

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re ADVANTA CORP., <i>et al.</i> , Debtors.	Chapter 11 Case Nos. 09-13931 (KJC), <i>et seq.</i> (jointly administered)
ADVANTA BANK CORP., Plaintiff, v. ADVANTA CORP., Defendant.	Adversary Proc. No. 10-50795-KJC

**CERTIFICATION OF COUNSEL REGARDING PROPOSED
AGREED ORDER REGARDING SUBPOENA SERVED ON KPMG**

Adam Hiller, a member of Pinckney, Harris & Weidinger, LLC, counsel for the Federal Deposit Insurance Corporation, as receiver of Advanta Bank Corp. (“FDIC-R”), certifies as follows:

1. On June 18, 2010, FDIC-R served a subpoena (the “Subpoena”) in the above-referenced matter on KPMG, LLP (“KPMG”) seeking, among other things, certain documents relating to tax returns (“Tax Documents”) filed by defendant Advanta Corp. (“Advanta”).
2. It is my understanding that by letter dated June 25, 2010, KPMG objected to the Subpoena on various grounds, including under 26 U.S.C. § 7216.
3. Counsel for FDIC-R, Advanta, the Official Committee of Unsecured Creditors, and KPMG conferred in connection with the Subpoena and KPMG’s objections thereto and agreed upon terms pursuant to which KPMG would agree to comply with the Subpoena without fear of violating 26 U.S.C. § 7216 (and without prejudice to KPMG’s other objections).

4. Attached hereto as **Exhibit A** is an Agreed Order Regarding Subpoena Served On KPMG (the “Proposed Order”). I am advised by my co-counsel that KPMG and all parties to this adversary proceeding have agreed to the form of the Proposed Order.

5. FDIC-R requests that the Court enter the Proposed Order as an order of the Court at the Court’s earliest convenience.

Dated: June 28, 2010
Wilmington, Delaware

Respectfully submitted,

PINCKNEY, HARRIS & WEIDINGER, LLC

/s/ Adam Hiller

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Attorneys for FDIC-R

EXHIBIT “A”

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

	x	
In re:	:	Chapter 11
ADVANTA CORP., <i>et al.</i>	:	Case No. 09-13931 (KJC)
Debtors.	:	(Jointly Administered)
	x	
ADVANTA BANK CORP.	:	
Plaintiff,	:	
-against-	:	Adversary Proceeding
ADVANTA CORP.	:	No.: 10-50795 (KJC)
Defendant.	:	
	x	

AGREED ORDER REGARDING SUBPOENA SERVED ON KPMG

WHEREAS, on June 18, 2010, the Federal Deposit Insurance Corporation (“FDIC-R”), as receiver for Advanta Bank Corp. (“ABC”), served a subpoena (the “Subpoena”) in the above-referenced matter on KPMG, LLP (“KPMG”) seeking, among other things, certain documents relating to tax returns (“Tax Documents”) filed by defendant Advanta Corp. (“Advanta”); and

WHEREAS, by letter dated June 25, 2010, KPMG objected to the Subpoena on various grounds; and

WHEREAS, under 26 U.S.C. § 7216, KPMG is generally precluded from producing such Tax Documents unless certain exceptions apply, which include an order of the Court requiring production of the documents; and

WHEREAS respective counsel for the FDIC-R, Advanta, the Official Committee of Unsecured Creditors, and KPMG have conferred and agree that 26 U.S.C. § 7216 should not preclude KPMG from producing documents in response to the Subpoena and that, in an abundance of caution, the Court should enter an order requiring KPMG to produce documents in response to the Subpoena (without prejudice to KPMG's other objections) so that KPMG is in no danger of violating 26 U.S.C. § 7216 by producing the requested documents.

IT IS HEREBY ORDERED THAT:

1. The provisions of 26 U.S.C. § 7216 shall not preclude KPMG from producing documents in response to the Subpoena.
2. KPMG shall produce documents in response to the Subpoena, while reserving all objections to the Subpoena not based on 26 U.S.C. § 7216.
3. That this Court reserves jurisdiction to enforce the terms of this Order.

Dated: _____, 2010
Wilmington, Delaware

THE HONORABLE KEVIN J. CAREY
CHIEF UNITED STATES BANKRUPTCY JUDGE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on June 28, 2010, I caused copies of the foregoing Certification Of Counsel Regarding Proposed Agreed Order Regarding Subpoena Served On KPMG to be served via first-class mail, postage prepaid, upon the parties listed on the attached matrix.

Dated: June 28, 2010
Wilmington, Delaware

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