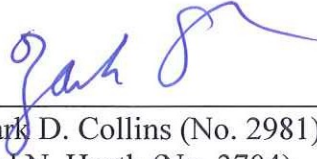




Dated: July 22, 2010  
Wilmington, Delaware



---

Mark D. Collins (No. 2981)  
Paul N. Heath (No. 3704)  
Marcos A. Ramos (No. 4450)  
Chun I. Jang (No. 4790)  
Zachary I. Shapiro (No. 5103)  
RICHARDS, LAYTON & FINGER, P.A.  
One Rodney Square  
920 North King Street  
Wilmington, Delaware 19801  
Telephone: (302) 651-7700  
Facsimile: (302) 651-7701

- and -

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

ATTORNEYS FOR ADVANTA CORP.

**EXHIBIT A**

**Subpoena**

**United States Bankruptcy Court**  
DISTRICT OF DELAWARE

In re  
ADVANTA CORP., *et al.*,  
Debtors.

ADVANTA BANK CORP.,  
Plaintiff,  
v.

ADVANTA CORP.,,  
Defendant.

**SUBPOENA DUCES TECUM AND AD  
TESTIFICANDUM**

Chapter 11  
Case No. 09-13931 (KJC)  
Pending in the United States Bankruptcy Court  
For the District of Delaware

Adv. Proc. No. 10-50795 (KJC)  
Pending in the United States Bankruptcy Court  
For the District of Delaware

To: **Kenneth M. Goldman**  
**982 Turnberry Cir.**  
**Schwensksville, PA 19473**

YOU ARE COMMANDED to appear in the United States Bankruptcy Court at the place, date, and time specified below to testify in the above to case.

PLACE	COURTROOM NO.
	DATE AND TIME

YOU ARE COMMANDED to appear at the place, date, and time specified below to testify at the taking of a deposition in the above proceeding recorded by stenographic and videographic means.

PLACE <b>Richards, Layton &amp; Finger, P.A.</b> <b>One Rodney Square</b> <b>Wilmington, Delaware 19801</b>	DATE AND TIME: <b>9:00 a.m. August 4, 2010 EDT</b>
----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------

YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date, and time specified below (list documents or objects).  
**Documents requested in Exhibit A, attached hereto and incorporated by reference.**

PLACE <b>Weil Gotshal &amp; Manges LLP, Attn: Marcie Kaufman</b> <b>767 Fifth Avenue, New York, NY 10153</b>	DATE AND TIME <b>5:00 p.m. July 26, 2010 EDT</b>
--------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------

YOU ARE COMMANDED to permit inspection of the following premises at the date and time specified below.

PREMISES	DATE AND TIME
----------	---------------

Any subpoenaed organization not a party to this adversary proceeding shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify, Fed.R.Civ.P. 30(b)(6) made applicable in adversary proceedings by Rule 7030, Fed.R.Bankr.P.

ISSUING OFFICER SIGNATURE AND TITLE Attorneys for Debtors and Defendant	DATE July 22, 2010
----------------------------------------------------------------------------	-----------------------

ISSUING OFFICER'S NAME, ADDRESS AND PHONE NUMBER  
**Zachary I. Shapiro, Esq. (DE No. 5103)**  
**Richards, Layton & Finger, P.A.**  
**One Rodney Square**  
**Wilmington, Delaware 19801**  
**(302) 651-7700**

**PROOF OF SERVICE**

<b>SERVED</b>	<b>DATE</b>	<b>PLACE</b>
<b>SERVED ON (PRINT NAME)</b>		<b>MANNER OF SERVICE</b>
<b>SERVED BY (PRINT NAME)</b>		<b>TITLE</b>

**DECLARATION OF SERVER**

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on \_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF SERVER

\_\_\_\_\_  
ADDRESS OF SERVER

**Rule 45, Fed.R.Civ.P., Parts (c) & (d) made applicable in cases under the Bankruptcy Code by Rule 9016, Fed.R.Bankr.P.**

**(C) PROTECTING A PERSON SUBJECT TO A SUBPOENA.**

(1) **Avoiding Undue Burden or Expense; Sanctions.** A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction — which may include lost earnings and reasonable attorney's fees — on a party or attorney who fails to comply.

(2) **Command to Produce Materials or Permit Inspection.**

(A) **Appearance Not Required.** A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) **Objections.** A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises — or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

- (i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.
- (ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) **Quashing or Modifying a Subpoena.**

(A) **When Required.** On timely motion, the issuing court must quash or modify a subpoena that:

- (i) fails to allow a reasonable time to comply;
- (ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person — except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from any such place within the state where the trial is held;
- (iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or
- (iv) subjects a person to undue burden.

(B) **When Permitted.** To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires:

- (i) disclosing a trade secret or other confidential research, development, or commercial information;
- (ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's study that was not requested by a party; or
- (iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial

(C) **Specifying Conditions as an Alternative.** In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

- (i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and
- (ii) ensures that the subpoenaed person will be reasonably compensated.

**(D) DUTIES IN RESPONDING TO A SUBPOENA.**

(1) **Producing Documents or Electronically Stored Information.** These procedures apply to producing documents or electronically stored information:

(A) **Documents.** A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) **Form for Producing Electronically Stored Information Not Specified.** If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) **Electronically Stored Information Produced in Only One Form.** The person responding need not produce the same electronically stored information in more than one form.

(D) **Inaccessible Electronically Stored Information.** The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) **Claiming Privilege or Protection.**

(A) **Information Withheld.** A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:

- (i) expressly make the claim; and
- (ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) **Information Produced.** If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) **CONTEMPT.**

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

## EXHIBIT A

### DEFINITIONS

1. The terms “*and*” and “*or*” shall be construed either disjunctively or conjunctively so as to bring within the scope of a particular Request all information that might otherwise be construed to be outside its scope.

2. The term “*communication*” shall mean any transmittal of information (in the form of facts, ideas, inquiries, photographs, drawings or otherwise), and a Request for all documents concerning “communications” includes correspondence, facsimile transmissions, telecopies, email, all attachments and enclosures thereto, recordings in any medium of oral communications, voicemails, telephone logs, message logs, and notes and memoranda concerning written or oral communications, and any translations thereof and any other documents concerning any of the foregoing.

3. The term “*concerning*” shall mean comprising, evidencing, constituting, describing, referring, reflecting, recording, memorializing, discussing, evaluating, considering, reviewing or reporting on.

4. The term “*document*” shall have the widest meaning possible, including all paper, film, tape, computer drive or other medium upon which any electronic, computer stored, verbal, graphic, or pictorial information or image can be recorded, stored, written, printed, typed, drawn, punched, produced, or reproduced in any fashion including, all correspondence, memoranda, interoffice and intra-office communications, handwritten and other notes, analyses, agreements, contracts, books, files, charts, quotations, accounting records, audit workpapers, work sheets, cost sheets, ledgers, price quotations, proposals, bids, receipts, manuals, lists, tables, financial

analyses, spreadsheets, diagrams, studies, outlines, records, reports, agendas, minutes, photographs, drawings, sketches, brochures, schedules, calendars (paper and electronic), diaries, electronic mail (“email”), instant messages (and the equivalent), computer hard drives, computer servers, discs, CDs, DVDs, tapes, computer back-up tapes, video or audio tape recordings, voicemail messages, photocopies, computer-sorted or computer-retrievable information, information from hand-held electronic devices (including Blackberries, mobile phones, pagers and other electronic mechanisms) and computer print-outs and programs or other data compilations from which information can be obtained or translated into usable form. The definition of “document” encompasses not only the original version but also any copy reflecting or containing, or having attached thereto, any alterations, notes, comments, or other writing or material not appearing on the original, and shall also include drafts, revisions of drafts and other preliminary or preparatory material, from whatever source, underlying, supporting, or used in the preparation of any “document”. The term “document” also includes any removable “post-it” notes, tape flags, or other attachments or exhibits affixed to any of the foregoing.

5. The term “*including*” shall mean including without limitation.

6. The term “*IRS*” means the Internal Revenue Service.

7. The term “*person*” shall mean, without limitation, any entity, natural person, public, private or semi-public corporation, company, firm, partnership, joint venture, association, sole proprietorship, cooperative, institute, or other business, legal or governmental association, agency, service, commission, regulator or other entity.

