

**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

CERTIFICATE OF NOTICE

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

User: jch
Form ID: pdf900

Page 1 of 1
Total Noticed: 25

Date Rcvd: Aug 26, 2010

The following entities were noticed by first class mail on Aug 28, 2010.

db +Philadelphia Newspapers, LLC, 400 N. Broad Street, Philadelphia, PA 19130-4015
 aty +D. SAM ANDERSON, Bernstein Shur, 100 Middle Streets, PO Box 9729, Portland, ME 04104-5029
 aty +DANA P. KANE, c/o Liquidity Solutions, Inc., One University Plaza, Suite 312, Hackensack, NJ 07601-6205
 aty +GERALD C. BENDER, O'Melveny & Myers LLP, Times Square Tower, 7 Times Square, New York, NY 10036-6524
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 aty +JOSEPH T. GAUTHIER, UNICOM Systems, Inc., UNICOM PLAZA, Suite 310, 15535 San Fernando Mission Blvd, Mission Hills, CA 91345-1343
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 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

The following entities were noticed by electronic transmission.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE. TOTAL: 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: Aug 28, 2010

Signature:

