

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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<i>In re</i>	:	Chapter 11
	:	
ADVANTA CORP., <i>et al.</i> ,	:	Case No. 09-13931 (KJC)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
	:	Re: Docket No. 113
	X	

**ORDER PURSUANT TO SECTIONS 327 AND 328 OF THE
BANKRUPTCY CODE AND BANKRUPTCY RULE 2014 FOR AUTHORIZATION
TO RETAIN AND EMPLOY KPMG LLP AS TAX CONSULTANTS
AND ADVISORS NUNC PRO TUNC TO THE COMMENCEMENT DATE**

Upon the application (the “*Application*”) of Advanta Corp. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “*Debtors*”), pursuant to sections 327 and 328 of the Bankruptcy Code and Rule 2014 of the Bankruptcy Rules, authorizing them to employ and retain KPMG as tax consultants and advisors, to the Debtors in the above-captioned chapter 11 cases *nunc pro tunc* to the Commencement Date;² and upon the Declaration of John P. Depman, a CPA and partner at KPMG (the “*Declaration*”) in support thereof; and the Court being satisfied based on the

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are Advanta Corp. (2070), Advanta Investment Corp. (5627), Advanta Business Services Holding Corp. (4047), Advanta Business Services Corp. (3786), Advanta Shared Services Corp. (7074), Advanta Service Corp. (5625), Advanta Advertising Inc. (0186), Advantennis Corp. (2355), Advanta Mortgage Holding Company (5221), Advanta Auto Finance Corporation (6077), Advanta Mortgage Corp. USA (2654), Advanta Finance Corp. (8991), Advanta Ventures Inc. (5127), BizEquity Corp. (8960), Ideablob Corp. (0726), Advanta Credit Card Receivables Corp. (7955), Great Expectations International Inc. (0440), Great Expectations Franchise Corp. (3326), and Great Expectations Management Corp. (3328). Each of the Debtors (other than Advanta Credit Card Receivables Corp. and the Great Expectations entities) maintains its principal corporate office at Welsh & McKean Roads, P.O. Box 844, Spring House, Pennsylvania 19477-0844. Advanta Credit Card Receivables Corp. maintains its principal corporate office at 2215 B. Renaissance Drive, Suite 5. Las Vegas, NV 89119, and the Great Expectations entities maintain their principal corporate office at 1209 Orange Street, Wilmington, Delaware 19801.

² Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

representations made in the Application and in the Declaration that KPMG represents no interest adverse to the Debtors' estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors' estates; the terms of the Engagement Letters are reasonable terms for the purposes of Section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the Application is granted as modified herein; and it is further

ORDERED that, in accordance with Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014, the Debtors are authorized to employ and retain KPMG as tax consultants and advisors to the Debtors on the terms set forth in the Application and the Engagement Letters, as modified by this Order; and it is further

ORDERED that KPMG shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court; and it is further

ORDERED that the terms and conditions of the Engagement Letters, as modified by this Order, are approved; and it is further

ORDERED, that the Debtors' indemnification obligations set forth in the Engagement Letters are approved, subject during the pendency of these chapter 11 cases to the following:

- a. KPMG shall not be entitled to indemnification, contribution or reimbursement pursuant to the Engagement Letters for services, unless such services and the indemnification, contribution or reimbursement therefore are approved by the Court;
- b. the Debtors shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is: (i) judicially determined (the determination having become final) to have been caused by KPMG's gross negligence, willful misconduct, breach of fiduciary duty, if any, bad faith or self-dealing; (ii) for a contractual dispute in which the Debtors allege the breach of KPMG's contractual obligations unless the Court determines that indemnification, contribution or reimbursement would be permissible pursuant to In re United Artists Theatre Company, et al., 315 F.3d 217 (3d Cir. 2003); or (iii) settled in writing by the parties prior to a judicial determination as to KPMG's gross negligence, willful misconduct, breach of fiduciary duty, or bad faith or self-dealing but determined by this Court, after notice and a hearing to be a claim or expense for which KPMG should not receive indemnity, contribution or reimbursement under the terms of the Retention Agreement as modified by this Order;
- c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these chapter 11 cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letters (as modified by this Order), including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and is not a provision limiting the duration of the Debtors' obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement; and
- d. Any limitation of liability or limitation on any amounts to be contributed by the parties to the Engagement Letters under the terms of the Engagement Letters shall be eliminated.

and it is further

ORDERED that the Debtors shall comply with the notice requirement set forth in paragraphs 4(c) and 8 of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "*Standard Terms and Conditions*"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties; and it is further

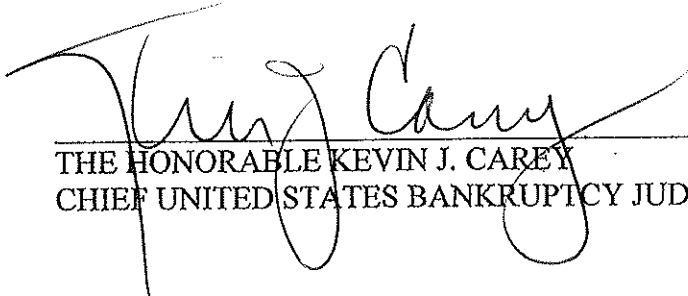
ORDERED that, notwithstanding anything in the Application, the Declaration or the Engagement Letters to the contrary, during the pendency of the Chapter 11 Cases and without prejudice to KPMG seeking different terms in other cases, KPMG will not employ independent contractors to provide professional services to the Debtors or otherwise with respect to these Chapter 11 Cases; *provided* that, with respect to independent contractors, the foregoing shall not apply to services related to non-professional expenses; and it is further

ORDERED that, to the extent that the Application, the Engagement Letters, and this Order are inconsistent, the terms of this Order shall control; and it is further

ORDERED that, to the extent the audit results in restatements of financial statements, nothing herein shall restrict the U.S. Trustee's right to investigate and/or take action as result of those restatements; and it is further

ORDERED that, during the pendency of any of the Debtors' chapter 11 cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

Dated: Jan 5, 2010
Wilmington, Delaware



THE HONORABLE KEVIN J. CAREY
CHIEF UNITED STATES BANKRUPTCY JUDGE