References to a person shall include all of such person’s predecessors or successors in

interest, present or former divisions, subsidiaries, partners and affiliates and present and former directors, officers, executives, trustees, employees, principals, attorneys, financial advisors, representatives and other persons acting or purporting to act on such person's behalf.

8. The term "*TSA*" means the Fourth Amended and Restated Tax Sharing Agreement, dated as of May 1, 1995, by and between Advanta and its wholly-owned direct and indirect subsidiaries including ABC.

9. The term "*You*" or "*Your*" means you, Kenneth Goldman, or anyone working on your behalf.

#### **GENERAL INSTRUCTIONS AND DIRECTIONS**

For the purposes of responding to the Requests, the following instructions shall apply:

1. This request seeks production of all documents and things described in the request which are in your possession, custody or control, whether prepared by you or anyone else, and in any location they may exist.
2. If any portion of any document is responsive to any Request, the entire document must be produced. Therefore, all documents are to be produced in their entirety, without abbreviation or expungement, and including both the front and back of documents with printed matter or handwriting on both sides.
3. Documents shall be produced as they are kept in the usual course of business or by the Request they are responsive to (so labeled).
4. No paragraph herein shall be construed with reference to any other paragraph for purposes of limitation.

5. Documents shall be produced for inspection and copying at the offices of Weil, Gotshal & Manges LLP in New York at the address listed below.

6. Unless otherwise specified, the time period covered by the Requests is January 1, 1994 through the present.

7. Whenever necessary to bring within the scope of these Requests documents or information which might otherwise be construed to be outside the scope of these Requests: (a) the use of a verb in any tense shall be construed as the use of that verb in all other tenses; (b) the use of a word in its singular form shall be deemed to include within it use the plural form as well; and (c) the use of a word in its plural form shall be deemed to include within its use the singular form as well.

#### **DOCUMENT REQUESTS**

1. Any and all documents concerning the negotiation, drafting, terms, purpose, and construction of the TSA, including any analysis of any of the foregoing by ABC, or any person retained by ABC, such as any external accounting or financial professionals.

2. Any and all documents concerning ABC's interpretation or understanding of the TSA or the terms thereof, and any communications concerning any such interpretation or understanding.

3. Any and all documents concerning the application, performance or implementation of, or concerning any course of conduct relating to, the TSA, including any and all documents drafted, sent, used or dated after January 1, 2005 and any and all documents concerning communications between ABC, on the one hand, and Advanta or

the Receiver on the other, regarding the application, performance, or implementation of, or concerning any course of conduct relating to, the TSA since January 1, 2005.

4. Any and all documents concerning the TSA used, or referenced during, any meeting of ABC's board of directors or its committees or any executive or management committee of ABC, and any agendas for, notes relating to, or minutes of meetings during which the TSA was referenced or discussed (including all drafts of such minutes).

5. Any and all documents concerning communications between either ABC (or its respective counsel), on the one hand, and the IRS, on the other, concerning the Advanta consolidated group 2009 tax return or a potential separate company 2009 tax return for ABC.

6. Any and all documents concerning communications with the IRS with respect to Advanta or ABC or their respective taxes or tax returns over the past five years.

7. Any and all documents concerning how ABC or the Receiver accounted for taxes owed by or potentially owed by, or refunds owed to or potentially owed to, ABC over the past five years and any and all documents concerning any communications relating thereto.

8. Any and all documents concerning how ABC or the Receiver accounted for payments owed to or potentially owed to, or owed by or potentially owed by, ABC under the TSA over the past five years and any and all documents concerning any communications relating thereto.

9. Any and all documents concerning communications between ABC and the Receiver concerning: the possibility of, or possible timing of, a receivership, taxes, tax returns, tax refunds or potential tax refunds, the filing of tax returns, the TSA, payments owed or possibly owed by ABC to Advanta under the TSA, payments owed or possibly owed by Advanta to ABC under the TSA, this litigation, and any motion practice in the Advanta chapter 11 case, and ABC's accounting policies, practices, and records over the past five years.

