Matters | Review of Deloitte bankruptcy court retention document and affidavit. | 0.5 | 500 | 250.00 |
| 3/10/2005 | 5 | DAWN RAGAN | Senior Manager | Cat44 | Bankruptcy Related Matters | Follow up on execution and filing of affidavit. | 0.3 | 375 | 112.50 |
| 3/14/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Continue analysis and consideration of various research memos provided to Deloitte by Brian Andrews | 1.5 | 200 | 300.00 |
| 3/14/2005 | 2 | DENNIS BOYLAN | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Review client technical memos | 0.5 | 200 | 100.00 |
| 3/14/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Calc and document materiality and make selections for cash disbursements and AP testing | 5.0 | 200 | 1,000.00 |
| 3/15/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Calls and emails to Brian Andrews, finalize documentation of planning, make PPE, other assets and communicate the status of planning and selections to J Wecker | 5.0 | 200 | 1,000.00 |
| 3/16/2005 | 13 | CHARLES HOOKER | Senior Consultant | Cat35 | Financial Statement Accounts Audit & Related Matters | Planning with Sr. Mgr. Cameron Tume | 0.5 | 200 | 100.00 |
| 3/16/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Analysis of planned audit hours, timing and Brian Andrews' email regarding engagement protocol. Discussion of B Andrews' research memos with Dennis Boylan. | 1.0 | 200 | 200.00 |

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| 3/16/2005 | 2 | DENNIS BOYLAN | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Discussion with Dave Rooney re Brian Andrew's research memos | 2.0 | 200 | 400.00 |
| 3/17/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Continue analysis and consideration of B Andrews' research memo and related consultation with D Boylan and T Bott. | 1.0 | 200 | 200.00 |
| 3/17/2005 | 2 | DENNIS BOYLAN | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Continue analysis and consideration of B Andrews' research memos and related consultation with D Rooney and T Bott. | 1.0 | 200 | 200.00 |
| 3/18/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Analysis and consideration of Brian Andrews' research memo regarding Ultimate's proposed accounting for certain employment contract terms in current circumstances. | 0.5 | 200 | 100.00 |
| 3/18/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Review testing approach for audit with J Wecker | 1.0 | 200 | 200.00 |
| 3/21/2005 | 13 | CHARLES HOOKER | Senior Consultant | Cat35 | Financial Statement Accounts Audit & Related Matters | Reviewing docs and workpapers Meeting w Brian Andrews and Rob Bott to discuss the accounting research memos prepared by B Andrews. Meeting with audit team to discuss audit status and required engagement team communications as promulgated by SAS99. | 0.5 | 200 | 100.00 |
| 3/21/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | | 4.5 | 200 | 900.00 |
| 3/21/2005 | 2 | DENNIS BOYLAN | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Review client technical memo Understanding the Client/Business - 2.5, Pulling in emails/workpapers - 1, Reviewing workpapers - 1.5, Cash - 4, Updating leadsheets - 1 (All Audit Work) | 0.5 | 200 | 100.00 |
| 3/21/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Understand client's business, audit team meeting, meeting with audit team and client for audit kick-off, setting up audit file/index, inventory observations, reviewing PBC documents | 10.0 | 200 | 2,000.00 |
| 3/21/2005 | 26 | ERIN GOLDBERG | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | | 10.0 | 200 | 2,000.00 |

