

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

In re:)	Chapter 11
)	
AMERICAN BANKNOTE CORPORATION)	
)	Case No. 05-10174 (PJW)
)	
Debtor)	
)	
)	

[RE: Docket No. 98]

**ORDER APPROVING FIRST AND FINAL APPLICATION OF
FRIEDMAN LLP, AS INDEPENDENT ACCOUNTANTS FOR THE DEBTOR AND
DEBTOR IN POSSESSION, FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD FROM JANUARY 19, 2005 THROUGH APRIL 15, 2005**

Before the Court is the First and Final Application of Friedman LLP, as Independent Accountants for the Debtor and Debtor In Possession, for Allowance of Compensation for Services Rendered and Reimbursement of Expenses for the Period from January 19, 2005 through April 15, 2005 (the "Application").

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and § 157(b)(2).
2. Proper notice of the Application has been provided by Counsel.
3. The Court finds that the legal and factual basis for the Application has been established. The request for compensation and reimbursement of expenses in the Application are necessary, fair and reasonable,
4. The Application is **GRANTED**. Any objections not made to the Application are waived. Any objections made to the Application are overruled with prejudice.

5. It is hereby:

ORDERED that the First and Final Application is granted as set forth herein; and it is further

ORDERED that Friedman LLP is hereby

(i) allowed, on a final basis, compensation in the amount of \$55,956.50 for services rendered, and \$16.00 in actual and necessary expenses incurred, during the period January 19, 2005 through April 15, 2005.

6. The Reorganized Debtor is authorized and directed to promptly pay Friedman LLP for compensation in the amount of \$55,956.50, and reimbursement of costs and expenses in the sum of \$16.00 from the Professional Claims Reserve (as defined in Section 8.3 of the confirmed plan), or any other source.

7. This Order is effective and enforceable immediately.

Dated: June 16, 2005


THE HONORABLE PETER J. WALSH
UNITED STATES BANKRUPTCY JUDGE