UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In Re:	§	**Chapter 11**
	§	
EXIDE TECHNOLOGIES, et al.,	§	**Jointly Administered**
	§	**Case No. 02-11125 (KJC)**
Debtors.	§	
	§	

FEE AUDITOR'S FINAL REPORT REGARDING
FEE APPLICATION OF
PACHULSKI, STANG, ZIEHL, YOUNG, JONES & WEINTRAUB P.C.
FOR THE THIRD INTERIM PERIOD

This is the final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceeding, regarding the Fee Application of Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C. for the Third Interim Period (the "Application").

BACKGROUND

1. Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C. ("Pachulski") was retained as co-counsel to the Debtors and Debtors in Possession. In its Application, Pachulski seeks approval of fees totaling $137,572.00 and expenses totaling $67,114.93 for the period from July 1, 2003, through September 30, 2003.

2. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time entries included in the exhibits to the Application, for compliance with 11 U.S.C. § 330, Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2001, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330, Issued January 30, 1996 (the "Guidelines"), as well as for consistency with precedent established in the United States

Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals. We served on Pachulski an initial report based on our review, and received a response from Pachulski, portions of which response are quoted herein.

DISCUSSION

Specific Time and Expense Entries

3. We also noted that during July, 2003, KMD ($245) included some time entries where the total time billed did not match the sum of the subparts in the entry. The total time billed is 3.00 hours for $735.00 in fees, while the sum of the subparts is 1.50 hours and $367.50 in fees. The difference is $367.50. The time entries are provided below:

07/16/03	KMD	0.60	245.00	147.00	Conference with Stacy Pesotski regarding critical dates memo (.2); Draft various emails regarding revisions to same (.2).
07/21/03	KMD	0.90	245.00	220.50	Prepare for and coordinate telephonic hearing for 7/22 hearing (.5); Conference with M. Kleinman regarding same (.1).
07/11/03	KMD	1.50	245.00	367.50	Follow-up on correspondence to chambers regarding hearing binders for Enersys hearing (.2); Review agenda (.1); Participate in telephonic hearing (.2).

We asked Pachulski to explain these discrepancies. Pachulski responded that "[t]he correct sum billed should be 1.4 hours and $367.50 in fees." We appreciate Pachulski's response and thus recommend a reduction for the miscalculation of time, for a reduction of $367.50 in fees.

4. We noted that Pachulski seeks reimbursement for a business meal for which we are unable to assess its reasonableness without further information. The expense entry is provided

below:

07/25/2003 BM Business Meal - - Healy's Café (LDJ) [E111] 67.00

With regard to expenses, paragraph II.E.1. of the Guidelines states ". . .[f]actors relevant to a determination that the expense is proper include the following: 1. Whether the expense is reasonable and economical. For example, first class and other luxurious travel mode or accommodations will normally be objectionable." We asked Pachulski to provide additional information regarding this meal expense. Pachulski responded the following:

> This business meal charge in the amount of $67.00 was for a meal provided for out of town co-counsel who were in Wilmington, Delaware preparing for a hearing which subsequently settled.

We appreciate Pachulski's response, and since the meal expense was for more than one person we have no objection to this expense.

CONCLUSION

5. Thus we recommend approval of fees totaling $137,204.50 ($137,572.00 minus $367.50) and expenses totaling $67,114.93 for Pachulski's services from July 1, 2003, through September 30, 2003

Respectfully submitted,

WARREN H. SMITH & ASSOCIATES, P.C.

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FEE AUDITOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served First Class United States mail to the attached service list on this 11th day of January 2004

_____
Warren H. Smith

SERVICE LIST

Notice Parties

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