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|-----------|----|----------------|-------------------|-------------|--|--|-------|------|----------|
| 3/21/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Cash = .5, Planning = 4.3, Understand the Business = 6.2 | 11.0 | 200 | 2,200.00 |
| 3/21/2005 | 16 | MEGAN MCGINLEY | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Orientation meeting for 2.1 hours, getting to know the client for 2 hour, set up audit file for .5. Meet with client to discuss A/P and Accrues 2.2 hours. 3.2 hours documenting and setting up A/P and Accrued w/p | 10.0 | 200 | 2,000.00 |
| 3/21/2005 | 4 | TRACY BOTT | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Meeting with BA and RP to discuss the technical memos, kickoff meeting to understand the items prepared and follow up team meeting with DT audit team | 4.5 | 200 | 900.00 |
| 3/22/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Cash - 0.25, G&A Expense - 8.75, 1410 - 1.75, A/R Confirms - 0.25 (All Audit Work) | 11.0 | 200 | 2,200.00 |
| 3/22/2005 | 26 | ERIN GOLDBERG | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Review PBC inventory documents, meeting with Robb Paradrine @ inventory, meeting with Jerry Maestas regarding inventory, inventory reconciliation and leadsheet, inventory observations | 11.0 | 200 | 2,200.00 |
| 3/22/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory = 1.5, Planning = 6.5, Expenses = 1, A/P = 2 Confirm Control 2.2, helped another staff with ACL 1/2 hour, make additional A/P selections 1.2. | 11.0 | 200 | 2,200.00 |
| 3/22/2005 | 16 | MEGAN MCGINLEY | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Reconcile A/R 1.1 hour, A/P and accrued, talk with J Wecker 1 hour, 5 hours A/P and accrued. | 11.0 | 200 | 2,200.00 |
| 3/23/2005 | 13 | CHARLES HOOKER | Senior Consultant | Cat35 | Financial Statement Accounts Audit & Related Matters | Review documents and communication with Flavia about the work and testing that she did to get a better understanding of the environment | 2.3 | 200 | 460.00 |
| 3/23/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | G&A Expense - 5, Cash - 1.5, (All Audit Work) | 6.5 | 200 | 1,300.00 |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|-------------------|-------------------|-------------|--|--|-------|------|----------|
| 3/23/2005 | 26 | ERIN GOLDBERG | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observations, CMA for price testing, price testing | 7.3 | 200 | 1,460.00 |
| 3/23/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Understand = 5 Review 8K 2.3 hours, receive additional sub disb selections 1.2, talked with client about payroll and reserves 3.5 | 5.0 | 200 | 1,000.00 |
| 3/23/2005 | 16 | MEGAN MCGINLEY | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | 1.5-Prep and meeting with Steve Connell, 3.0 Review Old SOX Binders, 1.0 Meeting with Steve Connell, 1.8 Work on 4410 with Valerie to identify control activates to test | 7.0 | 200 | 1,400.00 |
| 3/24/2005 | 13 | CHARLES HOOKER | Senior Consultant | Cat35 | Financial Statement Accounts Audit & Related Matters | Cash - 6, G&A Expense - 3.8 (All Audit Work) | 9.8 | 200 | 1,960.00 |
| 3/24/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory observations, price testing, inventory turnover | 7.0 | 200 | 1,400.00 |
| 3/24/2005 | 26 | ERIN GOLDBERG | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Sales & COS = 5.5, A/P = 2.5, Property = 3, | 11.0 | 200 | 2,200.00 |
| 3/24/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Document A/P selections (103) and accrues | 9.0 | 200 | 1,800.00 |
| 3/24/2005 | 16 | MEGAN MCGINLEY | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | 2 hours - reviewing background information, resent releases and workpapers completed at interim; 1 hour - meeting with CIO (Steve) to discuss the scope of IT review and testing; 1 hour - planning and scoping discussions with Audit and ERS Sr. manager | 4.0 | 200 | 800.00 |
| 3/25/2005 | 8 | VALERIY DOKSHUKIN | Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | 1.60 Meeting with Valerie to identify areas to be tested, 1.7 Modify the 4410 to include all required tests | 3.3 | 200 | 660.00 |
| 3/25/2005 | 13 | CHARLES HOOKER | Senior Consultant | Cat35 | Financial Statement Accounts Audit & Related Matters | Cash - 2, Expense - 1.25 (All Audit Work) | 3.3 | 200 | 660.00 |
| 3/25/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Price testing, inventory observation extrapolations | 4.3 | 200 | 860.00 |
| 3/25/2005 | 26 | ERIN GOLDBERG | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | | | | |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|-------------------|-------------------|-------------|--|--|-------|------|----------|
| 3/25/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Sales & COS = 4 | 4.0 | 200 | 800.00 |
| 3/25/2005 | 16 | MEGAN MCGINLEY | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | A/P | 4.0 | 200 | 800.00 |
| 3/25/2005 | 8 | VALERIY DOKSHUKIN | Manager | Cat35 | Accounts Audit & Related Matters | Reviewing management's 404 documentation | 2.0 | 200 | 400.00 |
| 3/28/2005 | 13 | CHARLES HOOKER | Senior Consultant | Cat35 | Financial Statement Accounts Audit & Related Matters | 2.5 Review Managements Testing documentation, 2.0 Begin documenting tests not covered and remaining deloitte tests, 2.3 Prepare documentation and questions for meeting with Steve, .5 Prepare sekchek install and docs for meeting with steve, 1.0 meeting | 8.3 | 200 | 1,660.00 |
| 3/28/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Expenses - 2.5; Cash - 5.7; Prepaids - 1; Property - .3 (All Audit Work) | 9.5 | 200 | 1,900.00 |
| 3/28/2005 | 26 | ERIN GOLDBERG | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory, price testing | 9.3 | 200 | 1,860.00 |
| 3/28/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Accounts Audit & Related Matters | Cash 2, Inventory 2.5, Property 3.5 | 8.0 | 200 | 1,600.00 |
| 3/28/2005 | 16 | MEGAN MCGINLEY | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Workers comp reserve 1.3 hour, prepares for and meet with Brain about parago accrual .9 hour, warranty reserve and other accrues 6.8 hours | 9.0 | 200 | 1,800.00 |
| 3/28/2005 | 8 | VALERIY DOKSHUKIN | Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Re-scoping discussions with Audit Sr. manager, 1 hour - Discussions with ERS Senior - questions about Security UNIX, DB Security and Change Control-UNIX | 1.5 | 200 | 300.00 |
| 3/29/2005 | 13 | CHARLES HOOKER | Senior Consultant | Cat35 | Financial Statement Accounts Audit & Related Matters | 2.3 Putting info in the 1540 from the discussion with Steve the previous day, 1.0 Meeting with Kirk Tecklits, 4.3 Worked on getting things wrapped up, 1.4 Finish summary memo and send info to audit sr and to Valery | 9.0 | 200 | 1,800.00 |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|-------------------|-------------------|-------------|--|---|-------|------|----------|
| 3/29/2005 | 3 | DAVID ROONEY | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Consideration of and discussion with T Bott regarding audit procedures including inventory sampling, testing of general computer control environment, Sarbanes Oxley 404 procedures, and other audit matters. | 0.5 | 200 | 100.00 |
| 3/29/2005 | 2 | DENNIS BOYLAN | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Review client technical memos | 0.8 | 200 | 160.00 |
| 3/29/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Prepays - 2; Expenses - 6; Cash - 1.5 (All Audit Work) | 9.5 | 200 | 1,900.00 |
| 3/29/2005 | 26 | ERIN GOLDBERG | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory, price testing | 9.8 | 200 | 1,960.00 |
| 3/29/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory 2.7, Sales/COS 4.3, Property 1.5, T&E 1.5 | 10.0 | 200 | 2,000.00 |
