

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: ADVANTA CORP., et al., Debtors.	Chapter 11 Case No. 09-13931 (KJC) (Jointly Administered) Hrg Date: TBD, if necessary Obj. Due: 05/20/10 at 4:00 p.m. ET
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**FOURTH MONTHLY FEE APPLICATION OF KPMG LLP AS AUDITORS,
TAX CONSULTANTS AND ADVISORS TO THE DEBTORS AND
DEBTORS-IN-POSSESSION FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD BEGINNING
MARCH 1, 2010 THROUGH MARCH 31, 2010**

Name of Applicant: KPMG LLP

Authorized to Provide Professional Services to: Debtors and Debtors-in-Possession

Date of Retention: January 5, 2010 *Nunc Pro Tunc*
To November 8, 2009

Period for which Compensation and
Expense Reimbursement is sought: March 1, 2010 through
March 31, 2010

Amount of Compensation sought as actual,
reasonable and necessary: \$ 212,244.68¹

Amount of Expense reimbursement sought as
actual, reasonable and necessary \$ 570.00

This is an: X Monthly Interim Final Application

¹ In accordance with the Interim Compensation Order 80% of the aggregate amount sought is \$169,795.74.

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

In re: ADVANTA CORP., <i>et al.</i>, Debtors.	Chapter 11 Case No. 09-13931 (KJC) (Jointly Administered) Hrg Date: TBD, if necessary Obj. Due: 05/20/10 at 4:00 p.m. ET
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**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re: ADVANTA CORP., et al., Debtors.²	Chapter 11 Case No. 09-13931 (KJC) (Jointly Administered) Hrg Date: TBD, if necessary Obj. Due: 05/20/10 at 4:00 p.m. ET
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**FOURTH MONTHLY FEE APPLICATION OF KPMG LLP AS AUDITORS,
TAX CONSULTANTS AND ADVISORS TO THE DEBTORS AND
DEBTORS-IN-POSSESSION FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD BEGINNING
MARCH 1, 2010 THROUGH MARCH 31, 2010**

KPMG LLP, (“KPMG”) as auditors, tax consultants and advisors to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this Fourth Monthly Fee Application (the “Application”), pursuant to section 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy

² 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), 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.

Court for the District of Delaware (the “Local Rules”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 issued by the Executive Office for the United States Trustee (the “U.S. Trustee Guidelines”), and this Court’s Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated December 3, 2009 (the “Interim Compensation Order”) (Docket No. 39), for the allowance of interim compensation for professional services performed by KPMG and reimbursement for actual and necessary expenses incurred for the period beginning March 1, 2010 through March 31, 2010 (the “Compensation Period”), in the amount of \$212,814.68 (the “Compensation Amount”), and respectfully represents:

Background

1. On November 8, 2009 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (collectively, these “Chapter 11 Cases”). The Debtors continue to operate their business pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. By this Court’s Order, dated January 5, 2010, (the “Retention Order”) the Debtors were authorized to retain KPMG as auditors, tax consultants and advisors effective as of the Petition Date. The Retention Order authorized the Debtors to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court. A copy of the Retention Order is attached hereto as Exhibit E.

Summary of Application

3. By this Application KPMG requests allowance of monthly compensation of professional fees totaling \$212,244.68 and payable in accordance with the Interim Compensation Order in the amount of eighty percent (80%) of fees or \$169,795.74 and reimbursement of one hundred percent (100%) of necessary and actual out-of-pocket expenses in the amount of \$570.00.

Summary of Services During the Compensation Period

4. This Application is KPMG's Fourth Monthly Fee Application for compensation and expense reimbursement filed in these cases. During the Compensation Period, KPMG provided professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

5. Set forth below is a summary of the services KPMG rendered to the Debtors during the Compensation Period as authorized by the Retention Order.

2009 Integrated Audit Services

i. Audit of consolidated balance sheets of Advanta Corp. and subsidiaries as of December 31, 2009 and 2008, the related consolidated statements of income, changes in stockholders' equity, and cash flows for each of the years in the three-year period ended December 31, 2009 and audit of internal control over financial reporting as of December 31, 2009; and

ii. Examination of management's assessment that Advanta Bank Corp. (ABC) complied with the servicing criteria set forth in Item 1122(d) of the Securities and Exchange Commission's Regulation AB for all asset-backed securities transactions conducted by the Advanta Business Card Master Trust backed by revolving business purpose credit card receivables for which the ABC acted as servicer as of December 31, 2009 and for the year then ended.

Tax Consulting Services

- i. Tax advice with respect to the income tax consequences related to potential transfers of Advanta's issued equity securities that could result in the loss or limitation of the tax benefit of Advanta's net operating loss carryovers.

Retention/Fee Application Preparation

- i. Services included researching pertinent retention documents to ensure bankruptcy requirements met during these chapter 11 cases; and
- ii. Services relating to the billing procedures required by the U.S. Trustee Guidelines. These procedures differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required effort to inform the timekeepers of their responsibilities, gather and review the detailed time entries and expenses and preparation of this Application

Non-Working Travel Time

- i. Time incurred for necessary non-working travel time.

Compliance Pursuant to a Subpoena

- i. Time incurred for necessary compliance associated with subpoena received on or about March 17, 2010.³

6. A summary of the hours and fees incurred by professional and category is annexed hereto as Exhibit A and Exhibit B, respectively, and described in detail in the time records annexed hereto as Exhibits D1 – D6. KPMG maintains contemporaneous records of the time expended for the professional services and

³ On or about March 17, 2010, KPMG, LLP received a subpoena and responded accordingly. The engagement letter dated October 29, 2009 provides that: "In the event KPMG is requested pursuant to subpoena or other legal process to produce its documents relating to this engagement for Advanta Corp. in judicial or administrative proceedings to which KPMG is not a party, Advanta Corp. shall reimburse KPMG at standard billing rates for its professional time and expenses, including reasonable attorney's fees, incurred in responding to such requests." On or about March 17, 2010, KPMG LLP received a subpoena duces tecum relating to the firm's services under this engagement letter. KPMG has not provided time descriptions associated with the subpoena as we believe that information is privileged.

expenses related hereto performed in connection with these chapter 11 cases and such records are maintained in the ordinary course of business.

7. The fees applied for herein are based on the usual and customary fees KPMG charges to audit and tax clients and are commensurate with the usual and customary rates charged for services performed.

8. During the Compensation Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$100 to \$900 per hour. Of the aggregate time expended, 56.7 hours were expended by partners and managing directors, 153.2 hours were expended by senior managers and managers and 188.6 hours were expended by senior associates, associates and paraprofessionals. During the Compensation Period KPMG's blended hourly rate for services provided regarding its discounted fees is \$444.78.

9. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

10. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals

employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

11. During the Compensation Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost efficient manner.

Summary of Actual and Necessary Expenses During the Compensation Period

12. Attached hereto as Exhibit C1 and incorporated herein by reference, is a detailed description of the actual and necessary expenses incurred by KPMG in connection with its employment with the Debtors during the Compensation Period. As set forth on Exhibit C and C1, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$570.00. These expenses are considered reasonable and necessary.

Reservation

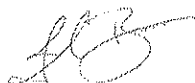
13. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested herein.

Conclusion

14. WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests that the Court approve the interim compensation of \$212,244.68 as compensation for professional services rendered during the Compensation Period and reimbursement for actual and necessary expenses totaling \$570.00 that KPMG incurred in rendering such services.

Respectfully submitted,

KPMG LLP



John P. Depman
Partner
KPMG LLP
1601 Market Street
Philadelphia, PA 19103

April 30, 2010

Date

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

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In re : Chapter 11
:
ADVANTA CORP., *et al.*, : Case No. 09-13931 (KJC)
:
Debtors.¹ : (Jointly Administered)
:
: **Objection Deadline: 5/20/10 at 4:00 p.m. (ET)**
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NOTICE OF FEE APPLICATION

PLEASE TAKE NOTICE that KPMG LLP (the “Applicant”) has today filed the attached **Fourth Monthly Fee Application of KPMG LLP as Auditors, Tax Consultants and Advisors to the Debtors and Debtors-in-Possession for Allowance of Compensation and Reimbursement of Expenses for the Period Beginning March 1, 2010 through March 31, 2010** (the “Application”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801 (the “Bankruptcy Court”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must be made in accordance with the *Order Pursuant to Sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016 Implementing Certain Procedures for the Interim Compensation and Reimbursement of Professionals* [Docket No. 102] (the “Administrative

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.

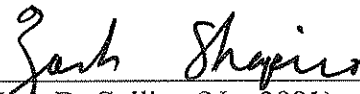
Order”) and must be filed with the Clerk of the Bankruptcy Court, and be served upon and received by (i) the Debtors, Advanta Corp., P.O. Box 844, Spring House, Pennsylvania 19477-844 (Attn: Philip M. Browne); (ii) counsel to the Debtors, Weil, Gotshal & Manges, LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert L. Lemons, Esq.); (iii) local counsel to the Debtors, Richards Finger & Layton, P.A. One Rodney Square, 920 North King Street, Wilmington, Delaware 19801 (Attn: Chun I. Jang, Esq.); (iv) counsel to Official Committee of Unsecured Creditors, Latham & Watkins LLP, One Logan Square, 18th and Cherry Streets, Philadelphia, PA 19103 (Attn: Andrew C. Kassner); (v) local counsel to the Official Committee of Unsecured Creditors, Drinker Biddle & Reath LLP, 1100 North Market Street, Suite 1000, Wilmington, DE 19801 (Attn: Howard A. Cohen); and (vi) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801 (Attn: Dave Klauder, Esq.) by no later than **4:00 p.m. (Eastern Daylight Time) on May 20, 2010** (the “Objection Deadline”).

PLEASE TAKE FURTHER NOTICE that if any responses or objections to the Application are timely filed, served and received in accordance with this notice, a hearing on the Application will be held at the convenience of the Bankruptcy Court. Only those objections made in writing and timely filed and received in accordance with the Administrative Order and the procedures described herein will be considered by the Bankruptcy Court at such hearing.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Administrative Order, if no objection to the Application is timely filed, served and received by the Objection Deadline, the Applicant may be paid an amount equal to the lesser of (i) 80 percent of the fees and 100 percent of expenses requested in the Application or (ii) 80 percent of the fees and 100 percent of the expenses not subject to an objection without the need for further order of the Bankruptcy Court.

Dated: April 30, 2010
Wilmington, Delaware

Respectfully submitted,



Mark D. Collins (No. 2981)
Paul Heath (No. 3704)
Chun I. Jang (No. 4790)
Zachary I. Shapiro (No. 5103)
RICHARDS, LAYTON & FINGER, P.A.
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(302) 651-7700 (Telephone)
(302) 651-7701 (Facsimile)

- and -

WEIL, GOTSHAL & MANGES LLP
Marcia L. Goldstein
Robert J. Lemons
767 Fifth Avenue
New York, NY 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

ATTORNEYS FOR THE DEBTORS
AND DEBTORS IN POSSESSION

EXHIBIT A

Advanta Corporation
 Summary Of Hours and Fees Incurred By Professional
 March 1, 2010 through March 31, 2010

Professional	Position	Current Hours Billed	Discounted Hourly Rate	Discounted Fees Billed
Condon,Brian	Tax Partner	0.3	\$900	⁽¹⁾ \$ 270.00
Hurok,Jeffrey M	Tax Senior Manager	1.3	\$825	⁽¹⁾ \$ 1,072.50
Kashlinskaya,Alla R	Tax Senior Manager	0.3	\$775	⁽¹⁾ \$ 232.50
Depman,John P.	Audit Partner	6.7	\$700	⁽¹⁾ \$ 4,690.00
Madden,David P.	WNT Partner	5.6	\$694	\$ 3,885.00
Condon,Brian	Tax Partner	33.6	\$694	\$ 23,310.00
Depman,John P.	Audit Partner	0.4	\$536	\$ 214.20
Butler,David J.	Audit Partner	0.1	\$700	⁽¹⁾ \$ 70.00
Connors, Terence	Audit Partner	1.1	\$700	⁽¹⁾ \$ 770.00
Toscano,Carlo P	Tax Managing Director	6.4	\$656	\$ 4,200.00
Millon Jr,Thomas J	Tax Managing Director	0.4	\$656	\$ 262.40
Toscano,Carlo P	Tax Managing Director	0.5	\$650	⁽¹⁾ \$ 325.00
Gardner,David E.	Tax Senior Manager	0.3	\$600	\$ 180.00
Hurok,Jeffrey M	Tax Senior Manager	52.8	\$600	\$ 31,680.00
Kashlinskaya,Alla R	Tax Senior Manager	19.1	\$600	\$ 11,460.00
Dougherty,Dennis P	Audit Senior Manager	24.5	\$575	⁽¹⁾ \$ 14,087.50
Furlong,John J.	Audit Senior Manager	0.5	\$575	⁽¹⁾ \$ 287.50
Stemple,Jennifer	Audit Senior Manager	16.4	\$575	⁽¹⁾ \$ 9,430.00
Stemple,Jennifer	Audit Senior Manager	0.4	\$440	\$ 176.00
Hammerman,Christopher	Tax Manager	0.3	\$600	⁽¹⁾ \$ 180.00
Hammerman,Christopher	Tax Manager	33.6	\$488	\$ 16,396.80
Meeder,Michael A.	Tax Manager	0.5	\$488	\$ 244.00
Meekins,Elizabeth A.	Tax Manager	1.2	\$488	\$ 585.60
Sellers,Monica	Advisory Manager	1.4	\$364	\$ 508.90
Spitzer,Julie A.	Advisory Manager	1.7	\$364	\$ 617.95
Chambley,Scott A	Audit Manager	0.5	\$475	⁽¹⁾ \$ 237.50
Nottage,Chandra	Tax Senior Associate	1.0	\$525	⁽¹⁾ \$ 525.00
Brechtler,Kristen A	Audit Senior Associate	4.5	\$375	⁽¹⁾ \$ 1,687.50
Visconto,Michael T.	Audit Senior Associate	0.5	\$375	⁽¹⁾ \$ 187.50
Heine,Jennifer L.	Tax Senior Associate	1.0	\$319	\$ 319.00
Nottage,Chandra	Tax Senior Associate	105.8	\$319	\$ 33,750.20
Tatum,Pamela Renea	Advisory Senior Associate	34.1	\$287	\$ 9,786.70
Galen,Kelly M.	Audit Associate	4.5	\$225	⁽¹⁾ \$ 1,012.50
Ugbode,Ezinwanne S	Audit Associate	12.5	\$175	⁽¹⁾ \$ 2,187.50
Muhleisen,Karen S.	Advisory Associate	5.6	\$173	\$ 968.80
Kosiek,Kelli	Tax Paraprofessional	6.6	\$150	\$ 990.00

EXHIBIT A

Advanta Corporation
 Summary Of Hours and Fees Incurred By Professional
 March 1, 2010 through March 31, 2010

<u>Professional</u>	<u>Position</u>	<u>Current Hours Billed</u>	<u>Discounted Hourly Rate</u>	<u>Discounted Fees Billed</u>
Sansevere, Marc A.	Audit Paraprofessional	12.5	\$100	(1) \$ 1,250.00
Total Hours and Fees at Discounted Rate		<u><u>398.5</u></u>		<u><u>\$ 178,038.05</u></u>
Discounted Fees				\$ 178,038.05
Installment for 2009 Integrated Audit Fixed Fee				\$ 35,000.00
Subtotal Fees				<u>\$ 213,038.05</u>
Voluntary Reduction in Non-Working Travel Time				\$ (793.38)
Total Fees				<u>\$ 212,244.68</u>
Out of Pocket Expenses				\$ 570.00
Subtotal of Fees and Out of Pocket Expenses				<u>\$ 212,814.68</u>
less Holdback Adjustment (20%)				\$ (42,448.94)
Net Requested Fees & Out of Pocket Expenses				<u><u>\$ 170,365.74</u></u>
Blended Rate (non-Fixed Fees)		<u><u>\$ 444.78</u></u>		

(1) Compliance Pursuant to a Subpoena billed at standard rates as specified in the Engagement Letter dated October 29, 2009.

EXHIBIT B
 Advanta Corporation
 Summary of Hours and Fees Incurred by Category
 March 1, 2010 through March 31, 2010

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
2009 Integrated Audit Services	D1	-	\$ 35,000.00 ⁽¹⁾
Tax Consulting Services	D2	264.6	\$ 125,734.88
Retention/Fee Application Preparation	D3	38.6	\$ 12,213.93
Non Working Travel Time	D4	7.3	\$ 793.38
Bankruptcy Accounting Services	D5	-	\$ -
Compliance Pursuant to a Subpoena	D6	88.0	\$ 38,502.50
Total		<u>398.5</u>	<u>\$ 212,244.68</u>

⁽¹⁾ KPMG and the Debtors agreed to a fixed fee arrangement and subsequent billings for the 2009 Integrated Audit Services provided per the engagement letter dated October 29, 2009. The fixed fee amount for the period March 1, 2010 through March 31, 2010 is \$200,000.00. KPMG concluded audit procedures on March 4, 2010; and therefore, our FY09 Audit Fixed Fee for professional services during this interim compensation period has been prorated to that date in the amount of \$35,000.

EXHIBIT C
Advanta Corporation
Summary of Out of Pocket Expenses
March 1, 2010 through March 31, 2010

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	\$ -
Meals	\$ 67.00
Ground Transportation	\$ 503.00
Miscellaneous	\$ -
Total	<u>\$ 570.00</u>

EXHIBIT C1

Advanta Corporation
 Detail of Out of Pocket Expenses
 March 1, 2010 through March 31, 2010

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
Hurok,Jeffrey M	09-Mar-10	Working lunch - Dibruno's, Phila PA Attendees: J. Hurok, C. Hammerman, B. Condon, C. Nottage, A. Kashlinskaya, J. Franzone Business Purpose: working lunch on Advanta 382	\$ 67.00
		Meals Subtotal	\$ 67.00
Muhleisen,Karen S.	05-Mar-10	Mileage to client (4 days - 80 miles, 3/1, 3/2, 3/3, 3/4), Number of Miles Incurred:144 Normal Commute to Office:80 Reimbursable Miles(# Miles Incurred Normal Commute):64 Business Purpose: travel to client site From: Manayunk To: Spring House	\$ 32.00
Condon,Brian	09-Mar-10	Toll fees from Virginia to Philadelphia Purpose: Advanta Section 382 Meeting at the Philadelphia office	\$ 13.00
Condon,Brian	09-Mar-10	Number of Miles Incurred: 307.8 Normal Commute to Office: 7.8 miles Reimbursable Miles(# Miles Incurred Normal Commute): 300 miles - Business Purpose: Advanta Section 382 Meeting at the Philadelphia office From: Residence in Vienna, VA To: Philadelphia office and back to residence	\$ 150.00
Kashlinskaya,Alla R	09-Mar-10	Parking at Baltimore Penn station Purpose: all-day Advanta 382 meeting	\$ 14.00
Kashlinskaya,Alla R	09-Mar-10	Train to/from Philadelphia Purpose: all-day Advanta 382 meeting	\$ 267.00
Condon,Brian	09-Mar-10	Parking at the Philadelphia office Business Purpose: Advanta Section 382 Meeting at the Philadelphia office	\$ 27.00
		Ground Transportation Subtotal	\$ 503.00
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ 570.00

EXHIBIT D1

Advanta Corporation
2009 Integrated Audit Services ⁽¹⁾
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Amount
Yu,Bingfeng Jasper	29-Jan-10	Perform high level review of Advanta's bond model calculation.	1.0	
Yu,Bingfeng Jasper	10-Feb-10	Continue to perform high level review of Advanta's bond model calculation.	4.0	
Yu,Bingfeng Jasper	11-Feb-10	Continue to perform high level review of Advanta's bond model calculation.	2.0	
Yu,Bingfeng Jasper	16-Feb-10	Perform high level review of Advanta's bond model calculation and provide comments on major assumptions.	1.0	
Yu,Bingfeng Jasper	17-Feb-10	Continue to perform high level review of Advanta's bond model calculation and provide comments on major assumptions.	1.0	
Yu,Bingfeng Jasper	18-Feb-10	Continue to perform high level review of Advanta's bond model calculation and provide comments on major assumptions.	0.5	
Yu,Bingfeng Jasper	25-Feb-10	Continue to perform high level review of Advanta's bond model calculation and provide comments on major assumptions.	1.0	
Muhleisen,Karen S.	01-Mar-10	Discussion with J. Stemple (KPMG) regarding review of Advanta service provider reports under SAS 70.	0.1	
Stemple,Jennifer	01-Mar-10	Discussion with K. Muhleisen (KPMG) regarding review of Advanta service provider reports under SAS 70.	0.1	
Depman,John P.	01-Mar-10	Discussion with P. Browne (Advanta) regarding 10-K filing status.	0.3	
Muhleisen,Karen S.	01-Mar-10	Prepare correspondence between audit team members to determine necessary service organizations for whom SAS70 reports need to be reviewed.	0.5	

EXHIBIT D1

Advanta Corporation
2009 Integrated Audit Services ⁽¹⁾
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Amount
Muhleisen,Karen S.	01-Mar-10	Walkthrough meeting between K. Muhleisen (Associate, KPMG) and J. Minalga (FICO Refresh Process Owner, Advanta) to discuss the FICO refresh process, and to coordinate available time to review and obtain the necessary supporting documentation.	0.5	
Muhleisen,Karen S.	01-Mar-10	Inspection of network user listings for the Genpact domain related to the selection of terminated employees for access removal testing.	0.5	
Butler,David J.	01-Mar-10	Meeting between J. Depman, J. Stemple, and D. Butler (all KPMG) regarding general Advanta status update.	0.5	
Stemple,Jennifer	01-Mar-10	Meeting between J. Depman, J. Stemple, and D. Butler (all KPMG) regarding general Advanta status update.	0.5	
Depman,John P.	01-Mar-10	Meeting between J. Depman, J. Stemple, and D. Butler (all KPMG) regarding general Advanta status update.	0.5	
Depman,John P.	01-Mar-10	Discussion with K. Goldman (Advanta) regarding Board meeting with regulators.	0.5	
Muhleisen,Karen S.	01-Mar-10	Documentation of FICO refresh process walkthrough within current year workpapers.	0.7	
Muhleisen,Karen S.	01-Mar-10	Draft index to encompass all control testing workpapers as well as memos, summary of deficiencies, and IT General Controls program/summary documents.	0.9	
Depman,John P.	02-Mar-10	Review the Deferred Tax Asset (DTA) information.	0.2	
Depman,John P.	02-Mar-10	Discussion with R. Huff (Grant Thornton) regarding Deferred Tax Asset (DTA).	0.2	
Muhleisen,Karen S.	02-Mar-10	Revise summary of draft exceptions to include items noted in Internal Audit's test work around access to shared critical network drives.	0.3	

EXHIBIT D1

Advanta Corporation
2009 Integrated Audit Services ⁽¹⁾
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Amount
Muhleisen,Karen S.	02-Mar-10	Perform necessary updates to workpapers to clear review comments resulting from management review of reliance memos.	0.3	
Muhleisen,Karen S.	02-Mar-10	Meeting between K. Muhleisen (Associate, KPMG), J. Spitzer (Manager, KPMG) and L. Baptista (Internal Audit, Advanta) to discuss the approach and status of testing for access to production environments, issues with availability of IT team members, and timeline for the remaining week.	0.5	
Spitzer,Julie A.	02-Mar-10	Meeting between K. Muhleisen (Associate, KPMG), J. Spitzer (Manager, KPMG) and L. Baptista (Internal Audit, Advanta) to discuss the approach and status of testing for access to production environments, issues with availability of IT team members, and timeline for the remaining week.	0.5	
Muhleisen,Karen S.	02-Mar-10	Perform necessary updates to workpaper and supporting documentation to clear review comments resulting from management review of key control for patch management.	0.5	
Muhleisen,Karen S.	02-Mar-10	Perform necessary updates to workpaper and supporting documentation to clear review comments resulting from management review of key control for offsite storage of backup media.	0.5	
Goitia,Pedro I.	02-Mar-10	Review of Memorandum pursuant to PPL 09-052 regarding valuation audit assistance.	0.5	
Depman,John P.	02-Mar-10	Review of Allowance for Loan and Lease Losses (ALLL) materials provided by K. Goldman and C. Blue (both Advanta).	0.6	

EXHIBIT D1

Advanta Corporation
2009 Integrated Audit Services ⁽¹⁾
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Amount
Muhleisen,Karen S.	02-Mar-10	Discussion between K. Muhleisen (Associate KPMG) and L. Baptista (Internal Audit, Advanta) to make necessary updates to workpapers for shared network drives testing, documentation of additional exception, and discussion of documentation which has been obtained to date for access to production environments.	0.8	
Muhleisen,Karen S.	02-Mar-10	Perform necessary updates to workpaper and supporting documentation to clear review comments resulting from management review of key control for access to the backup scheduler.	0.8	
Muhleisen,Karen S.	02-Mar-10	Perform necessary updates to workpaper and supporting documentation to clear review comments resulting from management review of key control for backup jobs.	1.0	
Muhleisen,Karen S.	02-Mar-10	Perform necessary updates to workpaper and supporting documentation to clear review comments resulting from management review of key control for password security.	1.0	
Kattler,Matthew Peter	02-Mar-10	Review and finalize the other-than-temporary impairment memo prepared by the FRM team to be provided to the audit team, documenting our procedures and conclusions.	1.0	
Muhleisen,Karen S.	02-Mar-10	Perform necessary updates to workpaper and supporting documentation to clear review comments resulting from management review of key control for quarterly reviews of user access.	1.2	
Muhleisen,Karen S.	02-Mar-10	Test and document procedures and results around key control for user access to the critical shared network drives.	2.2	
Spitzer,Julie A.	02-Mar-10	Manager review IT workpapers and status updates.	3.5	

EXHIBIT D1

Advanta Corporation
2009 Integrated Audit Services ⁽¹⁾
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Amount
Patel,Mehul M	02-Mar-10	Review and assess the reasonableness of the assumptions used by Advanta Corp and Advanta Bank Corp. in assessing their asset backed securities in an unrealized loss position for other-than-temporary impairment.	2.0	
Muhleisen,Karen S.	03-Mar-10	Perform necessary updates to workpaper and supporting documentation to clear review comments resulting from management review of key control for password security.	0.3	
Muhleisen,Karen S.	03-Mar-10	Draft Advanta 2009 Deficiency memo including documenting discussions, mitigating controls, and audit impact for each potential finding.	0.9	
Muhleisen,Karen S.	03-Mar-10	Continue testing and documentation of procedures and results around key control for user access to the critical shared network drives.	1.5	
Muhleisen,Karen S.	03-Mar-10	Test and document procedures and results around key control for user access to the critical shared network drives.	3.9	
Stemple,Jennifer	04-Mar-10	Review Advanta Bank Corp. report issued by the FDIC.	0.4	
Muhleisen,Karen S.	04-Mar-10	Revise index to include relevant Evaluation of Service Organization working papers.	0.5	
Stemple,Jennifer	04-Mar-10	Discussion with L. Baptista (Advanta) regarding review of Advanta service provider reports under SAS 70.	0.5	
Muhleisen,Karen S.	04-Mar-10	Prepare the Evaluation of Service Organization workpapers for the FDR Card Processing SAS70 review, including documenting relevant control objectives, exceptions, and client control considerations.	1.0	

EXHIBIT D1

Advanta Corporation
 2009 Integrated Audit Services ⁽¹⁾
 March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Amount
Muhleisen,Karen S.	04-Mar-10	Prepare the Evaluation of Service Organization workpapers for the FDR REMITCO SAS70 review, including documenting relevant control objectives, exceptions, and client control considerations.	1.0	
Muhleisen,Karen S.	04-Mar-10	Prepare the Evaluation of Service Organization workpapers for the Computershare SAS70 review, including documenting relevant control objectives, exceptions, and client control considerations.	1.0	
Muhleisen,Karen S.	04-Mar-10	Prepare the Evaluation of Service Organization workpapers for the Ultipro SAS70 review, including documenting relevant control objectives, exceptions, and client control considerations.	1.0	
Muhleisen,Karen S.	04-Mar-10	Prepare the Evaluation of Service Organization workpapers for the Wachovia SAS70 review, including documenting relevant control objectives, exceptions, and client control considerations.	2.0	
Spitzer,Julie A.	04-Mar-10	Manager review of IT workpapers and status updates.	2.0	
Total 2009 Integrated Audit Services			49.7	\$ 35,000.00 ⁽²⁾

⁽¹⁾ Hours billed in this Fourth Monthly Fee Application include time incurred in previous months that was not previously billed.

⁽²⁾ KPMG and the Debtors agreed to a fixed fee arrangement and subsequent billings for the 2009 Integrated Audit Services provided per the engagement letter dated October 29, 2009. The fixed fee amount for the period March 1, 2010 through March 31, 2010 is \$200,000.00. KPMG concluded audit procedures on March 4, 2010; and therefore, our FY09 Audit Fixed Fee for professional services during this interim compensation period has been prorated to that date in the amount of \$35,000.

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Hurok,Jeffrey M	02-Mar-10	Review and consider facts for 382 planning.	0.5	\$ 600	\$ 300.00
Kashlinskaya,Alla R	02-Mar-10	Review correspondence regarding 382 engagement process.	0.8	\$ 600	\$ 480.00
Hammerman,Christopher	02-Mar-10	Obtain and review SEC 13D /13G filings from SEC website to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares.	2.0	\$ 488	\$ 976.00
Kashlinskaya,Alla R	03-Mar-10	Review Advanta public information and correspondence regarding bankruptcy transaction as it relates to section 382.	0.7	\$ 600	\$ 420.00
Hurok,Jeffrey M	03-Mar-10	Meeting between J. Hurok and C. Hammerman (both KPMG) regarding how to build the section 382 model and which work steps to begin along with timing.	0.8	\$ 600	\$ 480.00
Hammerman,Christopher	03-Mar-10	Meeting between J. Hurok and C. Hammerman (both KPMG) regarding how to build the section 382 model and which work steps to begin along with timing.	0.8	\$ 488	\$ 390.40
Hurok,Jeffrey M	03-Mar-10	Review data supplied by client for 382 analysis.	1.0	\$ 600	\$ 600.00
Hammerman,Christopher	03-Mar-10	Continue to obtain and review SEC 13D /13G filings from SEC website to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares.	1.3	\$ 488	\$ 634.40
Kashlinskaya,Alla R	03-Mar-10	Call with A. Kashlinskaya, C. Hammerman, and J. Hurok (all KPMG) to discuss the work steps for the section 382 analysis, specific Schedules 13D and 13G , Forms 4, higher tier shareholders, shareholder information request letters, equity roll forwards, and other details.	1.5	\$ 600	\$ 900.00

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Hurok,Jeffrey M	03-Mar-10	Call with A. Kashlinskaya, C. Hammerman, and J. Hurok (all KPMG) to discuss the work steps for the section 382 analysis, specific Schedules 13D and 13G , Forms 4, higher tier shareholders, shareholder information request letters, equity roll forwards, and other details.	1.5	\$ 600	\$ 900.00
Hammerman,Christopher	03-Mar-10	Call with A. Kashlinskaya, C. Hammerman, and J. Hurok (all KPMG) to discuss the work steps for the section 382 analysis, specific Schedules 13D and 13G , Forms 4, higher tier shareholders, shareholder information request letters, equity roll forwards, and other details.	1.5	\$ 488	\$ 732.00
Hurok,Jeffrey M	04-Mar-10	Draft work-plan for the 382 study.	0.3	\$ 600	\$ 180.00
Toscano,Carlo P	04-Mar-10	Coordination with D. Albert (Advanta) regarding a call to discuss issues and information related to section 382 Net Operating Losses.	0.4	\$ 656	\$ 262.50
Kashlinskaya,Alla R	04-Mar-10	Review correspondence regarding Advanta 382 project including information received from public sources.	0.8	\$ 600	\$ 480.00
Hurok,Jeffrey M	04-Mar-10	Meeting between J. Hurok and C. Nottage (both KPMG) to discuss and review schedules 13D and G Forms 3,4,5, work-plan, and transaction chronology.	1.0	\$ 600	\$ 600.00
Nottage,Chandra	04-Mar-10	Meeting between J. Hurok and C. Nottage (both KPMG) to discuss and review schedules 13D and G Forms 3,4,5, work-plan, and transaction chronology.	1.0	\$ 319	\$ 319.00
Condon,Brian	04-Mar-10	Prepare for conference call with D. Albert (Advanta) to discuss 382 study process and issues.	1.0	\$ 694	\$ 693.75
Meekins,Elizabeth A.	04-Mar-10	Review section 382 tax analysis and organization of SEC forms 13D/G and Forms 3, 4, 5 with respect to the same.	1.2	\$ 488	\$ 585.60

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Nottage,Chandra	04-Mar-10	Continue to review 13Ds and 13Gs, to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares, Forms 10Ks and 10Qs and other public information. There are thirty one 10Ks/Qs ranging between approximately 40 to 100 pages each. There are eighty two 13D/Gs ranging between 4 and 10 pages.	1.6	\$ 319	\$ 510.40
Nottage,Chandra	04-Mar-10	Review 13Ds and 13Gs, to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares, Forms 10Ks and 10Qs and other public information. There are thirty one 10Ks/Qs ranging between approximately 40 to 100 pages each. There are eighty two 13D/Gs ranging between 4 and 10 pages.	3.9	\$ 319	\$ 1,244.10
Hurok,Jeffrey M	05-Mar-10	Draft agenda and review Advanta public documents in preparation for call with client regarding action steps for section 382.	0.3	\$ 600	\$ 180.00
Hurok,Jeffrey M	05-Mar-10	Discussion between J. Hurok and B. Condon (both KPMG) to recap call with client and discuss next steps for section 382 project, timeline, tax technical details and overall approach.	0.5	\$ 600	\$ 300.00
Condon,Brian	05-Mar-10	Discussion between J. Hurok and B. Condon (both KPMG) to recap call with client and discuss next steps for section 382 project, timeline, tax technical details and overall approach.	0.5	\$ 694	\$ 346.88
Hurok,Jeffrey M	05-Mar-10	Conference call with D. Albert (Advanta), C. Toscano, J. Hurok and B. Condon (all KPMG) regarding background on 382, what info KPMG will be using, what info KPMG will need, technical aspects of how to treat certain shareholders and other 382 related topics.	0.8	\$ 600	\$ 480.00

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Toscano, Carlo P	05-Mar-10	Conference call with D. Albert (Advanta), C. Toscano, J. Hurok and B. Condon (all KPMG) regarding background on 382, what info KPMG will be using, what info KPMG will need, technical aspects of how to treat certain shareholders and other 382 related topics.	0.8	\$ 656	\$ 525.00
Condon, Brian	05-Mar-10	Conference call with D. Albert (Advanta), C. Toscano, J. Hurok and B. Condon (all KPMG) regarding background on 382, what info KPMG will be using, what info KPMG will need, technical aspects of how to treat certain shareholders and other 382 related topics.	0.8	\$ 694	\$ 555.00
Nottage, Chandra	05-Mar-10	Meeting between J. Hurok, C. Hammerman and C. Nottage (all KPMG) to discuss and review work plan; 10Qs and 10Ks; starting point for model, share prices and resource management.	1.0	\$ 319	\$ 319.00
Hammerman, Christopher	05-Mar-10	Meeting between J. Hurok, C. Hammerman and C. Nottage (all KPMG) to discuss and review work plan; 10Qs and 10Ks; starting point for model, share prices and resource management.	1.0	\$ 488	\$ 488.00
Hurok, Jeffrey M	05-Mar-10	Meeting between J. Hurok, C. Hammerman and C. Nottage (all KPMG) to discuss and review work plan; 10Qs and 10Ks; starting point for model, share prices and resource management.	1.0	\$ 600	\$ 600.00
Nottage, Chandra	05-Mar-10	Continue to review 13Ds and Gs to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares. There are thirty one 10Ks/Qs ranging between approximately 40 to 100 pages each. There are eighty two 13D/Gs ranging between 4 and 10 pages.	1.1	\$ 319	\$ 350.90

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Nottage,Chandra	05-Mar-10	Review 13Ds and Gs to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares. There are thirty one 10Ks/Qs ranging between approximately 40 to 100 pages each. There are eighty two 13D/Gs ranging between 4 and 10 pages.	3.9	\$ 319	\$ 1,244.10
Nottage,Chandra	08-Mar-10	Meeting between J. Hurok, C. Hammerman and C. Nottage (all KPMG) to discuss and review progress of engagement, starting point for model and transaction chronology to be used at next day's meeting, best way to review numerous forms 3,4 and 5, treatment of options in excess of FMV (Fair Market Value) and shareholder Dennis Alter's ownership.	0.8	\$ 319	\$ 255.20
Hammerman,Christopher	08-Mar-10	Meeting between J. Hurok, C. Hammerman and C. Nottage (all KPMG) to discuss and review progress of engagement, starting point for model and transaction chronology to be used at next day's meeting, best way to review numerous forms 3,4 and 5, treatment of options in excess of FMV (Fair Market Value) and shareholder Dennis Alter's ownership.	0.8	\$ 488	\$ 390.40
Hurok,Jeffrey M	08-Mar-10	Meeting between J. Hurok, C. Hammerman and C. Nottage (all KPMG) to discuss and review progress of engagement, starting point for model and transaction chronology to be used at next day's meeting, best way to review numerous forms 3,4 and 5, treatment of options in excess of FMV (Fair Market Value) and shareholder Dennis Alter's ownership.	0.8	\$ 600	\$ 480.00
Kosiek,Kelli	08-Mar-10	Prepare the Shareholder Dennis Alter's forms 4, 4A, and 5.	1.8	\$ 150	\$ 270.00

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Nottage,Chandra	08-Mar-10	Continue to prepare the initial starting point of transaction chronology by reviewing the schedule of 13Ds and 13Gs and 10K and Qs to determine the share ownership on the initial date of our analysis. There are thirty one 10Ks/Qs ranging between approximately 40 to 100 pages each. There are eighty two 13D/Gs ranging between 4 and 10 pages.	2.3	\$ 319	\$ 733.70
Kosiek,Kelli	08-Mar-10	Review and analyze Schedule 10-Q's and 10-K's from the SEC website.	3.0	\$ 150	\$ 450.00
Nottage,Chandra	08-Mar-10	Review the schedule of 13Ds and 13Gs and 10K and Qs to determine the share ownership on the reporting dates of our analysis. There are thirty one 10Ks/Qs ranging between approximately 40 to 100 pages each. There are eighty two 13D/Gs ranging between 4 and 10 pages.	3.1	\$ 319	\$ 988.90
Hammerman,Christopher	08-Mar-10	Review and compare SEC information to downloaded information.	3.6	\$ 488	\$ 1,756.80
Nottage,Chandra	08-Mar-10	Prepare the initial starting point of transaction chronology by reviewing the schedule of 13Ds and 13Gs and 10K and Qs to determine the share ownership on the initial date of our analysis.	3.8	\$ 319	\$ 1,212.20
Toscano,Carlo P	09-Mar-10	Discussion between J. Hurok, B. Condon, A. Kashlinskaya and C. Toscano (all KPMG) regarding the status of the 382 Loss Limitation project.	0.5	\$ 656	\$ 328.13
Hurok,Jeffrey M	09-Mar-10	Discussion between J. Hurok, B. Condon, A. Kashlinskaya and C. Toscano (all KPMG) regarding the status of the 382 Loss Limitation project.	0.5	\$ 600	\$ 300.00
Kashlinskaya,Alla R	09-Mar-10	Discussion between J. Hurok, B. Condon, A. Kashlinskaya and C. Toscano (all KPMG) regarding the status of the 382 Loss Limitation project.	0.5	\$ 600	\$ 300.00

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Condon,Brian	09-Mar-10	Discussion between J. Hurok, B. Condon, A. Kashlinskaya and C. Toscano (all KPMG) regarding the status of the 382 Loss Limitation project.	0.5	\$ 694	\$ 346.88
Hammerman,Christopher	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	1.2	\$ 488	\$ 585.60
Hurok,Jeffrey M	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	1.2	\$ 600	\$ 720.00
Nottage,Chandra	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	1.2	\$ 319	\$ 382.80
Kashlinskaya,Alla R	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	1.2	\$ 600	\$ 720.00

EXHIBIT D2

Advanta Corporation
 Tax Consulting Services
 March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Condon,Brian	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	1.2	\$ 694	\$ 832.50
Hammerman,Christopher	09-Mar-10	Meeting between J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 488	\$ 1,903.20
Hammerman,Christopher	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 488	\$ 1,903.20
Hurok,Jeffrey M	09-Mar-10	Meeting between J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 600	\$ 2,340.00
Hurok,Jeffrey M	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 600	\$ 2,340.00

EXHIBIT D2

Advanta Corporation
 Tax Consulting Services
 March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Nottage,Chandra	09-Mar-10	Meeting between J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 319	\$ 1,244.10
Nottage,Chandra	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 319	\$ 1,244.10
Kashlinskaya,Alla R	09-Mar-10	Meeting between J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 600	\$ 2,340.00
Kashlinskaya,Alla R	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 600	\$ 2,340.00
Condon,Brian	09-Mar-10	Meeting between J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 694	\$ 2,705.63

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Condon,Brian	09-Mar-10	Continue meeting with J. Hurok, B. Condon, A. Kashlinskaya, C. Hammerman, and C. Nottage (all KPMG) to analyze SEC filings for the section 382 analysis, populate a transaction chronology, make decisions about whether to include certain holders of stock as 5% shareholders, to populate the section 382 model, and other related section 382 matters.	3.9	\$ 694	\$ 2,705.63
Kashlinskaya,Alla R	10-Mar-10	Review correspondence regarding section 382(l)(3)(C) application.	0.2	\$ 600	\$ 120.00
Kashlinskaya,Alla R	10-Mar-10	Review correspondence regarding Treas. Reg. section 1.382-2T(k)(1), value of shares.	0.4	\$ 600	\$ 240.00
Hurok,Jeffrey M	10-Mar-10	Research issues associated with stock prices and SEC filings for 382 analysis.	0.5	\$ 600	\$ 300.00
Nottage,Chandra	10-Mar-10	Continue transaction Chronology and review schedule of outstanding Class A and B shares prepared using 10Qs and 10Ks.	0.6	\$ 319	\$ 191.40
Kashlinskaya,Alla R	10-Mar-10	Review and provide input on Schedules 13F as "not similar schedules".	0.6	\$ 600	\$ 360.00
Hurok,Jeffrey M	10-Mar-10	Prepare transaction chronology and review data from Forms 10Q and 10K related to outstanding shares.	1.0	\$ 600	\$ 600.00
Condon,Brian	10-Mar-10	Consider and research application of 1.3822T(k)(1) presumption to Class B shares.	1.0	\$ 694	\$ 693.75
Kosiek,Kelli	10-Mar-10	Create a "Summary of Common Stock Holdings by Quarter and by Class" spreadsheet.	1.8	\$ 150	\$ 270.00
Hammerman,Christopher	10-Mar-10	Develop work-plan for summarizing forms 13F - quarterly reports disclosing the company's holdings for certain equity securities and other transaction summaries.	3.0	\$ 488	\$ 1,464.00

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Nottage,Chandra	10-Mar-10	Prepare Transaction Chronology and review schedule of outstanding Class A and B shares prepared using 10Qs and 10Ks.	3.9	\$ 319	\$ 1,244.10
Hurok,Jeffrey M	11-Mar-10	Review transaction chronology and status for 382 work.	0.3	\$ 600	\$ 180.00
Condon,Brian	11-Mar-10	Discuss conceptual issues relating to potential value of preferred stock with T. Millon (KPMG).	0.4	\$ 694	\$ 277.50
Millon Jr,Thomas J	11-Mar-10	Discuss conceptual issues relating to potential value of preferred stock with B. Condon (KPMG).	0.4	\$ 656	\$ 262.40
Kashlinskaya,Alla R	11-Mar-10	Review correspondence regarding 382 project.	0.6	\$ 600	\$ 360.00
Hurok,Jeffrey M	11-Mar-10	Discuss development and status of transaction chronology with B. Condon (KPMG).	0.6	\$ 600	\$ 360.00
Condon,Brian	11-Mar-10	Discuss development and status of transaction chronology with J. Hurok (KPMG).	0.6	\$ 694	\$ 416.25
Hurok,Jeffrey M	11-Mar-10	Review how to approach the analysis of the class B shareholders, how to analyze the Forms 13F, value of preferred A shares, and the transaction chronology.	1.0	\$ 600	\$ 600.00
Nottage,Chandra	11-Mar-10	Continue Transaction Chronology and review schedule of outstanding Class A shares prepared using 10Qs and 10Ks.	1.1	\$ 319	\$ 350.90
Nottage,Chandra	11-Mar-10	Continue Transaction Chronology and review schedule of outstanding Class B shares prepared using 10Qs and 10Ks.	1.1	\$ 319	\$ 350.90
Hurok,Jeffrey M	11-Mar-10	Review Form 13F filings - quarterly reports disclosing the company's holdings for certain equity securities.	1.3	\$ 600	\$ 780.00

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Hammerman,Christopher	11-Mar-10	Continue to develop work-plan for summarizing forms 13F - quarterly reports disclosing the company's holdings for certain equity securities.	2.2	\$ 488	\$ 1,073.60
Nottage,Chandra	11-Mar-10	Transaction Chronology and review schedule of outstanding Class A shares prepared using 10Qs and 10Ks.	3.9	\$ 319	\$ 1,244.10
Nottage,Chandra	11-Mar-10	Transaction Chronology and review schedule of outstanding Class B shares prepared using 10Qs and 10Ks.	3.9	\$ 319	\$ 1,244.10
Hammerman,Christopher	11-Mar-10	Develop work-plan for summarizing forms 13F - quarterly reports disclosing the company's holdings for certain equity securities.	3.9	\$ 488	\$ 1,903.20
Condon,Brian	12-Mar-10	Prepare for client call regarding 382 status with J. Hurok (KPMG).	0.2	\$ 694	\$ 138.75
Hurok,Jeffrey M	12-Mar-10	Prepare for client call regarding 382 status with B. Condon (KPMG).	0.2	\$ 600	\$ 120.00
Hurok,Jeffrey M	12-Mar-10	Meeting between J. Hurok, B. Condon, C. Hammerman and C. Nottage (all KPMG) to discuss next steps and Forms 13F - quarterly reports disclosing the company's holdings for certain equity securities.	0.3	\$ 600	\$ 180.00
Hammerman,Christopher	12-Mar-10	Meeting between J. Hurok, B. Condon, C. Hammerman and C. Nottage (all KPMG) to discuss next steps and Forms 13F - quarterly reports disclosing the company's holdings for certain equity securities.	0.3	\$ 488	\$ 146.40
Condon,Brian	12-Mar-10	Meeting between J. Hurok, B. Condon, C. Hammerman and C. Nottage (all KPMG) to discuss next steps and Forms 13F - quarterly reports disclosing the company's holdings for certain equity securities.	0.3	\$ 694	\$ 208.13

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Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Nottage,Chandra	12-Mar-10	Meeting between J. Hurok, B. Condon, C. Hammerman and C. Nottage (all KPMG) to discuss next steps and Forms 13F - quarterly reports disclosing the company's holdings for certain equity securities.	0.3	\$ 319	\$ 95.70
Gardner,David E.	12-Mar-10	Discussion with B. Condon (KPMG) regarding appropriate section 382 analysis starting date.	0.3	\$ 600	\$ 180.00
Condon,Brian	12-Mar-10	Discussion with D. Gardner (KPMG) regarding appropriate section 382 analysis starting date.	0.3	\$ 694	\$ 208.13
Condon,Brian	12-Mar-10	Meeting between J. Hurok, B. Condon, C. Hammerman and C. Nottage (all KPMG) to review chronology and 13Fs on 10-K Wizard (online software used to pull public SEC filings).	0.3	\$ 694	\$ 208.13
Hurok,Jeffrey M	12-Mar-10	Meeting between J. Hurok, B. Condon, C. Hammerman and C. Nottage (all KPMG) to review chronology and 13Fs on 10-K Wizard (online software used to pull public SEC filings).	0.3	\$ 600	\$ 180.00
Nottage,Chandra	12-Mar-10	Meeting between J. Hurok, B. Condon, C. Hammerman and C. Nottage (all KPMG) to review chronology and 13Fs on 10-K Wizard (online software used to pull public SEC filings).	0.3	\$ 319	\$ 95.70
Hammerman,Christopher	12-Mar-10	Meeting between J. Hurok, B. Condon, C. Hammerman and C. Nottage (all KPMG) to review chronology and 13Fs on 10-K Wizard (online software used to pull public SEC filings).	0.3	\$ 488	\$ 146.40

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Toscano, Carlo P	12-Mar-10	Prepare for conference call between T. Gallagher (Cozen O'Connor), D. Albert (Advanta), J. Hurok, C. Toscano, C. Hammerman, C. Nottage, B. Condon and A. Kashlinskaya (all KPMG) regarding status of 382 work, analysis of public filings, Forms 13D and Gs, to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares, values, and content of Shareholder inquiry letters.	0.3	\$ 656	\$ 196.88
Kashlinskaya, Alla R	12-Mar-10	Prepare correspondence to KPMG 382 network regarding approach to nonvoting shares.	1.3	\$ 600	\$ 780.00
Kashlinskaya, Alla R	12-Mar-10	Conference call between T. Gallagher (Cozen O'Connor), D. Albert (Advanta), J. Hurok, C. Toscano, C. Hammerman, C. Nottage, B. Condon and A. Kashlinskaya (all KPMG) regarding status of 382 work, analysis of public filings, Forms 13D and Gs, to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares, values, and content of Shareholder inquiry letters.	1.2	\$ 600	\$ 720.00
Hurok, Jeffrey M	12-Mar-10	Conference call between T. Gallagher (Cozen O'Connor), D. Albert (Advanta), J. Hurok, C. Toscano, C. Hammerman, C. Nottage, B. Condon and A. Kashlinskaya (all KPMG) regarding status of 382 work, analysis of public filings, Forms 13D and Gs, to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares, values, and content of Shareholder inquiry letters.	1.2	\$ 600	\$ 720.00

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Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Condon,Brian	12-Mar-10	Conference call between T. Gallagher (Cozen O'Connor), D. Albert (Advanta), J. Hurok, C. Toscano, C. Hammerman, C. Nottage, B. Condon and A. Kashlinskaya (all KPMG) regarding status of 382 work, analysis of public filings, Forms 13D and Gs, to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares, values, and content of Shareholder inquiry letters.	1.2	\$ 694	\$ 832.50
Hammerman,Christopher	12-Mar-10	Conference call between T. Gallagher (Cozen O'Connor), D. Albert (Advanta), J. Hurok, C. Toscano, C. Hammerman, C. Nottage, B. Condon and A. Kashlinskaya (all KPMG) regarding status of 382 work, analysis of public filings, Forms 13D and Gs, to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares, values, and content of Shareholder inquiry letters.	1.2	\$ 488	\$ 585.60
Toscano,Carlo P	12-Mar-10	Conference call between T. Gallagher (Cozen O'Connor), D. Albert (Advanta), J. Hurok, C. Toscano, C. Hammerman, C. Nottage, B. Condon and A. Kashlinskaya (all KPMG) regarding status of 382 work, analysis of public filings, Forms 13D and Gs, to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares, values, and content of Shareholder inquiry letters.	1.2	\$ 656	\$ 787.50
Nottage,Chandra	12-Mar-10	Conference call between T. Gallagher (Cozen O'Connor), D. Albert (Advanta), J. Hurok, C. Toscano, C. Hammerman, C. Nottage, B. Condon and A. Kashlinskaya (all KPMG) regarding status of 382 work, analysis of public filings, Forms 13D and Gs, to evaluate who has filed such schedules disclosing and reporting at least 5% ownership in either Advanta common A or common B shares, values, and content of Shareholder inquiry letters.	1.2	\$ 319	\$ 382.80

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Nottage,Chandra	12-Mar-10	Continue to review the schedule of 13Ds and 13Gs and 10K and Qs while preparing the transaction chronology in order to determine the share ownership on each of the reporting dates in our analysis. There are thirty one 10Ks/Qs ranging between approximately 40 to 100 pages each. There are eighty two 13D/Gs ranging between 4 and 10 pages.	1.4	\$ 319	\$ 446.60
Nottage,Chandra	12-Mar-10	Meeting between C. Nottage and J. Hurok (both KPMG) to review the chronology shift.	1.5	\$ 319	\$ 478.50
Hurok,Jeffrey M	12-Mar-10	Meeting between C. Nottage and J. Hurok (both KPMG) to review the chronology shift.	1.5	\$ 600	\$ 900.00
Kashlinskaya,Alla R	12-Mar-10	Perform 382 modeling in KPMG382 to ascertain the starting date support.	1.5	\$ 600	\$ 900.00
Nottage,Chandra	12-Mar-10	Review the schedule of 13Ds and 13Gs and 10K and Qs while preparing the transaction chronology in order to determine the share ownership on each of the reporting dates in our analysis.	3.9	\$ 319	\$ 1,244.10
Hurok,Jeffrey M	15-Mar-10	Review 13F issues for 382 study.	0.5	\$ 600	\$ 300.00
Nottage,Chandra	15-Mar-10	Incorporate addition of explanatory notes to transaction chronology.	2.5	\$ 319	\$ 797.50
Nottage,Chandra	15-Mar-10	Review of Dennis Alters Forms 4 and revision of schedule of his share ownership 5 through 6 addition of Dennis Alters shares to chronology.	4.0	\$ 319	\$ 1,276.00
Nottage,Chandra	16-Mar-10	Meeting between J. Hurok and C. Nottage (both KPMG) to discuss review of transaction chronology data and incorporation of Form 4 and schedule 13D and 13G data into the transaction chronology, discussed questions generated to date for Shareholders and client and discussed status of inquiry letters.	1.2	\$ 319	\$ 382.80

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Hurok,Jeffrey M	16-Mar-10	Meeting between J. Hurok and C. Nottage (both KPMG) to discuss review of transaction chronology data and incorporation of Form 4 and schedule 13D and 13G data into the transaction chronology, discussed questions generated to date for Shareholders and client and discussed status of inquiry letters.	1.2	\$ 600	\$ 720.00
Nottage,Chandra	16-Mar-10	Prepare shareholder inquiry letters.	1.5	\$ 319	\$ 478.50
Nottage,Chandra	16-Mar-10	Incorporate Dennis Alter Form 4 information into chronology.	1.7	\$ 319	\$ 542.30
Nottage,Chandra	16-Mar-10	Continue to prepare shareholder inquiry letters.	2.6	\$ 319	\$ 829.40
Hurok,Jeffrey M	16-Mar-10	Review transaction chronology for 382.	3.3	\$ 600	\$ 1,980.00
Condon,Brian	17-Mar-10	Discussion between J. Hurok, B. Condon and C. Toscano (all KPMG) to recap conference call with T. Gallagher (Cozen O'Connor), D. Albert and A. Holderer (both Advanta) regarding the 382 analysis and the nature of the shareholder inquiry letter process.	0.2	\$ 694	\$ 138.75
Toscano,Carlo P	17-Mar-10	Discussion between J. Hurok, B. Condon and C. Toscano (all KPMG) to recap conference call with T. Gallagher (Cozen O'Connor), D. Albert and A. Holderer (both Advanta) regarding the 382 analysis and the nature of the shareholder inquiry letter process.	0.2	\$ 656	\$ 131.25
Hurok,Jeffrey M	17-Mar-10	Discussion between J. Hurok, B. Condon and C. Toscano (all KPMG) to recap conference call with T. Gallagher (Cozen O'Connor), D. Albert and A. Holderer (both Advanta) regarding the 382 analysis and the nature of the shareholder inquiry letter process.	0.2	\$ 600	\$ 120.00
Hurok,Jeffrey M	17-Mar-10	Review transaction chronology for 382.	0.3	\$ 600	\$ 180.00

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Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Hurok,Jeffrey M	17-Mar-10	Conference call between J. Hurok and B. Condon (both KPMG) regarding transaction chronology, inquiry letters, and other 382 issues.	0.5	\$ 600	\$ 300.00
Condon,Brian	17-Mar-10	Conference call between J. Hurok and B. Condon (both KPMG) regarding transaction chronology, inquiry letters, and other 382 issues.	0.5	\$ 694	\$ 346.88
Hurok,Jeffrey M	17-Mar-10	Conference call between J. Hurok, B. Condon, C. Toscano and C. Nottage (all KPMG), T. Gallagher (Cozen O'Connor), D. Albert and A. Holderer (both Advanta) regarding the 382 analysis and the nature of the shareholder inquiry letter process.	1.0	\$ 600	\$ 600.00
Condon,Brian	17-Mar-10	Conference call between J. Hurok, B. Condon, C. Toscano and C. Nottage (all KPMG), T. Gallagher (Cozen O'Connor), D. Albert and A. Holderer (both Advanta) regarding the 382 analysis and the nature of the shareholder inquiry letter process.	1.0	\$ 694	\$ 693.75
Nottage,Chandra	17-Mar-10	Conference call between J. Hurok, B. Condon, C. Toscano and C. Nottage (all KPMG), T. Gallagher (Cozen O'Connor), D. Albert and A. Holderer (both Advanta) regarding the 382 analysis and the nature of the shareholder inquiry letter process.	1.0	\$ 319	\$ 319.00
Toscano,Carlo P	17-Mar-10	Conference call between J. Hurok, B. Condon, C. Toscano and C. Nottage (all KPMG), T. Gallagher (Cozen O'Connor), D. Albert and A. Holderer (both Advanta) regarding the 382 analysis and the nature of the shareholder inquiry letter process.	1.0	\$ 656	\$ 656.25
Nottage,Chandra	17-Mar-10	Prepare workpapers regarding 382 analysis and nature of shareholder inquiry letters.	1.0	\$ 319	\$ 319.00
Hammerman,Christopher	17-Mar-10	Review sample document from E. Osborne (Morningstar Research) regarding Forms 13F summary.	1.0	\$ 488	\$ 488.00

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Hurok,Jeffrey M	17-Mar-10	Review the 382 analysis and the nature of the shareholder inquiry letter process.	1.5	\$ 600	\$ 900.00
Nottage,Chandra	17-Mar-10	Prepare shareholder inquiry letters.	2.5	\$ 319	\$ 797.50
Nottage,Chandra	18-Mar-10	Preparation of questions for SAB Capital Partners shareholder.	0.4	\$ 319	\$ 127.60
Nottage,Chandra	18-Mar-10	Review contact information for shareholder letters.	1.0	\$ 319	\$ 319.00
Nottage,Chandra	18-Mar-10	Preparation of talking points for client's investor relations representative.	1.3	\$ 319	\$ 414.70
Condon,Brian	18-Mar-10	Review shareholders inquiry letters and provide comments.	1.5	\$ 694	\$ 1,040.63
Nottage,Chandra	18-Mar-10	Revision of Shareholder inquiry letters and specific shareholder request.	2.0	\$ 319	\$ 638.00
Hurok,Jeffrey M	18-Mar-10	Review inquiry letter for 382 project.	3.0	\$ 600	\$ 1,800.00
Hurok,Jeffrey M	19-Mar-10	Prepare transaction chronology and shareholder ownership for 382 analysis.	1.0	\$ 600	\$ 600.00
Hammerman,Christopher	19-Mar-10	Call with E. Osborne (Morningstar) and send correspondence regarding Forms 13F.	1.7	\$ 488	\$ 829.60
Hurok,Jeffrey M	22-Mar-10	Review differences in shareholdings between Forms 4, Schedule 13D/G, Proxy statement, and Shareholder.com report.	0.4	\$ 600	\$ 240.00
Hurok,Jeffrey M	22-Mar-10	Discussion between B. Condon and J. Hurok (both KPMG) regarding the status of the 382 study.	0.6	\$ 600	\$ 360.00
Condon,Brian	22-Mar-10	Discussion between B. Condon and J. Hurok (both KPMG) regarding the status of the 382 study.	0.6	\$ 694	\$ 416.25
Condon,Brian	22-Mar-10	Review and revise 382 talking points memo for client.	0.9	\$ 694	\$ 624.38

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Hurok,Jeffrey M	22-Mar-10	Prepare talking points for section 382 analysis for use by Advanta Investment relations.	1.3	\$ 600	\$ 780.00
Nottage,Chandra	22-Mar-10	Review of various reports filed by shareholders to determine whether they reconcile.	1.5	\$ 319	\$ 478.50
Toscano,Carlo P	23-Mar-10	Follow up with P. Browne (Advanta) on Section 382 project status.	0.2	\$ 656	\$ 131.25
Hurok,Jeffrey M	23-Mar-10	Discussion between J. Hurok and B. Condon (both KPMG) regarding the transaction chronology.	0.4	\$ 600	\$ 240.00
Condon,Brian	23-Mar-10	Discussion between J. Hurok and B. Condon (both KPMG) regarding the transaction chronology.	0.4	\$ 694	\$ 277.50
Nottage,Chandra	23-Mar-10	Prepare filed reports comparison, chart Forms 4, which are prepared by specific shareholders, Schedule 13D/G, 13Fs filed by Investment Advisors, and Shareholder.com schedule provided by Advanta.	2.0	\$ 319	\$ 638.00
Condon,Brian	23-Mar-10	Continue to research relevant authorities and prepare written analysis regarding application of 1.3822t(k)(1) presumption regarding B shares, meaning of "actual knowledge" and "duty of inquiry" under 1.3822T(k)(2) and (k)(4) and how that applied to methodology for determining 5% shareholders among the B shareholders.	3.9	\$ 694	\$ 2,705.63
Condon,Brian	23-Mar-10	Research relevant authorities and prepare written analysis regarding application of 1.3822t(k)(1) presumption regarding B shares, meaning of "actual knowledge" and "duty of inquiry" under 1.3822T(k)(2) and (k)(4) and how that applied to methodology for determining 5% shareholders among the B shareholders.	4.0	\$ 694	\$ 2,775.00

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Hurok,Jeffrey M	24-Mar-10	Call with B. Condon and J. Hurok (both KPMG) regarding fine-tuning the process of identifying the common B shareholders for the 382 project.	0.5	\$ 600	\$ 300.00
Condon,Brian	24-Mar-10	Call with B. Condon and J. Hurok (both KPMG) regarding fine-tuning the process of identifying the common B shareholders for the 382 project.	0.5	\$ 694	\$ 346.88
Condon,Brian	25-Mar-10	Review changes to shareholder inquiry letters.	0.4	\$ 694	\$ 277.50
Hurok,Jeffrey M	25-Mar-10	Review shareholder inquiry letters for 382 project.	1.0	\$ 600	\$ 600.00
Nottage,Chandra	25-Mar-10	Preparation of enclosures for shareholder letters.	1.0	\$ 319	\$ 319.00
Nottage,Chandra	25-Mar-10	Preparation of specific shareholder letters.	1.0	\$ 319	\$ 319.00
Nottage,Chandra	25-Mar-10	Preparation of charts of share ownership forms for use for specific shareholders.	3.0	\$ 319	\$ 957.00
Hurok,Jeffrey M	26-Mar-10	Review shareholder inquiry letters for 382 project.	0.5	\$ 600	\$ 300.00
Meeder,Michael A.	26-Mar-10	Prepare Washington Business and Occupation tax forms and send to the client.	0.5	\$ 488	\$ 244.00
Condon,Brian	26-Mar-10	Respond to correspondence from D. Madden (both KPMG) regarding 382 study methodology for tracking B shareholders.	0.8	\$ 694	\$ 555.00
Heine,Jennifer L.	26-Mar-10	Review Washington Business and Occupation tax forms - past forms.	1.0	\$ 319	\$ 319.00
Nottage,Chandra	26-Mar-10	Continue preparation of specific shareholder letters, reference public filings to determine discrepancies and open points that need to be discussed with shareholders.	1.5	\$ 319	\$ 478.50

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Madden,David P.	26-Mar-10	Review of technical discussion relating to ability to rely on Forms 13D and 13G, and duty to inquire regarding nonvoting stock, including through commercial surveillance services.	1.5	\$ 694	\$ 1,040.63
Madden,David P.	26-Mar-10	Review duty to inquire, actual knowledge, presumption regarding 13Ds and 13Gs.	3.0	\$ 694	\$ 2,081.25
Nottage,Chandra	26-Mar-10	Prepare specific shareholder letters. Reference public filings to determine discrepancies and open points that need to be discussed with shareholders. These specific questions are put into the letter.	3.9	\$ 319	\$ 1,244.10
Nottage,Chandra	27-Mar-10	Continue to prepare specific shareholder letters. Reference public filings to determine discrepancies and open points that need to be discussed with shareholders. These specific questions are put into the letter.	2.0	\$ 319	\$ 638.00
Condon,Brian	29-Mar-10	Prepare for conference call with B. Condon, J. Hurok and C. Nottage (all KPMG) regarding necessary language for certain shareholder letters.	0.2	\$ 694	\$ 138.75
Condon,Brian	29-Mar-10	Review correspondence summary regarding necessary language for certain shareholder letters.	0.3	\$ 694	\$ 208.13
Nottage,Chandra	29-Mar-10	Prepare specific shareholder letters. Reference public filings to determine discrepancies and open points that need to be discussed with shareholders. These specific questions are put into the letter.	0.6	\$ 319	\$ 191.40
Condon,Brian	29-Mar-10	Conference call with B. Condon, J. Hurok and C. Nottage (all KPMG) regarding necessary language for certain shareholder letters.	0.7	\$ 694	\$ 485.63
Nottage,Chandra	29-Mar-10	Conference call with B. Condon, J. Hurok and C. Nottage (all KPMG) regarding necessary language for certain shareholder letters.	0.7	\$ 319	\$ 223.30

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Hurok,Jeffrey M	29-Mar-10	Conference call with B. Condon, J. Hurok and C. Nottage (all KPMG) regarding necessary language for certain shareholder letters.	0.7	\$ 600	\$ 420.00
Hurok,Jeffrey M	29-Mar-10	Conference call B. Condon, D. Madden, J. Hurok, and C. Nottage (all KPMG) to discuss and refine the process for obtaining information about B shareholders for the 382 study.	1.1	\$ 600	\$ 660.00
Condon,Brian	29-Mar-10	Conference call B. Condon, D. Madden, J. Hurok, and C. Nottage (all KPMG) to discuss and refine the process for obtaining information about B shareholders for the 382 study.	1.1	\$ 694	\$ 763.13
Nottage,Chandra	29-Mar-10	Conference call B. Condon, D. Madden, J. Hurok, and C. Nottage (all KPMG) to discuss and refine the process for obtaining information about B shareholders for the 382 study.	1.1	\$ 319	\$ 350.90
Madden,David P.	29-Mar-10	Conference call B. Condon, D. Madden, J. Hurok, and C. Nottage (all KPMG) to discuss and refine the process for obtaining information about B shareholders for the 382 study.	1.1	\$ 694	\$ 763.13
Hurok,Jeffrey M	29-Mar-10	Review shareholder inquiry letters for 382 study.	2.6	\$ 600	\$ 1,560.00
Hurok,Jeffrey M	29-Mar-10	Continue to review shareholder inquiry letters for 382 study.	2.5	\$ 600	\$ 1,500.00
Nottage,Chandra	29-Mar-10	Prepare specific shareholder letters. Reference public filings to determine discrepancies and open points that need to be discussed with shareholders. These specific questions are put into the letter.	3.9	\$ 319	\$ 1,244.10
Nottage,Chandra	30-Mar-10	Revise and review shareholder letters and attachments prior to mailing.	4.0	\$ 319	\$ 1,276.00
Hurok,Jeffrey M	31-Mar-10	Review final inquiry letters and determine whether we can utilize forms 13F for 382 project.	2.5	\$ 600	\$ 1,500.00

EXHIBIT D2

Advanta Corporation
Tax Consulting Services
March 1, 2010 through March 31, 2010

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nottage,Chandra	31-Mar-10	Review of additional shareholder letters for current day mailing.	2.3	\$ 319	\$ 733.70
		Total Tax Consulting Services	<u>264.6</u>		<u>\$125,734.88</u>

EXHIBIT D3

Advanta Corporation
Retention/Fee Application Preparation
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Depman,John P.	04-Mar-10	Provide and review invoice detail with N. Gordon and P. Browne (both Advanta) and J. Depman and J. Stemple (both KPMG).	0.4	\$ 536	\$ 214.20
Stemple,Jennifer	04-Mar-10	Provide and review invoice detail with N. Gordon and P. Browne (both Advanta) and J. Depman and J. Stemple (both KPMG).	0.4	\$ 440	\$ 176.00
Tatum,Pamela Renea	05-Mar-10	Access time and expense system and obtain the Advanta February time detail.	0.2	\$ 287	\$ 57.40
Tatum,Pamela Renea	09-Mar-10	Prepare and respond to various correspondence regarding the Section 382 work.	1.0	\$ 287	\$ 287.00
Tatum,Pamela Renea	17-Mar-10	Review and respond to various correspondence regarding the Advanta tax engagement matter.	1.0	\$ 287	\$ 287.00
Tatum,Pamela Renea	18-Mar-10	Incorporate new tax staff to the time template, send guidelines and disinterestedness confirmation in compliance with the bankruptcy requirements.	0.3	\$ 287	\$ 86.10
Tatum,Pamela Renea	18-Mar-10	Document receipt of disinterestedness confirmation in compliance with the bankruptcy requirements.	0.3	\$ 287	\$ 86.10
Tatum,Pamela Renea	18-Mar-10	Incorporate new tax staff to the time template and send guidelines in compliance with the bankruptcy requirements.	0.3	\$ 287	\$ 86.10
Tatum,Pamela Renea	18-Mar-10	Review and respond to various correspondence regarding the Advanta matter.	0.5	\$ 287	\$ 143.50
Tatum,Pamela Renea	18-Mar-10	Reconcile and incorporate the February time into the workbook.	3.2	\$ 287	\$ 918.40
Tatum,Pamela Renea	19-Mar-10	Prepare list of individuals who have not submitted time detail to-date and send a follow up request.	0.8	\$ 287	\$ 229.60
Tatum,Pamela Renea	22-Mar-10	Review and respond to various correspondence regarding the Advanta matter.	0.9	\$ 287	\$ 258.30

EXHIBIT D3

Advanta Corporation
Retention/Fee Application Preparation
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	22-Mar-10	Incorporate time and expense descriptions based on the additional information received for various professionals working on the Advanta project.	1.9	\$ 287	\$ 545.30
Tatum,Pamela Renea	23-Mar-10	Review and respond to various correspondence regarding the Advanta matter.	1.0	\$ 287	\$ 287.00
Toscano,Carlo P	24-Mar-10	Review the fee application fee allocation for the Tax group.	0.3	\$ 656	\$ 196.88
Tatum,Pamela Renea	24-Mar-10	Prepare the January draft invoice and send to Manager for review along with the allocation and Certificate of No Objection.	0.8	\$ 287	\$ 229.60
Tatum,Pamela Renea	24-Mar-10	Reconcile and incorporate the February time into the workbook.	0.9	\$ 287	\$ 258.30
Tatum,Pamela Renea	24-Mar-10	Prepare the Narrative and Certification for the period of February 1, 2010 through February 28, 2010.	0.9	\$ 287	\$ 258.30
Tatum,Pamela Renea	24-Mar-10	Prepare the fee application for the period of February 1, 2010 through February 28, 2010.	1.2	\$ 287	\$ 344.40
Tatum,Pamela Renea	24-Mar-10	Review and verify the content of the Advanta meetings.	1.9	\$ 287	\$ 545.30
Tatum,Pamela Renea	24-Mar-10	Review the February time detail to adhere and comply with bankruptcy requirements.	3.6	\$ 287	\$ 1,033.20
Sellers,Monica	29-Mar-10	Discussion with P. Tatum (KPMG) regarding engagement letter and go-forward procedures; research regarding same.	0.9	\$ 364	\$ 327.15
Tatum,Pamela Renea	29-Mar-10	Research procedures for billing fees regarding subpoena of workpapers and documents.	1.0	\$ 287	\$ 287.00
Tatum,Pamela Renea	29-Mar-10	Prepare and reply to various correspondence regarding subpoena of workpapers and documents.	1.1	\$ 287	\$ 315.70

EXHIBIT D3

Advanta Corporation
Retention/Fee Application Preparation
March 1, 2010 through March 31, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	30-Mar-10	Finalize the January draft invoice and send, to EMC for processing, along with the allocation and Certificate of No Objection.	0.4	\$ 287	\$ 114.80
Tatum,Pamela Renea	30-Mar-10	Conference call between P. Tatum, C. Toscano and B. Condon (all KPMG) regarding the Section 382 project.	0.5	\$ 287	\$ 143.50
Condon,Brian	30-Mar-10	Conference call between P. Tatum, C. Toscano and B. Condon (all KPMG) regarding the Section 382 project.	0.5	\$ 694	\$ 346.88
Toscano,Carlo P	30-Mar-10	Conference call between P. Tatum, C. Toscano and B. Condon (all KPMG) regarding the Section 382 project.	0.5	\$ 656	\$ 328.13
Tatum,Pamela Renea	30-Mar-10	Revise the narrative for the period of February 1, 2010 through February 28, 2010 based on comments from B. Condon and C. Toscano (both KPMG).	0.6	\$ 287	\$ 172.20
Toscano,Carlo P	30-Mar-10	Review the Tax groups portion of the fee application for submission to the courts.	1.0	\$ 656	\$ 656.25
Tatum,Pamela Renea	30-Mar-10	Revise the fee application for the period of February 1, 2010 through February 28, 2010 based on comments from B. Condon and C. Toscano (both KPMG).	1.1	\$ 287	\$ 315.70
Tatum,Pamela Renea	30-Mar-10	Revise the fee application for the period of February 1, 2010 through February 28, 2010 based on comments from M. Sellers (KPMG).	1.2	\$ 287	\$ 344.40
Tatum,Pamela Renea	30-Mar-10	Prepare and reply to various correspondence with the tax partner regarding the new Section 382 work.	2.0	\$ 287	\$ 574.00
Sellers,Monica	31-Mar-10	Review reconciliation of past billings and provide assistance with information to be communicated with Partner regarding billings while client in bankruptcy.	0.5	\$ 364	\$ 181.75
Tatum,Pamela Renea	31-Mar-10	Review the previous fee statements and identify reconciling items.	0.7	\$ 287	\$ 200.90