10. Any and all documents, including work papers and internal memoranda, concerning deferred tax asset-related accounting (including accounting relating to the TSA) in call reports filed by or on behalf of ABC.

11. Any and all documents concerning the interpretation or application of FAS 109, FIN 48, and any other accounting authority considered by or on behalf of ABC (including by any outside accountants, auditors, or financial professionals) concerning the recognition of deferred tax assets under generally accepted accounting principles ("*GAAP*"), including any and all documents concerning the application of GAAP to the TSA.

12. Any and all documents concerning regulatory or other accounting principles as referenced in the TSA, including GAAP and FAS 109.

13. Any and all documents concerning any alleged breach of the TSA.

14. Any and all documents concerning Advanta's waiver of the Five-Year NOL Carryback treatment for 2009 consolidated net operating losses (the "2009 Five-Year NOL Carryback"), including without limitations documents concerning whether this election can be modified.

15. Any and all documents concerning Advanta's election of the Five-Year NOL Carryback treatment for 2008 consolidated net operating losses.

16. Any and all documents concerning ABC's alleged entitlement to a refund if the 2009 Five-Year NOL Carryback is elected.

17. Any and all documents concerning Advanta's purported fiduciary duties with respect to the 2009 Five-Year NOL Carryback.

18. Any and all documents concerning Advanta's purported refusal to provide information to ABC regarding the 2009 Five-Year NOL Carryback.

19. Any and all documents concerning the statutory authority for the FDIC, as receiver for ABC, to file tax returns for ABC.

Dated: Wilmington, DE  
July 22, 2010

<p>OF COUNSEL:</p> <p>WEIL, GOTSHAL &amp; MANGES LLP Marcia L. Goldstein Robert J. Lemons Richard R. Levine 767 Fifth Avenue New York, New York 10153 Telephone: (212) 310-8000 Fax: (212) 310-8007</p>	<p>RICHARDS, LAYTON &amp; FINGER, P.A.</p> <p><u>/s/ Zachary I. Shapiro</u> Mark D. Collins Paul N. Heath Marcos A. Ramos Chun I. Jang Zachary I. Shapiro One Rodney Square 920 North King Street Wilmington, Delaware 19801 Telephone: (302) 651-7700 Facsimile: (302) 651-7701</p>
<p>ATTORNEYS FOR ADVANTA CORP.</p>	

**CERTIFICATE OF SERVICE**

I, Zachary I. Shapiro, certify that on July 22, 2010, I caused copies of *Advanta Corp. 's Notice of Issuance of Subpoena to Non-Party* to be served upon the parties, and in the manner, listed below.

**VIA EMAIL**

Robert J. Malione, Esq.  
Melinda C. Franek, Esq.  
Jason M. Casey, Esq.  
Geoffrey T. Raicht, Esq.

robert.malione@lw.com  
melinda.franek@lw.com  
jason.casey@lw.com  
graicht@mwe.com

**VIA EMAIL AND FIRST CLASS MAIL**

Roger G. Schwartz, Esq.  
Latham & Watkins  
885 Third Avenue  
New York NY 10022-4834  
Email: roger.schwartz@weil.com

Andrew B. Kratenstein, Esq.  
McDermott Will & Emery LLP  
340 Madison Avenue  
New York, NY 10173-1922  
Email: akratenstein@mwe.com

**VIA FIRST CLASS MAIL**

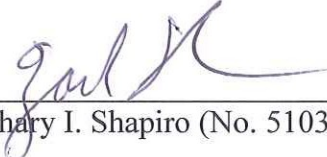
Kenneth M. Goldman  
982 Turnberry Cir.  
Schwensksville, PA 19473

**VIA HAND DELIVERY**

Howard A. Cohen, Esq.  
Drinker Biddle & Reath LLP  
1100 N. Market St.  
Wilmington, DE 19801-1254

Adam Hiller, Esq.  
Pinckney, Harris & Weidinger, LLC  
1220 N. Market Street, Suite 950  
Wilmington, DE 19801

Dated: July 22, 2010  
Wilmington, Delaware

  
\_\_\_\_\_  
Zachary I. Shapiro (No. 5103)