

**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

CERTIFICATE OF NO OBJECTION TO THE TENTH REQUEST OF SMART BUSINESS ADVISORY AND CONSULTING, LLC, TAX PREPARER AND ORDINARY COURSE CONSULTANT TO THE DEBTORS, AND SMART AND ASSOCIATES, LLP, AUDITOR, FOR PAYMENT ON ACCOUNT PURSUANT TO LOCAL RULE 2016-5 FOR THE PERIOD FROM DECEMBER 1, 2009 THROUGH DECEMBER 31, 2009

The undersigned hereby certifies that on February 5, 2009, copies of the Local Rule 2016-5 Request for Payment on Account For Compensation and Reimbursement of Expenses of SMART Business Advisory and Consulting, LLC, and SMART and Associates, LLP, for the Period December 1, 2009 through December 31, 2009 (the "Request for Payment") were served upon all creditors and parties-in-interest in these chapter 11 cases.

I further certify that no objections or responses to the Request for Payment were served upon counsel for the Debtor within the time period established by this Court.

Notwithstanding the foregoing, the Office of the United States Trustee reserves the right to object to the Request for Payment pending meaningful review of that request. Any subsequent reduction in the amount of fees or costs paid pursuant to the Request for Payment that may be agreed upon or ordered shall be deducted from the 20% holdback or from amounts requested in a future Request for Payment or application. Additionally, all parties-in-interest, including the

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).

Office of the United States Trustee, reserve the right to object to any fee application in these cases.

In accordance with Local Bankruptcy Rule 2016-5(h), upon receipt of this certification which indicates that no timely objections have been filed, the Debtor shall pay SMART Business Advisory and Consulting, LLC, and SMART and Associates, LLP, eighty percent (80%) of the fees requested in the Request for Payment, or \$9,670.30.

Dated: March 9, 2010

/s/ Anne M. Aaronson

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