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BY EFILE

Honorable Stephen Raslavich
United States Bankruptcy Court
for the Eastern District of Pennsylvania
Robert N.C. Nix, Sr. Federal Courthouse
900 Market Street, Suite 2004
Philadelphia, PA 19107

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Re: In re Philadelphia Newspapers, LLC, et. al., Case No. 09-11204

Dear Judge Raslavich:

We are counsel to the debtors and debtors in possession (collectively, the “Debtors”) in the above-referenced bankruptcy matter. This letter references recently filed *motion* (the “Motion”) [Docket No. 2452] and proposed order (“Order”) [Docket No. 2496] *Approving the Settlement Agreement Pursuant Bankruptcy Code Section 105(a) and Federal Rule of Bankruptcy Procedure 9019 By and Between the Plan Proponents and the (I) Teamsters Pension Trust Fund of Philadelphia & Vicinity; (II) CWA/ITU Negotiated Pension Plan; (III) United Independent Union-Newspaper Guild of Greater Philadelphia Pension Fund and the Newspaper Guild Health & Welfare Plan; (IV) Graphic Communications Conference of the International Brotherhood of Teamsters National Pension Fund; (V) National Integrated Group Pension Plan; (VI) Warehouse Employees Local 169 and Employers’ Joint Pension Fund; and (VII) Newspaper and Magazine Employees Union Teamsters Local 1414 Pension Fund; GCC District Council 9 Local 16-N; Newspaper and Magazine Employees Union Teamsters Local 1414; Teamsters Local 628; and the Warehouse Employees Local 169 resolving the payment of administrative expense claims*. Concurrently with the filing of this letter, the Debtors are filing an amended Order, which amended order adds a subparagraph (g) to paragraph 5, thereby granting the Newspaper & Magazine Employees Pension Fund (the “Mailers”) an additional \$100,000 in satisfaction of their administrative claims. The additional allowed administrative claim resulted from further negotiations between the parties and is supported and agreed upon by the Purchaser. The proposed amended Order does not change the treatment of any of the other Claimants covered by the Order. The additional consideration provided to the Mailers will not have a material impact upon the overall settlement, because it is less than 10% of the amount of the total administrative claims allowed by the Motion and because the administrative claim filed by the Mailers sought in excess of \$18,000,000.

Very Truly Yours,
/s/ Mark K. Thomas

Cc: Fred S. Hodara, Esq.

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