| 3/29/2005 | 16 | MEGAN MCGINLEY | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Medical IBNR 2 hours, sales tax meeting 1 hour 15 min-A/P, pfle 1/2 hour, A/P 1 hour 45 min-sales tax reserve, 4 hours A/P and 1 hour debt | 10.0 | 200 | 2,000.00 |
| 3/29/2005 | 8 | VALERIY DOKSHUKIN | Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | Discussions with ERS Senior - questions about Change Control-DB, BCP and Hardware support | 1.0 | 200 | 200.00 |
| 3/30/2005 | 13 | CHARLES HOOKER | Senior Consultant | Cat35 | Financial Statement Accounts Audit & Related Matters | 1.5 Planning for Journal Entry Analysis, 1.0 Requesting, completing and sending th eEDA request form and working with Robb Pardine to get GL data | 2.5 | 200 | 500.00 |
| 3/30/2005 | 2 | DENNIS BOYLAN | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Review client technical memos | 0.7 | 200 | 140.00 |
| 3/30/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Cash - 6.1; Expenses - 3.2; (All Audit Work) | 9.3 | 200 | 1,860.00 |
| 3/30/2005 | 26 | ERIN GOLDBERG | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Price testing, inventory | 9.3 | 200 | 1,860.00 |
| 3/30/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | Cash 2, Sales/COS 3.5, Expenses 1, Issues 2, Understand 1 | 9.5 | 200 | 1,900.00 |
| 3/30/2005 | 16 | MEGAN MCGINLEY | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | 8.7 A/P, Debt. 8. | 9.5 | 200 | 1,900.00 |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|-------------------|-------------------|-------------|--|---|-------|------|----------|
| 3/31/2005 | 13 | CHARLES HOOKER | Senior Consultant | Cat35 | Financial Statement Accounts Audit & Related Matters | Phone meeting with Steve to finish understanding of the 1540 | 1.3 | 200 | 260.00 |
| 3/31/2005 | 19 | ERIN BOICE | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Cash - 8.1; Expenses - 1.2; (All Audit Work) | 9.3 | 200 | 1,860.00 |
| 3/31/2005 | 26 | ERIN GOLDBERG | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory, observations (agreeing counts, extrapolating errors) | 9.3 | 200 | 1,860.00 |
| 3/31/2005 | 12 | JUSTIN WECKER | Senior | Cat35 | Financial Statement Accounts Audit & Related Matters | A/P 2.1, Property 2.9 | 5.0 | 200 | 1,000.00 |
| 3/31/2005 | 16 | MEGAN MCGINLEY | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | 5.2 hours debt, 2.3 hours Builder A/R, 2.5 A/P | 10.0 | 200 | 2,000.00 |
| 3/31/2005 | 8 | VALERIE DOKSHUKIN | Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | 0.5 hours - time tracking, recording, reporting and review of expenses - Testing and review of cash - 4.25; Testing and review of cash - 1.75 | 6.0 | 200 | 1,200.00 |
| 4/1/2005 | 19 | Erin Boice | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Physical inventory count and price testing | 8.3 | 200 | 1,660.00 |
| 4/1/2005 | 12 | Justin Wecker | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | Accounts receivable review 2.5, Issues 2.5 | 5.0 | 200 | 1,000.00 |
| 4/1/2005 | 16 | Megan McGinley | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Vendor accounts receivable 3 hours, contracts review and accounts receivable 1 hour, accounts receivable allowance and creating w/p 3 hours | 7.0 | 200 | 1,400.00 |
| 4/4/2005 | 3 | David Rooney | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Meeting with Ultimate Electronics regarding severance matter. Meeting with B. Arellows and Kleckhart to discuss 4/4/05 agenda. | 2.0 | 200 | 400.00 |
| 4/4/2005 | 2 | Dennis Boylan | Partner | Cat35 | Financial Statement Accounts Audit & Related Matters | Conference call with Tracy Bott | 0.7 | 200 | 140.00 |
| 4/4/2005 | 19 | Erin Boice | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Testing of cash - 1.5; Testing of prepaids - 2; Testing and review of expenses - 3.75 (All Audit Work) | 7.3 | 200 | 1,450.00 |
| 4/4/2005 | 26 | Erin Goldberg | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Physical inventory count and price testing | 9.3 | 200 | 1,860.00 |

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|----------|----|-------------------|------------------|-------------|--|--|-------|------|----------|
| 4/4/2005 | 6 | John Tune | Senior Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | 2 hours spent reviewing SOX workpapers from December, 1 hour spent planning for current work, 1 hour spent in meeting with CFO | 4.0 | 200 | 800.00 |
| 4/4/2005 | 12 | Justin Wecker | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | 1 Testing of cash, 3.5 inventory observation, 2 Planning with BA for Chapter 11 auditing, 1 Prepaids | 7.5 | 200 | 1,500.00 |
| 4/4/2005 | 16 | Megan McGinley | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Accounts receivable testing 8, accounts payable review 1/2 hour. | 8.5 | 200 | 1,700.00 |
| 4/5/2005 | 19 | Erin Boice | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Testing of cash - 0.75; Prepaids - 1.5 (All Audit Work) | 2.3 | 200 | 450.00 |
| 4/5/2005 | 26 | Erin Goldberg | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Physical inventory count and price testing | 8.0 | 200 | 1,600.00 |
| 4/5/2005 | 12 | Justin Wecker | Senior Associate | Cat35 | Financial Statement Accounts Audit & Related Matters | 3 hours inventory testing, 2 hours accounts payable and accrued liabilities testing | 5.0 | 200 | 1,000.00 |
| 4/5/2005 | 16 | Megan McGinley | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Accounts receivable testing 8 hours | 8.0 | 200 | 1,600.00 |
| 4/6/2005 | 19 | Erin Boice | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Testing of cash - 2; Prepaids - 1.5; Expenses - 4.25 (All Audit Work) | 7.8 | 200 | 1,550.00 |
| 4/6/2005 | 26 | Erin Goldberg | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Physical inventory count and price testing | 9.0 | 200 | 1,800.00 |
| 4/6/2005 | 16 | Megan McGinley | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Accounts receivable review. 8.5 | 8.5 | 200 | 1,700.00 |
| 4/6/2005 | 8 | Valeriy Dokshukin | Manager | Cat35 | Financial Statement Accounts Audit & Related Matters | 1 hour - coordination of review, discussions with Audit Sr manager, guidance to Senior on PY comments and updating PY understanding | 1.0 | 200 | 200.00 |
| 4/7/2005 | 19 | Erin Boice | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Testing of cash - 1.25; Prepaids - 2.25; Expenses - 2.25 | 5.8 | 200 | 1,150.00 |
| 4/7/2005 | 26 | Erin Goldberg | Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Inventory testing and meeting with client and audit team | 8.0 | 200 | 1,600.00 |
| 4/7/2005 | 16 | Megan McGinley | Senior Assistant | Cat35 | Financial Statement Accounts Audit & Related Matters | Accounts receivable testing 5.5, time 1/2 hour, 1.5 discussing issues with the client | 7.5 | 200 | 1,500.00 |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|-----------|----|--------------|----------------|-------------|----------------------------|--|-------|------|--------|
| 4/11/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Discussions with Skadden and Deloitte team regarding monthly and quarterly billing matters and potential liquidation; docket review. | 0.8 | 375 | 300.00 |
| 4/18/2005 | 3 | David Rooney | Partner | Cat44 | Bankruptcy Related Matters | Review and discuss court billing documents | 0.5 | 500 | 250.00 |
| 4/18/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Discuss case status with D Rooney. Follow up with Skadden on filing of January-February fee statement. | 0.4 | 375 | 150.00 |
| 4/20/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Review revision and send March invoice to Skadden. | 0.3 | 375 | 112.50 |
| 4/22/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Follow up on March documentation filed by Skadden, forward to D Rooney. | 0.3 | 375 | 112.50 |
| 4/25/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Discuss first fee application with G Sifuentes. Review and revise first draft. Draft email to DT team regarding revisions, status, and timing. Draft email to counsel. | 0.2 | 375 | 75.00 |
| 5/11/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Review of first interim fee application. | 0.9 | 375 | 337.50 |
| 5/11/2005 | 30 | Michael Gish | Manager | Cat44 | Bankruptcy Related Matters | Review of first interim fee application. | 2.3 | 325 | 747.50 |
| 5/12/2005 | 30 | Michael Gish | Manager | Cat44 | Bankruptcy Related Matters | Review of first interim fee application. | 1.2 | 325 | 390.00 |
| 5/16/2005 | 3 | David Rooney | Partner | Cat44 | Bankruptcy Related Matters | Review of interim application and bankruptcy - .50. Discuss bankruptcy court billing matters with D Ragan - .50. | 1.0 | 500 | 500.00 |
| 5/16/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Review and revise first interim fee application - manual edits and electronic revisions. Distribute to DT team. | 1.2 | 375 | 450.00 |
| 5/16/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Two calls with D Rooney regarding first interim fee application. | 0.7 | 375 | 262.50 |
| 5/16/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Call with UST to discuss open questions regarding monthly fee statements. | 0.1 | 375 | 37.50 |
| 5/16/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Calls with M Gish and DT team regarding revisions to first fee application. | 0.5 | 375 | 187.50 |
| 5/16/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Review revised first interim fee application documents. Make minor edits. | 0.3 | 375 | 112.50 |
| 5/16/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Emails and calls with Skadden regarding filing of first interim fee application. | 0.3 | 375 | 112.50 |

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| Date | ID | Name | Title | Matter Code | Category | Description of Activity | Hours | Rate | Amount |
|--------------|----|--------------|----------------|-------------|----------------------------|--|--------------|--------|----------------------|
| 5/16/2005 | 5 | Dawn Ragan | Senior Manager | Cat44 | Bankruptcy Related Matters | Finalize documents and prepare files for transmission to Skadden. Draft email to Skadden with documents. | 0.6 | \$ 375 | 225.00 |
| 5/16/2005 | 30 | Michael Gish | Manager | Cat44 | Bankruptcy Related Matters | Review of changes to first interim fee application, and discussions with various parties about same. | 1.6 | 325 | 520.00 |
| Total | | | | | | | 759.2 | | \$ 166,702.50 |

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Exh E - Expense Category Summary

| <u>Category</u> | <u>Amount</u> |
|-----------------|--------------------|
| Meals | \$ 865.00 |
| Mileage | \$ 587.00 |
| Parking | \$ 8.00 |
| Phone | \$ 63.00 |
| Taxi | \$ 20.00 |
| | <u>\$ 1,543.00</u> |

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| <u>Date</u> | <u>Name</u> | <u>Description of Expense</u> | <u>Amount</u> |
|-------------|------------------|-------------------------------|---------------|
| 1/31/2005 | William Bass | Mileage | \$ 85.00 |
| 1/13/2005 | David Rooney | Phone | 8.00 |
| 1/13/2005 | David Rooney | Phone | 10.00 |
| 1/31/2005 | Adam Ryan | Mileage | 5.00 |
| 1/31/2005 | Adam Ryan | Mileage | 5.00 |
| 1/31/2005 | Adam Ryan | Meals | 12.00 |
| 1/31/2005 | Jared Huish | Meals | 12.00 |
| 1/31/2005 | Jeffrey Risenmay | Mileage | 8.00 |
| 1/31/2005 | Jeffrey Risenmay | Mileage | 8.00 |
| 1/31/2005 | Justin Wecker | Meals | 12.00 |
| 1/31/2005 | Lauren McGoogan | Meals | 12.00 |
| 1/31/2005 | Lauren McGoogan | Mileage | 49.00 |
| 1/31/2005 | Lauren McGoogan | Mileage | 8.00 |
| 1/31/2005 | Lauren McGoogan | Mileage | 8.00 |
| 1/31/2005 | Tasha Weiss | Mileage | 8.00 |
| 1/31/2005 | Tasha Weiss | Mileage | 11.00 |
| 1/31/2005 | William Bass | Meals | 12.00 |
| 1/31/2005 | William Bass | Meals | 5.00 |
| 2/1/2005 | Adam Ryan | Mileage | 5.00 |
| 2/1/2005 | Adam Ryan | Mileage | 5.00 |
| 2/1/2005 | Adam Ryan | Meals | 12.00 |
| 2/1/2005 | Jared Huish | Meals | 12.00 |
| 2/3/2005 | Jared Huish | Mileage | 4.00 |
| 2/4/2005 | Jared Huish | Mileage | 4.00 |
| 2/7/2005 | Jared Huish | Mileage | 4.00 |
| 2/8/2005 | Jared Huish | Mileage | 4.00 |
| 2/10/2005 | Dawn Ragan | Taxi | 20.00 |
| 2/10/2005 | Jared Huish | Mileage | 4.00 |
| 3/4/2005 | Tracy Bott | Meals | 48.00 |
| 3/21/2005 | David Rooney | Meals | 93.00 |
| 3/21/2005 | David Rooney | Mileage | 6.00 |
| 3/21/2005 | Erin Goldberg | Mileage | 6.00 |
| 3/21/2005 | Justin Wecker | Mileage | 7.00 |
| 3/21/2005 | Justin Wecker | Meals | 12.00 |
| 3/21/2005 | Megan McGinley | Meals | 33.00 |
| 3/21/2005 | Megan McGinley | Mileage | 6.00 |
| 3/22/2005 | Erin Goldberg | Mileage | 6.00 |
| 3/22/2005 | Erin Goldberg | Meals | 12.00 |
| 3/22/2005 | Justin Wecker | Mileage | 7.00 |
| 3/22/2005 | Justin Wecker | Meals | 41.00 |

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| <u>Date</u> | <u>Name</u> | <u>Description of Expense</u> | <u>Amount</u> |
|-------------|----------------|-------------------------------|---------------|
| 3/22/2005 | Justin Wecker | Meals | 12.00 |
| 3/22/2005 | Megan McGinley | Mileage | 6.00 |
| 3/23/2005 | Erin Goldberg | Mileage | 6.00 |
| 3/23/2005 | Justin Wecker | Meals | 12.00 |
| 3/23/2005 | Justin Wecker | Mileage | 7.00 |
| 3/23/2005 | Megan McGinley | Mileage | 6.00 |
| 3/24/2005 | Charles Hooker | Mileage | 4.00 |
| 3/24/2005 | Charles Hooker | Mileage | 4.00 |
| 3/24/2005 | Justin Wecker | Meals | 12.00 |
| 3/24/2005 | Justin Wecker | Mileage | 7.00 |
| 3/24/2005 | Justin Wecker | Meals | 30.00 |
| 3/24/2005 | Megan McGinley | Mileage | 6.00 |
| 3/25/2005 | Erin Goldberg | Mileage | 6.00 |
| 3/25/2005 | Justin Wecker | Meals | 54.00 |
| 3/25/2005 | Justin Wecker | Meals | 36.00 |
| 3/25/2005 | Justin Wecker | Mileage | 7.00 |
| 3/25/2005 | Justin Wecker | Phone | 15.00 |
| 3/25/2005 | Justin Wecker | Mileage | 6.00 |
| 3/25/2005 | Megan McGinley | Mileage | 4.00 |
| 3/28/2005 | Charles Hooker | Mileage | 4.00 |
| 3/28/2005 | Charles Hooker | Mileage | 4.00 |
| 3/28/2005 | Erin Goldberg | Mileage | 6.00 |
| 3/28/2005 | Justin Wecker | Mileage | 7.00 |
| 3/28/2005 | Justin Wecker | Meals | 26.00 |
| 3/28/2005 | Megan McGinley | Mileage | 6.00 |
| 3/29/2005 | Charles Hooker | Mileage | 4.00 |
| 3/29/2005 | Charles Hooker | Mileage | 4.00 |
| 3/29/2005 | Erin Goldberg | Mileage | 6.00 |
| 3/29/2005 | Justin Wecker | Mileage | 7.00 |
| 3/29/2005 | Justin Wecker | Meals | 12.00 |
| 3/29/2005 | Megan McGinley | Mileage | 6.00 |
| 3/30/2005 | Erin Goldberg | Mileage | 6.00 |
| 3/30/2005 | Justin Wecker | Meals | 12.00 |
| 3/30/2005 | Justin Wecker | Mileage | 7.00 |
| 3/30/2005 | Justin Wecker | Meals | 80.00 |
| 3/30/2005 | Megan McGinley | Mileage | 6.00 |
| 3/31/2005 | Erin Goldberg | Mileage | 6.00 |
| 3/31/2005 | Justin Wecker | Mileage | 7.00 |
| 3/31/2005 | Megan McGinley | Mileage | 6.00 |
| 4/1/2005 | Erin Boice | Mileage | 6.00 |
| 4/1/2005 | Erin Goldberg | Meals | 46.00 |

Ultimate Electronics, Inc.
Chapter 11 Case 05-10104
Deloitte & Touche LLP
January 11, 2005 to January 11, 2006
Final Fee Application
Exh F - Expense Detail

| <u>Date</u> | <u>Name</u> | <u>Description of Expense</u> | <u>Amount</u> |
|--------------|----------------|-------------------------------|---------------------------|
| 4/1/2005 | Erin Goldberg | Mileage | 6.00 |
| 4/1/2005 | Justin Wecker | Meals | 23.00 |
| 4/1/2005 | Justin Wecker | Meals | 49.00 |
| 4/1/2005 | Justin Wecker | Mileage | 7.00 |
| 4/1/2005 | Justin Wecker | Phone | 15.00 |
| 4/1/2005 | Megan McGinley | Mileage | 6.00 |
| 4/4/2005 | Erin Boice | Mileage | 6.00 |
| 4/4/2005 | Erin Goldberg | Mileage | 6.00 |
| 4/4/2005 | Erin Goldberg | Meals | 24.00 |
| 4/4/2005 | Justin Wecker | Mileage | 7.00 |
| 4/4/2005 | Megan McGinley | Mileage | 6.00 |
| 4/5/2005 | Erin Boice | Mileage | 6.00 |
| 4/5/2005 | Erin Goldberg | Mileage | 6.00 |
| 4/5/2005 | Justin Wecker | Mileage | 7.00 |
| 4/5/2005 | Megan McGinley | Meals | 66.00 |
| 4/5/2005 | Megan McGinley | Mileage | 6.00 |
| 4/6/2005 | Erin Boice | Mileage | 6.00 |
| 4/6/2005 | Erin Goldberg | Mileage | 6.00 |
| 4/6/2005 | Megan McGinley | Mileage | 6.00 |
| 4/7/2005 | Erin Boice | Mileage | 6.00 |
| 4/7/2005 | Erin Goldberg | Mileage | 6.00 |
| 4/7/2005 | Justin Wecker | Parking | 8.00 |
| 4/7/2005 | Justin Wecker | Mileage | 7.00 |
| 4/7/2005 | Megan McGinley | Mileage | 6.00 |
| 4/8/2005 | Justin Wecker | Phone | 15.00 |
| 4/12/2005 | Justin Wecker | Meals | 48.00 |
| Total | | | <u>\$ 1,543.00</u> |

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

----- X
In re: : Chapter 11
: :
ULTIMATE ELECTRONICS, INC., et al. : Case No. 05-10104 (PJW)
: :
Debtors. : Jointly Administered
: :
: Related Docket No. __
----- X

**ORDER GRANTING PAYMENT OF FEES AND EXPENSES REQUESTED
IN FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
ALLOWANCE OF COMPENSATION AS INDEPENDENT REGISTERED
PUBLIC ACCOUNTANTS FOR THE DEBTORS FOR SERVICES REN-
DERED AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD OF
JANUARY 11, 2005 THROUGH JANUARY 11, 2006**

This Court having previously authorized the employment of the Deloitte & Touche LLP ("Deloitte") in the cases of the above-captioned debtors (collectively, the "Debtors"); a Notice of Hearing (the "Notice")¹ on the Final Fee Application of Deloitte & Touche LLP for Allowance of Compensation as Independent Registered Public Accountants for the Debtors for Services Rendered and Reimbursement of Expenses for the Period of January 11, 2005 Through January 11, 2006 (the "Final Fee Application"), filed by Deloitte, having been filed and served; the Court having conducted a hearing on the Final Fee Application of Deloitte and

¹ Each capitalized term not otherwise defined herein shall have the meaning ascribed to it in the Notice.

having determined that the Final Fee Application seeks reasonable compensation for actual, necessary services rendered by Deloitte in these cases and reimbursement for actual, necessary expenses incurred in the rendition of such services; it appearing that the Notice has been properly and adequately served and that no other or further notice is necessary; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED AND DECREED THAT:

1. The fees and expenses requested in the Final Fee Application, including any fees and expenses incurred after the Effective Date for preparing the Final Fee Application or otherwise, are hereby approved and allowed on a final basis in the amounts set forth on Exhibit A attached to this Order.

2. Liquidating Ultimate and/or the Plan Administrator are hereby authorized and directed to promptly pay Deloitte the difference, if any, between the allowed amount of fees and expenses approved by this Order and the actual payments received by Deloitte. Such payment shall be made no later than five (5) business days from the entry of this order as a final order of this Court.

3. Deloitte is authorized to apply any retainer funds previously advanced by the Debtors against any amounts approved by this Order.

4. This Order is without prejudice to the rights of Deloitte to seek further allowance and payment of compensation and reimbursement of expenses upon application to this Court.

Dated: Wilmington, Delaware
April __, 2006

Honorable Peter J. Walsh
United States Bankruptcy Judge

Exhibit A

| Date Filed | Period Covered | Requested Fees, Expenses | | Paid Fees, Expenses | | Fees, Expenses To Be Paid | |
|------------|---------------------------------------|--------------------------|------------|---------------------|------------|---------------------------|----------|
| | | | | | | | |
| 7/1/05 | April 1, 2005 to May 31, 2005 | \$30,642.50 ² | \$412.00 | \$6,128.50 | \$0.00 | \$24,514.00 | \$412.00 |
| 4/25/05 | March 1, 2005 to March 31, 2005 | \$81,097.50 ³ | \$0.00 | \$64,878.00 | \$0.00 | \$16,219.50 | \$0.00 |
| 4/20/05 | January 11, 2005 to February 28, 2005 | \$53,462.50 ⁴ | \$1,131.00 | \$42,770.00 | \$1,131.00 | \$10,692.50 | \$0.00 |
| | Total | \$165,202.50 | \$1,543.00 | \$113,776.50 | \$1,131.00 | \$51,426.00 | \$412.00 |

² This amount reflects \$1,500.00 in accommodations arising from the fee examiner's review of Deloitte's monthly fee applications for the period from January, 2005 through May, 2005.

³ This amount reflects \$650.00 in accommodations arising from the Office of the U.S. Trustee's review of Deloitte's monthly fee application for March, 2005.

⁴ This amount reflects \$5,562.50 in accommodations arising from the Office of the U.S. Trustee's review of Deloitte's monthly fee applications for the period from January, 2005 through February, 2005.

CERTIFICATE OF SERVICE

I, Matthew P. Ward, hereby certify that on the 23rd day of February, 2006, I caused the foregoing **Final Fee Application of Deloitte & Touche LLP for Allowance of Compensation as Independent Registered Public Accountants for the Debtors for Services Rendered and Reimbursement of Expenses for the Period of January 11, 2005 Through January 11, 2006** to be served on the parties listed on Exhibits A and B, attached hereto, by first-class mail, postage prepaid, unless otherwise indicated thereon.

A handwritten signature in black ink, appearing to read "Matthew P. Ward", is written over a horizontal line.

Matthew P. Ward

Exhibit A
Ultimate Electronics, Inc.
Service List

Former Counsel to the Debtors:

Gregg M. Galardi, Esq.
Mark L. Desgrosseilliers, Esq.
Matthew P. Ward, Esq.
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Daniel J. DeFranceschi, Esq.
Jason M. Madron, Esq.
Richards, Layton & Finger, PA
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Former Special Corporate Counsel to the Debtors:

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Hogan & Hartson L.L.P.
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Fax: 303-899-7333

Counsel to Ultimate Acquisition Partners, L.P.:

Jack Kinzie, Esq.
Baker Botts L.L.P.
2001 Ross Avenue
Dallas, TX 75201
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Fax: 214-953-6503

Plan Administrator for Liquidating Ultimate:

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Ultimate Electronics, Inc.
321 W. 84th Avenue, Suite A
Thornton, CO 80260

Former Financial Advisors to the Debtors:

Robert J. Duffy
FTI Consulting
125 High Street, Suite 1402
Boston, MA 02110
Tel: 303-689-8829
Fax: 303-689-8802

Office of the United States Trustee:

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Office of the U.S. Trustee
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Wilmington, DE 19801
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Fax: 302-573-6497

Counsel to the Plan Administrator:

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Mark X. Mullin, Esq.
Haynes and Boone, LLP
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Fax: 214-651-5940

Counsel to the Agent for the Debtors'

Postpetition Lenders:

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Laura Davis Jones, Esq.
Sandra G. McLamb, Esq.
Pachulski, Stang, Ziehl, Young, Jones &
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Wilmington, DE 19899-8705
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Fax: 302-652-4400

Fee Examiner:

Mr. Robert Troisio
Morris Anderson & Associates Ltd.
#2 Pettinaro Drive
Millville, DE 19970
By Overnight Delivery

Exhibit B

Deloitte & Touche LLP
555 17th Street, Suite 3600
Denver, CO 80202-3942
Attn: David C. Rooney