

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

In re:

MIG, INC.,

Debtor.

Chapter 11

Case No. 09-12118 (KG)

Ref. Docket No. 519

**ORDER AUTHORIZING RETENTION AND EMPLOYMENT OF  
ERNST & YOUNG LLP AS TAX ADVISORS TO THE DEBTOR  
PURSUANT TO SECTIONS 327(a), 328(a) OF THE BANKRUPTCY CODE**

Upon the application (the “**Application**”)<sup>1</sup> filed by the above-captioned debtor and debtor-in-possession (“**MIG**” or the “**Debtor**”) seeking entry of an order authorizing the retention and employment of the accounting firm of Ernst & Young LLP (“**E&Y LLP**”) as specialized tax advisors to the Debtor, *nunc pro tunc* to December 21, 2009, pursuant to sections 327(a) and 328 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “**Bankruptcy Code**”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Local Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”); and the Court, having reviewed the Application and the Affidavit of Thomas Matragrano submitted therewith (the “**Matragrano Affidavit**”) and having heard the statements of counsel in support of the relief requested in the Application at the hearing before the Court (the “**Hearing**”), finds that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, that this is a core matter pursuant to 28 U.S.C. § 157(b)(2), that E&Y LLP does not hold or represent any interest adverse to MIG or its estate or any class of creditors and that E&Y LLP is a “disinterested person” as contemplated by sections 327 and 328 of the Bankruptcy Code, that notice of the Application

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

and the Hearing were sufficient under the circumstances and that no further notice need be given; and that legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted herein,

THEREFORE, IT IS HEREBY ORDERED THAT:

1. The Application is granted *nunc pro tunc* to December 21, 2009.
2. Pursuant to sections 327(a) and 328 of the Bankruptcy Code and Local Rule 2014-1, MIG is authorized to retain and employ E&Y LLP as tax advisors in accordance with the terms and conditions set forth in the Engagement Letter, by and between MIG and E&Y LLP, a copy of which is annexed to the Matragrano Affidavit as Exhibit 1, which is hereby approved as modified in paragraphs 3 and 4 of this Order.
3. The hourly rates set forth in the Engagement Letter for the Services are deemed modified to be the following:

<b>Title</b>	<b>Hourly Rate</b>
Staff	\$252
Senior	\$460
Manager	\$620
Senior Manager	\$700
Executive Director	\$784
Partner	\$820

4. Sections 16, 17, 18 and 20 of the "General Terms and Conditions" portion of the Engagement Letter, and the words "Sections 16 through 18 and" are deemed deleted and of no force or effect.

5. E&Y LLP shall apply for compensation for professional services rendered and reimbursement of actual and necessary expenses incurred in connection with MIG's chapter 11 case in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee's Guidelines, the Interim Compensation Order, and any

other applicable procedures and orders of the Court. For clarity, E&Y LLP's fees and expenses shall be subject to review under section 330 of the Bankruptcy Code, and are not pre-approved under section 328(a).

6. MIG is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order and in accordance with the Application.

7. The Court shall retain jurisdiction to hear and determine all matters arising from or relating to the interpretation or implementation of this Order.

Dated: February 4, 2010

  
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HONORABLE KEVIN GROSS  
UNITED STATES BANKRUPTCY JUDGE