

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
)	

**SECOND SUPPLEMENTAL ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF SMART BUSINESS
ADVISORY AND CONSULTING, LLC, AS TAX PREPARER AND
ORDINARY COURSE CONSULTANT, AND SMART AND ASSOCIATES,
LLP, AS AUDITOR, FOR THE DEBTORS AND DEBTORS IN POSSESSION**

Upon the second supplemental application (the "Second Supplemental Application")² of the Debtors for entry of an order authorizing and approving the expanded scope of employment and retention of SMART and Associates, as auditor, for the Debtors, to perform the 401(k) Plan Audit; and it appearing that the terms and conditions of SMART and Associates' employment as described in the Second 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 the Second Supplemental Application is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and proper notice of the Second Supplemental Application having been given;

IT IS HEREBY ORDERED THAT:

1. The Supplemental Application is granted.

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.

2. The expanded scope of employment and retention of SMART and Associates for the purposes set forth in the Second Supplemental Application is hereby approved.

3. In accordance with the SMART Retention Order, SMART and Associates 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.

4. SMART and Associate's fee for performing the 401(k) Plan Audit 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: 8/26, 2010
Philadelphia, Pennsylvania

Entered: 
United States Bankruptcy Judge

CHIEF JUDGE STEPHEN RASLAVICH