

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

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|--|---|------------------------|
| 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

CERTIFICATE OF NOTICE

District/off: 0313-2
Case: 09-11204

User: jch
Form ID: pdf900

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Total Noticed: 65

Date Rcvd: Feb 09, 2010

The following entities were noticed by first class mail on Feb 11, 2010.

db +Philadelphia Newspapers, LLC, 400 N. Broad Street, Philadelphia, PA 19130-4015
 aty +ALLISON E. MEYER, Proskauer Rose LLP, 1585 Broadway, New York, NY 10036-8299
 aty +DANA P. KANE, c/o Liquidity Solutions, Inc., One University Plaza, Suite 312,
 Hackensack, NJ 07601-6205
 aty +Dilworth Paxson LLP, 1500 Market Street, Suite 3500E, Philadelphia, PA 19102-2101
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 aty +MICHELLE McMAHON, BRYAN CAVE LLP, 1290 Avenue of the Americas, New York, NY 10104-0101
 aty +ORLY NHAISSI, O'Melveny & Myers LLP, Times Square Tower, 7 Times Square,
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 aty +STEPHANIE WICKOUSKI, Drinker Biddle & Reath LLP, 140 Broadway, 39th Floor,
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 1515 Arch Street 15th Floor, Philadelphia, PA 19102-1595
 smg Internal Revenue Service, P.O. Box 21126, Philadelphia, PA 19114
 smg Pennsylvania Department of Revenue, Bankruptcy Division, P.O. Box 280946,
 Harrisburg, PA 17128-0946
 smg +U.S. Attorney Office, c/o Virginia Powel, Esq., Room 1250, 615 Chestnut Street,
 Philadelphia, PA 19106-4404
 cr +401 Restaurant Associates, LLC, c/o Maxwell S. Kennerly, Esq., The Beasley Firm, LLC,
 1125 Walnut Street, Philadelphia, PA 19107-4995
 cr +Alex Plotkin, c/o Maxwell S. Kennerly, Esq., The Beasley Firm, LLC, 1125 Walnut Street,
 Philadelphia, PA 19107-4995
 fa +Alvarez & Marsal North America, LLC, 600 Lexington Avenue, New York, NY 10022-6000
 cr +Alycia Lane, c/o Spector Gadon & Rosen, P.C., 1635 Market Street, 7th Floor,
 Philadelphia, PA 19103-2223
 app +American Appraisal Associates, Inc., 411 E. Wisconsin Avenue, Milwaukee, WI 53202-4461
 op +Arlin M. Adams, SCHNADER, HARRISON, SEGAL and LEWIS, 1600 Market Street, Suite 3600,
 Philadelphia, PA 19103-7212
 cr +Brown & Conner, LLP, Attention: Michelle H. Badolato, Esquire,
 6 North Broad Street, Suite 100, Woodbury, NJ 08096-4635
 cr +Callowhill Partners, LLC, as agent for BET Associa, c/o Jeffrey Kurtzman, Esquire,
 Klehr, Harrison, Harvey, Branzburg & Ell, 260 S. Broad Street, Philadelphia, PA 19102-5021
 cr +Carpenters Pension and Annuity Fund of Phila., c/o Jennings Sigmond, P.C., 510 Walnut Street,
 Suite 1600, Philadelphia, Pa 19106-3601
 cr +Colwick Venture, LLC, John M. August, Esq., Herrick, Feinstein LLP, One Gateway Center,
 Newark, NJ 07102-5310
 cr Commonwealth of Pennsylvania, Department of Revenue, Bureau of Compliance, Dept. 280946,
 Harrisburg, PA 17128-0946
 op +Cozen O'Connor, 1900 Market Street, Philadelphia, PA 19103-3572
 cr Delage Landen Financial Services, c/o Michael G. Menkowitz, Esquire, Fox Rothschild LLP,
 2000 Market Street - Tenth Floor, Philadelphia, PA 19103-3291
 cr Graphic Communications Holdings, Inc., c/o Prince Altee Thomas, Esquire, Fox Rothschild LLP,
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 cr +Hanmar Associates, c/o Hankin Management Company, P. O. Box 26767,
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 intp IKON Financial Services, Bankruptcy Administration, 1738 Bass Road, P.O. Box 13708,
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 cr +IKON OFFICE SOLUTIONS, Recovery & Bankruptcy Group, 3920 Arkwright Road, Suite 400,
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 op +J. Scott Victor, Esq., Philadelphia, SSG Capital Advisors, L.P.,
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 cr +Jonathan Lee Riches, Federal Medical Center, PO BOX 14500, Lexington, KY 40512-4500
 cr +Kevin Millen, 1704 Lanier Lane, Memphis, TN 38117-7006
 cr +Key Equipment Finance, Inc., c/o David A. DeFlece, Esquire, Lamm Rubenstone LLC,
 3600 Horizon Boulevard, Suite 200, Trevoze, PA 19053-4949
 cr +Lawrence Mendte, c/o Julia Morrow, Esquire, Friedman Schuman, 101 Greenwood Avenue,
 5th Floor, Jenkintown, PA 19046-2627
 intp +Macro 4, Inc., Joseph T. Gathier, UNICOM Systems Inc., UNICOM PLAZA suite 310,
 15535 San fernando Mission Blvd, Mission Hills, CA 91345-1343
 cr +Mark Hankin, c/o Hankin Management Company, P.O. Box 26767, Elkins Park, PA 19027-0767
 cr +Mike Bruton, 168 W. Durham Street, Philadelphia, Pa 19119-2432
 intp +Newspaper Guild of Greater Philadelphia-CWA Local, 1329 Buttonwood Street,
 Philadelphia, PA 19123-3609
 cr +PA-1601 Market Street Limited Partnership, 25 W. 45th Street, New York, NY 10036-4902

