

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:)	
)	Chapter 11
Philadelphia Newspapers, LLC, <i>et al.</i> , ¹)	Case No. 09-11204 (SR)
)	
Debtors.)	Jointly Administered
)	

**SUPPLEMENTAL ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF SMART AND ASSOCIATES, LLP, AS
AUDITOR FOR THE DEBTORS AND DEBTORS IN POSSESSION**

Upon the supplemental application (the “Supplemental Application”)² of the Debtors for entry of an order authorizing and approving the expanded scope of employment and retention of SMART, as auditor for the Debtors, to prepare audited financial statements for 2008 and 2009; and it appearing that the terms and conditions of SMART’s employment as described in the Supplemental Application are reasonable; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of these proceedings and this Supplemental Application is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and proper notice of the Supplemental Application having been given;

IT IS HEREBY ORDERED THAT:

1. The Supplemental Application is granted.
2. The expanded scope of employment and retention of SMART, as auditor for the

Debtors, for the purposes set forth in the Supplemental Application is hereby approved.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: PMH Acquisition, LLC (1299), Broad Street Video, LLC (4665), Philadelphia Newspapers, LLC (3870), Philadelphia Direct, LLC (4439), Philly Online, LLC (5185), PMH Holdings, LLC (1768), Broad Street Publishing, LLC (4574), Philadelphia Media, LLC (0657) and Philadelphia Media Holdings, LLC (4680).

² Each capitalized term not otherwise defined herein shall have the meaning ascribed thereto in the Application.

3. In accordance with the SMART Retention Order, SMART shall be compensated under sections 330 and 331 of the Bankruptcy Code as well as any further orders of this Court concerning compensation of professionals in these Chapter 11 Cases and in accordance with the terms set forth in the SMART Retention Application and the Burke Declaration attached to the SMART Retention Application and SMART shall be reimbursed for all allowed actual, necessary expenses.

4. The allowed fees and expenses of SMART shall be an administrative expense of the Debtors' estates.

5. Notwithstanding the possible applicability of Fed R. Bankr. P. 6004(h), 7062, 9014, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

6. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: 2-9, 2010
Philadelphia, Pennsylvania

Entered: 
United States Bankruptcy Judge