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Date Rcvd: Feb 09, 2010

intp +Realty Associates Keystone Industrial Portfolio IV, c/o Ciardi Ciardi & Astin,
2005 Market Street, Ste. 1930, Philadelphia, PA 19103-7011
cr +Richard A. Sprague, The Wellington Building, Suite 40, 135 South 19th Street,
Philadelphia, PA 19103-4912, UNITED STATES
cr +Robert Swanlund, 5406 Saul Street, Philadelphia, pa 19124-1216
consult +SMART Busines Advisory and Consulting LLC, 80 Lancaster Ave., Devon, PA 19333-1305
aud +SMART and Associates, LLP, 80 Lancaster Avenue, Devon, PA 19333-1305
op +SafirRosetti, 415 Madison Ave., 17th Floor, New York, NY 10017-7937
cr +Sharon Swanlund, 5406 Saul Street, Philadelphia, pa 19124-1216
fa +Sonenshine Partners LLC, 400 Park Avenue, 17th Floor, New York, NY 10022-9494
cr +Suburban Management Co., Inc., c/o Mark G. Yoder, Esquire, Treeview Corporate Center,
Suite 100, 2 Meridian Boulevard, Wyomissing, PA 19610-3202
cr Swope Cleanup Committee, c/o Jeffrey M. Carbino, Esq., Buchanan Ingersoll & Rooney PC,
Two Liberty Pl., 50 S. 16th St., Ste. 3200, Philadelphia, PA 19102
cr Swope Cleanup Committee, c/o Magdeline D. Coleman, Esq., Buchanan Ingersoll & Rooney PC,
Two Liberty Pla., 50 S. 16th St., Ste. 3200, Philadelphia, PA 19102
cr +Timothy Howe, M&L News, LLC, 119 Winding Way, Telford, PA 18969-2163
cr U.S. Environmental Protection Agency, Regional Bankruptcy Contact, Regional III,
1615 Arch Street (3RC00), Philadelphia, PA 19103

The following entities were noticed by electronic transmission on Feb 09, 2010.

intp +E-mail/Text: jsdlaw@msn.com J. Scott Douglass, 909 Fannin,
Suite 1800, Houston, TX 77010-1016
cr +Fax: 202-326-4112 Feb 10 2010 01:21:55 Pension Benefit Guaranty Corporation,
Office of the Chief Counsel, 1200 K Street, N.W., Suite 340, Washington, DC 20005-4025
TOTAL: 2

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

cr BMO Capital Markets Financing Inc.
intp Graphic Communications Conference, Local 14-M, 1310 East Sedgley Ave., Philadelphia
intp Graphic Communications Council, Local 16-N, 1310 East Sedgley Avenue, Philadelphia
intp Newspaper & Magazine Employees Union, Local 1414, 614 No. Front St. 2nd Floor, Philadelphia
intp Republic First Bancorp, Inc.
intp Republic First Bank
intp Teamsters Local 628, 614 North Front Street, Philadelphia
intp Warehouse Employees Union, Local No. 169, 1363 W. Cheltenham Ave.

TOTALS: 8, * 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Feb 11, 2010

Signature:

