

Hearing Date and Time: June 29, 2010 at 9:45 a.m. (Prevailing Eastern Time)

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:	Case No. 09-50026
f/k/a General Motors Corp., <i>et al.</i> ,	:	(Jointly Administered)
	:	
Debtors.	:	Honorable Robert E. Gerber
	:	
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**FEE EXAMINER’S REPORT AND STATEMENT OF LIMITED OBJECTION TO
THE FIRST INTERIM FEE APPLICATION OF BAKER & MCKENZIE LLP**

**TO: THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE**

The Fee Examiner of General Motors Corporation (n/k/a Motors Liquidation Company), appointed on December 23, 2009 (the “**Fee Examiner**”), submits this *Report and Statement of Limited Objection* in connection with the *First Interim Application of Baker & McKenzie for Compensation and Reimbursement of Expenses for Services Rendered as Special Counsel for the Debtors for the Period June 1, 2009 Through September 30, 2009* [Docket No. 4454] (the “**First Fee Application**”). With this *Report and Statement of Limited Objection*, the Fee Examiner identifies specific objectionable fees and expenses requested in the First Fee Application, which

requests \$1,262,789.76 in fees and \$21,619.20 in expenses. The Fee Examiner respectfully represents:

SUMMARY STATEMENT

After manually reviewing the First Fee Application, counsel for the Fee Examiner raised a series of concerns about the application by letter to Baker & McKenzie LLP (“**Baker**”) dated April 1, 2010. On April 26, 2010, as a result of communications between the Fee Examiner’s counsel and Baker, the Fee Examiner and Baker stipulated to an adjournment of the April 29, 2010 hearing on the First Fee Application. The Court granted an adjournment and also granted an extension to the retention of Stuart Maue to enable it to review the First Fee Application as one of the applications subject to a computer-assisted audit by that firm [Docket No. 5671].

As a result of the audit, counsel for the Fee Examiner again raised a series of concerns with Baker about the application by letter dated June 7, 2010. In a telephone call on June 14, Baker indicated that it would await receipt of a draft report before responding to the Fee Examiner’s concerns. On June 18 and June 21, Baker provided subsequent explanations and documentation to address most, but not all, of the Fee Examiner’s concerns. This *Report and Statement of Limited Objection* summarizes the Fee Examiner’s analysis in support of a suggested disallowance of \$51,115.59 in fees and expenses. Most of these recommended reductions are attributable to block billing and billing increments.

BACKGROUND

1. Commencing on June 1, 2009, General Motors Corp. and certain of its affiliates (“**Debtors**”) filed in this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated procedurally and are being jointly administered pursuant to Federal Rule of Bankruptcy Procedure 1015(b). The Debtors are

authorized to operate their businesses and manage their properties as debtors-in-possession pursuant to 11 U.S.C. §§ 1107(2) and 1108.

2. On July 22, 2009, the Debtors filed their *Application of Debtors for Entry of Order Pursuant to 11 U.S.C. § 327(E) and Fed. R. Bankr. P. 2014 Authorizing Retention and Employment of Baker & McKenzie as Special Counsel, Nunc Pro Tunc to the Commencement Date* [Docket No. 3283] (the “**Retention Application**”). There were no objections to the Retention Application, and Baker was appointed by this Court’s *Order Pursuant to 11 U.S.C. §§ 327(e) and Fed. R. Bankr. P. 2014 Authorizing Retention and Employment of Baker & McKenzie as Special Counsel to the Debtors, Nunc Pro Tunc to the Commencement Date* [Docket No. 3634] (the “**Retention Order**”).

3. On November 16, 2009, Baker filed the First Fee Application, seeking fees in the amount of \$1,262,789.76 and expenses in the amount of \$21,619.20, for total requested compensation in the amount of \$1,284,408.96 for the period from June 1, 2009 to September 30, 2009. As a result of the Court’s *Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 3711] (the “**Compensation Order**”), Baker has previously been paid \$970,627.08 in fees and expenses for services provided and expenses incurred during June, July and September 2009 as reflected in records provided by AP Services, LLP.

4. On April 26, 2010, the Fee Examiner and Baker filed a *Stipulation and Order for Adjournment of April 29, 2010 Hearing on First Interim Fee Application of Baker & McKenzie LLP* [Docket No. 5604], and on April 29, 2010, the Court entered the order adjourning the hearing [Docket No. 5671].

5. By correspondence dated April 1, 2010 and again on June 7, 2010, counsel for the Fee Examiner provided Baker with an analysis of the fees requested in the First Fee Application, inviting Baker to submit any additional information it desired. The preliminary analysis included information related to:

- A. Currency conversions;
- B. Transition issues;
- C. Prepetition fees;
- D. Overcharges and undercharges;
- E. Double billing;
- F. Summer associates;
- G. Non-working travel time;
- H. Clerical and administrative tasks;
- I. Block billing;
- J. Billing increments;
- K. Billing and retention matters;
- L. Vague tasks and vague communications; and
- M. Expenses.

Baker did not provide information in response to this preliminary analysis, electing instead to await receipt of a draft report.

6. On June 15, 2010, the Fee Examiner sent Baker a draft of this *Report and Statement of Limited Objection* (the “**Draft Report**”), offering yet another opportunity for discussion. Baker provided further information by telephone conference on June 18, 2010 and

again by written correspondence dated June 21, 2010. All of the information provided by Baker has been considered by the Fee Examiner.

APPLICABLE STANDARDS

7. The Fee Application has been evaluated for compliance with the *Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, Administrative Order M-104 (Bankr. S.D.N.Y. June 20, 1991), and the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, Administrative Order M-151 (Bankr. S.D.N.Y. April 19, 1995) (collectively, the “**Local Guidelines**”), the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, 28 C.F.R. Part 58, Appendix A (the “**UST Guidelines**”), the *Fee Examiner’s First Status Report and Advisory* [Docket No. 5002] (the “**First Advisory**”), and the *Fee Examiner’s Second Status Report and Advisory* [Docket No. 5463] (the “**Second Advisory**”), as well as this Court’s Compensation Order—including the extent, if any, that variation has been expressly permitted by order.

COMMENTS

8. **Transition.** The Fee Examiner noted that in Baker’s initial retention documents, in its amended and restated declaration in support of retention, and in the fee application itself some confusion surrounded the assignment of responsibility for the payment of Baker’s bills. Responsibility for billings to the “Project Beam” transaction, for example, ultimately fell to NewGM after the July 10, 2009 closing of the section 363 sale.

9. Uncertainty also surrounded responsibility for the fees related to the Delphi Steering Acquisition, “Project Two” and “Project Three,” matters as well as the fees arising from Baker’s work on federal tax matters. Billings for these matters comprise the vast majority of Baker’s \$1.2 million fee request. Baker has disclosed that \$35,774.37 of fees initially submitted

to the Debtors were subsequently determined to be the responsibility of NewGM. The invoices for those fees have been submitted to NewGM for payment.

Voluntary adjustment to fee request in light of subsequent billing arrangements: \$35,774.37.

10. **Currency Conversions.** Baker professionals from nearly two dozen offices across the United States and abroad actively worked on matters covered by the First Fee Application. Those professionals billed their time in U.S. dollars, Australian dollars and Euros. The professionals' rates in U.S. dollars as supplied by Baker—and Baker's total fees and expenses requested—are based on currency conversions done on various dates and not on the date of the First Fee Application. *See* First Fee Application, Ex. B, Summary of Professionals & Paraprofessionals Rendering Services (the "**Attorney Summary**"). Baker did not provide the actual currency conversions it used nor did it describe the source of those conversions in detail. Pursuant to a local order, fee applicants are required to use the currency conversion in effect on the date the fee application is filed. *Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals*, General Order M-348 (Bankr. S.D.N.Y. Mar. 21, 2008).

11. The auditor recalculated the fees and expenses requested using the currency conversions between U.S. dollars and Euros and Australian dollars published by the Federal Reserve Bank on November 16, 2009. *See* Board of Governors of The Federal Reserve, 4.10 Foreign Exchange Rates (weekly) (Nov. 23, 2009). Those conversion rates, \$1.4977 USD = 1€ and \$.9369 USD = 1 AUD, result in modest changes to the fees and expenses requested. When calculated using the November exchange rates, the First Fee Application supports a fee request of \$1,260,444.69 and an expense request of \$21,785.99.¹ *See* **Exhibit A-1, A-2**. Unless

¹ This expense figure includes what appears to be a voluntary reduction of approximately \$7,670 by Baker.

otherwise noted, the figures used throughout this report have been calculated using the November 16, 2009 currency conversions stated above. Baker has agreed to a voluntary reduction of \$2,178.40 in fees to account for the currency discrepancies.

Voluntary reduction for currency discrepancies: \$2,178.40.

12. **Project Staffing.** Services provided by Baker have been provided by four position titles for attorneys and at least ten position titles for non-attorneys.

13. Baker provided a summary sheet identifying each professional who provided services to the Debtors during the first interim fee period along with their title and billing rate converted to U.S. dollars. Baker did not provide the professionals' billing rate in the original currency. The highest billing partner provided services at \$1,157.77 an hour.

14. Baker's professional services were provided at a blended rate of \$506.80 per hour for attorneys with a total blended rate including paraprofessionals of \$479.68 per hour. These blended rates appear to correspond to rates charged by mid-level associates to lower-rate partners at Baker. The Fee Examiner reviewed the individual professionals' time entries; however, due to the vagueness of many task descriptions, the Fee Examiner was at times unable to determine whether certain tasks were properly delegated to less experienced professionals capable of completing the task at a lower billing rate or whether professionals had duplicated their efforts.

15. For example, one 2004 Corporate Commercial associate billed significant amounts of time at rates ranging from \$404.38 to \$482.91 an hour for drafting various agreements on the Project Beam matter; a Corporate Commercial partner billing at \$688.94 an hour also billed significant amounts of time for drafting the same documents. The Fee Examiner also noted that certain partners billed for work that might have been more appropriately assigned to a paraprofessional, such as reviewing the docket and filings, or for work that does not appear to have resulted in any work product, such as time spent reviewing correspondence. In the

absence of extenuating circumstances brought to the attention of the Fee Examiner, the preferred practice is for tasks to be managed by senior personnel with tasks performed at the lowest appropriate billing rate by less senior personnel.

16. Having considered the extraordinary circumstances surrounding the initial period of this engagement as well as the other recommended fee reductions contained in this report, the Fee Examiner does not recommend a reduction for project staffing.

Suggested disallowance for project staffing: none.

17. **Rate Increases**. Baker disclosed that certain timekeepers' rate information contains more than one rate due to "traditional increases of the Biller's general rate," whereas other timekeepers appear to have multiple rates due to fluctuations in the currency conversion rates used by Baker. Attorney Summary at 9.

Stuart Maue reconstructed Baker's undisclosed currency conversion rates to the extent possible given the lack of transparency in the First Fee Application. After reviewing Stuart Maue's analysis, the Fee Examiner concludes that Baker's use of multiple currency conversions does not explain all rate increases. In light of Baker's disclosure that its future fee request(s) will contain billing data only for its U.S. offices—and thus, that all future rate increases will be transparent—and in light of other recommended disallowances contained in this report, the Fee Examiner does not recommend any further inquiry or reductions on this basis.²

Suggested disallowance for rate increases: none.

18. **Prepetition and Post Sale Fees**. The Fee Examiner identified \$4,381.50 in charges to the estate for pre-retention work. See **Exhibit B**. This work is not compensable under the bankruptcy code. In addition, Baker charged \$416.50 to the Special Tax Counsel matter after

² Fee applicants are reminded, however, that rate increases in fee applications subject to mandatory fee review should be transparent given the central role that market rates play in the bankruptcy compensation structure.

July 10, when responsibility for such billing was to transfer to NewGM. *See Exhibit C.* In response to the Fee Examiner's inquiry, Baker has agreed to a voluntary reduction in the full amount of the questioned charges.

Suggested disallowance for non-compensable fees: \$4,798.00.

19. **Overcharges and Undercharges.** The Fee Examiner identified several billing discrepancies that appear to have resulted in a net undercharge to the estate of \$563.34.

Suggested disallowance for billing discrepancies: none.

20. **Double Billing.** The Fee Examiner identified some overcharges as a result of double billing that total \$62.63. *See Exhibit D.* Baker has agreed to a voluntary reduction in the amount of the questioned charges.

Voluntary reduction for double billing: \$62.63.

21. **Law Clerks and Other Similar Paraprofessionals.** Baker billed 137 hours, representing \$27,020.39 in fees, for work performed by one summer associate, four law clerks, one "International Clerk," and three trainee solicitors. The summer associate's work accounted for \$2,445 in fees. *See Exhibit E.* This Court has ruled that services provided by law students who do not yet have a law degree are not compensable. *In re Motors Liquidation Company*, First Interim Fee Hr'g Tr., 19-20 No. 09-50026 (Bankr. S.D.N.Y. April 29, 2010, 5:24 P.M.). In contrast, services provided by law clerks and other law school graduates who are in the process of being admitted to the bar are compensable. *Id.* In response to the Fee Examiner's inquiry, Baker disclosed that the paraprofessionals identified as law clerks, international clerks or trainee solicitors generally are law school graduates. Baker agreed to a voluntary reduction for charges incurred by a summer associate.

Voluntary reduction for summer associates: \$2,445.00.

22. **Non-Working Travel Time.** Unproductive travel time is compensable at half the professional's usual hourly rate. *In re Fibermark, Inc.*, 349 B.R. 385, 406 (Bankr. D. Vt. 2006); *Wilder v. Bernstein*, 975 F. Supp. 276, 283-84 (S.D.N.Y. 1997) (holding in a non-bankruptcy context that "courts in this circuit customarily reimburse attorneys for travel time at fifty percent of their hourly rates") (citations omitted). The Fee Examiner identified \$4,579.38 in charges for apparently unproductive travel time that was billed at the professional's full rate. *See Exhibit F.* In response to the Fee Examiner's inquiry, Baker explained that some of the charges included working time that was not properly segregated and agreed to a voluntary reduction of 25 percent of the charges identified by the Fee Examiner.

Voluntary reduction for non-working travel time: \$1,145.00.

23. **Clerical and Administrative Tasks.** Clerical, administrative, and overhead expenses are not compensable. The audit identified 29.3 hours of potential administrative and clerical tasks provided at professional rates that might more appropriately have been considered overhead. *See Exhibits G, H.* After reviewing the description of services provided, the Fee Examiner recommended to Baker that the fees might be more appropriately compensated at a paralegal rate of \$250 per hour and Baker agreed that a reduction was appropriate.

Voluntary reduction for clerical and administrative tasks: \$3,472.00.

24. **Internal Communications.** Baker professionals spent significant time corresponding, reviewing correspondence and emails, and conferring more generally. The Fee Examiner notes, for example, that some professionals in one overseas office describe much of their time as "reviewing emails" rather than producing or aiding in the production of work product or strategy of benefit to the estate. There are occasions when more than one person needs to participate in conference calls, internal meetings or must otherwise keep abreast of developments in a project, particularly at the outset of retention or when a project involves issues

related to the law of multiple jurisdictions. The Fee Examiner encourages professionals to explain such circumstances in their fee applications.

25. Notwithstanding the extraordinary circumstances of the time period in question, the Fee Examiner recommends that some fee reduction is reasonable and appropriate. However, because the Fee Examiner is already recommending a substantial fee reduction for other deficiencies that overlap to some degree with the entries discussed here, no additional disallowance for internal communications is suggested.

Suggested disallowance for excessive internal communications: none.

26. **Events Staffing/Unexplained Travel.** The Fee Examiner's review specifically addressed Baker's practice of staffing events with multiple professionals. Such staffing can result in unnecessary charges for duplicative work being billed to the estate. "If more than one professional from the applicant firm attends a hearing or conference, the applicant should explain the need for multiple attendees." UST Guidelines at (b)(4)(v). The Fee Examiner in particular notes one 2006 Corporate Commercial associate who traveled three times from the London office to Zurich and back to attend negotiations on Project Beam that were also staffed by two Baker partners. The cost for those trips, on June 14 to 15, July 6 and July 8 was \$23,453.98 in fees and \$5,657.79 in travel-related expenses. In response to the Fee Examiner's inquiry, Baker explained the associate's need to attend these meetings as a primary drafter of the Opel stock purchase agreement. The Fee Examiner considered Baker's explanation, and finding it generally reasonable and adequate, does not recommend a reduction in fees or expenses on this basis.

Suggested disallowance for fees for unexplained travel: none

Suggested disallowance for expenses for unexplained travel: none.

27. **Billing for Firm Retention and Compensation Matters.** Baker billed \$127,145.05 in fees, or approximately 10 percent of its fee request, on matters identified as

relating to Baker's Retention and Fee Applications, including \$40,523.25 for tasks related to the review and revision of invoices to comply with the bankruptcy code. *See* **Exhibit K**. Baker has also disclosed that going forward, *all* fees and expenses submitted in future fee applications will be for retention or billing matters only. The Fee Examiner and Baker have had productive discussions on this issue, and have agreed to defer treatment of this issue until Baker's final fee application, when the full scope of billing and retention activities, in relation to the work Baker performed, will be more apparent.

Suggested disallowance for billing and retention matters: none at this time.

28. **Block Billing.** The U.S. Trustee guidelines prohibit "lumping" or block billing. To be compensable, all time entries must be sufficiently detailed to allow a party reviewing them to determine their compliance with applicable codes, rules, standards, and guidelines. "Services should be noted in detail and not combined or 'lumped' together, with each service showing a separate time entry." UST Guidelines at (b)(4)(v). A substantial number of Baker timekeepers routinely billed their time in un-segmented blocks. The Fee Examiner raised the issue with Baker and provided Baker an exhibit itemizing \$220,145.59 in block-billed entries. *See* **Exhibit L**. In response, Baker agreed that some disallowance for block billing was warranted and agreed to a voluntary reduction of \$22,014.56.

Baker additionally disclosed that it had provided a billing memorandum to all Baker professionals expected to provide services to the estate in this matter world-wide, but due to the widely varying billing practices at foreign offices, to many of its foreign professionals' unfamiliarity with U.S. bankruptcy practice, and to the exigencies of the early stages of its retention in these cases, Baker was unable to secure full compliance with this guideline. In light of this explanation, the exigencies of the first interim fee period, and Baker's voluntary reduction, the Fee Examiner does not recommend any additional reduction in fees on this basis.

Voluntary reduction for block billing: \$22,014.56.

29. **Billing Increments**. The applicable guidelines require professionals to bill in increments of one-tenth of an hour. Numerous Baker professionals failed to abide by this requirement. The Fee Examiner raised the issue with Baker in the context of one specific timekeeper who billed nearly all her time in half-hour increments, totaling \$78,547.25 in fees. *See Exhibit M*. This practice disregards the guideline requirement of billing in one-tenth of an hour increments and appears to reflect “rounding” of time, rather than an accurate billing based on contemporaneous records. Baker agreed that a reduction in fees on this basis was warranted, and voluntarily reduced its request by \$10,000.

Voluntary reduction for billing increments: \$10,000.

30. **Vague Entries**. Task descriptions must be sufficiently detailed to allow a reviewer to determine the reasonableness of the time spent on that task. Similarly, entries describing communications should identify all participants and the subject matter of the communication. The audit identified \$37,467.68 in vaguely-described communications (*see Exhibit N*) and \$7,406.33 in vaguely-described tasks (*see Exhibit O*). Baker agreed that many, but not all, of the questioned entries were vague, and supplied additional explanation for some entries. In a telephone conference with the Fee Examiner, Baker initially agreed to a voluntary reduction of \$5,000, but subsequently amended the amount by letter to \$2,243.70 (approximately five percent). The Fee Examiner does not believe that such percentage reduction adequately addresses the matter and recommends a total reduction of \$5,000 is appropriate.

Voluntary reduction for vague entries: \$2,243.70.

Suggested additional disallowance for vague entries: \$2,756.30 (constituting a total disallowance of \$5,000).

31. **Expenses.** The Fee Examiner requested information from Baker regarding charges for local travel, documentation for out-of-town travel, and other expenses. Notable among these types of charges are “Local Tax” and “Value Added Tax.” In response to the Fee Examiner’s inquiry, Baker responded with additional documentation to support the questioned expenses.

Suggested disallowance for improper and improperly documented expenses: none.

Voluntary adjustment due to NewGM billing: \$35,774.37.

Total fees suggested for disallowance: \$51,115.59.

Total expenses suggested for disallowance: none.

Total fees and expenses recommended for disallowance: \$51,115.59.

CONCLUSION

This report is intended to advise the Court, the professionals, and the U.S. Trustee of the limited basis for objections to the Second Fee Application. It is not intended to be an exhaustive or exclusive list of possible objections and does not preclude or limit the Fee Examiner’s scope of review or objection on subsequent interim fee applications or on final fee applications. All professionals subject to the Fee Examiner’s review should be aware, as well, that while the Fee Examiner has made every effort to apply standards uniformly across the universe of professionals in this case, some degree of subjective judgment will always be required.

WHEREFORE, the Fee Examiner respectfully submits this *Report and Statement of Limited Objection* to the Second Fee Application.

Dated: Madison, Wisconsin
June 22, 2010.

GODFREY & KAHN, S.C.

By: /s/ Katherine Stadler
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EXHIBIT A1

(Invoice Schedule – With Comparison of Conversions
to U.S. Dollars)

EXHIBIT A-1

Invoice Schedule - With Comparison of Conversions to U.S. Dollars
Baker & McKenzie

Invoice Number	Invoice Date	Fee Services From	Fee Services To	Matter	Currency	Fees Billed in Invoice Currency	Expenses Billed in Invoice Currency	Total Billed in Invoice Currency	Reconstruction of Baker & McKenzie Calculations			Stuart Maise Calculation (Fed. Res. 11/15/09)			Baker Conversion Rate	SMMJ Conversion Rate
									Fees Billed in U.S. Dollars	Expenses Billed in U.S. Dollars	Total Billed in U.S. Dollars	Fees Billed in U.S. Dollars	Expenses Billed in U.S. Dollars	Total Billed in U.S. Dollars		
94072942	07/24/09	05/21/09	06/30/09	Chapter 11 Special Tax Counsel	U.S. Dollars	55,027.00	29.35	55,056.35	\$ 55,027.00	\$ 29.35	\$ 55,056.35	\$ 55,027.00	\$ 29.35	\$ 55,056.35		
94073622	08/31/09	06/11/09	07/31/09	Chapter 11 Special Tax Counsel	U.S. Dollars	19,629.00	140.05	19,769.05	\$ 19,629.00	\$ 140.05	\$ 19,769.05	\$ 19,629.00	\$ 140.05	\$ 19,769.05		
1120581	08/27/09	06/01/09	06/30/09	Delphi Steering Acquisition	U.S. Dollars	280,314.60	3,909.46	284,224.06	\$ 280,314.60	\$ 3,909.46	\$ 284,224.06	\$ 280,314.60	\$ 3,909.46	\$ 284,224.06		
1122420	09/30/09	07/01/09	07/09/09	Delphi Steering Acquisition	U.S. Dollars	100,582.96	1,689.73	102,272.69	\$ 100,582.96	\$ 1,689.73	\$ 102,272.69	\$ 100,582.96	\$ 1,689.73	\$ 102,272.69		
99172737	08/12/09	07/01/09	07/09/09	Project Beam	Euros	68,463.00	6,683.12	75,146.12	\$ 103,509.77	\$ 10,004.26	\$ 113,514.04	\$ 102,537.04	\$ 10,009.31	\$ 112,546.34	1.511908212	1.4977
99172736	08/12/09	06/01/09	06/30/09	Project Beam	Euros	218,796.00	5,123.77	223,919.77	\$ 330,799.47	\$ 7,745.16	\$ 338,544.63	\$ 327,690.77	\$ 7,672.37	\$ 335,363.14	1.511908212	1.4977
1150643	10/28/09	08/11/09	09/30/09	Project Three - Restructure of AP Subsidiaries	AUS Dollars	22,659.06	1,063.45	23,722.51	\$ 19,732.15	\$ 926.08	\$ 20,658.24	\$ 21,229.27	\$ 996.35	\$ 22,225.62	0.87082843	0.9369
1145843	08/13/09	06/01/09	06/09/09	Project Two - Asia Pacific Regional Co-ordination	AUS Dollars	231,139.50	3,091.09	234,230.59	\$ 217,455.04	\$ 2,908.08	\$ 220,363.12	\$ 216,554.60	\$ 2,896.04	\$ 219,450.64	0.94079566	0.9369
1147158	08/31/09	07/10/09	07/31/09	Project Two - Asia Pacific Regional Co-ordination	AUS Dollars	6,925.80	219.55	7,145.35	\$ 6,514.50	\$ 206.57	\$ 6,721.07	\$ 6,486.91	\$ 205.70	\$ 6,692.60	0.94088489	0.9369
1148366	09/21/09	08/01/09	08/31/09	Project Two - Asia Pacific Regional Co-ordination	AUS Dollars	5,461.75	1,856.16	7,317.91	\$ 4,515.73	\$ 1,534.66	\$ 6,050.39	\$ 5,117.11	\$ 1,739.04	\$ 6,856.15	0.826791654	0.9369
94072943	07/24/09	05/07/09	06/30/09	Retention and Fee Applications	U.S. Dollars	14,114.20	61.59	14,175.79	\$ 66,658.61	\$ -	\$ 66,658.61	\$ 66,658.61	\$ -	\$ 66,658.61		
94073630	08/20/09	07/01/09	07/31/09	Retention and Fee Applications	U.S. Dollars	32,060.00	-	32,060.00	\$ 32,060.00	\$ -	\$ 32,060.00	\$ 32,060.00	\$ -	\$ 32,060.00		
94074893	10/06/09	09/01/09	09/29/09	Retention and Fee Applications	U.S. Dollars	9,389.50	108.09	9,497.59	\$ 9,389.50	\$ 108.09	\$ 9,497.59	\$ 9,389.50	\$ 108.09	\$ 9,497.59		
94072518	07/09/09	06/11/09	06/26/09	Technology Company	U.S. Dollars	2,268.00	-	2,268.00	\$ 2,268.00	\$ -	\$ 2,268.00	\$ 2,268.00	\$ -	\$ 2,268.00		
94073787	08/26/09	07/01/09	07/01/09	Technology Company	U.S. Dollars	222.00	1.34	223.34	\$ 222.00	\$ 1.34	\$ 223.34	\$ 222.00	\$ 1.34	\$ 223.34		
TOTALS - Based on Conversion by Stuart Maise of Invoice Totals						1,133,706.98	23,975.75	1,157,684.73	\$ 1,262,792.53	\$ 29,364.43	\$ 1,292,156.96	\$ 1,259,881.57	\$ 29,458.41	\$ 1,289,339.98		
Amounts Computed by Stuart Maise based on Detail Entries in First Interim Fee Application						1,134,266.31	23,975.75	1,158,242.06	\$ 1,263,361.09	\$ 28,121.99	\$ 1,291,483.08	\$ 1,260,444.69	\$ 29,458.41	\$ 1,269,903.10		
Amounts Requested in First Interim Application - Based on Conversion by Baker & McKenzie									\$ 1,262,789.76	\$ 21,619.20	\$ 1,284,408.96	\$ 1,262,789.76	\$ 21,619.20	\$ 1,284,408.96		

EXHIBIT A2

(Summary of All Expenses by Category (with
Comparison of Conversion Rates))

EXHIBIT A-2

**Summary of All Expenses by Category (with Comparison of Conversion Rates)
Baker & McKenzie**

Fee Examiner's Category	Amount on Baker's Summary by Category	Reconstruction of Baker & McKenzie Calculations	Stuart Maue Calculation (Fed. Res. 11/16/09)	Difference Between Baker's Summary and Stuart Maue's Calculation
Corporate Document Services	\$ 1,726.55	\$ 1,726.57	\$ 1,774.46	\$ (47.89)
Commercial Register	\$ 63.37	\$ 63.37	\$ 63.37	\$ -
Duty Stamps	\$ 18.68	\$ 18.68	\$ 20.89	\$ (2.21)
Photocopies	\$ 1,548.51	\$ 1,548.51	\$ 1,541.65	\$ 6.86
Telephone (Long Distance)	\$ 226.51	\$ 226.51	\$ 226.49	\$ 0.01
Computer Assisted Legal Research	\$ 367.70	\$ 367.70	\$ 366.69	\$ 1.01
Courier/Messenger Services	\$ 268.04	\$ 268.04	\$ 272.90	\$ (4.86)
Postage	\$ 7.02	\$ 7.02	\$ 7.02	\$ -
Transportation (Local)	\$ 637.88	\$ 637.89	\$ 636.25	\$ 1.64
Travel (Out-of-Town)	\$ 9,176.96	\$ 9,176.96	\$ 9,090.72	\$ 86.24
Filing & Court Fees	\$ 29.85	\$ 29.85	\$ 29.79	\$ 0.07
Outside Information Services	\$ 65.14	\$ 65.14	\$ 65.14	\$ -
Notary	\$ 501.18	\$ 501.18	\$ 503.72	\$ (2.54)
Office Supplies	\$ 37.56	\$ 37.56	\$ 37.56	\$ -
Taxes (Local, e.g., VAT)	\$ 6,944.25	\$ 6,944.24	\$ 7,149.33	\$ (205.10)
Grand Total	\$ 21,619.20	\$ 21,619.22	\$ 21,785.99	\$ (166.77)

Amount Requested in Application	\$ 21,619.20
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EXHIBIT B

(Pre-Petition Billing)

EXHIBIT B
PRE-PETITION BILLING
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Gurevich, L	2.30	280.00	644.00	280.00	644.00
Heroy, D	0.90	795.00	715.50	795.00	715.50
Houghton, K	2.00	650.00	1,300.00	650.00	1,300.00
Urban, C	2.80	410.00	1,148.00	410.00	1,148.00
Webber, A	0.70	820.00	574.00	820.00	574.00
	8.70		4,381.50		4,381.50

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	2.30	280.00	644.00	280.00	644.00
Chapter 11 Special Tax Counsel	2.80	410.00	1,148.00	410.00	1,148.00
Chapter 11 Special Tax Counsel	2.00	650.00	1,300.00	650.00	1,300.00
Chapter 11 Special Tax Counsel	0.70	820.00	574.00	820.00	574.00
Retention and Fee Applications	0.90	795.00	715.50	795.00	715.50
	8.70		4,381.50		4,381.50

EXHIBIT B
PRE-PETITION BILLING
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES		
05/07/09	Heroy, D Thu 94072943/1	0.90	0.90	795.00	715.50	795.00	715.50	0.50 F 0.20 F 0.20 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 TELEPHONE D. WEBBER ET AL. RE BANKRUPTCY REQUIREMENTS FOR REPRESENTATION (.5); 2 REVIEW STATUTE (.2) 3 AND PARALLEL ISSUES (.2). [CHICAGO OFFICE]
05/21/09	Gurevich, L Thu 94072942/3	1.00	1.00	280.00	280.00	280.00	280.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 MEETING WITH T. LINGUANTI AND C. URBAN RE GM TAX CLAIMS EXTRANET DATABASE. [CHICAGO OFFICE]
05/21/09	Urban, C Thu 94072942/21	1.20	1.20	410.00	492.00	410.00	492.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 MEETING WITH T. LINGUANTI AND L. GUREVICH TO DISCUSS DATABASE AND EXTRANET SITE FOR ORGANIZING CLAIMS AND ALLOWING CLIENT ACCESS TO DATA AND DOCUMENTS. [CHICAGO OFFICE]
05/22/09	Webber, A Fri 94072942/91	0.40	0.40	820.00	328.00	820.00	328.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 ANALYZE STRATEGY FOR BANKRUPTCY TAX ISSUES AND MANAGEMENT OF SAME. [WASHINGTON, D.C. OFFICE]
05/25/09	Houghlon, K Mon 94072942/73	2.00	2.00	650.00	1,300.00	650.00	1,300.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEW BANKRUPTCY COURT MATERIALS, CHRYSLER PRE-PETITION TAX MOTIONS. [WASHINGTON, D.C. OFFICE]
05/29/09	Gurevich, L Fri 94072942/4	1.30	1.30	280.00	364.00	280.00	364.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 MEETING WITH T. LINGUANTI AND C. URBAN RE GM TAX CLAIMS EXTRANET DATABASE; 2 PREPARED REQUEST TO CREATED EXTRANET SITE. [CHICAGO OFFICE]
05/29/09	Urban, C Fri 94072942/22	1.60	1.60	410.00	656.00	410.00	656.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 MEETING WITH T. LINGUANTI AND L. GUREVICH TO DISCUSS EXTRANET SITE AND DATABASE FOR HANDLING TAX CLAIMS; 2 TELEPHONE CALL WITH T. LINGUANTI AND A. WEBBER TO DISCUSS ORGANIZATION OF CLAIMS. [CHICAGO OFFICE]
05/29/09	Webber, A Fri 94072942/92	0.30	0.30	820.00	246.00	820.00	246.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 ANALYZE DATABASE APPROACH FOR MANAGING TAX CLAIMS IN BANKRUPTCY CASE; 2 TELEPHONE CONFERENCE RE SAME. [WASHINGTON, D.C. OFFICE]
Total			8.70		4,381.50		4,381.50		
Number of Entries:			8						

~ See the last page of exhibit for explanation

EXHIBIT B
PRE-PETITION BILLING
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Gurevich, L	2.30	280.00	644.00	280.00	644.00
Heroy, D	0.90	795.00	715.50	795.00	715.50
Houghton, K	2.00	650.00	1,300.00	650.00	1,300.00
Urban, C	2.80	410.00	1,148.00	410.00	1,148.00
Webber, A	0.70	820.00	574.00	820.00	574.00
	<u>8.70</u>		<u>4,381.50</u>		<u>4,381.50</u>

SUMMARY OF HOUR AND FEES BY MATTER

MATTEr NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	2.30	280.00	644.00	280.00	644.00
Chapter 11 Special Tax Counsel	2.80	410.00	1,148.00	410.00	1,148.00
Chapter 11 Special Tax Counsel	2.00	650.00	1,300.00	650.00	1,300.00
Chapter 11 Special Tax Counsel	0.70	820.00	574.00	820.00	574.00
Retention and Fee Applications	0.90	795.00	715.50	795.00	715.50
	<u>8.70</u>		<u>4,381.50</u>		<u>4,381.50</u>

(-) REASONS FOR TASK HOUR ASSIGNMENTS

F FINAL BILL

EXHIBIT C

(Chapter 11 Special Tax Counsel)

EXHIBIT C
CHAPTER 11 SPECIAL TAX COUNSEL
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar	
		RATE	FEES	RATE	FEES
Schechter, E	0.70	595.00	416.50	595.00	416.50
	0.70		416.50		416.50

MATTER NAME	HOURS	Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	0.70	595.00	416.50	595.00	416.50
	0.70		416.50		416.50

EXHIBIT C
 CHAPTER 11 SPECIAL TAX COUNSEL
 Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		DESCRIPTION
				U.S. Dollar		U. S. Dollar		
				RATE	FEES	RATE	FEES	
07/31/09	Schechter, E	0.70	0.70	595.00	416.50	595.00	416.50	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEW AND ANALYZE COURT DOCUMENTS FOR DATABASE. [CHICAGO OFFICE]
Fri	94073622/19							
Total			0.70		416.50		416.50	
Number of Entries:			1					

EXHIBIT C
 CHAPTER 11 SPECIAL TAX COUNSEL
 Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Schechter, E	0.70	595.00	416.50	595.00	416.50
	0.70		416.50		416.50

SUMMARY OF HOUR AND FEES BY MATTER

MATTEr NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	0.70	595.00	416.50	595.00	416.50
	0.70		416.50		416.50

EXHIBIT D

(Potential Double Billing)

EXHIBIT D
 POTENTIAL DOUBLE BILLING
 Baker & McKenzie

POTENTIAL DOUBLE BILLING

TIMEKEEPER	Baker & McKenzie			Stuart Maue	
	HOURS	U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Jacinto, M	0.75	209.65	157.24	208.78	156.59
	0.75		157.24		156.59

POTENTIAL DOUBLE BILLING - QUESTIONED

TIMEKEEPER	Baker & McKenzie			Stuart Maue	
	HOURS	U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Jacinto, M	0.30	209.65	62.90	209.65	62.63
	0.30		62.90		62.63

EXHIBIT D
 POTENTIAL DOUBLE BILLING
 Baker & McKenzie

POTENTIAL DOUBLE BILLING

MATTER	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Two - Asia Pacific Regional Co-ordination	0.75	209.65	157.24	208.78	156.59
	0.75		157.24		156.59

POTENTIAL DOUBLE BILLING - QUESTIONED

MATTER	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Two - Asia Pacific Regional Co-ordination	0.30	209.65	62.90	209.65	62.63
	0.30		62.90		62.63

EXHIBIT D
POTENTIAL DOUBLE BILLING
Baker & McKenzie

DATE	TIMEKEEPER	ENTRY HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
			HOURS	U.S. Dollar RATE	U.S. Dollar RATE	FEES		
07/03/09	Jacinto, M	0.90	0.45	209.65	94.34 AUD	208.78	93.95	Matter: Project Two - Asia Pacific Regional Co-ordination 1 DISCUSSION WITH DGDIMAGIBA RE THE BOOK VALUE OF THE COMMON SHARES AND THE PREFERRED SHARES THAT ARE PREFERRED IN LIQUIDATION AND ITS RESULTING LIQUIDATION VALUE. DGDIMAGIBA'S COMMENTS AND SUGGESTIONS AND SEND A REVISED DRAFT FOR REVIEW; 2 <u>FINALIZE OPINION AND SEND TO GBTOMBOC AND LGDOMINGUEZ FOR CONSOLIDATION.</u>
	Fri 1145843 52A							
07/03/09	Jacinto, M	0.30	0.30	209.65	62.90 AUD	208.78	62.63	Matter: Project Two - Asia Pacific Regional Co-ordination & 1 <u>FINALIZE OPINION AND SEND TO GBTOMBOC AND LGDOMINGUEZ FOR CONSOLIDATION.</u>
	Fri 1145843 52B							
TOTAL OF ALL ENTRIES			0.75		157.24		156.59	
TOTAL ENTRY COUNT:		2						
TOTAL TASK COUNT:		2						
TOTAL OF ALL ENTRIES			0.30		62.90		62.63	
TOTAL ENTRY COUNT:		1						
TOTAL TASK COUNT:		1						

& POTENTIAL DOUBLE BILLING - QUESTIONED
~ See the last page of exhibit for explanation

EXHIBIT D
 POTENTIAL DOUBLE BILLING
 Baker & McKenzie

POTENTIAL DOUBLE BILLING

TIMEKEEPER	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Jacinto, M	0.75	209.65	157.24	208.78	156.59
	0.75		157.24		156.59

POTENTIAL DOUBLE BILLING - QUESTIONED

TIMEKEEPER	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Jacinto, M	0.30	209.65	62.90	209.65	62.63
	0.30		62.90		62.63

EXHIBIT D
 POTENTIAL DOUBLE BILLING
 Baker & McKenzie

POTENTIAL DOUBLE BILLING

MATTER	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Two - Asia Pacific Regional Co-ordination	0.75	209.65	157.24	208.78	156.59
	0.75		157.24		156.59

POTENTIAL DOUBLE BILLING - QUESTIONED

MATTER	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Two - Asia Pacific Regional Co-ordination	0.30	209.65	62.90	209.65	62.63
	0.30		62.90		62.63

EXHIBIT E

(Summer Associates)

EXHIBIT E
SUMMER ASSOCIATES
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar	U.S. Dollar	U.S. Dollar	U.S. Dollar
		RATE	FEES	RATE	FEES
Dickson, J	16.30	150.00	2,445.00	150.00	2,445.00
	16.30		2,445.00		2,445.00

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar	U.S. Dollar	U.S. Dollar	U.S. Dollar
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	16.30	150.00	2,445.00	150.00	2,445.00
	16.30		2,445.00		2,445.00

EXHIBIT E
SUMMER ASSOCIATES
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		DESCRIPTION
			U.S. Dollar		U. S. Dollar		
			RATE	FEES	RATE	FEES	
Dickson, J							
06/11/09 Thu 94073622/1	0.40	0.40	150.00	60.00	150.00	60.00	<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> <u>1 CONFERENCE WITH E. SCHECHTER TO RECEIVE ASSIGNMENT. [CHICAGO OFFICE]</u>
06/15/09 Mon 94073622/2	1.50	1.50	150.00	225.00	150.00	225.00	<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> <u>1 PREPARE MEMORANDUM RE TREATMENT OF TAX ISSUES IN THE CHRYSLER BANKRUPTCY. [CHICAGO OFFICE]</u>
06/16/09 Tue 94073622/3	5.10	5.10	150.00	765.00	150.00	765.00	<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> <u>1 PREPARE MEMORANDUM RE TREATMENT OF TAX ISSUES IN CHRYSLER BANKRUPTCY. [CHICAGO OFFICE]</u>
06/19/09 Fri 94073622/4	4.80	4.80	150.00	720.00	150.00	720.00	<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> <u>1 PREPARE MEMORANDUM RE TREATMENT OF TAX CLAIMS IN CHRYSLER BANKRUPTCY. [CHICAGO OFFICE]</u>
06/22/09 Mon 94073622/5	4.50	4.50	150.00	675.00	150.00	675.00	<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> <u>1 PREPARE MEMORANDUM RE TAX ISSUES IN CHRYSLER BANKRUPTCY. [CHICAGO OFFICE]</u>
Total		16.30		2,445.00		2,445.00	
Number of Entries:		5					

EXHIBIT E
SUMMER ASSOCIATES
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Dickson, J	16.30	150.00	2,445.00	150.00	2,445.00
	16.30		2,445.00		2,445.00

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	16.30	150.00	2,445.00	150.00	2,445.00
	16.30		2,445.00		2,445.00

EXHIBIT F

(Non-Working Travel Time)

EXHIBIT F
NON-WORKING TRAVEL TIME
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar	
		RATE	FEES	RATE	FEES
Celescuekci, H	3.50	420.00	1,470.00	420.00	1,470.00
Cruz, F	4.00	64.39	257.56	72.97	291.88
Komatsuzaki, T	1.80	140.00	252.00	140.00	252.00
Munoz-Garcia, E	20.30	60.00	1,218.00	60.00	1,218.00
Pacheco, M	3.50	265.00	927.50	265.00	927.50
Vazquez-Silveyra, J	2.10	200.00	420.00	200.00	420.00
	<u>35.20</u>		<u>4,545.06</u>		<u>4,579.38</u>

MATTER NAME	HOURS	Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	20.30	60.00	1,218.00	60.00	1,218.00
Delphi Steering Acquisition	1.80	140.00	252.00	140.00	252.00
Delphi Steering Acquisition	2.10	200.00	420.00	200.00	420.00
Delphi Steering Acquisition	3.50	265.00	927.50	265.00	927.50
Delphi Steering Acquisition	3.50	420.00	1,470.00	420.00	1,470.00
Project Two - Asia Pacific Regional Co-ordination	4.00	64.39	257.56	72.97	291.88
	<u>35.20</u>		<u>4,545.06</u>		<u>4,579.38</u>

EXHIBIT F
NON-WORKING TRAVEL TIME
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Celescuecki, H								
06/19/09 Fri 1120581/394	4.30	3.50	420.00	1,470.00	420.00	1,470.00	3.50 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 VISITING GENERAL MOTORS'S PREMISES TO MEET WITH P FRAUENDORF, A PASCOTTO, A NETO, E CHIDERELI, C CLAUDINO AND R LUZ TO DISCUSS PRE-CLOSING ACTIONS ON RHODES - MASTER SALE AND PURCHASE AGREEMENT (3.5);
							0.30 F	2 REVIEWING EMAIL FROM R DOOKHUN ASKING QUESTIONS ON LIABILITIES RELATED TO EMPLOYEES IN CASE PROJECT RHODES IS NOT CLOSED DUE TO DIFFERENT OUTCOMES FROM BANKRUPTCY COURT (0.3);
							0.50 F	3 PREPARING EMAIL TO R DOOKHUN WITH COMMENTS RELATED TO BANKRUPTCY COURT (0.5). [SAO PAULO OFFICE]
Cruz, F								
08/06/09 Thu 1148366/16	4.00	4.00	64.39	257.56	72.97	291.88		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 TRAVEL TO DEVELOPMENT BANK OF THE PHILIPPINES, QUEZON AVENUE BRANCH REGARDING PAYMENT OF DOCUMENTARY STAMP TAXES ON TRANSFER OF SHARES OF MOTORS LIQUIDATION COMPANY.
Komatsuzaki, T								
06/15/09 Mon 1120581/451	0.80	0.80	140.00	112.00	140.00	112.00		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 VISITING BANK OF TOKYO MITSUBISHI UFJ, AKASAKA BRANCH REGARDING CHANGE OF REGISTERED ADDRESS OF RHODES JAPAN LLC. [TOKYO OFFICE]
07/06/09 Mon 1122420/178	1.00	1.00	140.00	140.00	140.00	140.00		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 VISITING BANK OF TOKYO MITSUBISHI UFJ, AKASAKA BRANCH IN ORDER TO REGISTER BANK SEALS FOR D KNILL, S BROWN (RHODES JAPAN LLC) AND T FUKUOKA. [TOKYO OFFICE]
Munoz-Garcia, E								
06/02/09 Tue 1120581/286	8.30	8.30	60.00	498.00	60.00	498.00	2.20 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 PER INSTRUCTIONS OF J VAZQUEZ-SILVEYRA, VISITING OFFICES OF CADASTRE OF THE MUNICIPALITY OF SABINAS HIDALGO, NUEVO LEON AND REQUESTING COPIES OF PLOT PLANS OF PROPERTY LOCATED IN SUCH MUNICIPALITY (2.2 HRS);
							6.10 F	2 VISITING OFFICES OF PUBLIC REGISTRY OF PROPERTY AND COMMERCE LOCATED IN THE MUNICIPALITY OF VILLALDAMA, NUEVO LEON IN ORDER TO REQUEST INFORMATION REGARDING NEIGHBOUR PROPERTIES TO LAND LOCATED IN SABINAS HIDALGO, NUEVO LEON (6.1 HRS); ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]
06/03/09 Wed 1120581/289	6.40	6.00	60.00	360.00	60.00	360.00	6.00 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 AS PER INSTRUCTIONS OF J VAZQUEZ-SILVEYRA, VISITING OFFICES OF PUBLIC REGISTRY OF PROPERTY AND COMMERCE OF THE MUNICIPALITY OF VILLALDAMA, NUEVO LEON (6.0 HRS);
							0.40 F	2 FILING PAYMENT OF RIGHTS IN ORDER TO REQUEST COPIES OF FILES RECORDED AT PUBLIC REGISTRY REGARDING PROPERTY LOCATED IN SABINAS HIDALGO (4 HRS); ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]
06/04/09 Thu 1120581/291	1.20	0.70	60.00	42.00	60.00	42.00	0.70 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 PER INSTRUCTIONS OF J VAZQUEZ-SILVEYRA, VISITING OFFICES OF DEPARTMENT OF AGRARIAN MATTERS OF THE STATE OF NUEVO LEON (7 HRS) IN ORDER TO COORDINATE MEETING WITH OFFICER GILBERTO TO REVIEW ANTECEDENTS OF PROPERTY LOCATED IN SABINAS HIDALGO, NUEVO LEON
							0.50 F	2 (5 HRS); ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]

~ See the last page of exhibit for explanation

EXHIBIT F
NON-WORKING TRAVEL TIME
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS -	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Munoz-Garcia, E								
06/10/09	6.10	5.30	60.00	318.00	60.00	318.00	0.80 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 AS PER INSTRUCTIONS OF J VAZQUEZ-SILVEYRA, DRAFTING REQUEST OF CERTIFIED COPIES OF ANTECEDENTS OF PROPERTY LOCATED IN THE MUNICIPALITY OF SABINAS HIDALGO (0.8 HRS);
Wed 1120581/301							0.70 F	2 VISITING OFFICES OF DEPARTMENT OF AGRARIAN MATTERS OF STATE OF NUEVO LEON IN ORDER FILE SUCH SOLICITUDE (0.7 HRS);
							4.60 F	3 VISITING OFFICES OF PUBLIC REGISTRY OF PROPERTY AND COMMERCE OF THE MUNICIPALITY OF VILLALDAMA, NUEVO LEON IN ORDER TO OBTAIN PREVIOUSLY REQUESTED CERTIFIED COPIES OF ANTECEDENTS OF PROPERTY TITLES OF THE LAND LOCATED IN THE MUNICIPALITY OF SABINAS HIDALGO, NUEVO LEON (4.6 HRS); ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]
Pacheco, M								
06/19/09	4.80	3.50	265.00	927.50	265.00	927.50	3.50 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 VISITING GENERAL MOTORS'S PREMISES TO MEET WITH P FRAUENDORF, A PASCOTTO, A NETO, E CHIDERELI, C CLAUDINO AND R LUZ TO DISCUSS PRE-CLOSING ACTIONS ON RHODES - MASTER DISPOSITION AGREEMENT (3.5);
Fri 1120581/395							0.50 F	2 INTERNAL MEETING WITH LAW CLERK J WINGE REGARDING POST CLOSING ISSUES OF PROJECT RHODES (0.5);
							0.50 F	3 CONFERENCE CALL WITH P FRAUENDORF AND M FUNCHAL REGARDING PENDING ACTIONS TO CONCLUDE TRANSFER OF REAL ESTATE (0.5);
							0.30 F	4 ANALYSING PRE-CLOSING CHECKLIST OR PROJECT RHODES (0.3). [SAO PAULO OFFICE]
Vazquez-Silveyra, J								
06/01/09	3.00	1.10	200.00	220.00	200.00	220.00	0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 RE: ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. COORDINATING VISIT TO VILLALDAMA (4 HRS);
Mon 1120581/284							1.10 A	2 SEARCHING ANTECEDENTS TO APPLICABLE LAWS BACK IN 1960S;
							1.10 A	3 VISITING PUBLIC REGISTRY OF PROPERTY AND COMMERCE AND CADASTRAL OFFICE (2.2 HRS);
							0.40 F	4 INTEROFFICE MEETING WITH E MUNOZ-GARCIA TO COORDINATE SEARCH OF PENDING MATTER (4 HRS); ANALYZING POTENTIAL DEFECT ON DELPHI'S TITLE TO SABINAS HIDALGO NUEVO LEON PROPERTY. [MONTERREY OFFICE]
<i>MATTER NAME: Delphi Steering Acquisition</i>								
06/09/09	4.20	1.00	200.00	200.00	200.00	200.00	0.70 F	1 CONTINUE REVIEWING LAW FOR DISSOLUTION OF RURAL CO-OWNERSHIPS OF THE STATE OF NUEVO LEON (0.7 HRS);
Tue 1120581/297							0.70 F	2 REVIEWING GENERAL COMMUNITY ASSEMBLY MEETINGS REGARDING RECOGNITION OF RIGHTS OVER THE SABINAS PROPERTY IN FAVOUR OF J LARRALDE (0.7 HRS);
							0.30 F	3 INTEROFFICE MEETING WITH E MUNOZ-GARCIA (0.3 HRS) RE: ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY;
							1.00 F	4 VISITING OFFICES OF DIRECTION OF AGRARIAN MATTERS OF STATE OF NUEVO LEON TO PROCURE PENDING ANTECEDENTS (1.0 HRS);
							0.40 F	5 SENDING EMAIL REPORT TO G ADAME-ALVAREZ WITH STATUS OF SEARCH OF ANTECEDENTS (0.4 HRS);
							0.40 F	6 INTEROFFICE MEETING WITH F TREVIFLO MARTINEZ TO DISCUSS RELATED MATTERS (0.4 HRS);
							0.40 F	7 INTEROFFICE CONFERENCE WITH J GARCIA-GARZA TO DISCUSS RELATED MATTERS (0.4 HRS);
							0.30 A	8 ANALYZING POTENTIAL DEFECT OF TITLE TO SABINAS PROPERTY OWNED BY DELPHI. [MONTERREY OFFICE]

- See the last page of exhibit for explanation

EXHIBIT F
NON-WORKING TRAVEL TIME
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	U.S. Dollar HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
		35.20		4,545.06		
Total						4,579.38
Number of Entries:	11					

EXHIBIT F
NON-WORKING TRAVEL TIME
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Celescuekci, H	3.50	420.00	1,470.00	420.00	1,470.00
Cruz, F	4.00	64.39	257.56	72.97	291.88
Komatsuzaki, T	1.80	140.00	252.00	140.00	252.00
Munoz-Garcia, E	20.30	60.00	1,218.00	60.00	1,218.00
Pacheco, M	3.50	265.00	927.50	265.00	927.50
Vazquez-Silveyra, J	2.10	200.00	420.00	200.00	420.00
	35.20		4,545.06		4,579.38

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	20.30	60.00	1,218.00	60.00	1,218.00
Delphi Steering Acquisition	1.80	140.00	252.00	140.00	252.00
Delphi Steering Acquisition	2.10	200.00	420.00	200.00	420.00
Delphi Steering Acquisition	3.50	265.00	927.50	265.00	927.50
Delphi Steering Acquisition	3.50	420.00	1,470.00	420.00	1,470.00
Project Two - Asia Pacific Regional Co-ordination	4.00	64.39	257.56	72.97	291.88
	35.20		4,545.06		4,579.38

(~) REASONS FOR TASK HOUR ASSIGNMENTS

- A Task Hours Allocated By Fee Auditor
- F FINAL BILL

EXHIBIT G

(Partner Docket Review)

EXHIBIT G
PARTNER DOCKET REVIEW
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar	
		RATE	FEES	RATE	FEES
Houghton, K	1.00	650.00	650.00	650.00	650.00
Reid, I	6.20	560.00	3,472.00	560.00	3,472.00
	<u>7.20</u>		<u>4,122.00</u>		<u>4,122.00</u>

MATTER NAME	HOURS	Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	5.75	560.00	3,220.00	560.00	3,220.00
Chapter 11 Special Tax Counsel	1.00	650.00	650.00	650.00	650.00
Retention and Fee Applications	0.45	560.00	252.00	560.00	252.00
	<u>7.20</u>		<u>4,122.00</u>		<u>4,122.00</u>

EXHIBIT G
PARTNER DOCKET REVIEW
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES	
Houghton, K							
06/16/09 Tue 94072942/82	1.00	1.00	650.00	650.00	650.00	650.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEW BANKRUPTCY DOCKET TO ASCERTAIN STATUS OF CLAIMS REGISTERED AND RELATED MOTIONS. [WASHINGTON, D.C. OFFICE]
Reid, I							
06/01/09 Mon 94072942/38	1.00	1.00	560.00	560.00	560.00	560.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS INCLUDING CHAPTER 11 PETITION. [NEW YORK OFFICE]
06/02/09 Tue 94072942/40	1.10	0.55	560.00	308.00	560.00	308.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS; 2 ANALYZED PRE-PETITION TAX MOTION AND ORDER. [NEW YORK OFFICE]
06/04/09 Thu 94072942/43	0.20	0.20	560.00	112.00	560.00	112.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS. [NEW YORK OFFICE]
06/05/09 Fri 94072942/46	0.30	0.30	560.00	168.00	560.00	168.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS. [NEW YORK OFFICE]
06/08/09 Mon 94072942/51	0.20	0.20	560.00	112.00	560.00	112.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS. [NEW YORK OFFICE]
06/09/09 Tue 94072942/54	0.20	0.20	560.00	112.00	560.00	112.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS. [NEW YORK OFFICE]
06/10/09 Wed 94072942/55	0.40	0.40	560.00	224.00	560.00	224.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS. [NEW YORK OFFICE]
06/12/09 Fri 94072942/57	0.20	0.20	560.00	112.00	560.00	112.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS. [NEW YORK OFFICE]
06/15/09 Mon 94072942/58	0.20	0.20	560.00	112.00	560.00	112.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS. [NEW YORK OFFICE]
06/16/09 Tue 94072942/59	1.30	1.30	560.00	728.00	560.00	728.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS AND OBJECTIONS BY TAXING AUTHORITIES TO DIP FINANCING/CASH COLLATERAL ORDERS, AND MEMORANDUM TO BAKER TAX TEAM REGARDING SAME. [NEW YORK OFFICE]
06/19/09 Fri 94072942/60	1.20	1.20	560.00	672.00	560.00	672.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET, CLAIMS DOCKET AND TAX FILINGS/CLAIMS AND ISSUES. [NEW YORK OFFICE]

EXHIBIT G
PARTNER DOCKET REVIEW
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES	
06/26/09 Fri 94072943/122	0.30	0.15	560.00	84.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 CONFERENCE WITH J. SAMET REGARDING RETENTION STATUS; 2 REVIEWED COURT DOCKET AND E-MAIL TO A. MCDERMOTT. [NEW YORK OFFICE]
06/29/09 Mon 94072943/124	0.20	0.20	560.00	112.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEWED COURT DOCKET AND FILINGS IN CONNECTION WITH RETENTION ISSUES. [NEW YORK OFFICE]
06/30/09 Tue 94072943/125	0.20	0.10	560.00	56.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEWED COURT DOCKET; 2 CONFERENCE WITH J. SAMET REGARDING STATUS OF RETENTION. [NEW YORK OFFICE]
Total		7.20		4,122.00	
Number of Entries:	15				

EXHIBIT G
PARTNER DOCKET REVIEW
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Houghton, K	1.00	650.00	650.00	650.00	650.00
Reid, I	6.20	560.00	3,472.00	560.00	3,472.00
	7.20		4,122.00		4,122.00

SUMMARY OF HOUR AND FEES BY MATTER

MATTEr NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	5.75	560.00	3,220.00	560.00	3,220.00
Chapter 11 Special Tax Counsel	1.00	650.00	650.00	650.00	650.00
Retention and Fee Applications	0.45	560.00	252.00	560.00	252.00
	7.20		4,122.00		4,122.00

EXHIBIT H

(Clerical / Administrative)

EXHIBIT H
CLERICAL/ADMINISTRATIVE
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chauhan, D	0.10	248.04	24.80	281.07	28.11
Chauhan, D	7.90	282.24	2,229.70	281.07	2,220.45
Chertok, S	0.80	370.00	296.00	370.00	296.00
Ding, Y	0.25	225.79	56.45	224.86	56.22
Gurevich, L	7.50	280.00	2,100.00	280.00	2,100.00
Heroy, D	0.40	795.00	318.00	795.00	318.00
Johnson, D	2.50	280.00	700.00	280.00	700.00
Komatsuzaki, T	0.60	140.00	84.00	140.00	84.00
Komatsuzaki, T	0.25	163.06	40.77	162.38	40.60
Mahalingam, D	0.10	284.00	28.40	284.00	28.40
Saw, J	1.00	225.79	225.79	224.86	224.86
Sharma, S	0.60	508.03	304.82	505.93	303.56
Silva, R	0.10	210.00	21.00	210.00	21.00
	22.10		6,429.72		6,421.19

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	10.00	280.00	2,800.00	280.00	2,800.00
Delphi Steering Acquisition	0.60	140.00	84.00	140.00	84.00
Delphi Steering Acquisition	0.10	210.00	21.00	210.00	21.00
Delphi Steering Acquisition	0.10	284.00	28.40	284.00	28.40
Project Two - Asia Pacific Regional Co-ordination	0.25	163.06	40.77	162.38	40.60
Project Two - Asia Pacific Regional Co-ordination	1.25	225.79	282.24	224.86	281.08
Project Two - Asia Pacific Regional Co-ordination	7.90	282.24	2,229.70	281.07	2,220.45
Project Two - Asia Pacific Regional Co-ordination	0.60	508.03	304.82	505.93	303.56
Project Two - Asia Pacific Regional Co-ordination	0.10	248.04	24.80	281.07	28.11
Retention and Fee Applications	0.80	370.00	296.00	370.00	296.00
Retention and Fee Applications	0.40	795.00	318.00	795.00	318.00
	22.10		6,429.72		6,421.19

EXHIBIT H
CLERICAL/ADMINISTRATIVE
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U. S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Chauhan, D								
06/04/09 Thu 1145843/57	1.70	1.70	282.24	479.81	281.07	477.82		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 UPDATE INDEX OF DOCUMENTS FOR ASIA PACIFIC TO INCLUDE NEW INDIAN DOCUMENTS.</u>
06/12/09 Fri 1145843/80	1.50	1.50	282.24	423.36	281.07	421.61		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 UPDATE INDEX OF ASIA PACIFIC DOCUMENTS TO INCLUDE ADDITIONAL AGREEMENTS RECEIVED.</u>
06/12/09 Fri 1145843/81	2.30	2.30	282.24	649.15	281.07	646.46		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 UPLOAD REMAINING KOREAN DOCUMENTS ONTO EXTRANET.</u>
06/17/09 Wed 1145843/164	0.80	0.80	282.24	225.79	281.07	224.86		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 UPLOAD ADDITIONAL CHINESE DOCUMENTS ONTO EXTRANET.</u>
06/24/09 Wed 1145843/256	0.90	0.90	282.24	254.02	281.07	252.96		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 LOCATE AND SEND ARTICLES OF ASSOCIATION TO COUNSEL FOR THE FOLLOWING JURISDICTIONS: INDIA, INDONESIA, JAPAN, MALAYSIA, NEW ZEALAND, PHILIPPINES AND THAILAND.</u>
06/29/09 Mon 1145843/394	0.30	0.10	282.24	28.22	281.07	28.11		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 REVIEW CORRESPONDENCE IN RELATION TO PROJECT TWO;</u> <u>2 FOLLOW UP WITH ASIA PACIFIC COUNSEL REGARDING CORRESPONDENCE FROM GENERAL MOTORS OR JENNER;</u> <u>3 CHECK EXTRANET TO SEE IF HAVE RECEIVED ARTICLES OF ASSOCIATION FOR GM ASIA PACIFIC PTE. LTD.</u>
07/01/09 Wed 1145843/469	0.30	0.30	282.24	84.67	281.07	84.32		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 COORDINATE ADDITION OF DOCUMENTS ONTO EXTRANET.</u>
07/02/09 Thu 1145843/501	0.30	0.10	282.24	28.22	281.07	28.11		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 REVIEW CORRESPONDENCE RECEIVED FROM INDONESIA;</u> <u>2 FORWARD INFORMATION TO T. RYAN AND A. MATUTE;</u> <u>3 CORRESPOND WITH D. FIKRY REGARDING PREPARING CONDITIONAL SHARE TRANSFERS.</u>
07/06/09 Mon 1145843/574	0.20	0.20	282.24	56.45	281.07	56.21		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 FORWARD JAPANESE DOCUMENTS TO T. HALL.</u>
08/04/09 Tue 1148366/9	0.10	0.10	248.04	24.80	281.07	28.11		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> <u>1 CORRESPONDENCE WITH G. TOMBOC REGARDING ORIGINAL PHILIPPINES DOCUMENTATION AND PROVIDING A NOTARISED COPY TO GENERAL MOTORS ASIA PACIFIC TAX FOR CAPITAL GAINS TAX RETURN.</u>
Chertok, S								
09/01/09 Tue 94074893/1	0.20	0.20	370.00	74.00	370.00	74.00		<i>MATTER NAME: Retention and Fee Applications</i> <u>1 COORDINATE MAILING MONTHLY STATEMENT PURSUANT TO INTERIM COMPENSATION ORDER. [CHICAGO OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT H
CLERICAL/ADMINISTRATIVE
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Chertok, S								
09/01/09 Tue 94074893/2	0.20	0.20	370.00	74.00	370.00	74.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>COORDINATE MAILING MONTHLY STATEMENT PURSUANT TO INTERIM COMPENSATION ORDER. [CHICAGO OFFICE]</u>
09/01/09 Tue 94074893/3	0.20	0.20	370.00	74.00	370.00	74.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>COORDINATE MAILING MONTHLY STATEMENT PURSUANT TO INTERIM COMPENSATION ORDER. [CHICAGO OFFICE]</u>
09/01/09 Tue 94074893/4	0.20	0.20	370.00	74.00	370.00	74.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>COORDINATE MAILING OUT MONTHLY STATEMENT PURSUANT TO INTERIM COMPENSATION ORDER. [CHICAGO OFFICE]</u>
Ding, Y								
06/04/09 Thu 1145843/54	0.50	0.25	225.79	56.45	224.86	56.22		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 <u>PRINT OUT RELEVANT CONTRACTS THAT HAVE NOT BEEN REVIEWED BY BAKER & MCKENZIE OR HAVE ONLY BEEN REVIEWED BY A. LOZYNYSKI FOR D. CHAUHAN;</u> 2 <u>DISCUSS CONTRACT LIST WITH D. CHAUHAN.</u>
Gurevich, L								
06/05/09 Fri 94072942/6	1.30	1.30	280.00	364.00	280.00	364.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 <u>UPDATED TAX CLAIMS EXTRANET DATABASE AND DOCUMENT STRUCTURE FOR THE GENERAL MOTORS EXTRANET DATABASE. [CHICAGO OFFICE]</u>
06/26/09 Fri 94072942/7	3.20	3.20	280.00	896.00	280.00	896.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 <u>INPUT INFORMATION TO THE GENERAL MOTOR DATABASE ON THE EXTRANET. [CHICAGO OFFICE]</u>
07/01/09 Wed 94073622/6	2.20	2.20	280.00	616.00	280.00	616.00	0.80 F 0.70 F 0.70 F	<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 <u>ENTERED CLAIM INFORMATION FOR VARIOUS NEW CLAIMS (0.8);</u> 2 <u>UPLOADED DOCUMENTS TO THE DOCUMENT SECTION OF THE DATABASE (0.7);</u> 3 <u>RESOLVING LOGIN INFORMATION FOR THE DATABASE USERS (0.7). [CHICAGO OFFICE]</u>
07/09/09 Thu 94073622/9	0.80	0.80	280.00	224.00	280.00	224.00	0.50 F 0.30 F	<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 <u>ENTERED NEW RECORD INFORMATION INTO GENERAL MOTORS DATABASE (0.5);</u> 2 <u>UPLOADED DOCUMENTS TO THE DOCUMENT SECTION OF THE GENERAL MOTORS DATABASE (0.3). [CHICAGO OFFICE]</u>
Heroy, D								
06/16/09 Tue 94072943/13	2.40	0.40	795.00	318.00	795.00	318.00	0.40 A 0.40 A 1.10 F 0.30 F 0.20 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>ADMINISTRATION AND ORGANIZATION FOR TIME -- OPEN NEW MATTER;</u> 2 <u>EMAIL P. SUSE ET AL. (.8);</u> 3 <u>REVIEW WGM, J&B, H PAPER (1.1);</u> 4 <u>EMAILS WITH A. MCDERMOTT AND CONFERENCE RE PROCESS (.3);</u> 5 <u>FOLLOW UP RE AFFIDAVIT WITH DUANE WEBBER (.2). [CHICAGO OFFICE]</u>

Johnson, D
~ See the last page of exhibit for explanation

EXHIBIT H
CLERICAL/ADMINISTRATIVE
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Johnson, D								
07/07/09 Tue 94073622/10	2.50	2.50	280.00	700.00	280.00	700.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEW TAX CLAIMS DOWNLOADED FROM PACER AND TRANSFER DATA FROM CLAIMS ONTO TAX CLAIM EXCEL SPREADSHEET. [CHICAGO OFFICE]
Komatsuzaki, T								
06/30/09 Tue 1120581/468	0.50	0.20	140.00	28.00	140.00	28.00	0.20 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 CORRESPONDENCES WITH MS IKEDA (BANK OF TOKYO MITSUBISHI, AKASAKA BRANCH) REGARDING CHANGE OF REGISTERED SEAL (0.2HR); 0.10 F 2 REPORTING TO J MARX (0.1 HR); 0.20 F 3 AFFIXING THE CORPORATE SEAL TO APPLICATION DOCUMENTS FOR SOCIAL INSURANCE(0.2HR). [TOKYO OFFICE]
07/01/09 Wed 1145843/461	0.50	0.25	163.06	40.77	162.38	40.60		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 ARRANGE TO OBTAIN ONLINE COMMERCIAL REGISTRATION INFORMATION FOR GM DIESEL ENGINEERING LIMITED, GM AUTO WORD AND GENERAL MOTORS ASIA PACIFIC JAPAN; 2 SEND TO S MARUYAMA.
07/07/09 Tue 1122420/182	0.40	0.40	140.00	56.00	140.00	56.00	0.20 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 AFFIXING BANK SEAL OF SR BROWN OF RHODES JAPAN LLC TO APPLICATION FORM FOR HEALTH INSURANCE PROGRAM (0.2HR); 0.20 F 2 ARRANGING TO SEND SAME TO K YAMAGUCHI OF DELPHI JAPAN (0.2 HR). [TOKYO OFFICE]
Mahalingam, D								
06/29/09 Mon 1120581/433	0.30	0.10	284.00	28.40	284.00	28.40	0.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING TO J CROZIER'S EMAIL REGARDING PARTICULARS, OFFICERS, ADDRESS AND MEMORANDUM AND ARTICLES OF ASSOCIATION OF COMPANY. PREPARE THE LIST OF OFFICERS (0.10). 0.10 F 2 PERUSE THE LIST OF OFFICERS OF THE COMPANY AND THE LATEST BUSINESS PROFILE OF THE COMPANY PURCHASED FROM ACCOUNTING AND CORPORATE REGULATORY AUTHORITY. FORWARD THE BUSINESS PROFILE TO J CROZIER (0.10). 0.10 F 3 SCAN A COPY OF MEMORANDUM AND ARTICLES OF ASSOCIATION OF COMPANY AND FORWARD THE SAME TO J CROZIER (0.10). [SINGAPORE OFFICE]
Saw, J								
06/09/09 Tue 1145843/72	0.30	0.30	225.79	67.74	224.86	67.46		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 UPLOAD KOREAN AND INDIAN JURISDICTION DOCUMENTS ONTO EXTRANET DATABASE.
06/17/09 Wed 1145843/154	0.70	0.70	225.79	158.05	224.86	157.40		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 COLLATE AND INDEX GM MATERIAL CONTRACTS INTO FILE.
Sharma, S								
06/09/09 Tue 1145843/70	0.60	0.60	508.03	304.82	505.93	303.56		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 CHECK AMENDED MATERIAL CONTRACTS LIST AND SUPERVISE UPLOADING OF DOCUMENTS.

Silva, R
- See the last page of exhibit for explanation

EXHIBIT H
CLERICAL/ADMINISTRATIVE
Baker & McKenzie

DATE	ENTRY HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
		U.S. Dollar	RATE	U.S. Dollar	RATE		

06/19/09	0.20	210.00	210.00	21.00	21.00	0.10 F	MATTER NAME: <i>Delphi Steering Acquisition</i> 1) UNDERSTANDING WITH MAURICIO PACHECO REGARDING THE UPDATED ENROLLMENT OF THE REAL ESTATE IN WHICH IS LOCATED THE HEAD OFFICE OF SAGINAW IN THE CITY OF PORTO ALEGRE, STATE OF RIO GRANDE DO SUL (0.10); 2) SENDING TO M PACHECO A DIGITAL VERSION OF SUCH DOCUMENT (0.10). (PORTO ALEGRE OFFICE)
Fr 1120581/333						0.10 F	

Total
Number of Entries: 29

22.10
6,429.72
6,421.19

EXHIBIT H
CLERICAL/ADMINISTRATIVE
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chauhan, D	0.10	248.04	24.80	281.07	28.11
Chauhan, D	7.90	282.24	2,229.70	281.07	2,220.45
Chertok, S	0.80	370.00	296.00	370.00	296.00
Ding, Y	0.25	225.79	56.45	224.86	56.22
Gurevich, L	7.50	280.00	2,100.00	280.00	2,100.00
Heroy, D	0.40	795.00	318.00	795.00	318.00
Johnson, D	2.50	280.00	700.00	280.00	700.00
Komatsuzaki, T	0.60	140.00	84.00	140.00	84.00
Komatsuzaki, T	0.25	163.06	40.77	162.38	40.60
Mahalingam, D	0.10	284.00	28.40	284.00	28.40
Saw, J	1.00	225.79	225.79	224.86	224.86
Sharma, S	0.60	508.03	304.82	505.93	303.56
Silva, R	0.10	210.00	21.00	210.00	21.00
	22.10		6,429.72		6,421.19

EXHIBIT H
 CLERICAL/ADMINISTRATIVE
 Baker & McKenzie

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	10.00	280.00	2,800.00	280.00	2,800.00
Delphi Steering Acquisition	0.60	140.00	84.00	140.00	84.00
Delphi Steering Acquisition	0.10	210.00	21.00	210.00	21.00
Delphi Steering Acquisition	0.10	284.00	28.40	284.00	28.40
Project Two - Asia Pacific Regional Co-ordination	0.25	163.06	40.77	162.38	40.60
Project Two - Asia Pacific Regional Co-ordination	1.25	225.79	282.24	224.86	281.08
Project Two - Asia Pacific Regional Co-ordination	7.90	282.24	2,229.70	281.07	2,220.45
Project Two - Asia Pacific Regional Co-ordination	0.60	508.03	304.82	505.93	303.56
Project Two - Asia Pacific Regional Co-ordination	0.10	248.04	24.80	281.07	28.11
Retention and Fee Applications	0.80	370.00	296.00	370.00	296.00
Retention and Fee Applications	0.40	795.00	318.00	795.00	318.00
	<u>22.10</u>		<u>6,429.72</u>		<u>6,421.19</u>

(-) REASONS FOR TASK HOUR ASSIGNMENTS

- A Task Hours Allocated By Fee Auditor
- F FINAL BILL

EXHIBIT I

(Unexplained Travel (Fees))

EXHIBIT I
 UNEXPLAINED TRAVEL (FEES)
 Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Cogan, E	43.50	544.29	23,676.62	539.17	23,453.90
	43.50		23,676.62		23,453.90

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Beam	43.50	544.29	23,676.62	539.17	23,453.90
	43.50		23,676.62		23,453.90

EXHIBIT I
UNEXPLAINED TRAVEL (FEES)
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar		U. S. Dollar			
			RATE	FEES	RATE	FEES		
Cogan, E								
06/14/09 Sun 99172736/81	2.00	2.00	544.29	1,088.58	539.17	1,078.34	2.00 F	<i>MATTER NAME: Project Beam</i> 1 <u>TRAVEL TIME UK TO ZURICH (4.0 HRS. TRAVEL BILLED AT 2.0 HRS.)</u>
06/15/09 Mon 99172736/82	10.00	10.00	544.29	5,442.90	539.17	5,391.70		<i>MATTER NAME: Project Beam</i> 1 <u>MEETING AT OFFICES OF GM EUROPE WITH MAGNA TEAM, TERESA HOLDERER AND GM TEAM, C. WHITEFOORD AND P. WESSELS TO DISCUSS SPA.</u>
06/16/09 Tue 99172736/97	1.80	1.80	544.29	979.72	539.17	970.51	1.80 F	<i>MATTER NAME: Project Beam</i> 1 <u>TRAVEL TIME GM EUROPE OFFICES TO UK (3.6 HRS. TRAVEL BILLED AT 1.8 HRS.)</u>
06/16/09 Tue 99172736/98	4.00	4.00	544.29	2,177.16	539.17	2,156.68		<i>MATTER NAME: Project Beam</i> 1 <u>MEETING AT OFFICES OF GM EUROPE WITH MAGNA TEAM, TERESA HOLDERER, C. WHITEFOORD AND P. WESSELS TO DISCUSS SPA.</u>
07/06/09 Mon 99172737/25	3.60	3.60	544.29	1,959.44	539.17	1,941.01		<i>MATTER NAME: Project Beam</i> 1 <u>TRAVEL TO AND FROM ZURICH FOR MEETINGS (7.2 HOURS RECORDED AT 50 % RATE = 3.6 HOURS)</u>
07/06/09 Mon 99172737/26	9.50	9.50	544.29	5,170.76	539.17	5,122.12		<i>MATTER NAME: Project Beam</i> 1 <u>MEETING AT GM'S OFFICES IN ZURICH WITH MAGNA AND SBERBANK TEAMS TO DISCUSS SPA.</u>
07/08/09 Wed 99172737/40	3.60	3.60	544.29	1,959.44	539.17	1,941.01		<i>MATTER NAME: Project Beam</i> 1 <u>TRAVEL TO AND FROM ZURICH FOR MEETINGS (7.2 HRS. RECORDED AT 50 % RATE = 3.6 HRS.)</u>
07/08/09 Wed 99172737/41	9.00	9.00	544.29	4,898.61	539.17	4,852.53		<i>MATTER NAME: Project Beam</i> 1 <u>MEETING AT GM'S OFFICES IN ZURICH WITH MAGNA AND SBERBANK TEAMS TO DISCUSS SPA (INCLUDING LAWYERS ONLY MEETING WITH ALEXANDER SCHWARZ OF GLEISS LUTZ AND ANDREAS STILCKEN OF WHITE & CASE).</u>
Total		43.50		23,676.62		23,453.90		
Number of Entries:	8							

~ See the last page of exhibit for explanation

EXHIBIT I
 UNEXPLAINED TRAVEL (FEES)
 Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Cogan, E	43.50	544.29	23,676.62	539.17	23,453.90
	43.50		23,676.62		23,453.90

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Beam	43.50	544.29	23,676.62	539.17	23,453.90
	43.50		23,676.62		23,453.90

(-) REASONS FOR TASK HOUR ASSIGNMENTS

F FINAL BILL

EXHIBIT J

(Unexplained Travel (Expenses))

EXHIBIT J

Unexplained Travel (Expenses)
Baker & McKenzie

Invoice Number	Entry Number	Invoice Entry Date	Amount in Invoice Currency	Baker's Conversion Rate	U.S. Dollars (Conversion by Baker)	Stuart Maue's Conversion Rate	U.S. Dollars (Conversion by Stuart Maue)	Currency	Description	Fee Examiner's Category	Matter
99172736	9	06/30/09	411.76	1.51190821	\$ 622.54	1.4977	\$ 616.69	EUROS	E. ECOG: OUT-OF-TOWN TRAVEL; HILTON HOTEL ZURICH JUNE 14-15,2009.	E110	Project Beam
99172736	15	06/30/09	770.63	1.51190821	\$ 1,165.12	1.4977	\$ 1,154.17	EUROS	E. ECOG: OUT-OF-TOWN TRAVEL - REED AND MACKAY; LONDON CITY-ZURICH-LHR ON JUNE 14, 2009; R1677585 GBP658.15.	E110	Project Beam
99172737	5	07/09/09	459.74	1.51190821	\$ 695.08	1.4977	\$ 688.55	EUROS	E. COGAN: OUT-OF-TOWN TRAVEL - REED AND MACKAY; LONDON CITY-ZURICH-LHR 06/07/2009; R1688467 GBP392.05.	E110	Project Beam
99172737	7	07/09/09	874.75	1.51190821	\$ 1,322.54	1.4977	\$ 1,310.11	EUROS	E. COGAN: OUT-OF-TOWN TRAVEL - REED AND MACKAY; LHR-ZURICH-LONDON CITY 08/07/2009; R1690639 GBP745.95.	E110	Project Beam
99172737	12	07/16/09	1,224.69	1.51190821	\$ 1,851.62	1.4977	\$ 1,834.22	EUROS	E. COGAN: OUT-OF-TOWN TRAVEL - REED AND MACKAY; ZURICH-LHR-ZURICH 08/07/2009; R1691466 GBP1044.37.	E110	Project Beam
99172736	14	06/30/09	36.08	1.51190821	\$ 54.55	1.4977	\$ 54.04	EUROS	E. ECOG: TRANSPORTATION - LOCAL; GREATER LONDON HIRE (GLH) E. ECOG N5 TO CITY AIRPORT ON JUNE 14, 2009.	E110	Project Beam
TOTAL					\$ 5,711.46		\$ 5,657.79				

EXHIBIT K

(Billing for Retention and Compensation)

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Brandman, S	0.50	695.00	347.50	695.00	347.50
Chauhan, D	1.10	250.00	275.00	250.00	275.00
Chertok, S	44.70	370.00	16,539.00	370.00	16,539.00
Heckelmann, G	1.80	784.62	1,412.32	784.62	1,412.32
Heroy, D	39.70	795.00	31,561.50	795.00	31,561.50
Heroy, D	1.70	850.00	1,445.00	850.00	1,445.00
Houghton, K	6.80	650.00	4,420.00	650.00	4,420.00
Linguanti, T	0.30	750.00	225.00	750.00	225.00
McDade, K	1.60	335.00	536.00	335.00	536.00
McDermott, A	77.60	425.00	32,980.00	425.00	32,980.00
O'Connor, M	3.30	295.00	973.50	295.00	973.50
Poke, A	0.80	570.00	456.00	570.00	456.00
Poke, A	6.20	635.04	3,937.25	632.41	3,920.94
Reid, I	18.95	560.00	10,612.00	560.00	10,612.00
Reid, I	0.90	625.00	562.50	625.00	562.50
Samet, J	1.00	711.00	711.00	711.00	711.00
Schenkel, S	3.50	250.00	875.00	250.00	875.00
Sharma, S	11.40	460.00	5,244.00	460.00	5,244.00
Sharma, S	1.00	465.00	465.00	465.00	465.00
Sharma, S	3.00	508.03	1,524.09	505.93	1,517.79
Truong, K	4.00	330.00	1,320.00	330.00	1,320.00
Truong, K	2.80	335.00	938.00	335.00	938.00
Vonckx, L	4.80	335.00	1,608.00	335.00	1,608.00
Webber, A	10.00	820.00	8,200.00	820.00	8,200.00
	247.45		127,167.65		127,145.05

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	0.10	560.00	56.00	560.00	56.00
Chapter 11 Special Tax Counsel	0.60	625.00	375.00	625.00	375.00
Chapter 11 Special Tax Counsel	0.30	750.00	225.00	750.00	225.00
Project Two - Asia Pacific Regional Co-ordination	3.00	508.03	1,524.09	505.93	1,517.79
Project Two - Asia Pacific Regional Co-ordination	6.20	635.04	3,937.25	632.41	3,920.94
Retention and Fee Applications	4.60	250.00	1,150.00	250.00	1,150.00
Retention and Fee Applications	3.30	295.00	973.50	295.00	973.50
Retention and Fee Applications	4.00	330.00	1,320.00	330.00	1,320.00
Retention and Fee Applications	9.20	335.00	3,082.00	335.00	3,082.00
Retention and Fee Applications	44.70	370.00	16,539.00	370.00	16,539.00
Retention and Fee Applications	77.60	425.00	32,980.00	425.00	32,980.00
Retention and Fee Applications	11.40	460.00	5,244.00	460.00	5,244.00
Retention and Fee Applications	1.00	465.00	465.00	465.00	465.00
Retention and Fee Applications	18.85	560.00	10,556.00	560.00	10,556.00
Retention and Fee Applications	0.80	570.00	456.00	570.00	456.00
Retention and Fee Applications	0.30	625.00	187.50	625.00	187.50
Retention and Fee Applications	6.80	650.00	4,420.00	650.00	4,420.00
Retention and Fee Applications	0.50	695.00	347.50	695.00	347.50
Retention and Fee Applications	1.00	711.00	711.00	711.00	711.00
Retention and Fee Applications	1.80	784.62	1,412.32	784.62	1,412.32
Retention and Fee Applications	39.70	795.00	31,561.50	795.00	31,561.50
Retention and Fee Applications	10.00	820.00	8,200.00	820.00	8,200.00
Retention and Fee Applications	1.70	850.00	1,445.00	850.00	1,445.00
	<u>247.45</u>		<u>127,167.65</u>		<u>127,145.05</u>

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES		
06/01/09	Reid, I Mon 94072943/83	0.50	0.50	560.00	280.00	560.00	280.00		MATTER NAME: Retention and Fee Applications 1 REVIEWED RETENTION LETTER AND CONSIDERED SPECIAL COUNSEL RETENTION ISSUES. [NEW YORK OFFICE]
06/02/09	Reid, I Tue 94072943/84	0.70	0.70	560.00	392.00	560.00	392.00		MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH H. HOUGHTON, S. BRANDMAN AND C. CUMMINGS REGARDING RETENTION AND PLANNING ISSUES. [NEW YORK OFFICE]
06/02/09	Reid, I Tue 94072943/85	1.40	1.40	560.00	784.00	560.00	784.00		MATTER NAME: Retention and Fee Applications 1 ANALYZED SPECIAL COUNSEL RETENTION ISSUES IN CONNECTION WITH RETENTION AFFIDAVIT; 2 REVIEWED FORMS OF AFFIDAVIT. [NEW YORK OFFICE]
06/02/09	Reid, I Tue 94072943/86	0.70	0.70	560.00	392.00	560.00	392.00		MATTER NAME: Retention and Fee Applications 1 REVIEWED AND RESPONDED TO MEMORANDA FROM D. WEBER REGARDING RETENTION OPEN ISSUES. [NEW YORK OFFICE]
06/03/09	Heroy, D Wed 94072943/2	4.60	4.60	795.00	3,657.00	795.00	3,657.00	1.40 F	MATTER NAME: Retention and Fee Applications 1 REVIEW EMAILS X12 WITH C. WHITEFOORD, G. HECKELMANN, J. SAMET, D. WEBBER, ETC. RE APPLICATION (1.4); 0.50 F 2 CONFERENCE WITH D. WEBBER (.5); 0.40 F 3 PHONE I. REID (.4), ALL RE SAME; 0.50 F 4 PHONE J. SAMET (.5) RE SAME 1.00 F 5 AND EMAIL ALL RE PROCEDURES (1.0); 0.30 F 6 PHONE WEISS (.3); 0.10 F 7 CONFERENCE WITH P. SUSE (.1) 0.40 F 8 AND EMAILS RE DETAILS OF RETENTION (.4). [CHICAGO OFFICE]
06/03/09	McDermott, A Wed 94072943/23	0.30	0.30	425.00	127.50	425.00	127.50		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH D. HEROY, NUMEROUS OTHERS RE RETENTION OF SPECIAL COUNSEL. [CHICAGO OFFICE]
06/03/09	Reid, I Wed 94072943/87	1.50	1.50	560.00	840.00	560.00	840.00		MATTER NAME: Retention and Fee Applications 1 CONFERENCES WITH D. HEROY, J. SAMET AND S. BRANDMAN REGARDING RETENTION ISSUES AND REVIEWED CORRESPONDENCE AND RETENTION LETTERS CONCERNING SAME; 2 REVIEWED COURT WEBSITE. [NEW YORK OFFICE]
06/03/09	Webber, A Wed 94072943/130	1.70	1.70	820.00	1,394.00	820.00	1,394.00	0.50 F	MATTER NAME: Retention and Fee Applications 1 REVIEW STEPS FOR FILING MOTION FOR SPECIAL TAX COUNSEL DESIGNATION (0.5); 0.40 F 2 CONFERENCE WITH D. HEROY RE SAME (0.4); 0.40 F 3 REVIEW MEMORANDA RE SAME (0.4); 0.20 F 4 TELEPHONE CONFERENCES RE SAME (0.2); 0.20 F 5 CONFERENCE WITH T. LINGUANTI RE SAME AND RELATED MATTERS (0.2). [WASHINGTON, D.C. OFFICE]
06/04/09	Brandman, S Thu 94072943/81	0.30	0.30	695.00	208.50	695.00	208.50		MATTER NAME: Retention and Fee Applications 1 REVIEW E-MAILS REGARDING B&M RETENTION ISSUES. [NEW YORK OFFICE]

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION	
		U.S. Dollar	U.S. Dollar	U.S. Dollar	U.S. Dollar			
		ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES	
06/04/09	Heroy, D	2.90	2.90	795.00	2,305.50	795.00	2,305.50	<i>MATTER NAME: Retention and Fee Applications</i>
Thu	94072943/3					0.40 F		1 <u>EMAILS RE AU (4);</u>
						0.30 F		2 <u>PHONE WEISS (HONIGMAN) (3), ALL RE RETENTION;</u>
						1.00 F		3 <u>EMAILS WITH WEISS (2) X12, ALL RE SAME (1.0);</u>
						0.90 F		4 <u>CONFERENCE WITH A. MCDERMOTT AND L. VONCKX X4 RE SAME, PROCESS (9);</u>
						0.30 F		5 <u>EMAILS WITH J. SAMET RE FORM, TIMING (3). [CHICAGO OFFICE]</u>
06/04/09	McDermott, A	1.50	1.50	425.00	637.50	425.00	637.50	<i>MATTER NAME: Retention and Fee Applications</i>
Thu	94072943/24							1 <u>CORRESPOND AND CONFERENCE WITH D. HEROY, L. VONCKX, OTHERS RE RETENTION OF SPECIAL COUNSEL. [CHICAGO OFFICE]</u>
06/04/09	McDermott, A	0.30	0.30	425.00	127.50	425.00	127.50	<i>MATTER NAME: Retention and Fee Applications</i>
Thu	94072943/25							1 <u>TELEPHONE CONFERENCE AND CORRESPOND WITH J. SMOLINSKY AT WEIL, J. SAMET RE RETENTION OF BAKER, CORRESPONDING MATERIALS. [CHICAGO OFFICE]</u>
06/04/09	McDermott, A	0.30	0.30	425.00	127.50	425.00	127.50	<i>MATTER NAME: Retention and Fee Applications</i>
Thu	94072943/26							1 <u>REVIEW FORM APPLICATION. [CHICAGO OFFICE]</u>
06/04/09	Poke, A	5.00	5.00	635.04	3,175.20	632.41	3,162.05	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i>
Thu	1145843/46							1 <u>PREPARATION OF REGULATORY REPORTS FOR US BANKRUPTCY APPLICATION REGARDING ONGOING RETENTION BY B&M BY GMC;</u>
								2 <u>FORWARDING TO B&M IN THE US.</u>
06/04/09	Reid, I	0.20	0.20	560.00	112.00	560.00	112.00	<i>MATTER NAME: Retention and Fee Applications</i>
Thu	94072943/88							1 <u>REVIEWED AND RESPONDED TO CORRESPONDENCE FROM D. HEROY AND BAKER TEAM REGARDING RETENTION ISSUES. [NEW YORK OFFICE]</u>
06/04/09	Sharma, S	3.00	3.00	508.03	1,524.09	505.93	1,517.79	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i>
Thu	1145843/48							1 <u>PREPARATION OF REGULATORY REPORTS FOR US BANKRUPTCY APPLICATION REGARDING ONGOING RETENTION BY B&M BY GMC.</u>
06/04/09	Vonckx, L	0.80	0.80	335.00	268.00	335.00	268.00	<i>MATTER NAME: Retention and Fee Applications</i>
Thu	94072943/76					0.20 F		1 <u>REVIEW MASTER RETENTION CHECKLIST (2);</u>
						0.60 F		2 <u>TELECONFERENCE WITH C. WILLIAMS RE CONFLICTS SEARCH (6). [CHICAGO OFFICE]</u>
06/04/09	Webber, A	0.50	0.50	820.00	410.00	820.00	410.00	<i>MATTER NAME: Retention and Fee Applications</i>
Thu	94072943/131					0.50 F		1 <u>REVIEW MEMORANDA RE MOTION FOR SPECIAL TAX COUNSEL DESIGNATION AND PREPARE RESPONSES (0.5). [WASHINGTON, D.C. OFFICE]</u>
06/05/09	Heroy, D	1.20	1.20	795.00	954.00	795.00	954.00	<i>MATTER NAME: Retention and Fee Applications</i>
Fri	94072943/4					0.20 F		1 <u>EMAILS WITH G. HECKELMANN (2),</u>
						0.30 F		2 <u>GROUP (3);</u>
						0.30 F		3 <u>CONFERENCE WITH A. MCDERMOTT (3)</u>
						0.40 F		4 <u>AND REVIEW NOTICE TO GROUP RE PROCEDURES AND STATUS (4). [CHICAGO OFFICE]</u>

~ See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION	
		ENTRY HOURS	HOURS	U.S. Dollar	U. S. Dollar			
				RATE	FEES	RATE	FEES	
06/05/09	McDermott, A Fri 94072943/27	0.20	0.20	425.00	85.00	425.00	85.00	MATTER NAME: Retention and Fee Applications 1 TELEPHONE CONFERENCE WITH R. BROOKS RE RETENTION ISSUES. [CHICAGO OFFICE]
06/05/09	McDermott, A Fri 94072943/28	0.30	0.30	425.00	127.50	425.00	127.50	MATTER NAME: Retention and Fee Applications 1 CORRESPOND AND CONFERENCES WITH D. HEROY RE RETENTION. [CHICAGO OFFICE]
06/05/09	McDermott, A Fri 94072943/29	0.30	0.30	425.00	127.50	425.00	127.50	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH RESPONSIBLE PARTNERS RE RETENTION ISSUES. [CHICAGO OFFICE]
06/05/09	McDermott, A Fri 94072943/30	0.10	0.10	425.00	42.50	425.00	42.50	MATTER NAME: Retention and Fee Applications 1 TELEPHONE CONFERENCE WITH J. SAMET RE RETENTION. [CHICAGO OFFICE]
06/05/09	Reid, I Fri 94072943/89	0.50	0.50	560.00	280.00	560.00	280.00	MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH J. SAMET REGARDING RETENTION ISSUES. [NEW YORK OFFICE]
06/05/09	Reid, I Fri 94072943/90	0.40	0.40	560.00	224.00	560.00	224.00	MATTER NAME: Retention and Fee Applications 1 REVIEWED MEMORANDUM FROM A. MCDERMOTT REGARDING RETENTION ISSUES AND E-MAILS TO AND FROM T. LINGUANTI REGARDING SAME. [NEW YORK OFFICE]
06/05/09	Webber, A Fri 94072943/132	0.20	0.20	820.00	164.00	820.00	164.00	0.20 F MATTER NAME: Retention and Fee Applications 1 REVIEW MEMORANDUM RE MOTION FOR SPECIAL TAX COUNSEL DESIGNATION AND PREPARE RESPONSE (0.2). [WASHINGTON, D.C. OFFICE]
06/06/09	Reid, I Sat 94072943/91	0.30	0.30	560.00	168.00	560.00	168.00	MATTER NAME: Retention and Fee Applications 1 REVIEWED COURT WEBSITE AND ORDERS IN CONNECTION WITH FEE STANDARDS AND E-MAILS TO AND FROM J. SAMET. [NEW YORK OFFICE]
06/08/09	Brandman, S Mon 94072943/82	0.20	0.20	695.00	139.00	695.00	139.00	MATTER NAME: Retention and Fee Applications 1 REVIEW E-MAIL REGARDING BAKER RETENTION. [NEW YORK OFFICE]
06/08/09	Heroy, D Mon 94072943/5	0.40	0.40	795.00	318.00	795.00	318.00	MATTER NAME: Retention and Fee Applications 1 EMAILS WITH J. SAMET, A. MCDERMOTT AND G. HECKELMANN REGARDING RETENTION. [CHICAGO OFFICE]
06/08/09	McDermott, A Mon 94072943/31	0.60	0.60	425.00	255.00	425.00	255.00	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH RESPONSIBLE PARTNERS RE RETENTION ISSUES; 2 CONFERENCE WITH L. VONCKX AND REVIEW PRELIMINARY CONFLICTS INFORMATION. [CHICAGO OFFICE]
06/08/09	Reid, I Mon 94072943/92	0.20	0.20	560.00	112.00	560.00	112.00	MATTER NAME: Retention and Fee Applications 1 REVIEWED CORRESPONDENCE IN CONNECTION WITH RETENTION ISSUES. [NEW YORK OFFICE]

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY		Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
		HOURS	HOURS	U.S. Dollar	FEES	U. S. Dollar	FEES		
06/08/09	Vonckx, L Mon 94072943/77	2.10	2.10	335.00	703.50	335.00	703.50	2.00 F 0.10 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW RESULTS OF CONFLICTS CHECK (2.0); 2 CORRESPOND WITH A. MCDERMOTT RE SAME (0.1). [CHICAGO OFFICE]
06/08/09	Webber, A Mon 94072943/133	0.20	0.20	820.00	164.00	820.00	164.00	0.20 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW MEMORANDUM RE MOTION FOR SPECIAL TAX COUNSEL DESIGNATION (0.2). [WASHINGTON, D.C. OFFICE]
06/09/09	Heroy, D Tue 94072943/6	3.90	3.90	795.00	3,100.50	795.00	3,100.50	0.50 F 0.60 F 2.20 F 0.60 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW DATA FROM C. LANDON REGARDING DELPHI (WHITEFOORD) (.5); 2 X2 FOR G. HECKELMANN REGARDING OPEL (.6); 3 REVIEW DRAFT WITH A. MCDERMOTT AND REVIEW CONFLICT SEARCH RESULTS (2.2); 4 E-MAILS REGARDING TIMING, STATUS (.6). [CHICAGO OFFICE]
06/09/09	McDermott, A Tue 94072943/32	0.80	0.80	425.00	340.00	425.00	340.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW CLIENT INTAKE SYSTEM AND PRELIMINARY CONFLICTS INFORMATION. [CHICAGO OFFICE]
06/09/09	McDermott, A Tue 94072943/33	0.30	0.30	425.00	127.50	425.00	127.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 CORRESPOND AND CONFERENCES WITH D. HEROY RE RETENTION ISSUES. [CHICAGO OFFICE]
06/09/09	McDermott, A Tue 94072943/34	0.30	0.30	425.00	127.50	425.00	127.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 CORRESPOND AND TELEPHONE CONFERENCES WITH J. SAMET RE STATUS. [CHICAGO OFFICE]
06/09/09	McDermott, A Tue 94072943/35	2.10	2.10	425.00	892.50	425.00	892.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 DRAFT MEMORANDUM RE BILLING PROTOCOL, RETENTION PROCEDURES; 2 CORRESPOND WITH RESPONSIBLE PARTNERS RE SAME. [CHICAGO OFFICE]
06/09/09	McDermott, A Tue 94072943/36	0.80	0.80	425.00	340.00	425.00	340.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 CORRESPOND WITH A. POKE, G. HECKELMAN RE SCOPE OF RETENTION. [CHICAGO OFFICE]
06/10/09	Heroy, D Wed 94072943/7	3.20	3.20	795.00	2,544.00	795.00	2,544.00	0.90 F 2.10 F 0.20 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 E-MAIL A. MCDERMOTT G. HECKELMANN, C. WHITEFOORD, A. WEBBER, K. HOUGHTON ET AL., REGARDING ALL DETAILS X6 (.9); 2 REVIEW/REVISE LATEST DRAFT (2.1); 3 AND COMMENT TO A. MCDERMOTT (.2). [CHICAGO OFFICE]
06/10/09	McDermott, A Wed 94072943/37	0.50	0.50	425.00	212.50	425.00	212.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 CORRESPOND AND CONFERENCES WITH D. HEROY, G. HECKELMAN RE RETENTION ISSUES. [CHICAGO OFFICE]
06/10/09	McDermott, A Wed 94072943/38	0.30	0.30	425.00	127.50	425.00	127.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 CORRESPOND AND CONFERENCES WITH G. PHILLIPS RE OUTSTANDING GM INVOICES. [CHICAGO OFFICE]

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES		
06/10/09 Wed	McDermott, A 94072943/39	4.70	4.70	425.00	1,997.50	425.00	1,997.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVISE FORM APPLICATION TO EMPLOY BAKER;</u> 2 <u>DRAFT AFFIDAVIT IN SUPPORT;</u> 3 <u>CORRESPOND AND CONFERENCES WITH D. HEROY RE SAME. [CHICAGO OFFICE]</u>
06/10/09 Wed	McDermott, A 94072943/40	0.40	0.40	425.00	170.00	425.00	170.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>TELEPHONE CONFERENCES WITH R. BROOKS, J. SMOLINSKI RE RETENTION OF BAKER. [CHICAGO OFFICE]</u>
06/10/09 Wed	McDermott, A 94072943/41	1.10	1.10	425.00	467.50	425.00	467.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND AND CONFERENCES WITH L. VONCKX RE CONFLICTS ISSUES, PREPARATION OF SCHEDULE TO AFFIDAVIT IN SUPPORT OF APPLICATION;</u> 2 <u>REVIEW AND REVISE SCHEDULE. [CHICAGO OFFICE]</u>
06/10/09 Wed	Reid, I 94072943/93	0.50	0.50	560.00	280.00	560.00	280.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CONFERENCE WITH AND E-MAILS TO AND FROM J. SAMET REGARDING RETENTION STATUS, AND COMMENTED ON RETENTION MEMORANDUM. [NEW YORK OFFICE]</u>
06/10/09 Wed	Reid, I 94072943/94	0.30	0.30	560.00	168.00	560.00	168.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEWED RETENTION DISCLOSURE ISSUES. [NEW YORK OFFICE]</u>
06/10/09 Wed	Reid, I 94072943/95	0.30	0.30	560.00	168.00	560.00	168.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEWED COURT FEE ORDERS AND US TRUSTEE FEE GUIDELINES AND E-MAIL TO BAKER TAX TEAM REGARDING SAME. [NEW YORK OFFICE]</u>
06/10/09 Wed	Reid, I 94072943/96	0.20	0.20	560.00	112.00	560.00	112.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>E-MAILS TO AND FROM S. BRANDMAN REGARDING RETENTION STATUS AND OPEN ISSUES. [NEW YORK OFFICE]</u>
06/10/09 Wed	Vonckx, L 94072943/78	0.90	0.90	335.00	301.50	335.00	301.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEW SCHEDULE OF CLIENTS AND FORMER CLIENTS;</u> 2 <u>MEET WITH A. MCDERMOTT RE SAME. [CHICAGO OFFICE]</u>
06/11/09 Thu	Heroy, D 94072943/8	2.80	2.80	795.00	2,226.00	795.00	2,226.00	1.40 F 0.20 F 0.50 F 0.30 F 0.40 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>EMAILS WITH W.J.L. A. MCDERMOTT, G. HECKELMANN, D. WEBBER, C. WHITEFOORD, ET AL., ALL REGARDING REQUIREMENTS, CONFLICTS AND RETENTION (1.4);</u> 2 <u>SEND COMMENTS (.2);</u> 3 <u>PHONE A. MCDERMOTT AND REVIEW (.5);</u> 4 <u>CONFERENCE WITH J. SAMET RE LOCAL PROCEDURES (.3);</u> 5 <u>REVIEW REST OF EMAILS FROM G. HECKELMANN AND C. WHITEFOORD RE CONFLICTS (.4). [CHICAGO OFFICE]</u>
06/11/09 Thu	McDermott, A 94072943/42	1.40	1.40	425.00	595.00	425.00	595.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>NUMEROUS CORRESPONDENCE WITH RESPONSIBLE PARTNERS RE BILLING MATTERS, RETENTION APPLICATION, ENGAGEMENT LETTERS. [CHICAGO OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES		
06/11/09 Thu	McDermott, A 94072943/43	0.20	0.20	425.00	85.00	425.00	85.00		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH I. REID RE US TRUSTEE GUIDELINES. [CHICAGO OFFICE]
06/11/09 Thu	McDermott, A 94072943/44	0.50	0.50	425.00	212.50	425.00	212.50		MATTER NAME: Retention and Fee Applications 1 TELEPHONE CONFERENCES WITH D. HEROY RE REVISIONS TO RETENTION APPLICATION, AFFIDAVIT. [CHICAGO OFFICE]
06/11/09 Thu	McDermott, A 94072943/45	0.60	0.60	425.00	255.00	425.00	255.00		MATTER NAME: Retention and Fee Applications 1 CORRESPONDENCE TO J. SMOLINSKI RE STATUS OF RETENTION; 2 ATTEMPTED TELEPHONE CONFERENCES WITH J. SMOLINSKI, R. BROOKS. [CHICAGO OFFICE]
06/11/09 Thu	McDermott, A 94072943/46	2.60	2.60	425.00	1,105.00	425.00	1,105.00		MATTER NAME: Retention and Fee Applications 1 REVISE FORM APPLICATION TO EMPLOY BAKER; 2 DRAFT AFFIDAVIT IN SUPPORT BASED ON UPDATED CONFLICTS INFORMATION, COMMENTS RECEIVED. [CHICAGO OFFICE]
06/11/09 Thu	McDermott, A 94072943/47	2.30	2.30	425.00	977.50	425.00	977.50		MATTER NAME: Retention and Fee Applications 1 REVIEW CONFLICTS INFORMATION, RESEARCH CLIENT INTAKE AND CONFLICTS SYSTEM RE POTENTIAL ADVERSITIES, CONNECTIONS WITH PARTIES IN INTEREST; 2 DRAFT SCHEDULE 1 TO AFFIDAVIT IN SUPPORT OF APPLICATION. [CHICAGO OFFICE]
06/11/09 Thu	Reid, I 94072943/97	0.80	0.80	560.00	448.00	560.00	448.00		MATTER NAME: Retention and Fee Applications 1 CONFERENCES WITH J. SAMET REGARDING RETENTION ISSUES; 2 REVIEWED AND COMMENTED ON CORRESPONDENCE/MEMORANDUM REGARDING SAME AND REVIEWED CORRESPONDENCE CONCERNING OPEN ISSUES. [NEW YORK OFFICE]
06/11/09 Thu	Webber, A 94072943/134	0.40	0.40	820.00	328.00	820.00	328.00	0.40 F	MATTER NAME: Retention and Fee Applications 1 REVIEW MEMORANDA RE ENGAGEMENT AND MOTION FOR SPECIAL TAX COUNSEL DESIGNATION (0.4). [WASHINGTON, D.C. OFFICE]
06/12/09 Fri	Heckelmann, G 94072943/80	1.80	1.80	784.62	1,412.32	784.62	1,412.32	0.50 F 0.90 F 0.20 F 0.20 F	MATTER NAME: Retention and Fee Applications 1 REVIEW OF APPLICATION TO NEW YORK BANKRUPTCY COURT FOR THE BAKER RETENTION IN GMC'S CHAPTER 11 PROCEEDINGS (0.5 HOURS); 2 MARK-UP IN THE CONFLICTS SECTION AND CORRESPONDENCE WITH ANDREW MCDERMOTT (BAKER & MCKENZIE, CHICAGO) REGARDING SAME (0.9 HOURS); 3 ADDITIONAL CORRESPONDENCE WITH ANDREW MCDERMOTT REGARDING FURTHER DETAILS RELATED TO THE APPLICATION (0.2 HOURS) 4 AND TELEPHONE CONVERSATION WITH JOE SAMET AND IRA REID (BOTH BAKER & MCKENZIE, NEW YORK) REGARDING SAME (0.2 HOURS). [FRANKFURT OFFICE]
06/12/09 Fri	Heroy, D 94072943/9	2.20	2.20	795.00	1,749.00	795.00	1,749.00	0.70 F 0.20 F 0.50 F 0.60 F 0.20 F	MATTER NAME: Retention and Fee Applications 1 REVIEW LATEST DRAFT (.7); 2 PHONE A. MCDERMOTT (.2); 3 EMAIL TO TEAM RE STAFFING GOING FORWARD (.5); 4 WORK ON CONFLICTS - REVIEW LIST ONCE MORE AND CONFERENCE WITH A. MCDERMOTT RE SAME (.6); 5 EMAIL D. WEBBER RE AFFIDAVIT (.2). [CHICAGO OFFICE]

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
			HOURS	U.S. Dollar	FEES	U. S. Dollar		
06/12/09	Houghton, K Fri 94072943/128	1.10	1.10	650.00	715.00	650.00	715.00	1.10 F 1 <u>MATTER NAME: Retention and Fee Applications</u> <u>REVIEW DRAFT AFFIDAVIT AND DRAFT RETENTION MOTION, AS WELL AS D. WEBBER COMMENTS ON TAX SPECIAL COUNSEL PORTIONS (1.1). [WASHINGTON, D.C. OFFICE]</u>
06/12/09	McDermott, A Fri 94072943/48	1.80	1.80	425.00	765.00	425.00	765.00	1 <u>MATTER NAME: Retention and Fee Applications</u> <u>REVISE FORM APPLICATION TO EMPLOY BAKER;</u> 2 <u>DRAFT AFFIDAVIT IN SUPPORT BASED ON UPDATED CONFLICTS INFORMATION, COMMENTS RECEIVED;</u> 3 <u>DRAFT CORRESPONDENCE TO WORLDWIDE PARTNERS RE SAME, RETENTION PROCESS. [CHICAGO OFFICE]</u>
06/12/09	McDermott, A Fri 94072943/49	1.40	1.40	425.00	595.00	425.00	595.00	1 <u>MATTER NAME: Retention and Fee Applications</u> <u>CONFERENCES AND CORRESPOND WITH D. HEROY, D. LINKLATER, J. SAMET, I. REID RE BAKER RETENTION, COMMENTS TO APPLICATION AND AFFIDAVIT IN SUPPORT;</u> 2 <u>REVIEW AND REVISE RE COMMENTS. [CHICAGO OFFICE]</u>
06/12/09	McDermott, A Fri 94072943/50	1.60	1.60	425.00	680.00	425.00	680.00	1 <u>MATTER NAME: Retention and Fee Applications</u> <u>NUMEROUS CORRESPONDENCE WITH RESPONSIBLE PARTNERS WORLDWIDE RE RETENTION PROCEDURES, CONFLICTS AND DISCLOSURE ISSUES, INTERNAL BILLING PROTOCOLS CONSISTENT WITH TRUSTEE GUIDELINES. [CHICAGO OFFICE]</u>
06/12/09	Reid, I Fri 94072942/56	0.10	0.10	560.00	56.00	560.00	56.00	1 <u>MATTER NAME: Chapter 11 Special Tax Counsel</u> <u>REVIEWED CORRESPONDENCE FROM A. MCDERMOTT CONCERNING TIME ENTRY REQUIREMENTS. [NEW YORK OFFICE]</u>
06/12/09	Reid, I Fri 94072943/98	0.40	0.40	560.00	224.00	560.00	224.00	1 <u>MATTER NAME: Retention and Fee Applications</u> <u>E-MAILS TO AND FROM RETENTION TEAM AND C. WHITEFOORD REGARDING DISCLOSURE ISSUES AND DRAFT RETENTION PLEADINGS. [NEW YORK OFFICE]</u>
06/12/09	Reid, I Fri 94072943/99	2.30	2.30	560.00	1,288.00	560.00	1,288.00	1 <u>MATTER NAME: Retention and Fee Applications</u> <u>REVIEWED DRAFT RETENTION PLEADINGS, ANALYZED DISCLOSURE ISSUES AND LEGAL REQUIREMENTS FOR ADEQUACY OF DISCLOSURE, AND REVISED AND COMMENTED ON. [NEW YORK OFFICE]</u>
06/12/09	Reid, I Fri 94072943/100	0.80	0.80	560.00	448.00	560.00	448.00	1 <u>MATTER NAME: Retention and Fee Applications</u> <u>CONFERENCES WITH J. SAMET REGARDING DISCLOSURE AFFIDAVIT COMMENTS AND DISCLOSURE ISSUES. [NEW YORK OFFICE]</u>
06/12/09	Reid, I Fri 94072943/101	0.10	0.10	560.00	56.00	560.00	56.00	1 <u>MATTER NAME: Retention and Fee Applications</u> <u>REVIEWED CORRESPONDENCE FROM J. LINKLATER REGARDING RETENTION ISSUES AND E-MAIL TO J. SAMET REGARDING SAME. [NEW YORK OFFICE]</u>
06/12/09	Reid, I Fri 94072943/102	0.20	0.20	560.00	112.00	560.00	112.00	1 <u>MATTER NAME: Retention and Fee Applications</u> <u>E-MAILS TO AND FROM G. HECKELMANN REGARDING RETENTION ISSUES. [NEW YORK OFFICE]</u>
06/12/09	Reid, I Fri 94072943/103	0.20	0.20	560.00	112.00	560.00	112.00	1 <u>MATTER NAME: Retention and Fee Applications</u> <u>CONFERENCE WITH J. SAMET AND G. HECKELMANN REGARDING RETENTION ISSUES IN CONNECTION WITH GM EUROPE. [NEW YORK OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			HOURS	U.S. Dollar	RATE	FEES		
06/12/09	Reid, I Fri 94072943/104	0.10	0.10	560.00	56.00	560.00	56.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEWED COMMENTS TO RETENTION PAPERS FROM D. WEBBER. [NEW YORK OFFICE]</u>
06/12/09	Webber, A Fri 94072943/135	2.60	2.60	820.00	2,132.00	820.00	2,132.00	<i>MATTER NAME: Retention and Fee Applications</i> 1.50 F 1 <u>REVIEW MEMORANDA RE ENGAGEMENT AND MOTION FOR SPECIAL TAX COUNSEL DESIGNATION, AND PREPARE RESPONSES TO SAME (1.5);</u> 0.60 F 2 <u>ANALYZE SCOPE OF ENGAGEMENTS FOR BANKRUPTCY MOTION (0.6);</u> 0.50 A 3 <u>ANALYZE TERMS AND PROVISIONS FOR MOTION FOR SPECIAL COUNSEL DESIGNATION. [WASHINGTON, D.C. OFFICE]</u>
06/13/09	Heroy, D Sat 94072943/10	0.40	0.40	795.00	318.00	795.00	318.00	<i>MATTER NAME: Retention and Fee Applications</i> 0.40 F 1 <u>EMAILS WITH A. MCDERMOTT X2 REGARDING NEW DRAFT, TIMING (4). [CHICAGO OFFICE]</u>
06/13/09	McDermott, A Sat 94072943/51	0.10	0.10	425.00	42.50	425.00	42.50	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND WITH J. SAMET, J. LINKLATER RE RETENTION ISSUES. [CHICAGO OFFICE]</u>
06/14/09	Heroy, D Sun 94072943/11	1.10	1.10	795.00	874.50	795.00	874.50	<i>MATTER NAME: Retention and Fee Applications</i> 0.50 F 1 <u>EMAIL A. MCDERMOTT RE VARIOUS - 327(3), CONFLICTS, TIMING - ISSUES (5);</u> 0.60 F 2 <u>REVIEW PRELIMINARY DRAFTS ON BB AND REVIEW ISSUES (6). [CHICAGO OFFICE]</u>
06/14/09	McDermott, A Sun 94072943/52	0.60	0.60	425.00	255.00	425.00	255.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>DRAFT CORRESPONDENCE TO D. WEBBER RE AFFIDAVIT IN SUPPORT OF RETENTION APPLICATION;</u> 2 <u>CORRESPOND WITH D. WEBBER, D. HEROY RE SAME. [CHICAGO OFFICE]</u>
06/14/09	McDermott, A Sun 94072943/53	2.60	2.60	425.00	1,105.00	425.00	1,105.00	<i>MATTER NAME: Retention and Fee Applications</i> 2.10 F 1 <u>REVISE APPLICATION TO EMPLOY BAKER AND AFFIDAVIT IN SUPPORT BASED ON COMMENTS RECEIVED (2.1);</u> 0.20 F 2 <u>REVIEW CONFLICTS WAIVER, ENGAGEMENT LETTER (2);</u> 0.30 F 3 <u>CORRESPOND WITH D. HEROY RE SAME (3). [CHICAGO OFFICE]</u>
06/14/09	McDermott, A Sun 94072943/54	0.10	0.10	425.00	42.50	425.00	42.50	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND WITH R. BROOKS AT WEIL RE RETENTION PROCESS [CHICAGO OFFICE]</u>
06/14/09	McDermott, A Sun 94072943/55	0.90	0.90	425.00	382.50	425.00	382.50	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>DRAFT CORRESPONDENCE TO C. WHITEFOORD RE AFFIDAVIT IN SUPPORT OF RETENTION APPLICATION, CERTAIN DISCLOSURES AND ENGAGEMENT DOCUMENTATION;</u> 2 <u>CORRESPOND WITH C. WHITEFOORD, D. HEROY RE SAME. [CHICAGO OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie				Stuart Maue		TASK HOURS ~	DESCRIPTION
		ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
06/15/09	Heroy, D Mon 94072943/12	2.50	2.50	795.00	1,987.50	795.00	1,987.50	1.00 F	MATTER NAME: Retention and Fee Applications 1 REVIEW OF DRAFT (1.0);
								0.40 F	2 CONFERENCE WITH A. MCDERMOTT X3 RE ISSUES (4);
								0.30 F	3 EMAILS RE SAME (3);
								0.25 A	4 CONFERENCE WITH A. MCDERMOTT RE NEW DIRECTIONS;
								0.25 A	5 REVIEW LANGUAGE RE MAGNA (5);
								0.30 F	6 EMAILS RE STATUS (3). [CHICAGO OFFICE]
06/15/09	McDermott, A Mon 94072943/56	1.20	1.20	425.00	510.00	425.00	510.00		MATTER NAME: Retention and Fee Applications 1 NUMEROUS CORRESPONDENCE WITH RESPONSIBLE PARTNERS WORLDWIDE RE RETENTION PROCEDURES, CONFLICTS AND DISCLOSURE ISSUES, ORDINARY COURSE PROFESSIONALS. [CHICAGO OFFICE]
06/15/09	McDermott, A Mon 94072943/57	0.70	0.70	425.00	297.50	425.00	297.50		MATTER NAME: Retention and Fee Applications 1 CONFERENCES AND CORRESPOND WITH D. HEROY RE RETENTION ISSUES, CREDITORS COMMITTEE, BILLING. [CHICAGO OFFICE]
06/15/09	Reid, I Mon 94072943/105	0.10	0.10	560.00	56.00	560.00	56.00		MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH A. MCDERMOTT AND J. SAMET REGARDING MAGMA WAIVER/RETENTION ISSUES. [NEW YORK OFFICE]
06/16/09	Heroy, D Tue 94072943/13	2.40	2.00	795.00	1,590.00	795.00	1,590.00	0.40 A	MATTER NAME: Retention and Fee Applications 1 ADMINISTRATION AND ORGANIZATION FOR TIME -- OPEN NEW MATTER;
								0.40 A	2 EMAIL P. SUSE ET AL. (8);
								1.10 F	3 REVIEW WGM, J&B, H PAPER (1.1);
								0.30 F	4 EMAILS WITH A. MCDERMOTT AND CONFERENCE RE PROCESS (3);
								0.20 F	5 FOLLOW UP RE AFFIDAVIT WITH DUANE WEBBER (2). [CHICAGO OFFICE]
06/16/09	Houghton, K Tue 94072943/129	1.00	1.00	650.00	650.00	650.00	650.00		MATTER NAME: Retention and Fee Applications 1 GM RETENTION MATTER: E-MAIL WITH D. WEBBER AND I. REID RE: CONFLICTS PORTION OF RETENTION APPLICATION;
									2 REVIEW MATERIAL FROM I. REID AND E-MAIL BAKER TEAM RELATING TO RETENTION APPLICATION FOR SPECIAL TAX COUNSEL ROLE. [WASHINGTON, D.C. OFFICE]
06/16/09	McDermott, A Tue 94072943/58	0.50	0.50	425.00	212.50	425.00	212.50		MATTER NAME: Retention and Fee Applications 1 PREPARE FOR CONFERENCE WITH US TRUSTEE RE RETENTION APPLICATION. [CHICAGO OFFICE]
06/16/09	McDermott, A Tue 94072943/59	0.70	1.00	425.00	425.00	425.00	425.00	0.10 F	MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH L. VONCKX RE BILLING GUIDELINES (1);
								0.70 F	2 CONFERENCE AND CORRESPOND WITH D. HEROY RE MATTER BILLING, CONFLICTS ISSUES, STATUS (7);
								0.20 F	3 TELEPHONE CONFERENCE WITH B. SEGAL RE RETENTION ISSUES (2). [CHICAGO OFFICE]
06/16/09	McDermott, A Tue 94072943/60	1.60	1.60	425.00	680.00	425.00	680.00		MATTER NAME: Retention and Fee Applications 1 NUMEROUS CORRESPONDENCE WITH RESPONSIBLE PARTNERS WORLDWIDE RE RETENTION PROCEDURES, CONFLICTS AND DISCLOSURE ISSUES, ORDINARY COURSE PROFESSIONALS. [CHICAGO OFFICE]

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EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION	
		U.S. Dollar	U.S. Dollar	U.S. Dollar	U.S. Dollar			
ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES			
06/16/09 Tue	Reid, I 94072943/106	0.70	0.70	560.00	392.00	560.00	392.00	MATTER NAME: Retention and Fee Applications 1 REVIEWED RETENTION APPLICATIONS BY WEIL GOTSHAL, HONIGMAN MILLER AND JENNER & BLOCK AND NOTICE OF RETENTION HEARING, AND DRAFTED E-MAIL TO BAKER TEAM REGARDING SAME. [NEW YORK OFFICE]
06/16/09 Tue	Reid, I 94072943/107	0.20	0.20	560.00	112.00	560.00	112.00	MATTER NAME: Retention and Fee Applications 1 E-MAILS TO AND FROM G. HECKELMANN REGARDING RETENTION ISSUES. [NEW YORK OFFICE]
06/16/09 Tue	Reid, I 94072943/108	0.10	0.10	560.00	56.00	560.00	56.00	MATTER NAME: Retention and Fee Applications 1 E-MAIL TO S. BRANDMAN REGARDING RETENTION ISSUES. [NEW YORK OFFICE]
06/16/09 Tue	Reid, I 94072943/109	0.10	0.10	560.00	56.00	560.00	56.00	MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH J. SAMET REGARDING RETENTION STATUS. [NEW YORK OFFICE]
06/17/09 Wed	Heroy, D 94072943/14	0.40	0.40	795.00	318.00	795.00	318.00	MATTER NAME: Retention and Fee Applications 0.30 F 1 REVIEW EMAILS (3); 0.10 F 2 CONFERENCE WITH A. MCDERMOTT RE STATUS (1). [CHICAGO OFFICE]
06/17/09 Wed	McDermott, A 94072943/61	0.80	0.80	425.00	340.00	425.00	340.00	MATTER NAME: Retention and Fee Applications 1 PREPARE FOR AND TELEPHONE CONFERENCE WITH WEIL, US TRUSTEE RE RETENTION APPLICATION, AFFIDAVIT IN SUPPORT, SCOPE OF SERVICES TO BE PROVIDED AND DISCLOSURES. [CHICAGO OFFICE]
06/17/09 Wed	McDermott, A 94072943/62	0.80	0.80	425.00	340.00	425.00	340.00	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH D. HEROY, J. SAMET, I. REID, G. HECKELMAN RE VARIOUS RETENTION ISSUES. [CHICAGO OFFICE]
06/17/09 Wed	Reid, I 94072943/110	0.30	0.30	560.00	168.00	560.00	168.00	MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH J. SAMET AND E-MAILS TO AND FROM A. MCDERMOTT REGARDING STATUS OF RETENTION PAPERS. [NEW YORK OFFICE]
06/17/09 Wed	Reid, I 94072943/111	0.50	0.50	560.00	280.00	560.00	280.00	MATTER NAME: Retention and Fee Applications 1 REVIEWED REVISED DRAFT SPECIAL COUNSEL RETENTION PAPERS AND E-MAIL TO J. SAMET REGARDING SAME. [NEW YORK OFFICE]
06/17/09 Wed	Samet, J 94072943/126	0.60	0.60	711.00	426.60	711.00	426.60	MATTER NAME: Retention and Fee Applications 1 REVIEW DISCLOSURE AND RETENTION STATUS; 2 REVIEW MEMO FROM I. REID; 3 REVIEW CASE DEVELOPMENTS; 4 MEMO FROM D. HEROY RE: RETENTION; 5 CONFERENCE WITH I. REID; 6 CORRESPONDENCE FROM I. REID RE: RETENTION. [NEW YORK OFFICE]

~ See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
			U.S. Dollar	U.S. Dollar	U. S. Dollar	U. S. Dollar		
06/18/09	Heroy, D Thu 94072943/15	0.30	0.30	795.00	238.50	795.00	238.50	MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH A. MCDERMOTT RE WGM, US TRUSTEE REVIEW AND EMAIL. [CHICAGO OFFICE]
06/18/09	McDermott, A Thu 94072943/63	0.10	0.10	425.00	42.50	425.00	42.50	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH D. HEROY RE RETENTION STATUS. [CHICAGO OFFICE]
06/18/09	McDermott, A Thu 94072943/64	0.70	0.70	425.00	297.50	425.00	297.50	MATTER NAME: Retention and Fee Applications 0.30 F 1 REVIEW WEIL COMMENTS TO APPLICATION TO RETAIN BAKER, RELATED AFFIDAVIT (3); 0.20 F 2 CORRESPOND WITH D. MESHKOV RE SAME (2); 0.20 F 3 CORRESPOND WITH GLOBAL PARTNERS RE SAME (2). [CHICAGO OFFICE]
06/18/09	Reid, I Thu 94072943/112	0.10	0.10	560.00	56.00	560.00	56.00	MATTER NAME: Retention and Fee Applications 1 CONFERENCES WITH J. SAMET REGARDING RETENTION ISSUES. [NEW YORK OFFICE]
06/18/09	Webber, A Thu 94072943/136	0.30	0.30	820.00	246.00	820.00	246.00	MATTER NAME: Retention and Fee Applications 0.30 F 1 REVIEW MEMORANDA RE ARRANGEMENTS FOR PAYMENT OF FEES IN BANKRUPTCY CASE AND PREPARATION OF REQUEST TO BE APPOINTED SPECIAL COUNSEL (0.3). [WASHINGTON, D.C. OFFICE]
06/19/09	Heroy, D Fri 94072943/16	0.40	0.40	795.00	318.00	795.00	318.00	MATTER NAME: Retention and Fee Applications 0.30 F 1 EMAILS WITH WGM RE STATUS, US TRUSTEE AND PHONE A. MCDERMOTT (3); 0.10 F 2 FORWARD DATA TO GROUP (1). [CHICAGO OFFICE]
06/19/09	McDermott, A Fri 94072943/65	0.30	0.30	425.00	127.50	425.00	127.50	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH WEIL, US TRUSTEE, D. WEBBER RE COMMENTS TO APPLICATION AND AFFIDAVIT. [CHICAGO OFFICE]
06/19/09	Reid, I Fri 94072943/113	0.20	0.20	560.00	112.00	560.00	112.00	MATTER NAME: Retention and Fee Applications 1 CONFERENCES WITH J. SAMET REGARDING RETENTION STATUS. [NEW YORK OFFICE]
06/20/09	McDermott, A Sat 94072943/66	0.20	0.20	425.00	85.00	425.00	85.00	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH D. HEROY RE RETENTION. [CHICAGO OFFICE]
06/22/09	Heroy, D Mon 94072943/17	0.60	0.60	795.00	477.00	795.00	477.00	MATTER NAME: Retention and Fee Applications 0.60 F 1 PHONE AND EMAIL A. MCDERMOTT RE NEW GM, US TRUSTEE MEETING, ETC. AND CONSIDER HANGMAN, JENNER ISSUES (6). [CHICAGO OFFICE]
06/22/09	McDermott, A Mon 94072943/67	0.50	0.50	425.00	212.50	425.00	212.50	MATTER NAME: Retention and Fee Applications 1 CORRESPOND AND TELEPHONE CONFERENCE WITH WEIL RE CONFERENCE WITH US TRUSTEE, ORDINARY COURSE PROFESSIONALS. [CHICAGO OFFICE]

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EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION		
		U.S. Dollar	U.S. Dollar	U. S. Dollar	U. S. Dollar				
		ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES		
06/22/09	McDermott, A Mon 94072943/68	1.40	1.40	425.00	595.00	425.00	595.00	0.40 F 0.70 F 0.30 F	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 CORRESPOND AND TELEPHONE CONFERENCE WITH I. REID RE GERMAN ENGAGEMENT (.4);</p> <p>2 CORRESPOND WITH D. HEROY, I. REID, J. SAMET, G. HECKELMAN RE SAME, STATUS OF ENGAGEMENT (.7);</p> <p>3 CORRESPOND AND CONFERENCE WITH L. VONCKX RE ENGAGEMENT TERMS ARE RELATED RESEARCH (.3). [CHICAGO OFFICE]</p>
06/22/09	Reid, I Mon 94072943/114	0.50	0.50	560.00	280.00	560.00	280.00	1	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 E-MAILS TO AND FROM A. MCDERMOTT AND J. SAMET REGARDING RETENTION STATUS AND ISSUES. [NEW YORK OFFICE]</p>
06/22/09	Reid, I Mon 94072943/115	0.40	0.40	560.00	224.00	560.00	224.00	1	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 REVIEWED AND RESPONDED TO P. WESSELS AND GUENTHER HECKELMANN REGARDING RETENTION ISSUES. [NEW YORK OFFICE]</p>
06/22/09	Reid, I Mon 94072943/116	0.80	0.80	560.00	448.00	560.00	448.00	1	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 REVIEWED DRAFT RETENTION PAPERS AND MEMO TO J. SAMET REGARDING OPEN ISSUES. [NEW YORK OFFICE]</p>
06/22/09	Reid, I Mon 94072943/117	0.20	0.20	560.00	112.00	560.00	112.00	1	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 CONFERENCE WITH A. MCDERMOTT CONCERNING OPEN RETENTION ISSUES. [NEW YORK OFFICE]</p>
06/22/09	Reid, I Mon 94072943/118	0.40	0.40	560.00	224.00	560.00	224.00	1	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 E-MAILS TO AND FROM J. SAMET REGARDING RETENTION ISSUES WITH US TRUSTEE. [NEW YORK OFFICE]</p>
06/22/09	Vonckx, L Mon 94072943/79	1.00	1.00	335.00	335.00	335.00	335.00	0.80 F 0.20 F	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 RESEARCH RE: LIMITATION OF LIABILITY IN FOREIGN ATTORNEY ENGAGEMENT LETTER & ENFORCEABILITY IN BANKRUPTCY (0.8);</p> <p>2 CORRESPOND WITH A. MCDERMOTT RE: SAME (0.2). [CHICAGO OFFICE]</p>
06/23/09	Heroy, D Tue 94072943/18	0.70	0.70	795.00	556.50	795.00	556.50	0.40 F 0.30 F	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 RETENTION EMAILS RE 327(A)(E) WITH A. MCDERMOTT, J. SAMET (.4);</p> <p>2 PHONE A. MCDERMOTT RE SAME, STRATEGY (.3). [CHICAGO OFFICE]</p>
06/23/09	McDermott, A Tue 94072943/69	0.60	0.80	425.00	340.00	425.00	340.00	0.30 F 0.20 F 0.30 F	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 CORRESPOND WITH US TRUSTEE, WEIL RE RETENTION ISSUES (.3);</p> <p>2 CONFERENCE WITH I. REID RE SAME (.2);</p> <p>3 CORRESPOND WITH I. REID, J. SAMET, D. HEROY RE SAME (.3). [CHICAGO OFFICE]</p>
06/23/09	Poke, A Tue 1145843/180	0.90	0.90	635.04	571.54	632.41	569.17	1	<p>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</p> <p>1 LIAISON WITH GM REGARDING RETENTION OF B&M ON ONGOING S363 ISSUES AND OTHER FOREIGN COUNSEL (INDIA AND NZ).</p>
06/23/09	Reid, I Tue 94072943/119	0.30	0.30	560.00	168.00	560.00	168.00	1	<p>MATTER NAME: Retention and Fee Applications</p> <p>1 E-MAILS TO AND FROM J. SAMET REGARDING RETENTION ISSUES. [NEW YORK OFFICE]</p>

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EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie				Stuart Maue		TASK HOURS	DESCRIPTION
		ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
06/23/09	Samet, J Tue 94072943/127	0.20	0.20	711.00	142.20	711.00	142.20		MATTER NAME: Retention and Fee Applications 1 RETENTION CORRESPONDENCE AND CONFERENCE WITH I. REID RE: RETENTION. (NEW YORK OFFICE)
06/24/09	Heroy, D Wed 94072943/19	0.30	0.30	795.00	238.50	795.00	238.50	0.30 F	MATTER NAME: Retention and Fee Applications 1 US TRUSTEE CALL AND EMAILS WITH A. MCDERMOTT (.3). (CHICAGO OFFICE)
06/24/09	McDermott, A Wed 94072943/70	0.40	0.40	425.00	170.00	425.00	170.00		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH A. POKE, C. WHITEFOORD, K. GUCH, T. RYAN AT GM RE RETENTION OF ORDINARY COURSE PROFESSIONALS. (CHICAGO OFFICE)
06/24/09	McDermott, A Wed 94072943/71	1.40	1.40	425.00	595.00	425.00	595.00	0.60 F 0.50 F 0.30 F	MATTER NAME: Retention and Fee Applications 1 PREPARE FOR (.6) 2 AND TELEPHONE CONFERENCE WITH WEIL, US TRUSTEE RE BAKER RETENTION AS SPECIAL COUNSEL (.5); 3 CORRESPOND WITH D. HEROY, I. REID, J. SAMET RE SAME (.3). (CHICAGO OFFICE)
06/24/09	Poke, A Wed 1145843/193	0.30	0.30	635.04	190.51	632.41	189.72		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 LIAISON WITH ANDREW MCDERMOTT IN CHICAGO ON RETENTION ISSUES.
06/24/09	Reid, I Wed 94072943/120	0.10	0.10	560.00	56.00	560.00	56.00		MATTER NAME: Retention and Fee Applications 1 REVIEWED AND RESPONDED TO CORRESPONDENCE IN CONNECTION WITH RETENTION ISSUES. (NEW YORK OFFICE)
06/25/09	Heroy, D Thu 94072943/20	0.50	0.50	795.00	397.50	795.00	397.50	0.20 F 0.30 F	MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH A. MCDERMOTT RE FILING, FOLLOW-UP LETTER (.2); 2 CONFERENCE WITH G. HECKELMANN (.3). (CHICAGO OFFICE)
06/25/09	McDermott, A Thu 94072943/72	0.30	0.30	425.00	127.50	425.00	127.50	0.20 F 0.10 F	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH J. CROZIER, K. GUCH RE RETENTION OF ORDINARY COURSE PROFESSIONALS (.2); 2 CORRESPOND WITH WEIL RE US TRUSTEE COMMENTS RE APPLICATION (.1). (CHICAGO OFFICE)
06/25/09	Reid, I Thu 94072943/121	0.10	0.10	560.00	56.00	560.00	56.00		MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH J. SAMET REGARDING RETENTION STATUS. (NEW YORK OFFICE)
06/26/09	McDermott, A Fri 94072943/73	1.40	1.40	425.00	595.00	425.00	595.00	0.20 F 0.60 F 0.60 F	MATTER NAME: Retention and Fee Applications 1 TELEPHONE CONFERENCE WITH R. BROOKS RE STATUS OF RETENTION APPLICATION (.2); 2 CORRESPOND WITH E. LEDERMAN, R. BROOKS AT WEIL, K. GUCH RE RETENTION OF ORDINARY COURSE PROFESSIONALS WORKING WITH BAKER GLOBALLY (.6); 3 DRAFT CORRESPONDENCE RE RETENTION GOING FORWARD AND SUBMIT FOR D. HEROY REVIEW (.6). (CHICAGO OFFICE)
06/26/09	Reid, I Fri 94072943/122	0.30	0.15	560.00	84.00	560.00	84.00		MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH J. SAMET REGARDING RETENTION STATUS; 2 REVIEWED COURT DOCKET AND E-MAIL TO A. MCDERMOTT. (NEW YORK OFFICE)

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EXHIBIT K
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Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie				Stuart Maue			TASK HOURS -	DESCRIPTION
		ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U.S. Dollar RATE	FEES			
06/28/09	Reid, I Sun 94072943/123	0.20	0.20	560.00	112.00	560.00	112.00		MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH J. SAMET AND E-MAILS TO AND FROM T. LINGUANTI AND J. SAMET REGARDING RETENTION STATUS. [NEW YORK OFFICE]	
06/29/09	Heroy, D Mon 94072943/21	1.10	1.10	795.00	874.50	795.00	874.50	0.80 F 0.30 F	MATTER NAME: Retention and Fee Applications 1 REVIEW EMAIL RE NEW GM COORDINATION AND RETURN TO A. MCDERMOTT (8); 2 CONFERENCE WITH A. MCDERMOTT RE STATUS (3). [CHICAGO OFFICE]	
06/29/09	McDermott, A Mon 94072943/74	0.30	0.30	425.00	127.50	425.00	127.50		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH RESPONSIBLE PARTNERS RE STATUS; 2 TELEPHONE CONFERENCE WITH C. AGNEW RE STATUS. [CHICAGO OFFICE]	
06/30/09	Heroy, D Tue 94072943/22	0.60	0.60	795.00	477.00	795.00	477.00	0.10 F 0.30 F 0.20 F	MATTER NAME: Retention and Fee Applications 1 EMAIL A. MCDERMOTT RE NEW GM (1); 2 CONFERENCE WITH A. MCDERMOTT RE STATUS AND EMAILS TO FOUR GROUP (3); 3 DRAFT EMAIL (2) RE SAME. [CHICAGO OFFICE]	
06/30/09	McDermott, A Tue 94072943/75	0.20	0.20	425.00	85.00	425.00	85.00		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH K. GUCH RE RETENTION OF ORDINARY COURSE COUNSEL ON PENDING MATTERS. [CHICAGO OFFICE]	
06/30/09	Reid, I Tue 94072943/125	0.20	0.10	560.00	56.00	560.00	56.00		MATTER NAME: Retention and Fee Applications 1 REVIEWED COURT DOCKET; 2 CONFERENCE WITH J. SAMET REGARDING STATUS OF RETENTION. [NEW YORK OFFICE]	
07/01/09	Heroy, D Wed 94073639/1	0.30	0.30	795.00	238.50	795.00	238.50	0.30 F	MATTER NAME: Retention and Fee Applications 1 EMAILS RE ACCOUNTING FOR RETENTION TIME SEPARATELY (3) DEMBAUGH, MCDERMOTT. [CHICAGO OFFICE]	
07/01/09	Webber, A Wed 94073639/38	0.40	0.40	820.00	328.00	820.00	328.00	0.40 F	MATTER NAME: Retention and Fee Applications 1 REVIEW DRAFT APPLICATION FOR APPOINTMENT AS SPECIAL COUNSEL AND RELATED MEMORANDA (0.4). [WASHINGTON, D.C. OFFICE]	
07/02/09	Heroy, D Thu 94073639/2	0.70	0.70	795.00	556.50	795.00	556.50	0.20 F 0.50 F	MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH A. MCDERMOTT RE STATUS (2); 2 REVIEW EMAILS AND RESPOND TO FOUR INQUIRIES FROM AU, GERMANY (5). [CHICAGO OFFICE]	
07/02/09	McDermott, A Thu 94073639/9	0.40	0.40	425.00	170.00	425.00	170.00		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH K. GUCH, C. WHITEFOORD, T. RYAN AT GM RE ORDINARY COURSE RETENTIONS. [CHICAGO OFFICE]	
07/05/09	Reid, I Sun 94073622/25	0.60	0.60	625.00	375.00	625.00	375.00		MATTER NAME: Chapter 11 Special Tax Counsel 1 E-MAILS TO AND FROM T. LINGUANTI REGARDING TIME RECORDS AND FEE ISSUES. [NEW YORK OFFICE]	

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EXHIBIT K
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Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY		Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
		HOURS	HOURS	U.S. Dollar	FEES	U. S. Dollar	FEES		
07/06/09	Heroy, D Mon 94073639/3	0.40	0.40	795.00	318.00	795.00	318.00	0.10 F 0.30 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>EMAIL A. MCDERMOTT (.1);</u> 2 <u>REVISE DRAFTS, ALL RE NEW GM ISSUE (.3). [CHICAGO OFFICE]</u>
07/06/09	Linguanti, T Mon 94073622/13	0.80	0.30	750.00	225.00	750.00	225.00	0.30 F 0.50 F	<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 <u>CORRESPONDENCE WITH IRA REID REGARDING TIME ENTRY RULES FOR INDIVIDUAL MATTERS UNDER NY AND US RULES (0.3);</u> 2 <u>TELEPHONE CONFERENCE WITH PARALEGALS, C. CUMMINGS, AND OUTSIDE SERVICE PROVIDERS REGARDING CLAIMS PROCESSING PROTOCOLS AND CONFERENCE WITH PARALEGALS REGARDING SAME (0.5). [CHICAGO OFFICE]</u>
07/06/09	McDermott, A Mon 94073639/10	0.90	0.90	425.00	382.50	425.00	382.50	0.20 F 0.20 F 0.50 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CONFERENCE AND CORRESPOND WITH D. HEROY RE STATUS, ORDINARY COURSE ISSUES (.2);</u> 2 <u>TELEPHONE CONFERENCE WITH K. GUCH RE SAME (.2);</u> 3 <u>CORRESPOND WITH GLOBAL PARTNERS RE SALE APPROVAL, RETENTION ISSUES (.5). [CHICAGO OFFICE]</u>
07/07/09	Heroy, D Tue 94073639/4	1.10	1.10	795.00	874.50	795.00	874.50	0.40 A 0.40 A 0.30 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEW EMAILS;</u> 2 <u>REVIEW GM ISSUE AND APPROVAL (.8);</u> 3 <u>CONFERENCE WITH A. MCDERMOTT RE STATUS, TIMING, HEARING STAFFING (.3). [CHICAGO OFFICE]</u>
07/07/09	McDermott, A Tue 94073639/11	0.90	0.90	425.00	382.50	425.00	382.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND WITH M. DAAR AT GM RE RETENTION OF VARIOUS ORDINARY COURSE PROFESSIONALS;</u> 2 <u>CORRESPOND WITH K. GUCH, J. CROZIER RE SAME;</u> 3 <u>CORRESPOND WITH E. LEDERMAN RE SAME. [CHICAGO OFFICE]</u>
07/08/09	McDermott, A Wed 94073639/12	0.20	0.20	425.00	85.00	425.00	85.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND WITH TRILEGAL, J. CROZIER RE ORDINARY COURSE RETENTION. [CHICAGO OFFICE]</u>
07/09/09	Webber, A Thu 94073639/39	0.30	0.30	820.00	246.00	820.00	246.00	0.30 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEW DRAFT APPLICATION FOR APPOINTMENT AS SPECIAL COUNSEL AND RELATED MEMORANDA (0.3). [WASHINGTON, D.C. OFFICE]</u>
07/10/09	McDermott, A Fri 94073639/13	0.20	0.20	425.00	85.00	425.00	85.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND WITH D. HEROY, G. HECKELMAN RE GM RETENTION. [CHICAGO OFFICE]</u>
07/10/09	Reid, I Fri 94073639/28	0.10	0.10	625.00	62.50	625.00	62.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEWED CORRESPONDENCE AND E-MAIL TO D. HEROY REGARDING RETENTION. [NEW YORK OFFICE]</u>
07/10/09	Webber, A Fri 94073639/40	0.20	0.20	820.00	164.00	820.00	164.00	0.20 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEW DRAFT APPLICATION FOR APPOINTMENT AS SPECIAL COUNSEL AND RELATED MEMORANDA (0.2). [WASHINGTON, D.C. OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES		
07/12/09	McDermott, A Sun 94073639/14	0.30	0.30	425.00	127.50	425.00	127.50		MATTER NAME: Retention and Fee Applications 1 <u>CORRESPOND WITH BILLING PARTNERS RE GM SALE, STATUS OF RETENTION. [CHICAGO OFFICE]</u>
07/13/09	McDermott, A Mon 94073639/15	0.10	0.10	425.00	42.50	425.00	42.50		MATTER NAME: Retention and Fee Applications 1 <u>CORRESPOND WITH M. WATKINS RE GM BILLING, SALE. [CHICAGO OFFICE]</u>
07/14/09	McDermott, A Tue 94073639/16	0.60	0.60	425.00	255.00	425.00	255.00	0.10 F 0.20 F 0.30 F	MATTER NAME: Retention and Fee Applications 1 <u>CORRESPOND WITH R. BROOKS RE UPDATED APPLICATION TO EMPLOY (1);</u> 2 <u>REVIEW REVISED APPLICATION AND AFFIDAVIT (2);</u> 3 <u>DRAFT CORRESPONDENCE TO AFFIANT, D. HEROY SUMMARIZING CHANGES, PATH FORWARD (3). [CHICAGO OFFICE]</u>
07/16/09	Heroy, D Thu 94073639/5	0.60	0.60	795.00	477.00	795.00	477.00	0.50 F 0.10 F	MATTER NAME: Retention and Fee Applications 1 <u>FINAL REVISIONS RE APPLICATION/ORDER AND MODIFICATIONS (5);</u> 2 <u>CONFERENCE WITH A. MCDERMOTT (1). [CHICAGO OFFICE]</u>
07/16/09	McDermott, A Thu 94073639/17	0.10	0.10	425.00	42.50	425.00	42.50		MATTER NAME: Retention and Fee Applications 1 <u>CORRESPOND WITH G. HECKELMANN RE BANKRUPTCY BILLING. [CHICAGO OFFICE]</u>
07/17/09	McDermott, A Fri 94073639/18	1.30	1.30	425.00	552.50	425.00	552.50	0.20 F 0.60 F 0.20 F 0.30 F	MATTER NAME: Retention and Fee Applications 1 <u>REVIEW JUNE INVOICE RE BANKRUPTCY GUIDELINES AND CORRESPOND WITH M. WATKINS RE SAME (2);</u> 2 <u>REVIEW REVISED APPLICATION, AFFIDAVIT IN SUPPORT RE BAKER'S RETENTION AS ORDINARY COUNSEL (8);</u> 3 <u>CORRESPOND WITH D. WEBBER RE SAME (2);</u> 4 <u>CORRESPOND WITH R. BROOKS, E. LEDERMAN AT WEIL RE SAME (3) [CHICAGO OFFICE]</u>
07/17/09	Webber, A Fri 94073639/41	0.20	0.40	820.00	328.00	820.00	328.00	0.40 F	MATTER NAME: Retention and Fee Applications 1 <u>REVIEW MATERIALS TO BE FILED WITH BANKRUPTCY COURT RE ENGAGEMENT (0.4). [WASHINGTON, D.C. OFFICE]</u>
07/20/09	McDermott, A Mon 94073639/19	0.30	0.30	425.00	127.50	425.00	127.50		MATTER NAME: Retention and Fee Applications 1 <u>CORRESPOND WITH D. HEROY, I. REID RE STATUS OF RETENTION;</u> 2 <u>CORRESPOND WITH J. WOODHALL RE BANKRUPTCY BILLING GUIDELINES. [CHICAGO OFFICE]</u>
07/20/09	Reid, I Mon 94073639/29	0.20	0.20	560.00	112.00	560.00	112.00		MATTER NAME: Retention and Fee Applications 1 <u>E-MAIL TO AND FROM K. HAUGHTON AND D. WEBBER AND TO A. MCDERMOTT REGARDING RETENTION STATUS. [NEW YORK OFFICE]</u>
07/21/09	McDermott, A Tue 94073639/20	0.40	0.40	425.00	170.00	425.00	170.00	0.20 F 0.20 F	MATTER NAME: Retention and Fee Applications 1 <u>CORRESPOND WITH C. WHITEFOORD RE ORDINARY COURSE COUNSEL NOTICE AND REVIEW SAME (2);</u> 2 <u>CORRESPOND WITH R. BROOKS AT WEIL RE REVISED DECLARATION AND FILING OF APPLICATION (2). [CHICAGO OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION	
		ENTRY HOURS	HOURS	U.S. Dollar	U.S. Dollar			RATE
07/22/09 Wed	McDermott, A 94073639/21	0.50	0.50	425.00	212.50	425.00	212.50	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND WITH C. WHITEFOORD, G. HECKELMANN, OTHERS RE FILING OF APPLICATION TO EMPLOY BAKER, PATH FORWARD. [CHICAGO OFFICE]</u>
07/23/09 Thu	Heroy, D 94073639/6	0.30	0.30	795.00	238.50	795.00	238.50	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>EMAILS WITH G. HECKELMANN, D. WEBBER, ET AL.;</u> 2 <u>PHONE A. MCDERMOTT, ALL RE BILLING PROCEDURES. [CHICAGO OFFICE]</u>
07/24/09 Fri	Houghton, K 94073639/35	1.80	1.80	650.00	1,170.00	650.00	1,170.00	<i>MATTER NAME: Retention and Fee Applications</i> 1.00 F 1 <u>REVIEW AND APPROVE INVOICES FOR JUNE SERVICES ON RETENTION MATTER AND ON SPECIAL TAX COUNSEL MATTER (1.0);</u> 0.30 F 2 <u>E-MAIL PROCESSING QUESTIONS TO I. REID (0.3);</u> 0.30 F 3 <u>E-MAIL A. MCDERMOTT THE INVOICES AND PROCESS-RELATED QUESTIONS (0.3);</u> 0.20 F 4 <u>REVIEW I. REID RESPONSE TO QUESTIONS (0.2). [WASHINGTON, D.C. OFFICE]</u>
07/24/09 Fri	McDermott, A 94073639/22	0.50	0.50	425.00	212.50	425.00	212.50	<i>MATTER NAME: Retention and Fee Applications</i> 0.30 F 1 <u>CORRESPOND WITH R. BROOKS AT WEIL RE FURTHER COMMENTS OF US TRUSTEE TO APPLICATION TO RETAIN BAKER AND REVIEW SAME (3);</u> 0.20 F 2 <u>CORRESPOND WITH BILLING PARTNERS RE REVISING DECLARATION IN SUPPORT, INVOICES (2). [CHICAGO OFFICE]</u>
07/24/09 Fri	Reid, I 94073639/30	0.20	0.20	560.00	112.00	560.00	112.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>E-MAILS TO AND FROM K. HAUGHTON REGARDING FEE ISSUES. [NEW YORK OFFICE]</u>
07/24/09 Fri	Webber, A 94073639/42	0.40	0.40	820.00	328.00	820.00	328.00	<i>MATTER NAME: Retention and Fee Applications</i> 0.40 F 1 <u>REVIEW MEMORANDUM RE ISSUES RAISED RE APPLICATION FOR APPOINTMENT AS SPECIAL COUNSEL AND RELATED MEMORANDA, AND ANALYZE PROPOSED CHANGES (0.4). [WASHINGTON, D.C. OFFICE]</u>
07/27/09 Mon	Heroy, D 94073639/7	0.50	0.50	795.00	397.50	795.00	397.50	<i>MATTER NAME: Retention and Fee Applications</i> 0.20 F 1 <u>GO OVER EMAILS RE DIRECTORS (2);</u> 0.20 F 2 <u>CONFERENCE WITH A. MCDERMOTT RE SAME (2);</u> 0.10 F 3 <u>PHONE K. HAUGHTON RE SAME (1). [CHICAGO OFFICE]</u>
07/27/09 Mon	Houghton, K 94073639/36	0.40	0.40	650.00	260.00	650.00	260.00	<i>MATTER NAME: Retention and Fee Applications</i> 0.20 F 1 <u>SUBMIT TWO INVOICES TO A. MCDERMOTT FOR PROCESSING (0.2);</u> 0.20 F 2 <u>E-MAIL RE: RETENTION ISSUES WITH D. WEBBER AND D. HEROY (0.2). [WASHINGTON, D.C. OFFICE]</u>
07/27/09 Mon	McDermott, A 94073639/23	2.40	2.40	425.00	1,020.00	425.00	1,020.00	<i>MATTER NAME: Retention and Fee Applications</i> 0.80 F 1 <u>DRAFT AMENDED AND SUPPLEMENTED DECLARATION IN SUPPORT OF BAKER'S RETENTION APPLICATION (8);</u> 0.30 F 2 <u>CORRESPOND WITH BILLING DEPARTMENTS RE PRE-PETITION PAYMENTS (3);</u> 1.30 F 3 <u>CORRESPOND WITH WORLDWIDE PARTNERS RE SUPPLEMENTED DISCLOSURES (1.3). [CHICAGO OFFICE]</u>
07/27/09 Mon	Reid, I 94073639/31	0.30	0.30	560.00	168.00	560.00	168.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEWED CORRESPONDENCE AND DRAFT DECLARATION FROM A. MCDERMOTT REGARDING RETENTION ISSUES AND RESPONDED TO SAME. [NEW YORK OFFICE]</u>

~ See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES		
07/27/09	Webber, A Mon 94073639/43	0.50	0.50	820.00	410.00	820.00	410.00	0.50 F	MATTER NAME: Retention and Fee Applications 1 REVIEW RESPONSES TO MEMORANDUM RE ISSUES RAISED RE APPLICATION FOR APPOINTMENT AS SPECIAL COUNSEL AND RELATED MEMORANDA, AND PREPARE MEMORANDUM RE SAME (0.5). [WASHINGTON, D.C. OFFICE]
07/28/09	Heroy, D Tue 94073639/8	0.80	0.80	795.00	636.00	795.00	636.00	0.50 F 0.30 A	MATTER NAME: Retention and Fee Applications 1 TELECONFERENCE WITH D. WEBBER AND K. HOUGHTON RE DETAILS OF TAX (.5); 2 EMAIL I. REID. [CHICAGO OFFICE]
07/28/09	Houghton, K Tue 94073639/37	0.10	0.10	650.00	65.00	650.00	65.00	0.10 F	MATTER NAME: Retention and Fee Applications 1 E-MAIL D. HEROY RE: INVOICE REVIEW (0.1). [WASHINGTON, D.C. OFFICE]
07/28/09	McDermott, A Tue 94073639/24	1.20	1.20	425.00	510.00	425.00	510.00	0.40 F 0.30 F 0.50 F	MATTER NAME: Retention and Fee Applications 1 DRAFT AMENDED AND SUPPLEMENTED DECLARATION IN SUPPORT OF BAKER'S RETENTION APPLICATION (4); 2 CORRESPOND WITH BILLING DEPARTMENTS RE PRE-PETITION PAYMENTS (.3); 3 CORRESPOND WITH WORLDWIDE PARTNERS RE SUPPLEMENTED DISCLOSURES (.5). [CHICAGO OFFICE]
07/28/09	Reid, I Tue 94073639/32	0.10	0.10	625.00	62.50	625.00	62.50	1	MATTER NAME: Retention and Fee Applications 1 REVIEWED CORRESPONDENCE FROM D. WEBBER REGARDING RETENTION ISSUES. [NEW YORK OFFICE]
07/28/09	Samet, J Tue 94073639/34	0.20	0.20	711.00	142.20	711.00	142.20	1	MATTER NAME: Retention and Fee Applications 1 REVIEW MEMOS AND RETENTION STATUS. [NEW YORK OFFICE]
07/28/09	Webber, A Tue 94073639/44	0.50	0.50	820.00	410.00	820.00	410.00	0.50 F	MATTER NAME: Retention and Fee Applications 1 REVIEW RESPONSES TO MEMORANDUM RE ISSUES RAISED RE APPLICATION FOR APPOINTMENT AS SPECIAL COUNSEL AND RELATED MEMORANDA, AND PREPARE MEMORANDUM RE SAME (0.5). [WASHINGTON, D.C. OFFICE]
07/29/09	McDermott, A Wed 94073639/25	1.00	1.00	425.00	425.00	425.00	425.00	0.30 F 0.40 F 0.30 F	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH BILLING PARTNERS RE SUPPLEMENTAL INFORMATION REQUESTS OF US TRUSTEE (.3); 2 REVISE DECLARATION IN SUPPORT OF APPLICATION TO EMPLOY BAKER AND CORRESPOND WITH R. BROOKS AT WEIL RE SAME (.4); 3 PREPARE SPREADSHEET OF PRE-PETITION PAYMENTS FOR US TRUSTEE (.3). [CHICAGO OFFICE]
07/29/09	Reid, I Wed 94073639/33	0.10	0.10	625.00	62.50	625.00	62.50	1	MATTER NAME: Retention and Fee Applications 1 REVIEWED CORRESPONDENCE FROM A. MCDERMOTT AND CONFERENCE WITH J. SAMET REGARDING OPEN RETENTION ISSUES. [NEW YORK OFFICE]
07/30/09	McDermott, A Thu 94073639/26	2.10	2.10	425.00	892.50	425.00	892.50	0.70 F 0.30 F 1.10 F	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH R. BROOKS AT K&E, GLOBAL PARTNERS RE US TRUSTEE INFORMATION REQUESTS (.7); 2 DRAFT AMENDED AND SUPPLEMENTED DECLARATION (.3); 3 PREPARE INFORMATION FOR SUBMISSION TO US TRUSTEE (1.1). [CHICAGO OFFICE]

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EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	TASK	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES			
07/30/09	Webber, A Thu 94073639/45	0.30	0.30	820.00	246.00	820.00	246.00	0.30	F	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW MEMORANDA RE RETENTION APPLICATION AND APPROVAL OF SAME, AND PREPARE MEMORANDUM RE SAME (0.3). [WASHINGTON, D.C. OFFICE]
07/31/09	McDermott, A Fri 94073639/27	0.40	0.40	425.00	170.00	425.00	170.00	0.10	F	<i>MATTER NAME: Retention and Fee Applications</i> 1 CORRESPOND WITH BILLING PARTNER RE PRE-PETITION PAYMENTS (.1);
								0.30	F	2 CORRESPOND WITH R. BROOKS AT WEIL RE US TRUSTEE, HEARING ON APPLICATION TO EMPLOY BAKER (.3). [CHICAGO OFFICE]
08/01/09	Heroy, D Sat 94074360/14	0.40	0.40	795.00	318.00	795.00	318.00			<i>MATTER NAME: Retention and Fee Applications</i> 1 EMAILS RE HEARING ON APPLICATION (I. REID, A. MCDERMOTT, D. WEBBER) AND COVERAGE. [CHICAGO OFFICE]
08/01/09	McDermott, A Sat 94074360/20	0.20	0.20	425.00	85.00	425.00	85.00			<i>MATTER NAME: Retention and Fee Applications</i> 1 CORRESPOND WITH D. HEROY, I. REID RE HEARING ON APPLICATION. [CHICAGO OFFICE]
08/01/09	Webber, A Sat 94074360/51	0.30	0.30	820.00	246.00	820.00	246.00	0.30	F	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW MEMORANDA RE RETENTION MOTION AND RELATED MATTERS (0.3). [WASHINGTON, D.C. OFFICE]
08/02/09	McDermott, A Sun 94074360/21	0.80	0.80	425.00	340.00	425.00	340.00			<i>MATTER NAME: Retention and Fee Applications</i> 1 PREPARE FOR HEARING RE RETENTION OF BAKER; 2 CORRESPOND WITH R. BAKER AT WEIL GOTSHAL RE SAME; 3 CORRESPOND WITH LONDON OFFICE RE PREPETITION PAYMENT; 4 CORRESPOND WITH D. HEROY, I. REID RE HEARING COVERAGE. [CHICAGO OFFICE]
08/02/09	Webber, A Sun 94074360/52	0.30	0.30	820.00	246.00	820.00	246.00	0.30	F	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW MEMORANDA RE RETENTION MOTION AND RELATED MATTERS (0.3). [WASHINGTON, D.C. OFFICE]
08/03/09	Heroy, D Mon 94074360/15	0.30	0.30	795.00	238.50	795.00	238.50			<i>MATTER NAME: Retention and Fee Applications</i> 1 EMAILS RE RETENTION ORDER A. MCDERMOTT, ETC. [CHICAGO OFFICE]
08/03/09	McDermott, A Mon 94074360/22	1.30	1.30	425.00	552.50	425.00	552.50	0.20	F	<i>MATTER NAME: Retention and Fee Applications</i> 1 PREPARE FOR HEARING RE BAKER'S RETENTION APPLICATION (.2);
								0.70	F	2 ATTEND HEARING RE SAME (.7);
								0.10	F	3 CORRESPOND WITH R. BROOKS AT WEIL, A. POKE RE RETENTION GOING FORWARD (.1);
								0.20	F	4 CORRESPOND WITH GLOBAL PARTNERS RE STATUS, PATH FORWARD (.2);
								0.10	F	5 CONFERENCE WITH D. HEROY RE SAME (.1). [CHICAGO OFFICE]
08/04/09	Heroy, D Tue 94074360/16	0.30	0.30	795.00	238.50	795.00	238.50			<i>MATTER NAME: Retention and Fee Applications</i> 1 WORK ON MONTHLY STATEMENT. [CHICAGO OFFICE]

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EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION	
		U.S. Dollar	U.S. Dollar	U.S. Dollar	U.S. Dollar			
ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES			
08/05/09 Wed	Chertok, S 94074360/1	0.80	0.80	370.00	296.00	370.00	296.00	MATTER NAME: Retention and Fee Applications 1 DISCUSS RETENTION PROJECT WITH A. MCDERMOTT. [CHICAGO OFFICE]
08/05/09 Wed	McDermott, A 94074360/23	0.70	0.70	425.00	297.50	425.00	297.50	MATTER NAME: Retention and Fee Applications 0.30 F 1 CONFERENCE WITH S. CHERTOK RE PREPARATION OF MONTHLY STATEMENT FOR JUNE (.3); 0.10 F 2 REVIEW CORRESPONDENCE TO BILLING PARTNERS RE SAME (.1); 0.10 F 3 CORRESPOND WITH R. BROOKS RE DECLARATION (.1); 0.20 F 4 CORRESPOND WITH S. CHERTOK RE INVOICES (.2). [CHICAGO OFFICE]
08/06/09 Thu	Sharma, S 94074360/40	4.20	4.20	460.00	1,932.00	460.00	1,932.00	MATTER NAME: Retention and Fee Applications 1 AMENDING PROJECT TWO BILLS AND ADVISING OVERSEAS LAWYERS OF AMENDMENTS NEEDED AS WELL AS DEALING WITH AGENTS' QUERIES. [MELBOURNE OFFICE]
08/07/09 Fri	Chertok, S 94074360/2	2.80	2.80	370.00	1,036.00	370.00	1,036.00	MATTER NAME: Retention and Fee Applications 1 REVIEW BANKRUPTCY ATTORNEY INVOICES. [CHICAGO OFFICE]
08/07/09 Fri	McDermott, A 94074360/24	0.20	0.20	425.00	85.00	425.00	85.00	MATTER NAME: Retention and Fee Applications 1 REVIEW CORRESPONDENCE FROM S. CHERTOK RE GM MONTHLY STATEMENT. [CHICAGO OFFICE]
08/11/09 Tue	Houghton, K 94074360/47	1.10	1.10	650.00	715.00	650.00	715.00	MATTER NAME: Retention and Fee Applications 1.10 F 1 REVIEW AND EDIT GM CHAPTER 11 TAX MATTER AND GM RETENTION MATTER INVOICES (1.1). [WASHINGTON, D.C. OFFICE]
08/11/09 Tue	McDermott, A 94074360/25	0.90	0.90	425.00	382.50	425.00	382.50	MATTER NAME: Retention and Fee Applications 0.40 F 1 CORRESPOND WITH S. CHERTOK RE INVOICES FOR MONTHLY STATEMENT (.4); 0.30 F 2 CORRESPOND WITH G. HECKELMAN RE RETENTION STATUS (.3); 0.20 F 3 TELEPHONE CONFERENCE AND CORRESPOND WITH R. BROOKS RE TIMING OF SUBMISSION OF JUNE MONTHLY STATEMENT (.2). [CHICAGO OFFICE]
08/12/09 Wed	McDermott, A 94074360/26	0.50	0.50	425.00	212.50	425.00	212.50	MATTER NAME: Retention and Fee Applications 1 CORRESPOND AND TELEPHONE CONFERENCE WITH S. CHERTOK RE MONTHLY STATEMENT FOR JUNE, JULY. [CHICAGO OFFICE]
08/12/09 Wed	Sharma, S 94074360/41	4.80	4.80	460.00	2,208.00	460.00	2,208.00	MATTER NAME: Retention and Fee Applications 1 REWORKING GM PROJECT TWO BILLING ENTRIES. [MELBOURNE OFFICE]
08/13/09 Thu	Houghton, K 94074360/48	0.40	0.40	650.00	260.00	650.00	260.00	MATTER NAME: Retention and Fee Applications 0.40 F 1 COORDINATE EDITS TO RETENTION INVOICE (0.4). [WASHINGTON, D.C. OFFICE]
08/13/09 Thu	McDermott, A 94074360/27	0.50	0.50	425.00	212.50	425.00	212.50	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH S. CHERTOK, BILLING PARTNERS RE MONTHLY STATEMENTS FOR JUNE, JULY. [CHICAGO OFFICE]

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EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY		Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
		HOURS	HOURS	U.S. Dollar	FEES	U. S. Dollar	FEES		
08/13/09	Sharma, S Thu 94074360/42	1.20	1.20	460.00	552.00	460.00	552.00		MATTER NAME: Retention and Fee Applications 1 AMENDING PROJECT TWO BILL. [MELBOURNE OFFICE]
08/14/09	McDermott, A Fri 94074360/28	0.10	0.10	425.00	42.50	425.00	42.50		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH G. HECKELMAN RE BILLING ISSUE. [CHICAGO OFFICE]
08/14/09	Truong, K Fri 94074360/44	2.50	2.60	330.00	858.00	330.00	858.00	1.10 F 1.50 F	MATTER NAME: Retention and Fee Applications 1 REVIEW ASIA PACIFIC BILL AND AMEND AS REQUIRED (1.1); 2 DETAILED AND NUMEROUS DISCUSSION WITH E. OLVER AND J. WOODHALL IN RELATION TO FINALIZATION OF PROJECT 2 INVOICE, INCLUDING AMENDMENTS TO REFLECT BANKRUPTCY RULES (1.5). [MELBOURNE OFFICE]
08/16/09	Chertok, S Sun 94074360/3	3.60	3.60	370.00	1,332.00	370.00	1,332.00		MATTER NAME: Retention and Fee Applications 1 REVISE INVOICES; 2 E-MAIL BILLING ATTORNEYS REGARDING INVOICES. [CHICAGO OFFICE]
08/17/09	Chertok, S Mon 94074360/4	0.70	0.70	370.00	259.00	370.00	259.00		MATTER NAME: Retention and Fee Applications 1 REVISE PROJECT BEAM INVOICES. [CHICAGO OFFICE]
08/17/09	Heroy, D Mon 94074360/17	0.70	0.70	795.00	556.50	795.00	556.50	0.50 F 0.20 F	MATTER NAME: Retention and Fee Applications 1 GO OVER STATEMENTS (.5); 2 EMAILS (.2). [CHICAGO OFFICE]
08/17/09	McDermott, A Mon 94074360/29	0.40	0.40	425.00	170.00	425.00	170.00		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH S. CHERTOK RE MONTHLY STATEMENTS. [CHICAGO OFFICE]
08/18/09	Chertok, S Tue 94074360/5	0.70	0.70	370.00	259.00	370.00	259.00		MATTER NAME: Retention and Fee Applications 1 REVISE PROJECT BEAM INVOICES; 2 E-MAIL C. WHITEFOORD REGARDING PROJECT DELPHI INVOICES. [CHICAGO OFFICE]
08/18/09	McDermott, A Tue 94074360/30	0.60	0.60	425.00	255.00	425.00	255.00	0.30 F 0.30 F	MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH S. CHERTOK, G. HECKELMAN RE MONTHLY STATEMENTS (.3); 2 CONFERENCE AND CORRESPOND WITH S. CHERTOK RE SAME (.3). [CHICAGO OFFICE]
08/19/09	Chertok, S Wed 94074360/6	2.60	2.60	370.00	962.00	370.00	962.00		MATTER NAME: Retention and Fee Applications 1 REVISE DELPHI INVOICES. [CHICAGO OFFICE]
08/19/09	Heroy, D Wed 94074360/18	0.50	0.50	795.00	397.50	795.00	397.50		MATTER NAME: Retention and Fee Applications 1 GO OVER INVOICES, STRATEGY FOR SAME AND REVIEW FOUR (4) EMAILS RE SAME. [CHICAGO OFFICE]

~ See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	TASK	DESCRIPTION
			HOURS	U.S. Dollar	FEES	RATE			
08/19/09 Wed	McDermott, A 94074360/31	0.60	0.60	425.00	255.00	425.00	255.00	0.40 F 0.20 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND WITH S. CHERTOK, BILLING PARTNERS RE INVOICES FOR MONTHLY STATEMENTS (4);</u> 2 <u>CONFERENCE WITH D. HEROY RE SAME (2). [CHICAGO OFFICE]</u>
08/20/09 Thu	Chertok, S 94074360/7	2.40	2.40	370.00	888.00	370.00	888.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>TELECONFERENCE WITH C. WHITEFOOD AND A. MCDERMOTT;</u> 2 <u>REVISE INVOICES. [CHICAGO OFFICE]</u>
08/20/09 Thu	Heroy, D 94074360/19	0.70	0.70	795.00	556.50	795.00	556.50	0.50 F 0.20 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEW TIME (5);</u> 2 <u>CONFERENCE WITH A. MCDERMOTT RE ALLOCATION, PROCEDURES (2). [CHICAGO OFFICE]</u>
08/20/09 Thu	Houghton, K 94074360/49	0.20	0.20	650.00	130.00	650.00	130.00	0.20 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>E-MAIL S. CHERTOK RE: STATUS OF REVISIONS TO TAX AND RETENTION INVOICES (0.2). [WASHINGTON, D.C. OFFICE]</u>
08/20/09 Thu	McDermott, A 94074360/32	0.80	0.80	425.00	340.00	425.00	340.00	0.20 F 0.30 F 0.20 F 0.10 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEW COMMENTS TO INVOICE RE BANKRUPTCY GUIDELINES (2);</u> 2 <u>TELEPHONE CONFERENCE WITH S. CHERTOK, K. GUCH, C. WHITEFOORD RE SAME (3);</u> 3 <u>TELEPHONE CONFERENCE WITH S. CHERTOK RE SAME (2);</u> 4 <u>CONFERENCE WITH D. HEROY RE SAME (1). [CHICAGO OFFICE]</u>
08/20/09 Thu	Truong, K 94074360/45	1.20	1.20	330.00	396.00	330.00	396.00	0.20 F 1.00 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>DISCUSSIONS WITH A. POKE AND B. TAYLOR REGARDING BILL (0.2);</u> 2 <u>DETAILED AND NUMEROUS DISCUSSION WITH E. OLVER AND J. WOODHALL IN RELATION TO CLOSING OUTSTANDING TIME ON PROJECT 2 INVOICE, INCLUDING AMENDMENTS TO REFLECT BANKRUPTCY RULES (1.0). [MELBOURNE OFFICE]</u>
08/21/09 Fri	Schenkel, S 94074360/39	3.50	3.50	250.00	875.00	250.00	875.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>PREPARING MARK-UP FOR GM-DELPHI'S INVOICE AS PER EMAIL FROM D. WHITE (TO INCLUDE BREAKDOWN AND EXPAND NARRATIVES). [MELBOURNE OFFICE]</u>
08/23/09 Sun	Chertok, S 94074360/8	1.00	1.00	370.00	370.00	370.00	370.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVISE INVOICES. [CHICAGO OFFICE]</u>
08/23/09 Sun	McDade, K 94074360/38	1.60	1.60	335.00	536.00	335.00	536.00	1.60 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>BREAK DOWN TIME ENTRIES FOR US BANKRUPTCY COURT BILLING REQUIREMENTS (1.6 HRS). [MELBOURNE OFFICE]</u>
08/24/09 Mon	McDermott, A 94074360/33	0.40	0.40	425.00	170.00	425.00	170.00	0.30 F 0.10 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND WITH S. CHERTOK RE BILLING MATTERS (3);</u> 2 <u>CONFERENCE WITH D. HEROY RE SAME (1). [CHICAGO OFFICE]</u>
08/25/09 Tue	Chertok, S 94074360/9	3.60	3.60	370.00	1,332.00	370.00	1,332.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVISE INVOICES;</u> 2 <u>PREPARE MONTHLY STATEMENT FOR BANKRUPTCY ORDER. [CHICAGO OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES		
08/25/09 Tue	McDermott, A 94074360/34	0.60	0.60	425.00	255.00	425.00	255.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND AND TELEPHONE CONFERENCE WITH S. CHERTOK RE MONTHLY STATEMENTS;</u> 2 <u>REVIEW AND COMMENT TO MONTHLY STATEMENT. [CHICAGO OFFICE]</u>
08/26/09 Wed	Chertok, S 94074360/10	0.30	0.30	370.00	111.00	370.00	111.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>FOLLOW UP WITH D. WHITE RE DELPHI INVOICES;</u> 2 <u>ANALYZE CURRENCY CONVERSION METHODOLOGY. [CHICAGO OFFICE]</u>
08/26/09 Wed	McDermott, A 94074360/35	0.30	0.30	425.00	127.50	425.00	127.50		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPOND WITH S. CHERTOK RE MONTHLY STATEMENTS. [CHICAGO OFFICE]</u>
08/28/09 Fri	Chertok, S 94074360/11	6.40	6.40	370.00	2,368.00	370.00	2,368.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>PREPARE MONTHLY STATEMENT FOR BANKRUPTCY ORDER. [CHICAGO OFFICE]</u>
08/30/09 Sun	Chertok, S 94074360/12	4.80	4.80	370.00	1,776.00	370.00	1,776.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>PREPARE MONTHLY STATEMENT FOR BANKRUPTCY ORDER. [CHICAGO OFFICE]</u>
08/31/09 Mon	Chauhan, D 94074360/37	0.40	0.40	250.00	100.00	250.00	100.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEW PROJECT TWO BILLS TO ENSURE NO PROJECT THREE TIME HAS BEEN INADVERTENTLY INCLUDED. [MELBOURNE OFFICE]</u>
08/31/09 Mon	Chertok, S 94074360/13	11.20	11.20	370.00	4,144.00	370.00	4,144.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>PREPARE MONTHLY STATEMENT FOR BANKRUPTCY ORDER. [CHICAGO OFFICE]</u>
08/31/09 Mon	Houghton, K 94074360/50	0.30	0.30	650.00	195.00	650.00	195.00	0.30 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CONFERENCE CALL WITH A. MCDERMOTT AND D. WEBBER RE: BANKRUPTCY PROTOCOL FOR DEBTOR INVOICES (0.3). [WASHINGTON, D.C. OFFICE]</u>
08/31/09 Mon	McDermott, A 94074360/36	1.40	1.40	425.00	595.00	425.00	595.00	0.40 F 0.60 F 0.20 F 0.20 F	<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REVIEW AND REVISE MONTHLY STATEMENT (4);</u> 2 <u>TELEPHONE CONFERENCE WITH D. WEBBER, K. HOUGHTON RE MONTHLY STATEMENT, BANKRUPTCY PAYMENT PROCESS (6);</u> 3 <u>REVIEW COVER LETTER TO MONTHLY STATEMENT (2);</u> 4 <u>CORRESPOND WITH S. CHERTOK RE SAME, SCHEDULES AND INVOICES (2). [CHICAGO OFFICE]</u>
08/31/09 Mon	Sharma, S 94074360/43	1.20	1.20	460.00	552.00	460.00	552.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>REWORKING BILL FOR GM PROJECT TWO MATTER. [MELBOURNE OFFICE]</u>
08/31/09 Mon	Truong, K 94074360/46	0.20	0.20	330.00	66.00	330.00	66.00		<i>MATTER NAME: Retention and Fee Applications</i> 1 <u>CORRESPONDENCE WITH S. SCHENKEL IN RELATION TO BILLING REQUIREMENTS. [MELBOURNE OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES		
08/31/09	Webber, A Mon 94074360/53	0.50	0.50	820.00	410.00	820.00	410.00		MATTER NAME: Retention and Fee Applications 1 REVIEW MEMORANDA RE FEES AND FEE REQUESTS; 2 TELEPHONE CONFERENCE RE SAME. [WASHINGTON, D.C. OFFICE]
09/01/09	McDermott, A Tue 94074893/17	0.50	0.50	425.00	212.50	425.00	212.50		MATTER NAME: Retention and Fee Applications 1 CORRESPOND AND TELEPHONE CONFERENCE WITH S. CHERTOK RE MONTHLY STATEMENT, NEW INVOICES, EXCHANGE RATE. [CHICAGO OFFICE]
09/01/09	Poke, A Tue 94074893/31	0.80	0.80	570.00	456.00	570.00	456.00		MATTER NAME: Retention and Fee Applications 1 REVIEW OF GMC INVOICES AND NARRATIONS FOR PROJECT TWO (AUSTRALIA / ASIA PACIFIC IMPLICATIONS); 2 EMAIL DRAFT INVOICES TO SETH CHOTEK AND ANDREW MCDERMOTT. [MELBOURNE OFFICE]
09/02/09	McDermott, A Wed 94074893/18	0.20	0.20	425.00	85.00	425.00	85.00		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH S. CHERTOK, L. VONCKX RE MONTHLY STATEMENT, NEW INVOICES. [CHICAGO OFFICE]
09/04/09	McDermott, A Fri 94074893/19	0.60	0.60	425.00	255.00	425.00	255.00	0.40 F 0.20 F	MATTER NAME: Retention and Fee Applications 1 TELEPHONE CONFERENCES WITH ALIX PARTNERS RE MONTHLY STATEMENTS (4); 2 CORRESPOND AND CONFERENCE WITH S. CHERTOK RE SAME (2). [CHICAGO OFFICE]
09/08/09	Heroy, D Tue 94074893/11	0.20	0.20	850.00	170.00	850.00	170.00		MATTER NAME: Retention and Fee Applications 1 CONFERENCE WITH A. MCDERMOTT RE STATUS, RECONCILIATION OF NEW GM. [CHICAGO OFFICE]
09/08/09	McDermott, A Tue 94074893/20	0.10	0.10	425.00	42.50	425.00	42.50		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH S. CHERTOK RE AUGUST MONTHLY INVOICES. [CHICAGO OFFICE]
09/09/09	Chertok, S Wed 94074893/5	0.30	0.30	370.00	111.00	370.00	111.00		MATTER NAME: Retention and Fee Applications 1 E-MAIL BILLING ATTORNEYS RE STATUS OF INVOICES. [CHICAGO OFFICE]
09/09/09	McDermott, A Wed 94074893/21	0.50	0.50	425.00	212.50	425.00	212.50	0.30 F 0.20 F	MATTER NAME: Retention and Fee Applications 1 TELEPHONE CONFERENCE AND CORRESPOND WITH R. BROOKS AT WEIL RE JUNE, JULY MONTHLY STATEMENT (3); 2 CORRESPOND WITH S. CHERTOK RE INVOICES, TIME REQUIREMENTS (2). [CHICAGO OFFICE]
09/10/09	Truong, K Thu 94074893/34	1.40	1.40	335.00	469.00	335.00	469.00		MATTER NAME: Retention and Fee Applications 1 REVIEW PROJECT 2 FINAL INVOICE AND EXTENSIVELY AMEND IN ORDER TO COMPLY WITH BANKRUPTCY LAW REQUIREMENTS. [MELBOURNE OFFICE]
09/11/09	Truong, K Fri 94074893/35	1.10	1.10	335.00	368.50	335.00	368.50		MATTER NAME: Retention and Fee Applications 1 LIAISE WITH E. OLVER TO AMEND AND REDIRECT INCORRECT TIME NARRATIVES IN PROJECT 2 BILL; 2 REVIEW AMENDED PROJECT 3 BILL. [MELBOURNE OFFICE]

- See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
				U.S. Dollar	FEES	U. S. Dollar	FEES		
09/14/09	Houghton, K Mon 94074893/37	0.40	0.40	650.00	260.00	650.00	260.00	0.40 F	MATTER NAME: Retention and Fee Applications 1 REVIEW GM INVOICE FOR CHAPTER 11 MATTER (0.4). [WASHINGTON, D.C. OFFICE]
09/14/09	McDermott, A Mon 94074893/22	0.10	0.10	425.00	42.50	425.00	42.50		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH S. CHERTOK RE AUGUST MONTHLY STATEMENT. [CHICAGO OFFICE]
09/15/09	Chertok, S Tue 94074893/6	0.20	0.20	370.00	74.00	370.00	74.00		MATTER NAME: Retention and Fee Applications 1 EVALUATE STATUS OF RETENTION ISSUES POSED BY GM; 2 E-MAIL A. MCDERMOTT RE SAME. [CHICAGO OFFICE]
09/16/09	Chauhan, D Wed 94074893/30	0.70	0.70	250.00	175.00	250.00	175.00		MATTER NAME: Retention and Fee Applications 1 REVIEW PROJECT THREE BILL. [MELBOURNE OFFICE]
09/16/09	Chertok, S Wed 94074893/7	1.80	1.80	370.00	666.00	370.00	666.00		MATTER NAME: Retention and Fee Applications 1 E-MAIL D. HEROY RE INVOICE ISSUES; 2 E-MAIL A. POKE RE STATUS OF ASIA PACIFIC; 3 RESPOND TO C. BASLER RE RETENTION ISSUES; 4 FOLLOW UP WITH BAKER BILLING ATTORNEYS REGARDING AUGUST MONTHLY INVOICES. [CHICAGO OFFICE]
09/16/09	O'Connor, M Wed 94074893/27	1.20	1.20	295.00	354.00	295.00	354.00		MATTER NAME: Retention and Fee Applications 1 REVIEW INVOICES FROM B&M PERSONNEL FOR COMPLIANCE WITH BANKRUPTCY GUIDELINES FOR FEE APPLICATIONS. [CHICAGO OFFICE]
09/17/09	Chertok, S Thu 94074893/8	0.30	0.30	370.00	111.00	370.00	111.00		MATTER NAME: Retention and Fee Applications 1 FOLLOW UP WITH C. BASLER RE STATUS OF ASIA PACIFIC; 2 E-MAIL A. MCDERMOTT CONTACT INFORMATION FOR C. BASLER [CHICAGO OFFICE]
09/17/09	Heroy, D Thu 94074893/12	0.30	0.30	850.00	255.00	850.00	255.00		MATTER NAME: Retention and Fee Applications 1 REVIEW COMMENTS, BILL PER S. CHERTOK. [CHICAGO OFFICE]
09/17/09	McDermott, A Thu 94074893/23	0.30	0.30	425.00	127.50	425.00	127.50		MATTER NAME: Retention and Fee Applications 1 CORRESPOND WITH G. HECKELMAN, S. CHERTOK RE AUGUST MONTHLY STATEMENT. [CHICAGO OFFICE]
09/17/09	O'Connor, M Thu 94074893/28	1.90	1.90	295.00	560.50	295.00	560.50		MATTER NAME: Retention and Fee Applications 1 REVIEW INVOICES FROM B&M PERSONNEL FOR COMPLIANCE WITH BANKRUPTCY GUIDELINES FOR FEE APPLICATIONS. [CHICAGO OFFICE]
09/18/09	Chertok, S Fri 94074893/9	0.40	0.40	370.00	148.00	370.00	148.00		MATTER NAME: Retention and Fee Applications 1 FOLLOW UP WITH BAKER ATTORNEYS REGARDING STATUS OF AUGUST INVOICES. [CHICAGO OFFICE]

~ See the last page of exhibit for explanation

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION	
		ENTRY HOURS	HOURS	U.S. Dollar	U. S. Dollar			RATE
09/18/09	O'Connor, M Fri 94074893/29	0.20	0.20	295.00	59.00	295.00	59.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW INVOICES FROM B&M PERSONNEL FOR COMPLIANCE WITH BANKRUPTCY GUIDELINES FOR FEE APPLICATIONS. [CHICAGO OFFICE]
09/18/09	Sharma, S Fri 94074893/32	0.50	0.50	465.00	232.50	465.00	232.50	<i>MATTER NAME: Retention and Fee Applications</i> 1 AMENDING BILLING NARRATIONS FOR PROJECT TWO BILL. [MELBOURNE OFFICE]
09/21/09	McDermott, A Mon 94074893/24	0.20	0.20	425.00	85.00	425.00	85.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 CORRESPOND WITH S. CHERTOK RE MONTHLY STATEMENT; 2 REVIEW CORRESPONDENCE FROM GLOBAL PARTNERS RE SAME. [CHICAGO OFFICE]
09/22/09	Heroy, D Tue 94074893/13	0.30	0.30	850.00	255.00	850.00	255.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW BILL. [CHICAGO OFFICE]
09/22/09	Sharma, S Tue 94074893/33	0.50	0.50	465.00	232.50	465.00	232.50	<i>MATTER NAME: Retention and Fee Applications</i> 1 AMENDING BILLS. [MELBOURNE OFFICE]
09/22/09	Truong, K Tue 94074893/36	0.30	0.30	335.00	100.50	335.00	100.50	<i>MATTER NAME: Retention and Fee Applications</i> 1 RESPOND TO QUERIES FROM J. PETERSON IN RELATION TO TASK BILLING REQUIREMENTS. [MELBOURNE OFFICE]
09/23/09	Heroy, D Wed 94074893/14	0.20	0.20	850.00	170.00	850.00	170.00	0.20 F <i>MATTER NAME: Retention and Fee Applications</i> 1 EMAIL S. CHERTOK (2). [CHICAGO OFFICE]
09/28/09	Chertok, S Mon 94074893/10	0.80	0.80	370.00	296.00	370.00	296.00	<i>MATTER NAME: Retention and Fee Applications</i> 1 PREPARE MONTHLY STATEMENT. [CHICAGO OFFICE]
09/28/09	Heroy, D Mon 94074893/15	0.40	0.40	850.00	340.00	850.00	340.00	0.30 F <i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW RECENT STATEMENT AND CONFERENCE WITH A. MCDERMOTT (3); 0.10 F 2 GO OVER SCRIPT FOR ALIX PARTNERS WITH A. MCDERMOTT (1). [CHICAGO OFFICE]
09/28/09	McDermott, A Mon 94074893/25	0.60	0.60	425.00	255.00	425.00	255.00	0.30 F <i>MATTER NAME: Retention and Fee Applications</i> 1 CORRESPOND AND CONFERENCE WITH D. HEROY RE GM RETENTION PROCEDURES (3); 0.10 F 2 CORRESPOND WITH ALIXPARTNERS RE JUNE, JULY INVOICE (1); 0.20 F 3 REVIEW MONTHLY STATEMENT FROM S. CHERTOK (2). [CHICAGO OFFICE]
09/29/09	Heroy, D Tue 94074893/16	0.30	0.30	850.00	255.00	850.00	255.00	0.20 F <i>MATTER NAME: Retention and Fee Applications</i> 1 REVIEW MONTHLY STATEMENT; EMAIL A. MCDERMOTT (2) 0.10 F 2 AND S. CHERTOK (1). [CHICAGO OFFICE]

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EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION	
		U.S. Dollar		U. S. Dollar				
		ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES	
09/29/09	McDermott, A	3.90	3.90	425.00	1,657.50	425.00	1,657.50	0.20 F 1 <u>REVIEW INTERIM COMPENSATION ORDER RE COMPLIANCE (2);</u>
Tue	94074893/26							2.80 F 2 <u>REVIEW INVOICES FOR AUGUST AND PREPARE SUMMARY SCHEDULES FOR MONTHLY STATEMENT (2.8);</u>
								0.30 F 3 <u>DRAFT COVER LETTERS (.3);</u>
								0.30 F 4 <u>PREPARE FOR CONFERENCE WITH ALIXPARTNERS RE JUNE AND JULY MONTHLY STATEMENTS (.3);</u>
								0.30 F 5 <u>CONFERENCE AND CORRESPOND WITH D. HEROY RE RESPONSE TO ALIXPARTNERS, MONTHLY STATEMENT (.3). [CHICAGO OFFICE]</u>
Total			247.45		127,167.65		127,145.05	
Number of Entries:			272					

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EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Brandman, S	0.50	695.00	347.50	695.00	347.50
Chauhan, D	1.10	250.00	275.00	250.00	275.00
Chertok, S	44.70	370.00	16,539.00	370.00	16,539.00
Heckelmann, G	1.80	784.62	1,412.32	784.62	1,412.32
Heroy, D	39.70	795.00	31,561.50	795.00	31,561.50
Heroy, D	1.70	850.00	1,445.00	850.00	1,445.00
Houghton, K	6.80	650.00	4,420.00	650.00	4,420.00
Linguanti, T	0.30	750.00	225.00	750.00	225.00
McDade, K	1.60	335.00	536.00	335.00	536.00
McDermott, A	77.60	425.00	32,980.00	425.00	32,980.00
O'Connor, M	3.30	295.00	973.50	295.00	973.50
Poke, A	0.80	570.00	456.00	570.00	456.00
Poke, A	6.20	635.04	3,937.25	632.41	3,920.94
Reid, I	18.95	560.00	10,612.00	560.00	10,612.00
Reid, I	0.90	625.00	562.50	625.00	562.50
Sarnet, J	1.00	711.00	711.00	711.00	711.00
Schenkel, S	3.50	250.00	875.00	250.00	875.00
Sharma, S	11.40	460.00	5,244.00	460.00	5,244.00
Sharma, S	1.00	465.00	465.00	465.00	465.00
Sharma, S	3.00	508.03	1,524.09	505.93	1,517.79
Truong, K	4.00	330.00	1,320.00	330.00	1,320.00
Truong, K	2.80	335.00	938.00	335.00	938.00
Vonckx, L	4.80	335.00	1,608.00	335.00	1,608.00
Webber, A	10.00	820.00	8,200.00	820.00	8,200.00
	<u>247.45</u>		<u>127,167.65</u>		<u>127,145.05</u>

EXHIBIT K
BILLING FOR RETENTION AND COMPENSATION
Baker & McKenzie

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	0.10	560.00	56.00	560.00	56.00
Chapter 11 Special Tax Counsel	0.60	625.00	375.00	625.00	375.00
Chapter 11 Special Tax Counsel	0.30	750.00	225.00	750.00	225.00
Project Two - Asia Pacific Regional Co-ordination	3.00	508.03	1,524.09	505.93	1,517.79
Project Two - Asia Pacific Regional Co-ordination	6.20	635.04	3,937.25	632.41	3,920.94
Retention and Fee Applications	4.60	250.00	1,150.00	250.00	1,150.00
Retention and Fee Applications	3.30	295.00	973.50	295.00	973.50
Retention and Fee Applications	4.00	330.00	1,320.00	330.00	1,320.00
Retention and Fee Applications	9.20	335.00	3,082.00	335.00	3,082.00
Retention and Fee Applications	44.70	370.00	16,539.00	370.00	16,539.00
Retention and Fee Applications	77.60	425.00	32,980.00	425.00	32,980.00
Retention and Fee Applications	11.40	460.00	5,244.00	460.00	5,244.00
Retention and Fee Applications	1.00	465.00	465.00	465.00	465.00
Retention and Fee Applications	18.85	560.00	10,556.00	560.00	10,556.00
Retention and Fee Applications	0.80	570.00	456.00	570.00	456.00
Retention and Fee Applications	0.30	625.00	187.50	625.00	187.50
Retention and Fee Applications	6.80	650.00	4,420.00	650.00	4,420.00
Retention and Fee Applications	0.50	695.00	347.50	695.00	347.50
Retention and Fee Applications	1.00	711.00	711.00	711.00	711.00
Retention and Fee Applications	1.80	784.62	1,412.32	784.62	1,412.32
Retention and Fee Applications	39.70	795.00	31,561.50	795.00	31,561.50
Retention and Fee Applications	10.00	820.00	8,200.00	820.00	8,200.00
Retention and Fee Applications	1.70	850.00	1,445.00	850.00	1,445.00
	<u>247.45</u>		<u>127,167.65</u>		<u>127,145.05</u>

(-) REASONS FOR TASK HOUR ASSIGNMENTS

- A Task Hours Allocated By Fee Auditor
- F FINAL BILL

EXHIBIT L

(Block Billing)

EXHIBIT L
 BLOCK BILLING
 Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Achramowicz, W	1.80	373.14	671.65	373.14	671.65
Adame-Alvarez, G	7.70	153.45	1,181.57	153.45	1,181.57
Baiguera, M	1.70	113.00	192.10	113.00	192.10
Baiguera, M	0.70	113.35	79.35	113.35	79.35
Bell, M	0.90	544.29	489.86	539.17	485.25
Brodersen, C	0.90	695.48	625.93	688.94	620.05
Broughton, J	5.00	607.66	3,038.30	607.66	3,038.30
Broughton, J	5.80	666.86	3,867.79	666.86	3,867.79
Celescuecki, H	0.70	420.00	294.00	420.00	294.00
Chadwick, A	3.30	816.43	2,694.22	808.76	2,668.91
Chauhan, D	1.60	248.04	396.86	281.07	449.71
Chauhan, D	15.60	256.89	4,007.48	276.39	4,311.68
Chauhan, D	46.70	282.24	13,180.61	281.07	13,125.97
Coetsee, E	2.70	217.70	587.79	234.23	632.42
Cogan, E	35.50	544.29	19,322.30	539.17	19,140.54
Cummings, C	1.00	560.00	560.00	560.00	560.00
De Martinis, L	0.60	679.00	407.40	679.00	407.40
Ding, Y	4.20	225.79	948.32	224.86	944.41
Ding, Y	0.80	460.00	368.00	460.00	368.00
Dominguez, L	0.60	495.33	297.20	561.30	336.78
Dookhun, R	1.10	478.03	525.83	478.03	525.83
Feroni, C	15.40	394.24	6,071.30	394.24	6,071.30
Fikry, D	4.90	188.23	922.33	213.29	1,045.12
Fikry, D	0.60	196.29	117.77	211.19	126.71
Fikry, D	1.20	214.20	257.04	213.29	255.95
Fikry, D	1.10	221.29	243.42	220.38	242.42
Fikry, D	4.50	221.31	995.90	220.38	991.71
Gebler, O	5.80	695.48	4,033.78	688.94	3,995.85
Gernoth, J	1.60	577.00	923.20	577.00	923.20
Gon, M	1.60	1,162.59	1,860.14	1,157.77	1,852.43
Gu, V	0.70	692.86	485.00	689.99	482.99
Guch, K	0.70	980.36	686.25	980.36	686.25
Guch, K	1.10	996.18	1,095.80	996.18	1,095.80
Gurevich, L	9.50	280.00	2,660.00	280.00	2,660.00
Heckelmann, G	0.90	695.48	625.93	688.94	620.05
Hinderer, H	65.50	408.22	26,738.41	404.38	26,486.89
Hinderer, H	0.80	482.91	386.33	482.91	386.33

EXHIBIT L
 BLOCK BILLING
 Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Ho, G	5.70	343.08	1,955.56	343.08	1,955.56
Holmes, S	3.30	740.84	2,444.77	733.87	2,421.77
Huang, X	1.30	360.00	468.00	360.00	468.00
Jacinto, M	0.90	209.65	188.69	208.78	187.90
Jouniaux, S	1.00	626.67	626.67	626.67	626.67
Koutsis, C	0.80	663.82	531.06	663.82	531.06
Kurata, N	1.70	407.37	692.53	407.37	692.53
Lattanzio, A	29.10	380.96	11,085.94	380.96	11,085.94
Linguanti, T	3.20	750.00	2,400.00	750.00	2,400.00
Mahalingam, D	0.60	284.00	170.40	284.00	170.40
Maitland, J	2.80	275.47	771.32	275.47	771.32
Maitland, J	3.50	279.92	979.72	279.92	979.72
Mance, V	0.60	544.29	326.57	539.17	323.50
Marlange, S	2.20	634.22	1,395.28	634.22	1,395.28
Marx, J	9.10	683.51	6,219.94	683.51	6,219.94
Massara, C	4.90	309.41	1,516.11	309.41	1,516.11
McGrath, S	3.00	407.43	1,222.29	407.43	1,222.29
Nguyen, T	1.90	329.28	625.63	327.92	623.05
O'Neill, M	0.60	431.05	258.63	463.77	278.26
O'Neill, M	4.10	465.69	1,909.33	463.77	1,901.46
O'Neill, M	0.80	465.74	372.59	463.77	371.02
Papin, S	4.30	215.00	924.50	215.00	924.50
Parungao, M	2.00	75.71	151.42	75.39	150.78
Pascual, C	1.00	64.39	64.39	72.97	72.97
Payne, Y	2.90	493.97	1,432.51	493.97	1,432.51
Perera, S	2.20	277.53	610.57	276.39	608.06
Poke, A	0.60	587.79	352.67	632.41	379.45
Poke, A	13.00	635.04	8,255.52	632.41	8,221.33
Postigo Uribe, J	8.40	290.00	2,436.00	290.00	2,436.00
Rawski, P	0.90	551.04	495.94	551.04	495.94
Reid, I	2.65	560.00	1,484.00	560.00	1,484.00
Reksodiputro, H	3.00	406.93	1,220.79	437.81	1,313.43
Salce, V	1.80	549.65	989.37	549.65	989.37
Sanchez de la Espada, H	3.10	565.62	1,753.42	565.62	1,753.42
Sandford, M	2.50	360.00	900.00	360.00	900.00
Schechter, E	11.20	595.00	6,664.00	595.00	6,664.00
Schenkel, S	2.40	256.89	616.54	276.39	663.34

EXHIBIT L
 BLOCK BILLING
 Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Schenkel, S	1.20	258.72	310.46	257.65	309.18
Seidel, T	6.80	695.48	4,729.26	688.94	4,684.79
Sharma, S	1.60	478.94	766.30	515.30	824.48
Sharma, S	3.20	508.03	1,625.70	505.93	1,618.98
Sharma, S	3.30	517.44	1,707.55	515.30	1,700.49
Shen, J	1.80	540.20	972.36	537.96	968.33
Smith, J	2.40	544.29	1,306.30	539.17	1,294.01
Taylor, B	2.90	531.19	1,540.45	571.51	1,657.38
Tomboc, G	0.80	168.41	134.73	190.84	152.67
Tomboc, G	0.70	198.02	138.61	197.18	138.03
Truong, K	4.40	343.97	1,513.47	370.08	1,628.35
Truong, K	1.00	352.80	352.80	351.34	351.34
Turner, S	0.90	816.43	734.79	808.76	727.88
Urban, C	2.10	410.00	861.00	410.00	861.00
Van Lier, W	2.80	499.00	1,397.20	499.00	1,397.20
Vasile, M	2.10	232.51	488.27	232.51	488.27
Vazquez-Silveyra, J	1.80	200.00	360.00	200.00	360.00
Webber, A	1.00	820.00	820.00	820.00	820.00
Wessels, P	25.30	695.48	17,595.64	688.94	17,430.18
Whitefoord, C	7.30	816.43	5,959.94	808.76	5,903.95
Wilson, O	7.00	544.29	3,810.03	539.17	3,774.19
Wolff, A	2.40	652.40	1,565.76	652.40	1,565.76
Wong, E	1.40	470.06	658.08	505.74	708.04
Wong, E	0.90	495.00	445.50	492.95	443.66
Wong, E	2.20	499.09	1,098.00	497.03	1,093.47
Wong, E	1.10	524.12	576.53	521.95	574.15
Woodhall, J	2.30	150.53	346.22	149.90	344.77
Yik, E	2.50	267.00	667.50	267.00	667.50
Zhang, T	0.80	422.76	338.21	421.01	336.81
Zimmerman, R	3.40	254.47	865.20	254.47	865.20
	495.25		220,037.68		220,145.59

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	9.50	280.00	2,660.00	280.00	2,660.00
Chapter 11 Special Tax Counsel	2.50	360.00	900.00	360.00	900.00
Chapter 11 Special Tax Counsel	2.10	410.00	861.00	410.00	861.00
Chapter 11 Special Tax Counsel	3.65	560.00	2,044.00	560.00	2,044.00
Chapter 11 Special Tax Counsel	11.20	595.00	6,664.00	595.00	6,664.00
Chapter 11 Special Tax Counsel	3.20	750.00	2,400.00	750.00	2,400.00
Chapter 11 Special Tax Counsel	1.00	820.00	820.00	820.00	820.00
Delphi Steering Acquisition	1.70	113.00	192.10	113.00	192.10
Delphi Steering Acquisition	0.70	113.35	79.35	113.35	79.35
Delphi Steering Acquisition	7.70	153.45	1,181.57	153.45	1,181.57
Delphi Steering Acquisition	1.80	200.00	360.00	200.00	360.00
Delphi Steering Acquisition	4.30	215.00	924.50	215.00	924.50
Delphi Steering Acquisition	2.10	232.51	488.27	232.51	488.27
Delphi Steering Acquisition	3.40	254.47	865.20	254.47	865.20
Delphi Steering Acquisition	2.50	267.00	667.50	267.00	667.50
Delphi Steering Acquisition	2.80	275.47	771.32	275.47	771.32
Delphi Steering Acquisition	3.50	279.92	979.72	279.92	979.72
Delphi Steering Acquisition	0.60	284.00	170.40	284.00	170.40
Delphi Steering Acquisition	8.40	290.00	2,436.00	290.00	2,436.00
Delphi Steering Acquisition	4.90	309.41	1,516.11	309.41	1,516.11
Delphi Steering Acquisition	5.70	343.08	1,955.56	343.08	1,955.56
Delphi Steering Acquisition	1.30	360.00	468.00	360.00	468.00
Delphi Steering Acquisition	1.80	373.14	671.65	373.14	671.65
Delphi Steering Acquisition	29.10	380.96	11,085.94	380.96	11,085.94
Delphi Steering Acquisition	15.40	394.24	6,071.30	394.24	6,071.30
Delphi Steering Acquisition	1.70	407.37	692.53	407.37	692.53
Delphi Steering Acquisition	3.00	407.43	1,222.29	407.43	1,222.29
Delphi Steering Acquisition	0.70	420.00	294.00	420.00	294.00
Delphi Steering Acquisition	0.80	460.00	368.00	460.00	368.00
Delphi Steering Acquisition	1.10	478.03	525.83	478.03	525.83
Delphi Steering Acquisition	0.80	482.91	386.33	482.91	386.33
Delphi Steering Acquisition	2.90	493.97	1,432.51	493.97	1,432.51
Delphi Steering Acquisition	2.80	499.00	1,397.20	499.00	1,397.20
Delphi Steering Acquisition	1.80	549.65	989.37	549.65	989.37
Delphi Steering Acquisition	0.90	551.04	495.94	551.04	495.94

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	3.10	565.62	1,753.42	565.62	1,753.42
Delphi Steering Acquisition	1.60	577.00	923.20	577.00	923.20
Delphi Steering Acquisition	5.00	607.66	3,038.30	607.66	3,038.30
Delphi Steering Acquisition	1.00	626.67	626.67	626.67	626.67
Delphi Steering Acquisition	2.20	634.22	1,395.28	634.22	1,395.28
Delphi Steering Acquisition	2.40	652.40	1,565.76	652.40	1,565.76
Delphi Steering Acquisition	0.80	663.82	531.06	663.82	531.06
Delphi Steering Acquisition	5.80	666.86	3,867.79	666.86	3,867.79
Delphi Steering Acquisition	0.60	679.00	407.40	679.00	407.40
Delphi Steering Acquisition	9.10	683.51	6,219.94	683.51	6,219.94
Delphi Steering Acquisition	0.70	980.36	686.25	980.36	686.25
Delphi Steering Acquisition	1.10	996.18	1,095.80	996.18	1,095.80
Project Beam	65.50	408.22	26,738.41	404.38	26,486.89
Project Beam	46.40	544.29	25,255.06	539.17	25,017.49
Project Beam	39.70	695.48	27,610.56	688.94	27,350.92
Project Beam	3.30	740.84	2,444.77	733.87	2,421.77
Project Beam	11.50	816.43	9,388.95	808.76	9,300.74
Project Three - Restructure of AP Subsidiaries	0.60	196.29	117.77	211.19	126.71
Project Three - Restructure of AP Subsidiaries	2.70	217.70	587.79	234.23	632.42
Project Three - Restructure of AP Subsidiaries	18.00	256.89	4,624.02	276.39	4,975.02
Project Three - Restructure of AP Subsidiaries	4.40	343.97	1,513.47	370.08	1,628.35
Project Three - Restructure of AP Subsidiaries	3.00	406.93	1,220.79	437.81	1,313.43
Project Three - Restructure of AP Subsidiaries	0.60	431.05	258.63	463.77	278.26
Project Three - Restructure of AP Subsidiaries	1.40	470.06	658.08	505.74	708.04
Project Three - Restructure of AP Subsidiaries	1.60	478.94	766.30	515.30	824.48
Project Three - Restructure of AP Subsidiaries	2.90	531.19	1,540.45	571.51	1,657.38
Project Three - Restructure of AP Subsidiaries	0.60	587.79	352.67	632.41	379.45
Project Two - Asia Pacific Regional Co-ordination	2.00	75.71	151.42	75.39	150.78
Project Two - Asia Pacific Regional Co-ordination	2.30	150.53	346.22	149.90	344.77
Project Two - Asia Pacific Regional Co-ordination	0.90	209.65	188.69	208.78	187.90
Project Two - Asia Pacific Regional Co-ordination	1.10	221.29	243.42	220.38	242.42
Project Two - Asia Pacific Regional Co-ordination	4.20	225.79	948.32	224.86	944.41
Project Two - Asia Pacific Regional Co-ordination	1.20	258.72	310.46	257.65	309.18
Project Two - Asia Pacific Regional Co-ordination	2.20	277.53	610.57	276.39	608.06
Project Two - Asia Pacific Regional Co-ordination	46.70	282.24	13,180.61	281.07	13,125.97

EXHIBIT L
 BLOCK BILLING
 Baker & McKenzie

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Two - Asia Pacific Regional Co-ordination	1.90	329.28	625.63	327.92	623.05
Project Two - Asia Pacific Regional Co-ordination	1.00	352.80	352.80	351.34	351.34
Project Two - Asia Pacific Regional Co-ordination	0.80	422.76	338.21	421.01	336.81
Project Two - Asia Pacific Regional Co-ordination	4.10	465.69	1,909.33	463.77	1,901.46
Project Two - Asia Pacific Regional Co-ordination	0.90	495.00	445.50	492.95	443.66
Project Two - Asia Pacific Regional Co-ordination	2.20	499.09	1,098.00	497.03	1,093.47
Project Two - Asia Pacific Regional Co-ordination	3.20	508.03	1,625.70	505.93	1,618.98
Project Two - Asia Pacific Regional Co-ordination	3.30	517.44	1,707.55	515.30	1,700.49
Project Two - Asia Pacific Regional Co-ordination	1.10	524.12	576.53	521.95	574.15
Project Two - Asia Pacific Regional Co-ordination	1.80	540.20	972.36	537.96	968.33
Project Two - Asia Pacific Regional Co-ordination	13.00	635.04	8,255.52	632.41	8,221.33
Project Two - Asia Pacific Regional Co-ordination	0.70	692.86	485.00	689.99	482.99
Project Two - Asia Pacific Regional Co-ordination	1.60	1,162.59	1,860.14	1,157.77	1,852.43
Project Two - Asia Pacific Regional Co-ordination	1.00	64.39	64.39	72.97	72.97
Project Two - Asia Pacific Regional Co-ordination	0.80	168.41	134.73	190.84	152.67
Project Two - Asia Pacific Regional Co-ordination	0.70	198.02	138.61	197.18	138.03
Project Two - Asia Pacific Regional Co-ordination	4.90	188.23	922.33	213.29	1,045.12
Project Two - Asia Pacific Regional Co-ordination	1.20	214.20	257.04	213.29	255.95
Project Two - Asia Pacific Regional Co-ordination	4.50	221.31	995.90	220.38	991.71
Project Two - Asia Pacific Regional Co-ordination	1.60	248.04	396.86	281.07	449.71
Project Two - Asia Pacific Regional Co-ordination	0.80	465.74	372.59	463.77	371.02
Project Two - Asia Pacific Regional Co-ordination	0.60	495.33	297.20	561.30	336.78
	495.25		220,037.68		220,145.59

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
	ENTRY HOURS	HOURS	U. S. Dollar RATE	U. S. Dollar FEES		
Achromowicz, W						
06/08/09 Mon 1120581/478	1.30	1.00	373.14	373.14	0.50 A 0.50 A 0.30 F	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 ASSISTANCE TO CLOSING (POLISH JURISDICTION);</p> <p>2 REVIEWING AND COMMENTING TO THE TRANSACTION AGENDA (1.00 HR);</p> <p>3 FOLLOW-UP INFORMATION RE: MANAGEMENT STRUCTURE OF DELPHI POLSKA (0.30 HRS). [WARSAW OFFICE]</p>
07/09/09 Thu 1122420/192	0.80	0.80	373.14	298.51		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 ASSISTING PRE-CLOSING MATTERS REGARDING POLAND;</p> <p>2 PREPARING EMAIL CORRESPONDENCE WITH J CROZIER;</p> <p>3 REVIEWING THE SOURCE DOCUMENTS REGARDING CURRENT COMPOSITION OF THE MANAGEMENT BOARD OF DELPHI PL AND RULES OF REPRESENTATION. [WARSAW OFFICE]</p>
Adame-Alvarez, G						
06/18/09 Thu 1120581/236	1.50	1.50	153.45	230.18		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 INCLUDING C SALAZAR'S COMMENTS INTO LOCAL TRANSFER AGREEMENTS OF RIO BRAVO ELECTRICOS AND DELPHI ENSAMBLE DE CABLES Y COMPONENTES;</p> <p>2 EXCHANGING EMAILS WITH A OLIVAS REGARDING FINAL VERSION OF LOCAL TRANSFER AGREEMENTS. [MEXICO CITY OFFICE]</p>
06/25/09 Thu 1120581/242	3.00	3.00	153.45	460.35		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING FINAL COMMENTS OF DELPHI TO LOCAL TRANSFER AGREEMENTS;</p> <p>2 INTEROFFICE MEETING WITH J POSTIGO-URIBE TO DISCUSS COMMENTS TO BE PROVIDED TO C SALAZAR REGARDING ACCESS AGREEMENT. [MEXICO CITY OFFICE]</p>
07/01/09 Wed 1122420/85	0.70	0.70	153.45	107.42		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING TRANSACTION AGENDA AND COORDINATING WITH SYS UPDATE OF TRANSACTION AGENDA;</p> <p>2 REVIEWING AND ANALYSE IF ANY EXPENSE HAS TO BE FUNDED PRIOR TO, AT OR AFTER CLOSING OF TRANSACTION. [MEXICO CITY OFFICE]</p>
07/07/09 Tue 1122420/90	1.00	1.00	153.45	153.45		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 EXCHANGING EMAILS WITH J CROZIER REGARDING EXPECTED CLOSING DATE OF MEXICAN LOCAL TRANSFER AGREEMENTS;</p> <p>2 CONFERENCE CALL HELD WITH C SALAZAR REGARDING PENDING ITEMS FOR CLOSING OF TRANSFER OF ASSETS AND EMPLOYEES. [MEXICO CITY OFFICE]</p>
07/09/09 Thu 1122420/94	1.50	1.50	153.45	230.18		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 EXCHANGING EMAILS WITH J CROZIER, C SALAZAR AND SYS REGARDING TRANSACTION AGENDA, DIRECTORS OF STEERINGMEX;</p> <p>2 REVIEWING PERMITS AND LICENCES;</p> <p>3 REVIEWING UPDATED TRANSACTION AGENDA;</p> <p>4 CONFERENCE CALL HELD WITH C SALAZAR REGARDING POST CLOSING MATTERS REGARDING INVOLVEMENT OF GENERAL MOTORS MEXICO IN STEERINGMEX OPERATIONS. [MEXICO CITY OFFICE]</p>
Bauguera, M						
06/18/09 Thu 1120581/262	0.70	0.70	113.35	79.35		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 INTEROFFICE CONSULTATION REGARDING DELEGATION OF BANKING POWERS TO ATTORNEYS-IN FACT;</p> <p>2 DRAFTING RELEVANT POWERS. [MILAN OFFICE]</p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Baiguera, M								
07/01/09	0.70	0.70	113.00	79.10	113.00	79.10		<i>MATTER NAME: Delphi Steering Acquisition</i>
Wed 1122420/98								1 <u>REVIEWING DOCUMENTS;</u>
								2 <u>TELEPHONE CONFERENCE WITH DEUTSCHE BANK, C MASSARA, B&M & MRS INVERNIZZI REGARDING COMPULSORY DOCUMENTS AND GRANTING OF POWERS FOR MANAGEMENT OF BANK ACCOUNTS. [MILAN OFFICE]</u>
07/02/09	1.00	1.00	113.00	113.00	113.00	113.00		<i>MATTER NAME: Delphi Steering Acquisition</i>
Thu 1122420/101								1 <u>REVIEWING BOARD OF DIRECTORS' WRITTEN CONSENT REGARDING GRANTING OF BANKING POWERS;</u>
								2 <u>INTEROFFICE CONSULTATIONS REGARDING SAME. [MILAN OFFICE]</u>
Bell, M								
07/06/09	0.90	0.90	544.29	489.86	539.17	485.25		<i>MATTER NAME: Project Beam</i>
Mon 99172737/28								1 <u>READING INSTRUCTIONS FROM C. WHITEFOORD REGARDING MARK-UP OF SPA;</u>
								2 <u>REVIEWING AMENDED AGREEMENT AND COMMENTING ON PROPOSED AMENDMENTS.</u>
Brodersen, C								
06/04/09	0.90	0.90	695.48	625.93	688.94	620.05		<i>MATTER NAME: Project Beam</i>
Thu 99172736/32								1 <u>REVIEW LOAN ASPECTS, ZERO INTEREST TAX CONSEQUENCES, CONTRIBUTION VALUE;</u>
								2 <u>E-MAIL CORRESPONDENCE WITH O. GEBLER AND P. WESSELS.</u>
Broughton, J								
06/22/09	3.40	3.00	607.66	1,822.98	607.66	1,822.98	1.50 A	<i>MATTER NAME: Delphi Steering Acquisition</i>
Mon 1120581/59							1.50 A	1 <u>ATTENDING ON CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES;</u>
							0.40 F	2 <u>UPDATING BANK SIGNATORIES MATRIX (3 HRS);</u>
								3 <u>CORRESPONDENCE REGARDING LEASE FOR RHODES TURKEY (0.4 HRS). [LONDON OFFICE]</u>
06/23/09	3.80	2.00	607.66	1,215.32	607.66	1,215.32	0.90 F	<i>MATTER NAME: Delphi Steering Acquisition</i>
Tue 1120581/63							1.00 A	1 <u>ATTENDING ON COLLATING DOCUMENTS FOR CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (0.9 HRS);</u>
							1.00 A	2 <u>UPDATING BANK SIGNATORIES MATRIX;</u>
							0.90 F	3 <u>REVIEWING BOARD MINUTES OF RHODES INDIA (2 HRS);</u>
								4 <u>REVIEWING MANDATE LETTERS AND DISTRIBUTION TO LOCAL COUNSEL (0.9 HRS). [LONDON OFFICE]</u>
07/07/09	5.80	5.80	666.86	3,867.79	666.86	3,867.79		<i>MATTER NAME: Delphi Steering Acquisition</i>
Tue 1122420/16								1 <u>ATTENDING COORDINATING EXECUTION OF DOCUMENTS FOR TRANSFER OF SHARES IN RHODES INDIA, INJECTION OF CAPITAL INTO RHODES HOLDING BANK ACCOUNTS AND OBTAINING KYC DOCUMENTATION;</u>
								2 <u>PREPARING EMAIL CORRESPONDENCE WITH VARIOUS LOCAL COUNSEL AND GENERAL MOTOR REGARDING EXECUTION OF DOCUMENTS NECESSARY FOR CHANGE OF BANK SIGNATORIES. [LONDON OFFICE]</u>
Celescuckci, H								

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Celescuckci, H								
06/01/09	1.30	0.70	420.00	294.00	420.00	294.00	0.35 A	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS FROM J CROZIER AND R DOOKHUN WITH INSTRUCTIONS REGARDING PAST LABOUR LIABILITIES WHICH WILL STAY WITH GENERAL MOTORS;
Mon 1120581/386							0.35 A	2 CHECKING THAT THEY ARE NOT REFLECTED IN LOCAL AGREEMENT (0.7);
							0.20 F	3 CONVERSATION WITH M PACHECO TO CONFIRM IF THERE IS ANY EXPATRIATE WORKING IN SAGINAW BRAZIL (0.2);
							0.20 F	4 REVIEWING EMAIL FROM DELPHI BRAZIL'S IN-HOUSE COUNSEL L ALMEIDA REGARDING REGISTRATION OF CORPORATE ACTS RELATED TO PAYMENT OF DIVIDENDS TO US SHAREHOLDERS WITH QUOTAS OF SAGINAW FOR US TO PERFECT THE CLOSING OF PROJECT RHODES (0.2);
							0.20 F	5 CONVERSATION WITH M PACHECO REGARDING THE CORPORATE MATTERS TO PURSUE THE PAYMENT OF SUCH DIVIDENDS (0.2). [SAO PAULO OFFICE]
Chadwick, A								
07/05/09	2.70	2.70	816.43	2,204.36	808.76	2,183.65		<i>MATTER NAME: Project Beam</i> 1 REVIEW TAX AMENDMENTS TO SHARE PURCHASE AGREEMENT;
Sun 99172737/14								2 E-MAIL REGARDING SAME TO C. WHITEFOORD, P. WESSELS AND BAKER & MCKENZIE TEAM.
07/06/09	0.60	0.60	816.43	489.86	808.76	485.26		<i>MATTER NAME: Project Beam</i> 1 DISCUSSION WITH J. SMITH REGARDING PROPOSED CHANGES TO TAX PROVISIONS IN SHARE PURCHASE AGREEMENT;
Mon 99172737/15								2 FOLLOW ON MESSAGE TO FRIEDHELM WENZEL REGARDING SAME/SUGGESTED APPROACH/ RESPONSE.
Chauhan, D								
06/03/09	2.90	2.90	282.24	818.50	281.07	815.10		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 COMPLETE AND REVIEW KOREAN MATERIAL CONTRACT ACTION PLAN;
Wed 1145843/44								2 REFORMAT KOREAN MATERIAL CONTRACTS ACTION PLAN AS PER THE REQUEST OF A. JACKSON TO SEPARATE INTO TWO SEPARATE ACTION PLANS, ONE FOR SUPPLY CONTRACTS AND ONE FOR NON-SUPPLY CONTRACTS.
06/03/09	0.80	0.80	282.24	225.79	281.07	224.86		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 LIAISE WITH M. O'NEILL REGARDING NEW ZEALAND LEASE AGREEMENTS;
Wed 1145843/45								2 LOCATE AND SEND LEASE AGREEMENT TO M. O'NEILL.
06/05/09	2.80	2.80	282.24	790.27	281.07	787.00		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW REMAINING INDIAN AGREEMENTS RECEIVED ON 4 JUNE 2009;
Fri 1145843/65								2 UPDATE MATERIAL CONTRACTS ACTION PLAN TO REFLECT ADDITIONAL AGREEMENTS REVIEWED.
06/09/09	2.00	2.00	282.24	564.48	281.07	562.14		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 UPLOAD KOREAN DOCUMENTS ONTO EXTRANET;
Tue 1145843/75								2 UPDATE INDEX OF ASIA PACIFIC DOCUMENTS TO INCLUDE ADDITIONAL AGREEMENTS RECEIVED
06/09/09	2.40	2.40	282.24	677.38	281.07	674.57		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW ADDITIONAL THAI AGREEMENTS RECEIVED THROUGHOUT JUNE 2009;
Tue 1145843/76								2 AMEND THAI MATERIAL CONTRACTS ACTION LIST TO REFLECT ADDITIONAL AGREEMENTS REVIEWED.
06/15/09	0.80	0.80	282.24	225.79	281.07	224.86		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 UPLOAD NEW ZEALAND DOCUMENTS ONTO EXTRANET;
Mon 1145843/88								2 UPDATE INDEX OF ASIA PACIFIC DOCUMENTS TO REFLECT ADDITIONAL NEW ZEALAND DOCUMENTS AND THAT NEW ZEALAND DOCUMENTS HAVE BEEN UPLOADED.

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

Baker & McKenzie
Stuart Maue
U.S. Dollar
U.S. Dollar

DATE	ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES	TASK HOURS	DESCRIPTION
06/15/09 Mon 1145843/89	1.60	1.60	282.24	451.58	281.07	449.71		<p><u>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</u> <u>1 UPLOAD INDIAN DOCUMENTS ONTO EXTRANET;</u> <u>2 UPDATE INDEX OF ASIA PACIFIC DOCUMENTS TO REFLECT THAT INDIAN DOCUMENTS HAVE BEEN UPDATED.</u></p>
06/15/09 Mon 1145843/90	1.40	1.40	282.24	395.14	281.07	393.50		<p><u>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</u> <u>1 UPLOAD AUSTRALIAN DOCUMENTS ONTO EXTRANET;</u> <u>2 UPDATE INDEX OF ASIA PACIFIC DOCUMENTS TO REFLECT ADDITIONAL AUSTRALIAN DOCUMENTS AND THAT AUSTRALIAN DOCUMENTS HAVE BEEN UPLOADED.</u></p>
06/23/09 Tue 1145843/189	2.30	2.30	282.24	649.15	281.07	646.46		<p><u>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</u> <u>1 ATTEND TELEPHONE CONFERENCE WITH T. RYAN, A. POKE, S. SHARMA AND K. TRUONG TO DISCUSS CLOSING CHECKLISTS FOR ASIA PACIFIC;</u> <u>2 DISCUSS PREPARATION OF CLOSING CHECKLISTS WITH S. SHARMA AND K. TRUONG;</u> <u>3 PREPARE CLOSING CHECKLIST TEMPLATE.</u></p>
06/24/09 Wed 1145843/251	2.50	2.50	282.24	705.60	281.07	702.68		<p><u>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</u> <u>1 REVIEW CORRESPONDENCE IN RELATION TO CLOSING CHECKLISTS FOR ASIA PACIFIC;</u> <u>2 AMEND DRAFT MASTER CLOSING CHECKLIST TO INCLUDE SPECIFIC INFORMATION REQUIRED WITH RESPECT TO TRANSFER OF SUBSIDIARIES;</u> <u>3 PREPARE DRAFT CLOSING CHECKLIST FOR CHINA AND SEND TO S. SHARMA;</u> <u>4 PREPARE DRAFT CLOSING CHECKLIST FOR NEW ZEALAND;</u> <u>5 DRAFT EMAIL TO D. QUIGG REGARDING INFORMATION REQUIRED FOR DRAFT CLOSING CHECKLIST INCLUDING DETAILED STEPS ON DISCHARGING EXISTING PLEDGE AND BILLING REQUIREMENTS;</u> <u>6 PREPARE DRAFT CLOSING CHECKLIST FOR JAPAN;</u> <u>7 DRAFT EMAIL TO J. MARX OUTLINING JAPANESE SUBSIDIARIES AND NEW BILLING REQUIREMENTS;</u> <u>8 PREPARE DRAFT CLOSING CHECKLIST FOR THAILAND AND SEND TO S. SHARMA.</u></p>
06/24/09 Wed 1145843/254	1.80	1.80	282.24	508.03	281.07	505.93		<p><u>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</u> <u>1 PREPARE DRAFT CLOSING CHECKLIST TEMPLATES FOR INDIA, KOREA, INDONESIA, PHILIPPINES, SINGAPORE, MALAYSIA AND VIETNAM;</u> <u>2 DRAFT EMAIL TO H. REKSDIPUTRO REGARDING COMPLETION OF CLOSING CHECKLIST AND NEW BILLING REQUIREMENTS;</u> <u>3 DRAFT EMAIL TO B. CHIA REGARDING COMPLETION OF CLOSING CHECKLIST AND NEW BILLING REQUIREMENTS;</u> <u>4 DRAFT EMAIL TO F. BURKE REGARDING COMPLETION OF CLOSING CHECKLIST AND NEW BILLING REQUIREMENTS;</u> <u>5 DRAFT EMAIL TO A. MARTIN REGARDING COMPLETION OF CLOSING CHECKLIST AND NEW BILLING REQUIREMENTS;</u> <u>6 DRAFT EMAIL TO L. DOMINGUEZ REGARDING COMPLETION OF CLOSING CHECKLIST AND NEW BILLING REQUIREMENTS;</u> <u>7 PREPARE CORPORATE CHART IDENTIFYING VIETNAMESE ENTITY.</u></p>
06/25/09 Thu 1145843/326	0.70	0.70	282.24	197.57	281.07	196.75		<p><u>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</u> <u>1 REVIEW PRIOR INDIAN ADVICE IN RELATION TO REGULATORY REQUIREMENTS FOR PURPOSES OF REGULATORY REPORT;</u> <u>2 LOCATE ENVIRONMENTAL ADVICE FOR PURPOSES OF CONSOLIDATION OF REGULATORY ADVICE PREPARED;</u> <u>3 SEND ENVIRONMENTAL ADVICE TO F. HARDEN;</u> <u>4 LOCATE AND SEND ACTION PLANS TO S. PERERA FOR REGULATORY REPORT.</u></p>

Chauhan, D

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar	FEES	U. S. Dollar	FEES		
06/25/09 Thu 1145843/328	3.00	3.00	282.24	846.72	281.07	843.21		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>COLLATE AGREEMENTS IN SCHEDULE 4.16 OF SALE AGREEMENT THAT HAVE BEEN PROVIDED TO BAKER & MCKENZIE BY GENERAL MOTORS FOR ASIA PACIFIC;</u></p> <p>2 <u>SEND AGREEMENT TO S. HAN OF GENERAL MOTORS.</u></p>
06/26/09 Fri 1145843/370	1.40	1.40	282.24	395.14	281.07	393.50		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>PREPARE DOCUMENT LISTING SCHEDULE 4.16 AGREEMENTS SENT TO GENERAL MOTORS;</u></p> <p>2 <u>CROSS-REFERENCE AGREEMENTS SENT WITH INDEX OF ASIA PACIFIC DOCUMENTS;</u></p> <p>3 <u>SEND INDEX OF ASIA PACIFIC DOCUMENTS AND LIST OF SENT DOCUMENTS TO T. RYAN AND S. HAN.</u></p>
06/26/09 Fri 1145843/371	2.60	2.60	282.24	733.82	281.07	730.78		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW ASIA PACIFIC CLOSING CHECKLISTS FOR AUSTRALIA, CHINA, INDIA, INDONESIA, JAPAN, KOREA, MALAYSIA, NEW ZEALAND, PHILIPPINES, SINGAPORE, THAILAND AND VIETNAM;</u></p> <p>2 <u>CONSOLIDATE ASIA PACIFIC CLOSING CHECKLISTS INTO ONE MASTER DOCUMENT.</u></p>
06/28/09 Sun 1145843/380	0.90	0.90	282.24	254.02	281.07	252.96		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>COMPLETE SUMMARY OF THE PROCESS TO ISSUE NEW SHARE CERTIFICATES FOR INDONESIA, JAPAN, NEW ZEALAND, PHILIPPINES AND SINGAPORE;</u></p> <p>2 <u>DRAFT RESPONSE TO EMAIL FORWARDED FROM T. RYAN REGARDING EXECUTION OF STOCK POWERS;</u></p> <p>3 <u>SEND EMAIL TO J. MARX REGARDING STOCK POWERS IN JAPAN.</u></p>
06/30/09 Tue 1145843/431	0.80	0.80	282.24	225.79	281.07	224.86		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW CORRESPONDENCE SENT OVERNIGHT IN RELATION TO ASEAN SHARE TRANSFERS;</u></p> <p>2 <u>COORDINATE ADDITIONAL INFORMATION REQUIRED FROM INDONESIA;</u></p> <p>3 <u>SINGAPORE AND THE PHILIPPINES.</u></p>
07/01/09 Wed 1145843/464	0.60	0.60	282.24	169.34	281.07	168.64		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>ATTEND CALL WITH G. TOMBOC REGARDING OUTSTANDING ACTIONS IN THE PHILIPPINES;</u></p> <p>2 <u>AMEND MEMORANDUM OF STEPS TO INCLUDE ADDITIONAL INFORMATION FROM CALL.</u></p>
07/01/09 Wed 1145843/467	1.10	1.10	282.24	310.46	281.07	309.18		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>CONFERENCE CALL WITH D. FIKRY AND S. SHARMA REGARDING INDONESIA;</u></p> <p>2 <u>CONFERENCE CALL WITH E. WONG AND S. SHARMA REGARDING SINGAPORE;</u></p> <p>3 <u>CONFERENCE CALL WITH J.D. MARX AND S. SHARMA REGARDING JAPAN.</u></p>
07/02/09 Thu 1145843/498	1.60	1.60	282.24	451.58	281.07	449.71		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW MASTER SALE AND PURCHASE AGREEMENT FOR PURCHASE PRICE AND ALLOCATION CLAUSES;</u></p> <p>2 <u>SEND JENNER SHARE TRANSFER FORM TO ASIA PACIFIC COUNSEL;</u></p> <p>3 <u>SEND EMAIL TO CONFIRM PROCESS IF CONSIDERATION FOR ASSETS CANNOT BE OBTAINED PER JURISDICTION BEFORE CLOSING;</u></p> <p>4 <u>SEND EMAIL TO INDONESIA TO OBTAIN FURTHER CLARIFICATION REGARDING INVESTMENT COORDINATING BOARD APPROVAL.</u></p>
07/02/09 Thu 1145843/503	1.50	1.50	282.24	423.36	281.07	421.61		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>PREPARE PACK OF DOCUMENTS REQUIRED TO BE SIGNED FOR SINGAPORE;</u></p> <p>2 <u>AMEND SHARE TRANSFER AGREEMENT;</u></p> <p>3 <u>DISCUSSION WITH E. WONG REGARDING REQUIREMENTS TO EXECUTE SHARE TRANSFER FORM AND BOARD RESOLUTION;</u></p> <p>4 <u>DRAFT EMAIL SUMMARISING REQUIREMENTS FOR STAMPING IN SINGAPORE.</u></p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS -	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
07/02/09 Thu 1145843/505	2.00	2.00	282.24	564.48	281.07	562.14		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>AMEND INDONESIA CIRCULAR SHAREHOLDERS RESOLUTION;</u> 2 <u>AMEND INDONESIA SHARE TRANSFER;</u> 3 <u>SEND EMAIL TO D. FIKRY TO CONFIRM WHETHER DOCUMENTS CAN BE EXECUTED IN COUNTERPART;</u> 4 <u>DRAFT AND SEND EMAIL TO T. RYAN AND A. MATUTE REGARDING STAMPING IN SINGAPORE;</u> 5 <u>DRAFT AND SEND EMAIL TO T. RYAN, A. MATUTE, P. ROSENBAUM AND T. HALL REGARDING CONDITIONAL SHARE TRANSFER FORM AND SHAREHOLDERS RESOLUTION IN INDONESIA.</u></p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>CALL WITH T. HALL OF JENNER REGARDING STATUS IN ASIA PACIFIC;</u> 2 <u>CALL WITH S. SHARMA REGARDING CALL WITH T. HALL.</u></p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>CO-ORDINATION OF EXECUTION OF ALL RELEVANT DOCUMENTATION FOR ASIA PACIFIC INCLUDING TELEPHONE CONVERSATION WITH E. WONG AND D. FIKRY;</u> 2 <u>DISCUSSIONS WITH S. SHARMA REGARDING CO-ORDINATION;</u> 3 <u>TELEPHONE CONVERSATION WITH A. MATUTE REGARDING SINGAPOREAN DOCUMENTS;</u> 4 <u>CORRESPONDENCE WITH E. WONG REGARDING STAMP DUTY REQUIREMENTS IN SINGAPORE;</u> 5 <u>CORRESPONDENCE WITH E. WONG REGARDING CONSIDERATION PAYABLE FOR SINGAPORE.</u></p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>ATTEND GENERAL MOTORS CONFERENCE CALL FOR ASIA PACIFIC WITH S. SHARMA, T. RYAN, S. HAN, A. JACKSON, P. ROSENBAUM, T. HALL AND OTHERS;</u> 2 <u>FORWARD INDONESIA RESOLUTION REQUESTED ON CONFERENCE CALL TO A. JACKSON;</u> 3 <u>FORWARD JAPANESE DOCUMENTATION REQUESTED ON CONFERENCE CALL TO T. HALL.</u></p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW TAX ADVICE RECEIVED FROM PHILIPPINES;</u> 2 <u>PREPARE AND SEND EMAIL TO T. RYAN AND A. MATUTE SUMMARISING PHILIPPINES TAX ADVICE.</u></p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>TELEPHONE CONVERSATION WITH G. TOMBOC REGARDING UPDATE FOR PHILIPPINES;</u> 2 <u>TELEPHONE CONVERSATION WITH E. WONG REGARDING UPDATE FOR SINGAPORE;</u> 3 <u>DISCUSS ASEAN JURISDICTIONS WITH S. SHARMA.</u></p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>PREPARE AND CONFIRM CAPITALISATION OF FIRST TIER ENTITIES IN ASIA PACIFIC;</u> 2 <u>DRAFT AND SEND EMAIL TO S. LUO.</u></p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>COORDINATION AND BRIEFING DISCUSSION WITH S. SHARMA AND S. PERERA;</u> 2 <u>HAND OVER TO S. PERERA.</u></p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>PREPARE TO SEND EXECUTED JAPANESE RESOLUTIONS TO T. HALL;</u> 2 <u>ADVISE T. HALL OF ESTIMATED DELIVERY TIME OF SINGAPORE CERTIFICATE;</u> 3 <u>SEND EXECUTED JAPANESE RESOLUTIONS AND CONSENT TO WAIVER OF NOTICE TO T. HALL.</u></p>
07/03/09 Fri 1145843/545	0.60	0.60	282.24	169.34	281.07	168.64		
07/03/09 Fri 1145843/546	2.50	2.50	282.24	705.60	281.07	702.68		
07/03/09 Fri 1145843/550	1.00	1.00	282.24	282.24	281.07	281.07		
07/06/09 Mon 1145843/565	1.40	1.40	282.24	395.14	281.07	393.50		
07/06/09 Mon 1145843/566	0.70	0.70	282.24	197.57	281.07	196.75		
07/07/09 Tue 1145843/590	1.20	1.20	282.24	338.69	281.07	337.28		
07/07/09 Tue 1145843/593	0.80	0.80	282.24	225.79	281.07	224.86		
07/07/09 Tue 1145843/594	1.00	1.00	282.24	282.24	281.07	281.07		

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS -	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
08/10/09 Mon 1148366/29	0.70	0.70	248.04	173.63	281.07	196.75		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 <u>REVIEW CORRESPONDENCE WITH RESPECT TO ORIGINAL DOCUMENTATION IN PHILIPPINES;</u> 2 <u>REVIEW CORRESPONDENCE WITH RESPECT TO PHASE 2 OF REORGANISATION AND TRANSFER OF ASIA PACIFIC FIRST-TIER SUBSIDIARIES.</u>
08/11/09 Tue 1148366/32	0.90	0.90	248.04	223.24	281.07	252.96		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 <u>REVIEW AND SIGN ACKNOWLEDGEMENT OF RECEIPT OF STOCK CERTIFICATE FOR GM PHILIPPINES;</u> 2 <u>SEND ELECTRONIC COPY OF ACKNOWLEDGMENT TO B. NEUMAN AT CADWALADER;</u> 3 <u>CORRESPONDENCE WITH G. TOMBOC REGARDING REQUIREMENT FOR ORIGINAL STOCK CERTIFICATE TO ISSUE A REPLACEMENT STOCK CERTIFICATE IN PHILIPPINES.</u>
09/02/09 Wed 1150643/15	1.20	1.20	256.89	308.27	276.39	331.67		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 <u>DISCUSS CONTRACT REVIEW WITH B. TAYLOR;</u> 2 <u>BEGIN CONTRACT REVIEW FOR AUSTRALIA.</u>
09/16/09 Wed 1150643/39	3.10	3.10	256.89	796.36	276.39	856.81		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 <u>RESPOND TO QUERIES FROM R. WALLACE REGARDING DOCUMENTATION IN PHILIPPINES, SINGAPORE AND NEW ZEALAND;</u> 2 <u>REVIEW DOCUMENTS FOR ASIA PACIFIC TO DETERMINE IF ANY RESTRICTIONS.</u>
09/18/09 Fri 1150643/48	0.60	0.60	256.89	154.13	276.39	165.83		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 <u>UNDERTAKE CONTRACT REVIEW FOR KOREA AND THAILAND;</u> 2 <u>DRAFT SUMMARY OF FINDINGS IN ACTION PLAN.</u>
09/21/09 Mon 1150643/49	2.50	2.50	256.89	642.23	276.39	690.98		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 <u>REVIEW AGREEMENTS FOR KOREA, THAILAND AND AUSTRALIA;</u> 2 <u>DRAFT SUMMARY OF FINDINGS.</u>
09/22/09 Tue 1150643/50	2.10	2.10	256.89	539.47	276.39	580.42		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 <u>REVIEW NEW GOVERNMENT GRANT AGREEMENT;</u> 2 <u>DRAFT EMAIL TO S. SHARMA SUMMARISING KEY PROVISIONS FOR PROJECT THREE;</u> 3 <u>REVIEW KEY DOCUMENTS FOR ASIA PACIFIC;</u> 4 <u>DRAFT SUMMARY OF KEY PROVISIONS THAT MAY BE TRIGGERED.</u>
09/23/09 Wed 1150643/53	1.50	1.50	256.89	385.34	276.39	414.59		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 <u>REVIEW MATERIAL ASIA PACIFIC DOCUMENTS;</u> 2 <u>UPDATE ACTION PLAN TO REFLECT OUTCOME OF REVIEW.</u>
09/24/09 Thu 1150643/56	0.70	0.70	256.89	179.82	276.39	193.47		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 <u>REVIEW CORRESPONDENCE RECEIVED FROM E. WONG REGARDING STAMP DUTY IN SINGAPORE;</u> 2 <u>DISCUSS CORRESPONDENCE WITH E. WONG;</u> 3 <u>DISCUSS CORRESPONDENCE WITH K. TRUONG;</u> 4 <u>DRAFT AND SEND EMAIL TO A. MATUTE REGARDING WORKING SHEET C AND STAMP DUTY IN SINGAPORE;</u> 5 <u>REVIEW CORRESPONDENCE RECEIVED FROM PHILIPPINES REGARDING OUTSTANDING ACTION ITEMS FOR PHILIPPINES.</u>

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY		Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
	HOURS	HOURS	U.S. Dollar		U. S. Dollar			
			RATE	FEES	RATE	FEES		
Chauhan, D								
09/28/09 Mon 1150643/65	1.10	1.10	256.89	282.58	276.39	304.03		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 REVIEW CORRESPONDENCE RECEIVED FROM S. LUO REGARDING ORIGINAL DOCUMENTS; 2 EMAIL TO D. FIKRY REGARDING INDONESIA SHARE CERTIFICATE; 3 REVIEW DOCUMENTATION RECEIVED FROM ISUZU REGARDING GM EGYPT; 4 DRAFT COVERING EMAIL AND ARRANGE COURIER OF WAIVER LETTER TO GM EGYPT; 5 TELEPHONE CONVERSATION WITH D. FIKRY REGARDING SHARE CERTIFICATES IN INDONESIA; 6 DRAFT AND SEND EMAIL TO E. WONG REGARDING SINGAPORE SHARE CERTIFICATES.
09/29/09 Tue 1150643/74	1.90	1.90	256.89	488.09	276.39	525.14		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 REVIEW EMAIL CORRESPONDENCE RECEIVED OVERNIGHT; 2 EMAIL TO R. WALLACE REGARDING SHARE CERTIFICATES FOR SINGAPORE AND INDONESIA; 3 TELEPHONE CONVERSATION WITH E. WONG REGARDING SENDING STOCK CERTIFICATES; 4 DISCUSSION WITH T. NGUYEN REGARDING ASIA PACIFIC REGULATORY APPLICATIONS AND APPROVALS; 5 REVIEW ORIGINAL DOCUMENTS RECEIVED FROM SALINA LUO; 6 DRAFT AND SEND EMAIL TO A. MATUTE REGARDING REQUIREMENT OF SIGNATURE FROM PT MESIN ISUZU INDONESIA.
09/30/09 Wed 1150643/77	0.90	0.90	256.89	231.20	276.39	248.75		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 REVIEW CORRESPONDENCE RECEIVED OVERNIGHT; 2 DRAFT AND SEND EMAIL TO R. WALLACE REGARDING SHARE CERTIFICATES IN INDONESIA; 3 COLLATE REGULATORY APPROVAL DOCUMENTATION FOR ASIA PACIFIC.
Coetsee, E								
09/07/09 Mon 1150643/22	2.70	2.70	217.70	587.79	234.23	632.42		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 AMEND THE FIRB APPLICATION FOR THE PROPOSED RESTRUCTURE OF THE GENERAL MOTORS GROUP OF COMPANIES; 2 ORDER ASIC COMPANY SEARCHES; 3 REVIEW AND UPDATE THE FIRB NOTICES.
Cogan, E								
06/01/09 Mon 99172736/1	1.10	1.10	544.29	598.72	539.17	593.09		<i>MATTER NAME: Project Beam</i> 1 CONSIDERING MEMORANDUM OF UNDERSTANDING BETWEEN GM AND MAGNA AND IMPACT ON THE SPA; 2 DISCUSSION WITH C. WHITEFOORD RE SAME.
06/04/09 Thu 99172736/29	4.40	4.40	544.29	2,394.88	539.17	2,372.35		<i>MATTER NAME: Project Beam</i> 1 PREPARING REVISED SPA; 2 DISCUSSION WITH C. WHITEFOORD, P. WESSELS AND A. FRIEL REGARDING STRUCTURE OF SHARE SALE; 3 DISCUSSION WITH C. WHITEFOORD REGARDING OTHER AMENDMENTS TO THE SPA.
06/10/09 Wed 99172736/55	3.70	3.70	544.29	2,013.87	539.17	1,994.93		<i>MATTER NAME: Project Beam</i> 1 REVIEWING SHAREHOLDERS AGREEMENT PREPARED BY BAKER & MCKENZIE BERLIN; 2 DISCUSSION WITH P. WESSELS, H.A. HINDERER AND C. WHITEFOORD REGARDING SHAREHOLDERS AGREEMENT.

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
			U.S. Dollar RATE	U.S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES		
Cogan, E								
06/12/09 Fri 99172736/74	7.40	7.40	544.29	4,027.75	539.17	3,989.86		MATTER NAME: <i>Project Beam</i> 1 REVIEWING REVISED SPA PREPARED BY GLEISS LUTZ; 2 TELEPHONE CONFERENCE WITH TERESA HOLDERER AND MEMBERS OF GM TEAM REGARDING KEY ISSUES FROM REVISED SPA; 3 PREPARING LIST OF KEY ISSUES IN THE SPA AND THE PARTIES' POSITIONS ON THOSE ISSUES; 4 DISCUSSION WITH C. WHITEFOORD RE SAME.
06/17/09 Wed 99172736/100	8.20	8.20	544.29	4,463.18	539.17	4,421.19		MATTER NAME: <i>Project Beam</i> 1 PREPARING REVISED SPA BASED ON MEETING WITH MAGNA TEAM; 2 DISCUSSION WITH C. WHITEFOORD RE SAME.
06/22/09 Mon 99172736/123	2.10	2.10	544.29	1,143.01	539.17	1,132.26		MATTER NAME: <i>Project Beam</i> 1 BEAM 2 - PREPARING REVISED SPA FOR POTENTIAL INVESTOR; 2 E-MAIL TO TERESA HOLDERER RE SAME.
07/07/09 Tue 99172737/29	8.60	8.60	544.29	4,680.89	539.17	4,636.86		MATTER NAME: <i>Project Beam</i> 1 DRAFTING REVISED SPA BASED ON MEETINGS BETWEEN GM, MAGNA AND SBERBANK; 2 DISCUSSION WITH C. WHITEFOORD RE SAME.
Cummings, C								
06/02/09 Tue 94072942/33	1.00	1.00	560.00	560.00	560.00	560.00		MATTER NAME: <i>Chapter 11 Special Tax Counsel</i> 1 MEETING WITH S.L. BRANDMAN, I.A. REID, K. HOUGHTON REGARDING BANKRUPTCY FILING, NEXT STEPS, PREPARING FOR THE COMING CASE LOAD; 2 EXCHANGE E-MAILS REGARDING SAME. (NEW YORK OFFICE)
De Martinis, L								
06/19/09 Fri 1120581/263	0.60	0.60	679.00	407.40	679.00	407.40		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 REVIEWING CORPORATE FILES AND CORRESPONDENCE EXCHANGED BY CINZIA MASSARA AND J. BROUGHTON; 2 ATTENDING INTEROFFICE BRIEFINGS RE: DELEGATION OF BANKING POWERS TO ATTORNEYS-IN FACT (MILAN OFFICE)
Ding, Y								
06/12/09 Fri 1120581/415	0.80	0.80	460.00	368.00	460.00	368.00	0.40 F 0.40 F	MATTER NAME: <i>Delphi Steering Acquisition</i> 1 ANALYSING OVERTIME ISSUE WITH J DENG (0.4); 2 REVISING LEGAL ADVICE REGARDING NON-NON-COMPLIANCE REGARDING OVERTIME WORKING HOURS AND OVERTIME PAY(0.4). (SHANGHAI OFFICE)
Ding, Y								
06/02/09 Tue 1145843/24	1.20	1.20	225.79	270.95	224.86	269.83		MATTER NAME: <i>Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW NOTICE PROVISIONS IN AUSTRALIAN MATERIAL CONTRACTS AND COMPARE CONTACT DETAILS WITH INFORMATION PROVIDED IN THE CONTACT DETAILS LIST PROVIDED BY F. HARDEN; 2 UPDATE CONTACT DETAILS LIST PROVIDED BY F. HARDEN TO INSERT CORRECT CONTACT DETAILS FOR ALL COUNTERPARTIES TO GM HOLDEN IN THE AUSTRALIAN MATERIAL CONTRACTS.

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
			U.S. Dollar RATE	U.S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES		
Ding, Y								
06/04/09 Thu 1145843/56	3.00	3.00	225.79	677.37	224.86	674.58		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 CONSTRUCT KEY AUSTRALIAN MATERIAL CONTRACTS LIST FOR COPIES OF DOCUMENTS RECEIVED FROM SHANGHAI OFFICE BY EMAIL;</p> <p>2 IDENTIFY IN THE LIST THOSE DOCUMENTS THAT HAVE BEEN REVIEWED BY BAKER & MCKENZIE AND THOSE DOCUMENTS THAT HAVE BEEN REVIEWED BY A. LOZYNKSI OF GENERAL MOTORS ONLY.</p>
Dominguez, L								
08/06/09 Thu 1148366/12	0.60	0.60	495.33	297.20	561.30	336.78		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 EXCHANGE OF EMAIL WITH D. CHAUHAN AND S. SHARMA REGARDING STATUS OF DOCUMENTARY STAMP TAXES PAYMENT;</p> <p>2 DISCUSSIONS WITH CITIBANK REGARDING INCOMING PESO REMITTANCE.</p>
Dookhun, R								
06/05/09 Fri 1120581/18	1.10	1.10	478.03	525.83	478.03	525.83		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 PREPARING LIST OF EMPLOYMENT STEPS REQUIRED IN ADVANCE OF CLOSE DATE;</p> <p>2 PREPARING EMAIL TO LOCAL COUNSEL REGARDING EMPLOYMENT STEPS REQUIRED IN ADVANCE OF CLOSE DATE. [LONDON OFFICE]</p>
Feroni, C								
06/04/09 Thu 1120581/341	1.10	1.10	394.24	433.66	394.24	433.66		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAILS FROM J CROZIER REGARDING EXECUTION VERSION OF MDA AND NEXT STEPS REGARDING FINALISATION OF LOCAL AGREEMENTS, RELATED INSTRUCTIONS AND TIMING ISSUES;</p> <p>2 MEETING WITH A LATTANZIO REGARDING SAME AND ORGANISATION OF WORK;</p> <p>3 REVIEWING NEW DRAFT OF SET OF REVISED LOCAL AGREEMENTS, PREPARED BY A LATTANZIO, REFLECTING MDA EXECUTION VERSION AND DRAFTING OF NOTES ON SAME. [ROME OFFICE]</p>
06/05/09 Fri 1120581/344	2.30	2.30	394.24	906.75	394.24	906.75		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM A LATTANZIO TO M TESSERA REGARDING SET OF REVISED ITALIAN LOCAL AGREEMENTS AND RELATED EXPLANATORY NOTES;</p> <p>2 BRIEFING WITH A LATTANZIO REGARDING SAME AND INSTRUCTIONS ON OUTSTANDING MATTER REGARDING NOTARIAL COSTS RELATING TO THE ITALIAN DEED OF TRANSFER;</p> <p>3 REVIEWING EMAIL FROM A LATTANZIO TO J CROZIER REGARDING SAME AND RELATED COMMENTS;</p> <p>4 REVIEWING EMAIL FROM R DOOKHUN REGARDING CLOSING STEP LIST AND RELATED EMPLOYMENTS STEPS;</p> <p>5 REQUESTING REVIEW AND COMPLETION OF SAME;</p> <p>6 REVIEWING EMAIL FROM J CROZIER REGARDING SAME;</p> <p>7 REVIEWING EMAIL FROM M TESSERA REGARDING NEW MARK-UP VERSION OF THE AGREEMENTS ABOVE AND RELATED COMMENTS;</p> <p>8 REVIEWING ABOVE DOCUMENTATION AND DRAFTING NOTES. [ROME OFFICE]</p>

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES		
Feroni, C 06/08/09 Mon 1120581/494	3.50	3.50	394.24	1,379.84	394.24	1,379.84		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 EXCHANGING EMAILS WITH J CROZIER REGARDING TIMING ISSUES, FINALISATION OF ITALIAN LOCAL AGREEMENTS AND RELATED OUTSTANDING MATTERS;</p> <p>2 MEETING WITH A LATTANZIO REGARDING SAME AND COMMENTING TO NEW DRAFT LOCAL TRANSFER AGREEMENT CIRCULATED BY DELPHI;</p> <p>3 INFORMATIVE TELEPHONE CONFERENCE WITH M VASILE REGARDING SAME;</p> <p>4 INFORMATIVE TELEPHONE CONFERENCE WITH M TESSERA AND A LATTANZIO REGARDING SAME;</p> <p>5 REVIEWING EMAIL FROM M VASILE REGARDING SAME AND COMMENTS REGARDING CLAUSE 10 OF LOCAL TRANSFER AGREEMENT;</p> <p>6 MEETING WITH A LATTANZIO REGARDING FINALISATION OF ITALIAN LOCAL AGREEMENTS;</p> <p>7 PREPARING EMAIL TO M TESSERA AND DELPHI'S TEAM ATTACHING SAME AND GIVING EXPLANATORY NOTES;</p> <p>8 INFORMATIVE TELEPHONE CONFERENCE WITH A LATTANZIO AND DELPHI'S TEAM REGARDING FINALISATION OF AGREED VERSION OF ITALIAN LOCAL AGREEMENTS AND OUTSTANDING MATTERS REGARDING PLATINUM'S COMMENTS TO SUCH CONTRACTS;</p> <p>9 REVIEWING EMAIL FROM M TESSERA REGARDING SAME, ATTACHING AGREED VERSION OF LOCAL TRANSFER AGREEMENT AND MARK-UP VERSION PREPARED BY PLATINUM EQUITY;</p> <p>10 BRIEFING WITH A LATTANZIO REGARDING SAME AND COMMENTS;</p> <p>11 PROPOSING COURSE OF ACTION;</p> <p>12 REVIEWING EMAIL FROM A LATTANZIO TO J CROZIER REGARDING SAME;</p> <p>13 AGREEING ITALIAN LOCAL AGREEMENTS AND OUTSTANDING VERSION OF LOCAL TRANSFER AGREEMENT INCORPORATING PLATINUM'S COMMENTS;</p> <p>14 REVIEWING EMAIL FROM J CROZIER REGARDING FURTHER INPUTS REGARDING TRANSFER TAXES UNDER LOCAL TRANSFER AGREEMENT;</p> <p>15 BRIEFING WITH A LATTANZIO REGARDING SAME AND COMMENTS;</p> <p>16 REVIEWING EMAIL FROM A LATTANZIO REGARDING SAME AND REQUESTING ADVICE;</p> <p>17 REVIEWING EMAIL FROM J CROZIER REGARDING UPDATED TRANSACTION AGENDA AND REQUESTING COMPLETION OF SAME;</p> <p>18 REVIEWING EMAIL FROM J CROZIER REGARDING UPDATE ON COMPLETION STEPS AND RELATED INSTRUCTIONS;</p> <p>19 MEETING WITH A LATTANZIO;</p> <p>20 REVIEWING AND COMMENTING ON REDLINED VERSION OF TRANSACTION AGENDA AND NEXT STEPS;</p> <p>21 REVIEWING EMAIL FROM A LATTANZIO REGARDING REVISED REDLINED VERSION OF TRANSACTION AGENDA;</p> <p>22 REVIEWING EMAIL FROM M TESSERA REGARDING GENERAL ISSUE ELEVATED AT CENTRAL LEVEL REGARDING TRANSFER TAXES UNDER LOCAL TRANSFER AGREEMENTS. [ROME OFFICE]</p> <p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM I VAGNE REGARDING FURTHER AMENDMENTS TO DEED OF TRANSFER AND RELATED OUTSTANDING MATTERS;</p> <p>2 BRIEFING WITH A LATTANZIO REGARDING SAME AND INSTRUCTIONS;</p> <p>3 REVIEWING EXCHANGE OF CORRESPONDENCE BETWEEN A LATTANZIO AND J CROZIER REGARDING SAME AND INPUTS;</p> <p>4 REVIEWING EMAIL FROM J CROZIER REGARDING FURTHER INPUTS REGARDING LOCAL TRANSFER AGREEMENT AND RELATED EMPLOYMENT MATTERS AND LIABILITIES TO BE TRANSFERRED TO GENERAL MOTORS. [ROME OFFICE]</p>
06/09/09 Tue 1120581/351	0.70	0.70	394.24	275.97	394.24	275.97		

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Feroni, C 06/10/09 Wed 1120581/354	1.90	1.90	394.24	749.06	394.24	749.06		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM J CROZIER REGARDING FINAL VERSIONS OF ITALY SCHEDULED TO MDA; 2 REQUESTING REVIEW OF SAME AND FINALISING TOGETHER WITH DELPHI'S APPROVAL; 3 MEETING WITH A LATTANZIO REGARDING SAME AND COMMENTING; 4 INFORMATIVE TELEPHONE CONFERENCE WITH A LATTANZIO AND M TESSERA REGARDING SAME AND FURTHER COMMENTS AND OUTSTANDING ISSUES; 5 REVIEWING EMAIL FROM M TESSERA REGARDING SAME AND UPDATING ON THE ABOVE; 6 REVIEWING EMAIL FROM J CROZIER REGARDING REAL ESTATE INFORMATION AND REQUESTING CONFIRMATION ON SAME; 7 MEETING WITH A LATTANZIO REGARDING SAME AND REVIEWING EMAIL FROM A LATTANZIO TO J CROZIER REGARDING SAME AND ADVISING. [ROME OFFICE]</p>
06/12/09 Fri 1120581/356	0.70	0.70	394.24	275.97	394.24	275.97		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EXCHANGE OF EMAILS BETWEEN A LATTANZIO AND J CROZIER REGARDING OUTSTANDING ISSUES CONCERNING SPECIFIC CLAUSES TO BE FINALISED UNDER ITALIAN LOCAL AGREEMENTS; 2 BRIEFING WITH A LATTANZIO REGARDING SAME AND INSTRUCTIONS; 3 REVIEWING EMAIL FROM A LATTANZIO TO J CROZIER ATTACHING CLEAN VERSION OF AGREEMENTS ABOVE; 4 EXCHANGING EMAILS WITH J CROZIER REGARDING OUTSTANDING ISSUES REGARDING FINALISATION OF CLAUSE 5 TO DEED OF TRANSFER AND RELATED SCENARIO. [ROME OFFICE]</p>
06/23/09 Tue 1120581/363	1.40	1.40	394.24	551.94	394.24	551.94		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM J CROZIER REGARDING UPDATE ON STATUS OF DELPHI'S TRANSACTION; 2 REQUESTING PREPARATION OF CLOSING DOCUMENTS AND UPDATING OF CLOSING AGENDA; 3 REVIEWING SET OFF DOCUMENTS ATTACHED TO THE EMAIL ABOVE; 4 BRIEFING WITH A LATTANZIO REGARDING SAME AND COMMENTING; 5 ORGANISATION OF WORK; 6 DRAFTING EMAIL TO J CROZIER REGARDING OUTSTANDING ISSUES REGARDING FINALISATION OF LOCAL TRANSFER AGREEMENTS; 7 REVIEWING EMAIL FROM J CROZIER REGARDING SAME AND PROPOSED LANGUAGE; 8 INFORMATIVE TELEPHONE CONFERENCE WITH M TESSERA REGARDING SAME AND FINALISATION OF ITALIAN LOCAL TRANSFER AGREEMENTS; 9 REVIEWING EMAIL FROM A LATTANZIO REGARDING SAME AND SET OF AGREED ITALIAN LOCAL TRANSFER AGREEMENTS; 10 BRIEFING WITH A LATTANZIO AND C MASSARA REGARDING ADOPTION OF CORPORATE RESOLUTION BY RHODES ITALY AND RELATED OUTSTANDING ISSUES REGARDING RECAPITALISATION MATTERS CONNECTED TO CLOSING ACTIVITIES; 11 REVIEWING EXCHANGE OF EMAILS BETWEEN C MASSARA AND J BROUGHTON REGARDING UPDATE ON CHANGE TO BANK ACCOUNT SIGNATORIES AND RELATED OUTSTANDING MATTERS. [ROME OFFICE]</p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS -	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Feroni, C								
06/25/09 Thu 1120581/367	1.90	1.90	394.24	749.06	394.24	749.06		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING DRAFT UPDATED BOARD RESOLUTION, PREPARED BY C MASSARA, OF DELPHI REGARDING APPROVAL OF LOCAL TRANSFER AGREEMENTS AND DELEGATION OF POWERS;</p> <p>2 REVIEWING TRANSACTION AGENDA UPDATED BY A LATTANZIO;</p> <p>3 BRIEFING WITH A LATTANZIO REGARDING SAME AND COMMENTING ON DOCUMENTATION ABOVE;</p> <p>4 PROPOSING COURSE OF ACTION;</p> <p>5 DRAFTING EMAIL TO T BOLSTER REGARDING SAME AND RELATED OUTSTANDING ISSUES;</p> <p>6 REVIEWING EMAIL FROM A LATTANZIO TO M TESSERA REGARDING OUTSTANDING SCHEDULES TO LEASE AGREEMENT AND COMPLETION OF SAME;</p> <p>7 REVIEWING EMAIL FROM C MASSARA TO T BOLSTER REGARDING DRAFT BOARD RESOLUTION REGARDING APPROVAL OF LOCAL TRANSFER AGREEMENTS AND RELATED OUTSTANDING PROCEDURE;</p> <p>8 REVIEWING EMAIL FROM T BOLSTER REGARDING SAME AND INPUTS;</p> <p>9 INFORMATIVE TELEPHONE CONFERENCE WITH NOTARY PUBLIC REGARDING DEED OF TRANSFER TO BE EXECUTED ON CLOSING AND RELATED OUTSTANDING MATTERS;</p> <p>10 REVIEWING EMAIL FROM A LATTANZIO TO NOTARY PUBLIC REGARDING SAME. [ROME OFFICE]</p>
07/02/09 Thu 1122420/130	1.20	1.20	394.24	473.09	394.24	473.09		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 BRIEFING WITH A LATTANZIO REGARDING COMPLETION OF TRANSACTION AGENDA AND RELATED OUTSTANDING MATTERS;</p> <p>2 COMPLETING AGENDA ABOVE;</p> <p>3 REVIEWING DRAFT POWER OF ATTORNEY PREPARED BY C MASSARA FOR EXECUTION OF TRANSFER DEED AND BRIEFING WITH C MASSARA REGARDING SAME;</p> <p>4 REVIEWING EXCHANGE EMAILS BETWEEN C MASSARA AND T BOLSTER REGARDING DRAFT POWER OF ATTORNEY AND RELATED FORMALITIES;</p> <p>5 REVIEWING EMAIL FROM A LATTANZIO TO NOTARY PUBLIC REGARDING SAME AND REQUESTING CONFIRMATION ABOUT POWER OF ATTORNEY ABOVE. [ROME OFFICE]</p>
07/08/09 Wed 1122420/138	0.70	0.70	394.24	275.97	394.24	275.97		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM T BOLSTER REGARDING WEEKLY TRANSACTION AGENDA AND RELATED INSTRUCTIONS;</p> <p>2 ATTENDING INFORMATIVE TELEPHONE CONFERENCE WITH M VASILE AND REVIEWING EMAIL FROM LATTER REGARDING SAME AND REDLINED VERSION OF AGENDA ABOVE WITH FURTHER LABOUR AMENDMENTS;</p> <p>3 EXCHANGING EMAILS WITH T BOLSTER REGARDING PAYMENT OF NOTARIAL FEES ON CLOSING AND RELATED OUTSTANDING MATTERS. [ROME OFFICE]</p>
Fikry, D								
07/03/09 Fri 1145843/520	1.10	1.10	221.29	243.42	220.38	242.42		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 REVIEW THE PACKAGE OF DOCUMENTS FROM MII THAT ARE REQUIRED TO BE ATTACHED IN THE APPROVAL APPLICATION;</p> <p>2 PREPARE E-MAIL RESPONSE TO GM AND MII REGARDING THE RESULT OF INITIAL REVIEW OF THE DOCUMENTS SENT AND TO REQUEST FOR UPDATED DOCUMENTS OF MII.</p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar	FEES	U. S. Dollar	FEES		
Fikry, D 07/16/09 Thu 1147158/5	1.40	1.40	221.31	309.83	220.38	308.53		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 REVIEW THE STATUS OF THE COMPLETENESS OF CORPORATE DOCUMENTS OF PT MESIN ISUZU INDONESIA FOR THE PURPOSE OF THE BKPM APPLICATION;</p> <p>2 REVIEW OUTSTANDING ITEMS REQUIRED FOR THE BKPM APPLICATION;</p> <p>3 PREPARE E-MAIL REMINDER TO A. MATUTE OF GM AND MR. KAMARUZZAMAN OF PT MESIN ISUZU INDONESIA REGARDING THE OUTSTANDING ORIGINAL CIRCULAR SHAREHOLDERS RESOLUTION FOR THE PURPOSE OF THE BKPM APPLICATION;</p> <p>4 PREPARE E-MAIL TO MR. KAMARUZZAMAN AND F. SUBARNA OF PT MESIN ISUZU INDONESIA REGARDING THE OUTSTANDING CORPORATE DOCUMENTS OF PT MESIN ISUZU INDONESIA FOR THE PURPOSE OF THE BKPM APPLICATION.</p>
07/16/09 Thu 1147158/6	0.80	0.80	221.31	177.05	220.38	176.30		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 PREPARE E-MAIL TO D. CHAUHAN REGARDING THE FINAL STEPS TOWARDS COMPLETION OF THE SHARE TRANSFER (POST-CLOSING) TO GENERAL MOTORS COMPANY;</p> <p>2 CONTINUE REVIEWING THE CERTIFICATE OF INCORPORATION OF GENERAL MOTORS CORPORATION.</p>
07/17/09 Fri 1147158/12	1.20	1.20	221.31	265.57	220.38	264.46		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 REVIEW THE CERTIFICATE OF GOOD STANDING OF GENERAL MOTORS CORPORATION IN CONNECTION WITH THE PROPOSED TAX EXEMPTION FOR THE SHARE TRANSFER TO GENERAL MOTORS COMPANY;</p> <p>2 REVIEW AND REVISE E-MAIL ADVICE TO GENERAL MOTORS REGARDING THE CERTIFICATE OF RESIDENCY AS A REQUIREMENT FOR TAX EXEMPTION AND ADDITIONAL INFORMATION ON THE FORM OF CERTIFICATE OF RESIDENCY.</p>
07/29/09 Wed 1147158/41	1.10	1.10	221.31	243.44	220.38	242.42		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 REVIEW OUTSTANDING DOCUMENTS TO BE OBTAINED FROM MII AND GENERAL MOTORS INDONESIA FOR THE PURPOSE OF THE APPLICATION TO BE SUBMITTED TO THE INDONESIAN INVESTMENT COORDINATING BOARD;</p> <p>2 TELEPHONE ATTENDANCE AND E-MAIL CORRESPONDENCE UPON MR. KAMARUZZAMAN, ABU THAMRIN AND RUSTINA YULI OF MII TO REQUEST OUTSTANDING DOCUMENTS FOR THE PURPOSE OF THE APPLICATION TO THE INVESTMENT COORDINATING BOARD.</p>
07/31/09 Fri 1147158/44	1.20	1.20	214.20	257.04	213.29	255.95		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 PREPARE E-MAIL TO D. CHAUHAN REGARDING THE PROGRESS OF ORIGINAL SHAREHOLDERS RESOLUTIONS OF MII RECEIVED TO DATE;</p> <p>2 REVIEW THE STATUS OF PREPARATION OF ORIGINAL DOCUMENTS FOR THE PURPOSE OF SUBMITTING THE APPLICATION TO THE INVESTMENT COORDINATING BOARD AS REQUIRED TO EFFECT THE SHARE TRANSFER TO GENERAL MOTORS COMPANY;</p> <p>3 TELEPHONE ATTENDANCE UPON FELIX SUBARNA OF PT GM AUTOWORLD INDONESIA TO REQUEST THE OUTSTANDING ORIGINAL CIRCULAR SHAREHOLDERS RESOLUTION SIGNED BY PT GARMAN AND GENERAL MOTORS CORPORATION;</p> <p>4 PREPARE E-MAIL TO MR. KAMARUZZAMAN, ABU, AND YULI OF MII REGARDING REQUEST FOR CONFIRMATION ON THE CORPORATE DOCUMENTS OF MII.</p>
08/03/09 Mon 1148366/3	1.20	1.20	188.23	225.88	213.29	255.95		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 PREPARE E-MAIL TO A. KAMARUZZAMAN OF PT MESIN ISUZU INDONESIA TO SEEK CONFIRMATION ON THE CURRENT SHAREHOLDING COMPOSITION OF PT MESIN ISUZU INDONESIA FOR THE PURPOSE OF THE INVESTMENT COORDINATING BOARD APPLICATION;</p> <p>2 TELEPHONE CONVERSATION WITH A. KAMARUZZAMAN OF PT MESIN ISUZU INDONESIA TO FOLLOW UP ON THE SAME;</p> <p>3 TELEPHONE CONVERSATION WITH A. RODJA OF UMAKA MITRATAMA REGARDING FEEDBACK FROM THE INVESTMENT COORDINATING BOARD CONCERNING THE REQUEST FOR ADDITIONAL DOCUMENTS OF PT MESIN ISUZU INDONESIA.</p>

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar	U.S. Dollar	U. S. Dollar	U. S. Dollar		
			RATE	FEES	RATE	FEES		
Fikry, D								
08/11/09 Tue 1148366/31	1.00	1.00	188.23	188.23	213.29	213.29		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 REVIEW E-MAIL AND ADDITIONAL DOCUMENTS RECEIVED FROM R. YULI OF PT MESIN ISUZU INDONESIA;</p> <p>2 MEET WITH A. RODJA OF UMAKA MITRATAMA TO PREPARE THE ORIGINAL SET OF DOCUMENTS TO BE SUBMITTED TO THE INVESTMENT COORDINATING BOARD FOR THE TATTER'S APPROVAL OF THE TRANSFER OF SHARES IN PT MESIN ISUZU INDONESIA TO GENERAL MOTORS COMPANY.</p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p>
08/12/09 Wed 1148366/33	0.90	0.90	188.23	169.41	213.29	191.96		<p>1 PREPARE E-MAIL TO NOTARY MALA MUKTI REGARDING THE REQUEST FOR LEGALIZATION OF THE ORIGINAL CIRCULAR SHAREHOLDERS RESOLUTION OF PT MESIN ISUZU INDONESIA AND FOR THE ISSUANCE OF STATEMENT LETTER CONCERNING THE PROCESSING OF NOTIFICATION TO THE MINISTRY OF LAW AND HUMAN RIGHTS;</p> <p>2 FOLLOW UP TELEPHONE CONVERSATION WITH NOTARY MALA MUKTI REGARDING THE SAME.</p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p>
08/21/09 Fri 1148366/40	1.10	1.10	188.23	207.05	213.29	234.62		<p>1 REVIEW COPY OF BKPM APPROVAL NO. 608/III/PPMA/2008 UNDER THE NAME OF PT PANTJA MOTOR REGARDING THE CHANGE OF ITS NAME TO BECOME PT ISUZU ASTRA MOTOR INDONESIA;</p> <p>2 PREPARE E-MAIL TO R. YULI AND A. KAMARUZZAMAN OF PT MESIN ISUZU INDONESIA TO REQUEST CLARIFICATION WHETHER OR NOT PT MESIN ISUZU INDONESIA HAS REPORTED TO THE BKPM CONCERNING THE RECENT CHANGE OF NAME OF PT PANTJA MOTOR.</p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p>
08/24/09 Mon 1148366/42	0.70	0.70	188.23	131.76	213.29	149.30		<p>1 REVIEW ADDITIONAL DOCUMENT (NOTARIAL DEED NO. 63 DATED 15 MAY 2008) OF PT MESIN ISUZU INDONESIA RECEIVED FROM PT MESIN ISUZU INDONESIA REGARDING THE RECENT CHANGE OF SHAREHOLDING COMPOSITION THAT NEEDS TO BE REPORTED TO BKPM FOR THE PURPOSE OF RESUMING THE ONGOING APPLICATION AT BKPM;</p> <p>2 PREPARE E-MAIL TO A. RODJA OF UMAKA MITRATAMA REGARDING THE ADDITIONAL DOCUMENT RECEIVED FROM PT MESIN ISUZU INDONESIA FOR THE PURPOSE OF REPORTING TO BKPM THE CHRONOLOGY OF CHANGES IN SHAREHOLDING COMPOSITION AT PT MESIN ISUZU INDONESIA AND THE CHANGE OF NAME OF PT PANTJA MOTOR.</p> <p><i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i></p>
09/02/09 Wed 1150643/13	0.60	0.60	196.29	117.77	211.19	126.71		<p>1 REVIEW AND REVISE THE UNOFFICIAL ENGLISH TRANSLATION OF THE INVESTMENT COORDINATING BOARD'S APPROVAL OF THE TRANSFER OF SHARES IN PT MESIN ISUZU INDONESIA;</p> <p>2 PREPARE E-MAIL UPDATE TO D. CHAUHAN REGARDING THE RECEIPT OF THE APPROVAL AND ITS UNOFFICIAL ENGLISH TRANSLATION.</p>
Gebler, O								
06/03/09 Wed 99172736/12	1.80	1.80	695.48	1,251.86	688.94	1,240.09		<p><i>MATTER NAME: Project Beam</i></p> <p>1 REVIEW OF MOU AND VARIOUS DOCUMENTS RE MAGNA PROPOSAL;</p> <p>2 MEETING WITH P. WESSELS RE SAME;</p> <p>3 PREPARING DRAFT OF SHAREHOLDERS AGREEMENT;</p> <p>4 E-MAILS.</p> <p><i>MATTER NAME: Project Beam</i></p>
06/05/09 Fri 99172736/34	2.20	2.20	695.48	1,530.06	688.94	1,515.67		<p>1 WORKING ON DRAFT SHAREHOLDER LOAN AGREEMENT;</p> <p>2 REVISING SAME RE COMMENTS FROM P. WESSELS;</p> <p>3 EMAILS REGARDING SHAREHOLDER LOANS.</p> <p><i>MATTER NAME: Project Beam</i></p>
06/08/09 Mon 99172736/47	1.80	1.80	695.48	1,251.86	688.94	1,240.09		<p>1 REVISING DRAFT SHAREHOLDER LOAN AGREEMENT;</p> <p>2 REVIEWING COMMENTS FROM C. WHITEFOORD REGARDING SHAREHOLDER LOAN AGREEMENT;</p> <p>3 EMAILS REGARDING SHAREHOLDER LOAN.</p>

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS -	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Gernoth, J								
07/02/09 Thu 1122420/53	1.60	1.60	577.00	923.20	577.00	923.20		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 PREPARING EMAIL TO M KUSCHNICK SUMMARISING FINANCIAL SITUATION OF RHODES GERMANY; 2 DRAFTING SHAREHOLDERS' RESOLUTIONS REGARDING SAME; 3 REVIEWING STEP LIST REGARDING CLOSING. [FRANKFORT OFFICE]</p>
Gon, M								
06/18/09 Thu 1145843/166	0.90	0.90	1,162.59	1,046.33	1,157.77	1,041.99		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 REVIEW AND REVISE A REPORT TO S. SHARMA ON SUPPLEMENTARY ACTION CHART ON ADDITIONAL 14 AGREEMENTS; 2 PROVIDE COMMENTS TO V. GU ON APPROACH TO SUPPLEMENTARY ACTION CHART.</p>
06/25/09 Thu 1145843/259	0.70	0.70	1,162.59	813.81	1,157.77	810.44		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 TELEPHONE CONFERENCE WITH V. GU ON THE CHECKLIST FOR THE IMPLEMENTATION OF 363 SALE; 2 REVIEW AND REVISE A REPORT WITH CHECKLIST TO S. SHARMA.</p>
Gu, V								
06/16/09 Tue 1145843/94	0.70	0.70	692.86	485.00	689.99	482.99		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 COORDINATE REVIEW OF MATERIAL CONTRACTS IN RELATION TO FAILURE TO OBTAIN WAIVERS AND CONSENTS; 2 OBTAIN WAIVERS AND CONSENTS; 3 COORDINATE REVIEW OF MATERIAL CONTRACTS IN RELATION TO FAILURE TO OBTAIN WAIVERS AND CONSENTS.</p>
Guch, K								
06/04/09 Thu 1120581/11	0.70	0.70	980.36	686.25	980.36	686.25		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 DEALING WITH EMAILS FROM DELPHI REGARDING FINALISING LOCAL TRANSFER AGREEMENTS; 2 DISCUSSION WITH J CROZIER REGARDING SAME. [LONDON OFFICE]</p>
07/09/09 Thu 1122420/26	1.10	1.10	996.18	1,095.80	996.18	1,095.80		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 DISCUSSING REGARDING STATUS OF ITEMS BEING WORKED ON FOR CLOSING; 2 ATTENDING TO EMAILS REGARDING INDIA HUDA MEETING FOR LEASING PERMISSION; 3 REVIEWING EMAILS REGARDING CLOSING TRANSACTION AGENDA. [LONDON OFFICE]</p>
Gurevich, L								
06/04/09 Thu 94072942/5	4.10	4.10	280.00	1,148.00	280.00	1,148.00		<p><i>MATTER NAME: Chapter 11 Special Tax Counsel</i></p> <p>1 WORK RE CREATING TAX CLAIMS EXTRANET DATABASE AND DOCUMENT STRUCTURE PER C. URBAN REQUEST; 2 MEETING WITH C. URBAN RE DATABASE. [CHICAGO OFFICE]</p>
06/29/09 Mon 94072942/8	3.20	3.20	280.00	896.00	280.00	896.00		<p><i>MATTER NAME: Chapter 11 Special Tax Counsel</i></p> <p>1 UPDATED GM TAX CLAIMS EXTRANET DATABASE WITH CLAIM INFORMATION; 2 MEETING WITH T. LINGUANTI RE INPUT DATA INTO THE DATABASE; 3 ORGANIZED DOCUMENTS AND UPLOADED DOCUMENTS TO THE DATABASE. [CHICAGO OFFICE]</p>

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS -	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Gurevich, L								
06/30/09 Tue 94072942/9	2.20	2.20	280.00	616.00	280.00	616.00		<p><i>MATTER NAME: Chapter 11 Special Tax Counsel</i></p> <p>1 ENTERED INFORMATION RE NEW CLAIM NUMBERS TO THE GENERAL MOTORS TAX CLAIMS EXTRANET DATABASE;</p> <p>2 UPLOADED DOCUMENTS TO THE DOCUMENTS SECTION OF THE DATABASE;</p> <p>3 OBTAINED USER ID AND TEMPORARY PASSWORDS FOR THE ADDITIONAL USERS OF THE DATABASE. [CHICAGO OFFICE]</p>
Heckelmann, G								
06/25/09 Thu 99172736/143	0.90	0.90	695.48	625.93	688.94	620.05		<p><i>MATTER NAME: Project Beam</i></p> <p>1 REVIEW OF THE CPF RELATED SECTIONS IN THE DRAFT SPA;</p> <p>2 REDRAFT AND CORRESPONDENCE WITH E. COGAN REGARDING SAME.</p>
Hinderer, H								
06/03/09 Wed 99172736/13	6.50	4.20	408.22	1,714.52	404.38	1,698.40	2.10 A 2.10 A 2.30 F	<p><i>MATTER NAME: Project Beam</i></p> <p>1 BEGIN WORK ON SHAREHOLDERS AGREEMENT;</p> <p>2 WORK ON SHAREHOLDERS AGREEMENT WITH P. WESSELS (4.2 HRS.);</p> <p>3 REVIEW SPA DRAFT PROVIDED BY E. COGAN (2.3 HRS.).</p>
06/09/09 Tue 99172736/50	8.30	8.30	408.22	3,388.23	404.38	3,356.35		<p><i>MATTER NAME: Project Beam</i></p> <p>1 FURTHER REVIEW AND REVISE SHAREHOLDERS AGREEMENT;</p> <p>2 WORK WITH P. WESSELS ON SHAREHOLDER AGREEMENT.</p>
06/11/09 Thu 99172736/66	12.10	12.10	408.22	4,939.46	404.38	4,893.00		<p><i>MATTER NAME: Project Beam</i></p> <p>1 TELEPHONE CONFERENCES REGARDING SPA AND SHAREHOLDERS' AGREEMENT;</p> <p>2 PREPARE FOR TELEPHONE CONFERENCES;</p> <p>3 START REVISING SHAREHOLDERS' AGREEMENT ON THE BASIS OF THE RESULTS OF THE TELEPHONE CONFERENCE REGARDING THE SHAREHOLDERS AGREEMENT.</p>
06/12/09 Fri 99172736/70	5.50	5.50	408.22	2,245.21	404.38	2,224.09		<p><i>MATTER NAME: Project Beam</i></p> <p>1 REVIEW AND FURTHER REVISE SHAREHOLDERS' AGREEMENT;</p> <p>2 ADOPT SHAREHOLDERS AGREEMENT TO DRAFT ARTICLES.</p>
06/13/09 Sat 99172736/78	8.50	8.50	408.22	3,469.87	404.38	3,437.23		<p><i>MATTER NAME: Project Beam</i></p> <p>1 REVIEW OF COMMENTS OF TERESA HOLDERER TO SHAREHOLDERS' AGREEMENT;</p> <p>2 REVISE SHAREHOLDERS' ACCORDING TO SUCH COMMENTS;</p> <p>3 WORK WITH P. WESSELS ON REVISED SHAREHOLDERS' AGREEMENT.</p>
06/18/09 Thu 99172736/104	2.50	2.50	408.22	1,020.55	404.38	1,010.95		<p><i>MATTER NAME: Project Beam</i></p> <p>1 RECALCULATING AMOUNT OF SALE SHARES AS DEFINED IN THE SPA DUE TO THE FACT THAT INVESTOR INFORMED US OF REVISED PLAN FOR EMPLOYEE PARTICIPATION;</p> <p>2 REVISE LATEST DRAFT OF SPA AND SHAREHOLDERS AGREEMENT WITH REGARD TO THE CHANGE IN EMPLOYEE PARTICIPATION, IN PARTICULAR REDEFINING "SALE SHARES".</p>
06/18/09 Thu 99172736/105	4.90	4.90	408.22	2,000.28	404.38	1,981.46		<p><i>MATTER NAME: Project Beam</i></p> <p>1 REVIEWING DIFFERENT SAMPLES AND PRECEDENTS FOR STANDING ORDERS OF THE BOARD OF DIRECTORS;</p> <p>2 PREPARE FIRST DRAFT OF THE STANDING ORDERS OF THE BOARD OF DIRECTORS FOR THE COMPANY;</p> <p>3 START REVISING FIRST DRAFT.</p>

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION	
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES			U.S. Dollar RATE
Hinderer, H							
06/22/09 Mon 99172736/125	4.50	4.50	408.22	1,836.99	404.38	1,819.71	<p><i>MATTER NAME: Project Beam</i></p> <p>1 LEGAL RESEARCH RELATING TO DIFFERENT QUESTIONS OF GERMAN CORPORATE LAW IN RELATION TO THE DRAFT SHARE PURCHASE AGREEMENT BETWEEN GM AND MAGNA/SBERBANK;</p> <p>2 SUMMARIZING RESULTS IN E-MAIL AND DISCUSSING RESULTS WITH P. WESSELS.</p>
06/23/09 Tue 99172736/129	3.50	3.50	408.22	1,428.77	404.38	1,415.33	<p><i>MATTER NAME: Project Beam</i></p> <p>1 CONTINUE FIRST DRAFT OF STANDING ORDERS OF SHAREHOLDERS' COMMITTEE;</p> <p>2 DRAFTING SECTIONS 3 THROUGH 7 OF THE STANDING ORDERS;</p> <p>3 REVIEW DIFFERENT SAMPLE AGREEMENTS FOR THIS PURPOSE.</p>
06/29/09 Mon 99172736/166	1.70	1.70	408.22	693.97	404.38	687.45	<p><i>MATTER NAME: Project Beam</i></p> <p>1 UPON REQUEST OF MR. SMITH (GM) RESEARCH NEWSPAPER ARTICLES;</p> <p>2 COMPILE VARIOUS ARTICLES AND DRAFT AND SEND OUT E-MAIL TO MR. SMITH WITH THE RESEARCHED ARTICLES AND FURTHER COMMENTS.</p>
07/01/09 Wed 99172737/2	9.80	9.80	408.22	4,000.56	404.38	3,962.92	<p><i>MATTER NAME: Project Beam</i></p> <p>1 WORK ON MARK-UP OF SHAREHOLDERS' AGREEMENT FOR MAGNA;</p> <p>2 INCORPORATE VARIOUS ITEMS IN SUCH SHAREHOLDERS' AGREEMENT AS DISCUSSED IN TELEPHONE CONFERENCE WITH CLIENT ON JUNE 30;</p> <p>3 REVIEW VARIOUS INPUT OF GM (DISTRIBUTION PRINCIPLES, MARK-UP PROVIDED BY GM LEGAL) AND INCORPORATE SUCH INPUT IN MARK-UP OF SHAREHOLDERS' AGREEMENT.</p>
07/09/09 Thu 1122420/50	0.80	0.80	482.91	386.33	482.91	386.33	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>0.40 F 1 UPDATING TRANSACTION AGENDA (0.4);</p> <p>0.40 F 2 WORKING ON SIGNING RECONCILIATION OF INTEREST AGREEMENT WITH A WOLFF (B&M BERLIN) (0.4). [BERLIN OFFICE]</p>
Ho, G							
07/01/09 Wed 1122420/154	3.40	2.00	343.08	686.16	343.08	686.16	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>0.40 F 1 TELEPHONE DISCUSSIONS WITH VICTORIAN OFFICE OF STATE REVENUE (POLICY BRANCH) REGARDING PRACTICAL APPLICATION OF AMENDMENTS TO THE VICTORIAN DUTIES LEGISLATION IN THE CONTEXT OF LOCAL TRANSFER AGREEMENT AND WHETHER IT WILL ATTRACT DUTY IN VICTORIA OR NOT BASED ON AMENDMENTS PASSED (0.40HRS);</p> <p>0.50 A 2 REVIEWING DRAFT GOODS AND SERVICES TAX INVOICE AND CONSIDERING WHETHER IT IS VALID TAX INVOICE;</p> <p>0.50 A 3 DISCUSSIONS WITH E YIK REGARDING DRAFT TAX INVOICE (1.0HRS);</p> <p>0.50 A 4 PREPARING STAMP DUTY ESTIMATES AND COMMENTS FOR SOUTH AUSTRALIA AND VICTORIA REGARDING ABOVE TELEPHONE DISCUSSION AND FINANCIAL INFORMATION SET OUT IN DRAFT TAX INVOICE PROVIDED BY P GONG AT DELPHI;</p> <p>0.50 A 5 DISCUSSIONS WITH C KOUTSIS REGARDING ABOVE (1.0HRS);</p> <p>1.00 F 6 PREPARING EMAIL TO S SCHENKEL WITH STAMP DUTY INDICATIVE ESTIMATES AS REQUESTED (1.0HRS) [SYDNEY OFFICE]</p>
07/07/09 Tue 1122420/163	2.20	2.20	343.08	754.78	343.08	754.78	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 FURTHERING CONSIDERATION GOODS AND SERVICES TAX INVOICE AND APPLICABLE GOODS AND SERVICES TAX RULINGS REGARDING (ESPECIALLY REGARDING APPORTIONMENT OF MIXED SUPPLIES FOR GOODS AND SERVICES TAX PURPOSES);</p> <p>2 TELEPHONE DISCUSSIONS WITH J LAVINE REGARDING SAME. [SYDNEY OFFICE]</p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar	U.S. Dollar	U. S. Dollar	U. S. Dollar		
			RATE	FEES	RATE	FEES		
Ho, G								
07/08/09 Wed 1122420/164	0.90	0.90	343.08	308.77	343.08	308.77		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 ATTENDING VARIOUS TELEPHONE DISCUSSIONS WITH J LAVINE AND P LANE OF GENERAL MOTORS REGARDING GOODS AND SERVICES TAX AND DRAFTING TAX INVOICE; 2 FURTHER CONSIDERING APPLICABLE GOODS AND SERVICES TAX RULING ON IDENTIFIED ISSUES. (SYDNEY OFFICE)
07/09/09 Thu 1122420/166	0.60	0.60	343.08	205.85	343.08	205.85		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 REVIEWING AND RESPONDING TO EMAIL FROM S SCHENKEL REGARDING ESTIMATE OF GOODS AND SERVICES TAX AND STAMP DUTY EXPENSES; 2 SUBSEQUENT TELEPHONE DISCUSSIONS REGARDING SAME WITH S SCHENKEL. (SYDNEY OFFICE)
Holmes, S								
07/06/09 Mon 99172737/23	0.90	0.90	740.84	666.76	733.87	660.48		MATTER NAME: <i>Project Beam</i> 1 REVIEWING IP AND IT AMENDMENTS; 2 REVIEWING E-MAILS FROM GM; 3 EMAIL TO C. WHITEFOORD WITH COMMENTS REGARDING IP AND IT ISSUES.
07/07/09 Tue 99172737/30	1.30	1.30	740.84	963.09	733.87	954.03		MATTER NAME: <i>Project Beam</i> 1 DISCUSSION WITH E. COGAN; 2 REVIEWING NEW STRUCTURE AND EMAIL TO GM TEAM REGARDING IP AND IT ISSUES.
07/08/09 Wed 99172737/39	1.10	1.10	740.84	814.92	733.87	807.26		MATTER NAME: <i>Project Beam</i> 1 REVIEWING VARIOUS COMMENTS ON IP AND IT; 2 TELEPHONE CONVERSATIONS WITH BAKER & MCKENZIE TEAM REGARDING IP AND IT ISSUES; 3 E-MAILS WITH GM TEAM REGARDING IP AND IT ISSUES.
Huang, X								
06/18/09 Thu 1120581/111	1.30	1.30	360.00	468.00	360.00	468.00		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 REVIEWING JOINT VENTURE CONTRACT AND ARTICLES OF ASSOCIATION OF LINGYUN JOINT VENTURE AND WUHU JOINT VENTURE REGARDING VOTING TRUST AGREEMENT, RESTRICTING VOTING, DISTRIBUTION RIGHT AND TRANSFERABILITY; 2 SUMMARISING RELEVANT PROVISIONS RE SAME. (BEIJING OFFICE)
Jacinto, M								
07/03/09 Fri 1145843/524	0.90	0.90	209.65	188.69	208.78	187.90		MATTER NAME: <i>Project Two - Asia Pacific Regional Co-ordination</i> 1 DISCUSSION WITH DGDIMAGIBA RE THE BOOK VALUE OF THE COMMON SHARES AND THE PREFERRED SHARES THAT ARE PREFERRED IN LIQUIDATION AND ITS RESULTING LIQUIDATION VALUE. DGDIMAGIBA'S COMMENTS AND SUGGESTIONS AND SEND A REVISED DRAFT FOR REVIEW; 2 FINALIZE OPINION AND SEND TO GBTOMBOC AND LGDOMINGUEZ FOR CONSOLIDATION.
Jouniaux, S								
06/09/09 Tue 1120581/318	1.00	1.00	626.67	626.67	626.67	626.67		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 REVIEWING BUSINESS TRANSFER AGREEMENT; 2 CONFERENCE CALL WITH H SANCHEZ DE LA ESPADA. (PARIS OFFICE)
Koutsis, C								

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Koutsis, C								
07/01/09 Wed 1122420/153	0.80	0.80	663.82	531.06	663.82	531.06		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 DISCUSSION WITH G HO REGARDING CALCULATION OF GOODS AND SERVICES TAX; 2 REVIEWING AND REVISING EMAIL REGARDING SAME. [SYDNEY OFFICE]</p>
Kurata, N								
07/08/09 Wed 1122420/185	1.70	1.70	407.37	692.53	407.37	692.53		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 CONDUCTING RESEARCH LEGAL INTERPRETATIONS UNDER SOCIAL INSURANCE LABOUR CONSULTANT LAW TO CONFIRM WHETHER OTSUKI OFFICE'S STATEMENT IS CORRECT OR NOT; 2 TELEPHONE CALL TO MR OKAJIMA TO CONFIRM STATEMENT OF ITS OFFICE AND STATUS OF PROCEDURES FOR EMPLOYEES OF ROAD JAPAN. [TOKYO OFFICE]</p>
Lattanzio, A								
06/01/09 Mon 1120581/339	3.60	3.60	380.96	1,371.46	380.96	1,371.46		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 INFORMATIVE EMAIL FROM J CROZIER REGARDING FINALISATION OF ALL ITALIAN LOCAL AGREEMENTS; 2 INSTRUCTIONS AND AMENDMENTS AS PER J CROZIER'S EMAIL; 3 AMENDING ITALIAN LOCAL AGREEMENTS AND BRIEFING WITH V SALCE (B&M ROME) REGARDING AMENDMENTS TO FINAL DEED OF TRANSFER IN PART REGARDING JURISDICTION; 4 PREPARING EMAIL TO J CROZIER REGARDING FINAL VERSIONS OF AGREEMENTS. [ROME OFFICE]</p>
06/04/09 Thu 1120581/342	3.60	3.60	380.96	1,371.46	380.96	1,371.46		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM J CROZIER REGARDING SENDING OF LATEST VERSION OF MASTER AGREEMENT; 2 INSTRUCTIONS TO FINALISE LOCAL AGREEMENTS AND INFORMATION ON CLOSING; 3 EXAMINING MASTER DISPOSAL AGREEMENT AND CROSS-CHECKING WITH ITALIAN LOCAL TRANSFER AGREEMENT, ITALIAN DEED OF TRANSFER AND ITALIAN PARTICIPATION AGREEMENT. [ROME OFFICE]</p>
06/05/09 Fri 1120581/345	2.40	2.40	380.96	914.30	380.96	914.30		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 BRIEFING WITH C FERONI REGARDING COMMENTS ON AMENDMENTS TO ITALIAN LOCAL AGREEMENTS AND ORGANISATION OF WORK; 2 INFORMATIVE TELEPHONE CALL AND PREPARING EMAIL TO C MASSARA REGARDING UPDATING ON FINALISATION OF MINUTES FOR DELEGATION OF POWERS TO RHODES' DIRECTORS AND EMPLOYMENT PROCEDURE FOR CONSULTATION WITH UNIONS; 3 INFORMATIVE TELEPHONE CALL WITH M TESSERA REGARDING COMMENTS ON ITALIAN LOCAL AGREEMENTS; 4 PREPARING EMAIL TO M TESSERA REGARDING SENDING OF AMENDED VERSIONS OF ITALIAN LOCAL AGREEMENT; 5 REVIEWING EMAIL FROM R DOOKHUN; 6 DRAFTING EMAIL TO J CROZIER REGARDING REQUEST OF CLARIFICATION ON PAYMENT OF FEES AND EXPENSES (STAMP DUTIES AND NOTARY FEES); 7 REVIEWING EMAIL FROM M TESSERA REGARDING LATEST VERSION OF ITALIAN LOCAL AGREEMENT CONTAINING AMENDMENTS PROPOSED BY DELPHI AND PRELIMINARY EXAMINATION OF SAME AMENDMENTS. [ROME OFFICE]</p>
06/07/09 Sun 1120581/347	1.60	1.60	380.96	609.54	380.96	609.54		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING LOCAL TRANSFER AGREEMENT IN LATEST VERSION PROVIDED BY M TESSERA EXAMINING EACH AMENDMENTS AND EXAMINATION OF MDA; 2 CROSSCHECKING WITH WRITTEN COMMENTS OF C FERONI ON SAME AMENDMENTS. [ROME OFFICE]</p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U. S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Lattanzio, A								
06/08/09 Mon 1120581/349	4.80	4.80	380.96	1,828.61	380.96	1,828.61		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 EXCHANGING EMAILS WITH J CROZIER REGARDING FINALISATION OF LOCAL AGREEMENTS, TIMING AND OUTSTANDING MATTERS;</p> <p>2 MEETING WITH C FERONI REGARDING COMMENTS ON NEW DRAFT OF LOCAL TRANSFER AGREEMENT AND DEED OF TRANSFER CIRCULATED BY DELPHI;</p> <p>3 INFORMATIVE TELEPHONE CONFERENCE WITH M VASILE REGARDING LABOUR ASPECTS OF AMENDMENTS PROPOSED BY DELPHI (IE SECTION 10 OF THE LOCAL TRANSFER AGREEMENT);</p> <p>4 EXCHANGING EMAILS WITH M TESSERA REGARDING CONFERENCE CALL WITH DELPHI FOR FINALISATION OF LOCAL AGREEMENTS;</p> <p>5 BRIEFING WITH C FERONI REGARDING FINAL AMENDMENTS TO LOCAL AGREEMENTS PRECEDING CONFERENCE CALL WITH DELPHI AND IMPLEMENTATION OF SUCH AMENDMENTS AND CIRCULATION OF LATEST VERSIONS OF LOCAL AGREEMENTS IN VIEW OF CONFERENCE CALL WITH DELPHI;</p> <p>6 CONFERENCE CALL WITH M TESSERA AND DELPHI ON LOCAL AGREEMENTS;</p> <p>7 FINALISING LOCAL AGREEMENTS AND OUTSTANDING MATTERS REGARDING PLATINUM COMMENTS ON SAME AGREEMENTS;</p> <p>8 REVIEWING EMAIL FROM M TESSERA REGARDING AGREED VERSIONS OF LOCAL AGREEMENTS AND MARKUP VERSIONS OF PLATINUM;</p> <p>9 BRIEFING WITH C FERONI REGARDING PROPOSED COURSE OF ACTION;</p> <p>10 PREPARING EMAIL TO J CROZIER REGARDING AGREED VERSION OF LOCAL AGREEMENTS;</p> <p>11 REVIEWING EMAIL FROM J CROZIER REGARDING FURTHER INPUTS ON COSTS OF TRANSACTION AND TRANSFER TAXES UNDER LOCAL TRANSFER AGREEMENT;</p> <p>12 REVIEWING, DRAFTING AND COMPLETING TRANSACTION AGENDA REGARDING ITALY;</p> <p>13 BRIEFING WITH C FERONI REGARDING COMMENTS, AMENDMENTS AND IMPLEMENTATION OF SUCH AMENDMENTS;</p> <p>14 SUBSEQUENT DRAFTING AND SENDING OF INFORMATIVE EMAIL TO J CROZIER REGARDING RED-LINED VERSION OF TRANSACTION AGENDA;</p> <p>15 EXCHANGING EMAILS AND TELEPHONE CALL WITH M TESSERA REGARDING COMMENTS OF GENERAL MOTORS AND DELPHI ON COSTS OF TRANSACTION AND TRANSFER TAXES UNDER LOCAL TRANSFER AGREEMENT. [ROME OFFICE]</p>
06/10/09 Wed 1120581/353	2.40	2.40	380.96	914.30	380.96	914.30		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM J CROZIER REGARDING LATEST VERSION OF LOCAL TRANSFER AGREEMENT AND DEED OF TRANSFER AS ATTACHED BY DELPHI TO MDA;</p> <p>2 REQUESTING REVIEW AND AMENDMENTS;</p> <p>3 REVIEWING AND AMENDING LOCAL TRANSFER AGREEMENT AND DEED OF TRANSFER;</p> <p>4 CONFERENCE CALL WITH C FERONI AND M TESSERA REGARDING COMMENTS ON LATEST VERSION OF LOCAL TRANSFER AGREEMENT AND DEED OF TRANSFER;</p> <p>5 DISCUSSION ON PROPOSED AMENDMENTS AND OUTSTANDING ISSUES;</p> <p>6 REVIEWING EMAIL FROM M TESSERA REGARDING UPDATE ON THE ABOVE;</p> <p>7 REVIEWING EMAIL FROM J CROZIER REGARDING INFORMATION AND REQUESTS ON LEASE AGREEMENT;</p> <p>8 RESEARCHING IN FORMER CORRESPONDENCE AND CONFIRMATION OF MAIN INFORMATION ON LEASE AGREEMENT (DURATION, TERMINATION EXTENSION OF THE OFFICES);</p> <p>9 EXAMINING TERMS OF LEASE AGREEMENT;</p> <p>10 BRIEFING WITH C FERONI AND PREPARING EMAIL TO J CROZIER REGARDING CONFIRMATION OF TERMS OF LEASE AGREEMENT. [ROME OFFICE]</p>

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

Lattanzio, A	DATE	Baker & McKenzie				Stuart Maue		TASK HOURS	DESCRIPTION
		ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
	06/12/09 Fri 1120581/357	1.10	1.10	380.96	419.06	380.96	419.06	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM J CROZIER REGARDING FINALISATION OF LOCAL TRANSFER AGREEMENTS AND ISSUES UNDER DISPUTE;</p> <p>2 EXAMINING LOCAL AGREEMENT AND PREPARING INFORMATIVE EMAIL TO J CROZIER REGARDING IDENTIFICATION OF ISSUES UNDER DISPUTE;</p> <p>3 EXCHANGING EMAILS WITH J CROZIER REGARDING SECTION 5 OF LOCAL TRANSFER AGREEMENT AND PROPOSED COURSE OF ACTION. [ROME OFFICE]</p>	
	06/22/09 Mon 1120581/362	0.90	0.90	380.96	342.86	380.96	342.86	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM J CROZIER REGARDING GENERAL MOTORS CLOSING AND INSTRUCTIONS, ACTIONS AND AGENDA;</p> <p>2 INFORMATIVE EMAIL TO C MASSARA REGARDING DRAFTING OF BOARD RESOLUTION OF RHODES;</p> <p>3 AUTHORISING AND APPROVING SAME AGREEMENT, ANCILLARY AGREEMENTS AND TRANSACTIONS;</p> <p>4 TELEPHONE CONFERENCE WITH M TESSERA REGARDING UPDATING ON ITALIAN LOCAL AGREEMENTS. [ROME OFFICE]</p>	
	06/23/09 Tue 1120581/365	2.50	2.50	380.96	952.40	380.96	952.40	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 BRIEFING WITH C FERONI REGARDING REVIEW EMAIL OF J CROZIER AND PROPER ACTIONS TO BE TAKEN (TRANSACTION AGENDA AND DRAFTING BOARD RESOLUTION AND BANK DETAILS);</p> <p>2 TELEPHONE CALL WITH M TESSERA REGARDING UPDATING ON TRANSACTION;</p> <p>3 DISCUSSION ON ATTACHMENTS TO LEASE AGREEMENT;</p> <p>4 EXCHANGING EMAILS WITH J CROZIER REGARDING LATEST PROPOSED AMENDMENTS TO LOCAL TRANSFER AGREEMENT AND DEED OF TRANSFER;</p> <p>5 SUBSEQUENT TELEPHONE CONFERENCE WITH M TESSERA REGARDING SAME;</p> <p>6 AGREEING ON SAME AMENDMENTS;</p> <p>7 PREPARING EMAIL TO J CROZIER REGARDING FINAL VERSIONS OF LOCAL TRANSFER AGREEMENT AND DEED OF TRANSFER;</p> <p>8 PREPARING EMAIL TO M TESSERA REGARDING SAME;</p> <p>9 TELEPHONE CONFERENCE WITH C MASSARA AND C FERONI REGARDING CLOSING DELIVERABLES AND BANK ACCOUNTS AND POSSIBLE RECAPITALISATION OF THE COMPANY;</p> <p>10 CONTACTING WITH PUBLIC NOTARY AND ESTIMATE EXPENSES REGARDING CLOSING;</p> <p>11 REVIEWING EMAIL FROM J CROZIER REGARDING TAX CODE OF NEW BRANCH MANAGER;</p> <p>12 REVIEWING EMAIL FROM J CROZIER REGARDING SIGNATURE OF DOCUMENTS IN ITALY BY THE NEW BRANCH MANAGER. [ROME OFFICE]</p>	
	06/24/09 Wed 1120581/366	1.30	1.30	380.96	495.25	380.96	495.25	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM M VASILE REGARDING COMMENTS ON LABOUR PART OF TRANSACTION AGENDA;</p> <p>2 EXAMINING TRANSACTION AGENDA AND AMENDMENTS AND UPDATING OF SAME DOCUMENT;</p> <p>3 REVIEWING EMAIL FROM C MASSARA REGARDING SENDING OF DRAFT RESOLUTION OF BOARD FOR APPROVAL OF DELPHI TRANSACTION AND DELEGATION OF POWERS TO DIRECTOR;</p> <p>4 EXAMINING DRAFT RESOLUTION OF BOARD AND PROPOSED AMENDMENTS;</p> <p>5 INFORMATIVE EMAIL TO C FERONI REGARDING SAME. [ROME OFFICE]</p>	
	06/25/09 Thu 1120581/368	0.90	0.90	380.96	342.86	380.96	342.86	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL OF C MASSARA REGARDING SENDING OF BOARD MEETING MINUTES TO T BOLSTER;</p> <p>2 EXCHANGING EMAILS WITH T BOLSTER REGARDING UPDATING ON LOCAL AGREEMENT, CLOSING DELIVERABLES AND REQUESTING INFORMATION ON BANK ACCOUNTS;</p> <p>3 PREPARING EMAIL TO M TESSERA REGARDING LEASE AGREEMENT AND OUTSTANDING SCHEDULES;</p> <p>4 PREPARING EMAIL TO NOTARY PUBLIC REGARDING SENDING OF DEED OF TRANSFER FOR HIS REVIEW. [ROME OFFICE]</p>	

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Lattanzio, A								
06/26/09 Fri 1120581/370	0.60	0.60	380.96	228.58	380.96	228.58		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 INFORMATIVE EMAIL TO M TESSERA REGARDING UPDATE ON MATTER INCLUDING: ADOPTION OF RESOLUTION BY RHODE ITALY AND REQUESTING OF COPY OF RESOLUTION TO BE ADOPTED BY DELPHI, ATTACHMENTS TO DEED OF TRANSFER AND UPDATING CHOICE OF ITALIAN PUBLIC NOTARY AND SUBMISSION OF DEED OF TRANSFER AND COMMENTING;</p> <p>2 BRIEFING WITH C FERONI REGARDING SAME. [ROME OFFICE]</p>
07/02/09 Thu 1122420/131	1.60	1.60	380.96	609.54	380.96	609.54		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 BRIEFING WITH C FERONI REGARDING REVIEW OF TRANSACTION AGENDA;</p> <p>2 REVIEWING FURTHER AMENDMENTS TO TRANSACTION AGENDA;</p> <p>3 REVIEWING EMAILS FROM C MASSARA REGARDING DRAFT POWER OF ATTORNEY FOR EXECUTION OF DEED OF TRANSFER, REVIEWING AND COMMENTING SHARED WITH C FERONI;</p> <p>4 SENDING OF SUCH DRAFT TO B&M LONDON OFFICE;</p> <p>5 REVIEWING INFORMATIVE EMAIL TO ITALIAN NOTARY REGARDING SENDING OF DRAFT POWER OF ATTORNEY FOR HIS COMMENTS;</p> <p>6 PREPARING EMAIL TO B&M LONDON OFFICE REGARDING SENDING UPDATED AND REVISED VERSION OF TRANSACTION AGENDA. [ROME OFFICE]</p>
07/03/09 Fri 1122420/133	0.60	0.60	380.96	228.58	380.96	228.58		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL FROM C MASSARA AND J CROZIER REGARDING LEGAL REPRESENTATIVE OF GENERAL MOTORS;</p> <p>2 TELEPHONE CALL TO C MASSARA REGARDING DISCUSSION ON PRESENCE OF I DOWNIE AS LEGAL REPRESENTATIVE OF GENERAL MOTORS. [ROME OFFICE]</p>
07/06/09 Mon 1122420/135	1.20	1.20	380.96	457.15	380.96	457.15		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 BRIEFING WITH C FERONI REGARDING ACTIVITIES TO BE CARRIED OUT FOLLOWING J CROZIER AND T BOLSTER EMAILS OF MIS WEEKEND;</p> <p>2 REVIEWING PROPOSED COURSE OF ACTION;</p> <p>3 FILLING OUT FORM ON CORPORATE INFORMATION REGARDING RHODES ITALY;</p> <p>4 CONFERENCE CALL WITH C MASSARA REGARDING DISCUSSION ON SAME FORM;</p> <p>5 PREPARING EMAIL TO T BOLSTER REGARDING SENDING OF SUCH FORM COMPLETED WITH MISSING INFORMATION;</p> <p>6 CONFERENCE CALL WITH PUBLIC NOTARY REGARDING POWER OF ATTORNEY BY RHODES ITALY FOR CLOSING;</p> <p>7 REVIEWING COMMENTS ON DEED OF TRANSFER INFORMATIVE EMAIL TO C MASSARA REGARDING UPDATING POWER OF ATTORNEY AND DEED OF TRANSFER AND NEXT ACTIVITIES TO BE CARRIED OUT;</p> <p>8 PREPARING EMAIL TO M TESSERA REGARDING UPDATE ON COMPLETION OF DELPHI CLOSING DOCUMENTS;</p> <p>9 REVIEWING OUTSTANDING MATTERS. [ROME OFFICE]</p>
Linguanti, T								
06/11/09 Thu 94072942/12	3.20	3.20	750.00	2,400.00	750.00	2,400.00		<p><i>MATTER NAME: Chapter 11 Special Tax Counsel</i></p> <p>1 COMMENTS AND REVISIONS TO DRAFT ACTION ITEMS MEMORANDUM, INCLUDING STRATEGY LIST AND MEETING AGENDA FOR TAX CLAIM ANALYSIS AND UPCOMING TAX DEPARTMENT MEETING;</p> <p>2 TELEPHONE CONFERENCE WITH KENDALL HOUGHTON REGARDING SAME (10-11). [CHICAGO OFFICE]</p>
Mahalingam, D								

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION	
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES			U.S. Dollar RATE
Mahalingam, D							
07/07/09 Tue 1122420/152	0.60	0.60	284.00	170.40	284.00	170.40	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 LIAISING WITH J BROUGHTON REGARDING AUTHORISED SIGNATORIES;</p> <p>2 REVISING DIRECTORS' RESOLUTIONS IN WRITING AND EXTRACT OF DIRECTORS' RESOLUTIONS IN WRITING ACCORDINGLY;</p> <p>3 FORWARDING DIRECTORS' RESOLUTIONS IN WRITING AND SIGNATURE LIST TO DIRECTORS OF THE COMPANY FOR THEIR NECESSARY SIGNATURES;</p> <p>4 ATTENDING TO VARIOUS EMAIL FROM MAP LAPID (DIRECTOR) REGARDING EXECUTION OF RESOLUTIONS AND PROVIDING IDENTIFICATION DOCUMENTS;</p> <p>5 SENDING EMAIL TO D RITCHEY REGARDING PROVIDING IDENTIFICATION DOCUMENTS. [SINGAPORE OFFICE]</p>
Maitland, J							
06/18/09 Thu 1120581/53	2.00	2.00	275.47	550.94	275.47	550.94	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 UPDATING TABLE OF OUTSTANDING INFORMATION CONCERNING THE APPOINTMENT OF AUTHORISED SIGNATORIES TO BANK ACCOUNTS PRIOR TO COMPLETION;</p> <p>2 COLLATING INFORMATION CONCERNING WHAT DOCUMENTS ARE NECESSARY TO EFFECT A CHANGE OF BANK ACCOUNT SIGNATORIES IN THE DIFFERENT JURISDICTIONS INVOLVED IN THE TRANSACTION. [LONDON OFFICE]</p>
06/22/09 Mon 1120581/62	0.80	0.80	275.47	220.38	275.47	220.38	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 UPDATING TABLE OF OUTSTANDING INFORMATION CONCERNING THE APPOINTMENT OF AUTHORISED SIGNATORIES TO BANK ACCOUNTS PRIOR TO COMPLETION;</p> <p>2 COLLATING INFORMATION CONCERNING WHAT DOCUMENTS ARE NECESSARY TO EFFECT A CHANGE OF BANK ACCOUNT SIGNATORIES IN THE DIFFERENT JURISDICTIONS INVOLVED IN THE TRANSACTION. [LONDON OFFICE]</p>
07/01/09 Wed 1122420/4	1.50	1.50	279.92	419.88	279.92	419.88	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 CONFERENCE WITH J CROZIER AND T BOLSTER REGARDING THE STRATEGY TO BE ADOPTED IN COORDINATING THE VARIOUS JURISDICTIONS INVOLVED IN THE TRANSACTION;</p> <p>2 DISCUSSING ISSUES REGARDING CLOSING AND THE COLLECTION OF LOCAL DOCUMENTS WITHIN THE TIMEFRAME;</p> <p>3 EMAIL CORRESPONDENCE WITH LOCAL LEGAL TEAMS REGARDING THEIR PROGRESS AND ANY OUTSTANDING ISSUES. [LONDON OFFICE]</p>
07/07/09 Tue 1122420/20	2.00	2.00	279.92	559.84	279.92	559.84	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING CORRESPONDENCE AND TRANSACTION AGENDA;</p> <p>2 CONFERRING WITH J CROZIER AND T BOLSTER REGARDING SAME. [LONDON OFFICE]</p>
Mance, V							
07/06/09 Mon 99172737/24	0.60	0.60	544.29	326.57	539.17	323.50	<p><i>MATTER NAME: Project Beam</i></p> <p>1 REVIEWING E-MAIL FROM C. WHITEFOORD AND MARK-UP OF SPA;</p> <p>2 MEETING WITH R. WEST;</p> <p>3 E-MAIL TO C. WHITEFOORD WITH COMMENTS ON REVISED DRAFT SPA.</p>
Marlange, S							
06/01/09 Mon 1120581/315	2.20	2.20	634.22	1,395.28	634.22	1,395.28	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1.10 F 1 EXCHANGING EMAILS WITH J CROZIER ET AL REGARDING AMENDMENTS TO BE MADE TO LOCAL TRANSFER AGREEMENT (1.1 HRS);</p> <p>1.10 F 2 CONFERENCE CALL REGARDING FRENCH ASPECTS OF DEAL (1.1 HRS). [PARIS OFFICE]</p>

See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U. S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS -	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
06/09/09 Tue 1120581/444	1.50	1.50	683.51	1,025.27	683.51	1,025.27		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 <u>REVIEWING TRANSACTION AGENDA FOR JAPAN AND CHECK CONFORMITY OF EACH STEP WITH JAPANESE LAW;</u> 2 <u>AMEND JAPANESE LTA AND PARTICIPATION AGREEMENT [TOKYO OFFICE]</u>
06/10/09 Wed 1120581/445	0.80	0.80	683.51	546.81	683.51	546.81		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 <u>REVIEWING REVISED LOCAL TRANSFER AGREEMENT;</u> 2 <u>LIAISING WITH DELPHI AND LONDON REGARDING SAME. [TOKYO OFFICE]</u>
06/12/09 Fri 1120581/449	0.90	0.90	683.51	615.16	683.51	615.16		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 <u>REVIEWING LOCAL TRANSFER AGREEMENT;</u> 2 <u>DRAFTING REVISED 10.1.C. [TOKYO OFFICE]</u>
06/18/09 Thu 1120581/454	0.90	0.90	683.51	615.16	683.51	615.16		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 <u>TELEPHONE CONFERENCE WITH DELPHI;</u> 2 <u>REVISING 10.1.C OF JAPANESE LTA. [TOKYO OFFICE]</u>
06/19/09 Fri 1120581/455	0.80	0.80	683.51	546.81	683.51	546.81		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 <u>REVIEWING 10.1.C OF JAPANESE LTA AND CONFIRMING APPROVAL;</u> 2 <u>ADVISING REGARDING LIABILITIES IF CLOSING NOT IMPLEMENTED. [TOKYO OFFICE]</u>
06/24/09 Wed 1120581/459	0.60	0.60	683.51	410.11	683.51	410.11		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 <u>LIAISING WITH GENERAL MOTORS REGARDING RULES OF EMPLOYMENT;</u> 2 <u>CONFIRMING DETAILS OF CORPORATE INFORMATION ON RHODES JAPAN. [TOKYO OFFICE]</u>
07/02/09 Thu 1122420/170	0.70	0.70	683.51	478.46	683.51	478.46		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 <u>FOLLOWING UP ON ISSUES OF SIGNATORIES FOR BANK ACCOUNT;</u> 2 <u>REVIEWING DOCUMENTATION;</u> 3 <u>ADVISING REGARDING SAME. [TOKYO OFFICE]</u>
07/08/09 Wed 1122420/184	2.90	2.90	683.51	1,982.18	683.51	1,982.18		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 <u>LIAISING WITH CLIENT REGARDING OTSUKI AND SOCIAL INSURANCE REGISTRATION;</u> 2 <u>SEVERAL TELEPHONE CALLS INCLUDING WITH GM ASIA PACIFIC JAPAN REGARDING SOCIAL INSURANCE REGISTRATION PROCEDURE AND STATUS;</u> 3 <u>ADVISING REGARDING SAME. [TOKYO OFFICE]</u>
06/25/09 Thu 1120581/278	1.60	1.20	309.41	371.29	309.41	371.29	0.60 A	MATTER NAME: <i>Delphi Steering Acquisition</i> 1- <u>TELEPHONE CALL WITH M VASILE ABOUT LABOUR POWERS TO BE INCLUDED IN THE BOD'S WRITTEN RESOLUTION RELATED TO THE DELEGATION OF POWERS TO DIRECTORS;</u> 0.60 A 2 <u>TELEPHONE CALL WITH A LATTANZIO ABOUT SOME FURTHER AMENDMENTS TO BE INCLUDED IN SUCH WRITTEN RESOLUTION (1.20);</u> 0.40 F 3- <u>PREPARING EMAIL TO T BOLSTER INCLUDING THE BOD'S WRITTEN RESOLUTION TO BE EXECUTED BY DIRECTORS (BOTH ITALIAN AND ENGLISH VERSIONS) AND ALL RELEVANT INSTRUCTIONS (0.40). [MILAN OFFICE]</u>
07/01/09 Wed 1122420/96	0.90	0.90	309.41	278.47	309.41	278.47		MATTER NAME: <i>Delphi Steering Acquisition</i> 1 <u>TELEPHONE CALL WITH MRS INVERNIZZI (DEUTSCHE BANK SPA) ABOUT FORMALITIES REQUIRED TO DELEGATE BANKING POWERS;</u> 2 <u>TELEPHONE CALL WITH MR BROUGHTON ABOUT DELEGATION OF BANKING POWERS TO NEW SIGNATORIES. [MILAN OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Massara, C								
07/02/09 Thu 1122420/99	10.70	1.90	309.41	587.88	309.41	587.88	3.70 F	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1- DRAFTING BOD'S WRITTEN RESOLUTION (BOTH ITA AND ENG VERSIONS) REGARDING DELEGATION OF BANKING POWERS (3.70);</p>
							0.90 F	2- PREPARING EMAIL TO J BROUGHTON INCLUDING ABOVE BOD'S WRITTEN RESOLUTION TO BE EXECUTED AND ALL NECESSARY INSTRUCTIONS (0.90);
							3.40 F	3- DRAFTING PROXY (BOTH ITA AND ENG VERSIONS) REGARDING EXECUTION OF LOCAL AGREEMENTS AT CLOSING (3.40);
							0.95 A	4- ATTENDING SEVERAL TELEPHONE CALLS WITH A LATTANZIO AND C FERONI ABOUT PROXY;
							0.95 A	5 ATTENDING SEVERAL TELEPHONE CALLS WITH M VASILE ABOUT PROXY (LABOR POWERS) (1.90);
							0.80 F	6-PREPARING EMAIL TO T BOLSTER INCLUDING ABOVE MENTIONED PROXY AND ALL RELEVANT INSTRUCTIONS (0.80). [MILAN OFFICE]
07/08/09 Wed 1122420/108	0.90	0.90	309.41	278.47	309.41	278.47		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 EXAMINING SOME ADDITIONAL BANKING DOCUMENTS PROVIDED BY J BROUGHTON;</p> <p>2 TELEPHONE CALL WITH MR INVERNIZZI ABOUT SUCH DOCUMENTS;</p> <p>3 TELEPHONE CALL WITH J BROUGHTON ABOUT SUCH DOCUMENTS. [MILAN OFFICE]</p>
McGrath, S								
06/30/09 Tue 1120581/210	1.00	1.00	407.43	407.43	407.43	407.43	0.50 F	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 DISCUSSIONS WITH S SCHENKEL REGARDING EXPENSES PAYABLE BY RHODES AUSTRALIA ON COMPLETION AND REVIEWING EMAIL CORRESPONDENCE REGARDING SAME (0.5 HRS);</p>
							0.50 F	2 EMAIL CORRESPONDENCE FROM AND TO G. HO REGARDING COMPLETION AGENDA UPDATE, EMPLOYEE TRANSFER PROCEDURE AND SOMERTON LEASE TRANSFER MECHANICS (0.5 HRS). [MELBOURNE OFFICE]
07/02/09 Thu 1122420/66	0.60	0.60	407.43	244.46	407.43	244.46		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 DISCUSSION WITH B BINNS REGARDING EMPLOYEE TRANSFER PROCESS;</p> <p>2 REVIEWING DRAFT OF REGARDING COMPLETION AGENDA AND CHANGE OF BANK ACCOUNT SIGNATORIES. [MELBOURNE OFFICE]</p>
07/06/09 Mon 1122420/71	0.80	0.80	407.43	325.94	407.43	325.94		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL CORRESPONDENCE FROM J CROZIER REGARDING TAX COMPLIANCE INFORMATION AND RESPONSE TO QUERIES REGARDING COMPLETION;</p> <p>2 REVIEWING DRAFT EMAIL TO P LO PREPARED BY S SCHENKEL REGARDING RESPONDING TO P. LO ON VARIOUS QUERIES RECEIVED FROM HER AFTER HAVING RECEIVED RESPONSE FROM J. CROZIER, DISCUSSION WITH S SCHENKEL REGARDING M TUCKER AND POTENTIAL RESIGNATION AS DIRECTOR OF RHODES AUTOMOTIVE. [MELBOURNE OFFICE]</p>
07/09/09 Thu 1122420/79	0.60	0.60	407.43	244.46	407.43	244.46		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAIL CORRESPONDENCE OF S SCHENKEL REGARDING GOODS AND SERVICES TAX ESTIMATES, DIRECTOR CHANGES, BANK SIGNATORY CHANGES AND OTHER MISCELLANEOUS COMPLETION MATTERS;</p> <p>2 DISCUSSIONS WITH S SCHENKEL REGARDING SAME. [MELBOURNE OFFICE]</p>
Nguyen, T								
06/09/09 Tue 1145843/77	0.80	0.80	329.28	263.42	327.92	262.34		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 ARRANGE FOR COMPANY SEARCHES INTO GMAC ENTITIES;</p> <p>2 LIAISE WITH F. HARDEN REGARDING NZ LEASE AGREEMENT.</p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
		U.S. Dollar	RATE	U.S. Dollar	RATE		
06/10/09	1.10	329.28	327.92	360.71			<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1ARRANGE FOR BUSINESS NAME SEARCHES ON GMAC ENTITIES;</p> <p>2REVIEW LEASE AGREEMENT BETWEEN HNZ AND GOODMAN NOMINEES;</p> <p>3EMAIL TO F. HARDEN REGARDING CHANGE OF CONTROL PROVISIONS IN THE LEASE AGREEMENT BETWEEN HNZ AND GOODMAN NOMINEES.</p>
Wed 1145843/78							
06/02/09	0.80	465.69	463.77	371.02			<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1REVIEW OVERNIGHT ANNOUNCEMENTS;</p> <p>2PREPARE COMMENTS ON LETTERS REGARDING FIRB AND OIO APPROVALS.</p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1REVIEW E-MAIL FROM A. LOZINSKI AND ATTACHED DRAFT AUSTRALIAN FOREIGN INVESTMENTS REVIEW BOARD (FRB) APPLICATION;</p> <p>2PREPARE AMENDMENTS TO FIRB APPLICATION;</p> <p>3RESEARCH AUSTRALIAN GROUP STRUCTURE AND PUBLIC DOCUMENTS TO VERIFY AND OBTAIN INFORMATION FOR THE FIRB APPLICATION;</p> <p>4 TELEPHONE CONVERSATIONS WITH A. LOZINSKI REGARDING FIRB APPLICATION AND PROPOSED AMENDMENTS;</p> <p>5PREPARE FURTHER AMENDMENTS TO THE FIRB APPLICATION AND E-MAIL TO COUNSEL FOR THE US TREASURY.</p>
Tue 1145843/15							
06/25/09	2.40	465.69	463.77	1,113.05			<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1PREPARE ITEMIZED LIST OF CORPORATE ACTIONS TO BE UNDERTAKEN AS PART OF THE 363 SALE;</p> <p>2LIAISE WITH GM'S IN HOUSE HONG KONG COUNSEL TO ASCERTAIN STATUS OF VARIOUS POTENTIAL TRANSACTIONS IN ORDER TO COMPLETE ACCURATE LIST OF CORPORATE ACTIONS.</p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 TELEPHONE CALL WITH AUSTRALIAN FOREIGN INVESTMENTS REVIEW BOARD OFFICIAL TO DISCUSS PROGRESS OF AUSTRALIAN GOVERNMENT FOREIGN INVESTMENT CLEARANCE AND ANY FURTHER INFORMATION REQUIRED;</p> <p>2PREPARE UPDATE E-MAIL REGARDING SAME TO AUSTRALIAN IN-HOUSE COUNSEL.</p> <p><i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i></p> <p>1 TELEPHONE CALL WITH F. HARDEN REGARDING FIRB APPLICATION;</p> <p>2REVIEW E-MAIL FROM S. LUO REGARDING AMENDMENTS TO FIRB APPLICATION;</p> <p>3INSTRUCT S. SCHENKEL REGARDING FINALISATION OF APPLICATION.</p>
Thu 1145843/278							
06/26/09	0.90	465.69	463.77	417.39			<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 TELEPHONE CALL WITH AUSTRALIAN GOVERNMENT FOREIGN INVESTMENT CLEARANCE AND ANY FURTHER INFORMATION REQUIRED;</p> <p>2PREPARE UPDATE E-MAIL REGARDING SAME TO AUSTRALIAN IN-HOUSE COUNSEL.</p> <p><i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i></p> <p>1 TELEPHONE CALL WITH F. HARDEN REGARDING FIRB APPLICATION;</p> <p>2REVIEW E-MAIL FROM S. LUO REGARDING AMENDMENTS TO FIRB APPLICATION;</p> <p>3INSTRUCT S. SCHENKEL REGARDING FINALISATION OF APPLICATION.</p>
Fri 1145843/340							
07/10/09	0.80	465.74	463.77	371.02			<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 TELEPHONE CALL WITH AUSTRALIAN GOVERNMENT FOREIGN INVESTMENT CLEARANCE AND ANY FURTHER INFORMATION REQUIRED;</p> <p>2PREPARE UPDATE E-MAIL REGARDING SAME TO AUSTRALIAN IN-HOUSE COUNSEL.</p> <p><i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i></p> <p>1 TELEPHONE CALL WITH F. HARDEN REGARDING FIRB APPLICATION;</p> <p>2REVIEW E-MAIL FROM S. LUO REGARDING AMENDMENTS TO FIRB APPLICATION;</p> <p>3INSTRUCT S. SCHENKEL REGARDING FINALISATION OF APPLICATION.</p>
Fri 1147158/1							
09/04/09	0.60	431.05	463.77	278.26			<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 TELEPHONE CALL WITH J. NIZET OF DEUTSCHE BANK REGARDING BANKING SIGNATURES;</p> <p>2PREPARING DOCUMENTS FOR CHANGE OF BANKING SIGNATURES. (PARIS OFFICE)</p> <p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1PREPARING EMAILS TO J. BROUGHTON RE BANKING SIGNATURES;</p> <p>2 TELEPHONE CALL WITH JIM NIZET OF DEUTSCHE BANK REGARDING SAME. (PARIS OFFICE)</p>
Fri 1150643/17							
07/01/09	3.20	215.00	215.00	688.00			<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 TELEPHONE CALL WITH J. NIZET OF DEUTSCHE BANK REGARDING BANKING SIGNATURES;</p> <p>2PREPARING DOCUMENTS FOR CHANGE OF BANKING SIGNATURES. (PARIS OFFICE)</p> <p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1PREPARING EMAILS TO J. BROUGHTON RE BANKING SIGNATURES;</p> <p>2 TELEPHONE CALL WITH JIM NIZET OF DEUTSCHE BANK REGARDING SAME. (PARIS OFFICE)</p>
Wed 1122420/117							
07/02/09	1.10	215.00	215.00	236.50			<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1PREPARING EMAILS TO J. BROUGHTON RE BANKING SIGNATURES;</p> <p>2 TELEPHONE CALL WITH JIM NIZET OF DEUTSCHE BANK REGARDING SAME. (PARIS OFFICE)</p>
Thu 1122420/118							

Nguyen, T

O'Neill, M

Papin, S

Parungao, M

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Parungao, M								
07/03/09 Fri 1145843/538	2.00	2.00	75.71	151.42	75.39	150.78		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>DEAL WITH THE INSTRUCTION OF CCJACINTO REGARDING GENERAL MOTORS AUTOMOBILES PHILIPPINES, INC.;</u></p> <p>2 <u>GO TO THE SECURITIES AND EXCHANGE COMMISSION AND OBTAIN MICROFILM COPY OF THE LATEST AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008 FILED WITH THE SEC ON 27 MAY 2009.</u></p>
Pascual, C								
08/06/09 Thu 1148366/19	1.00	1.00	64.39	64.39	72.97	72.97		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>DEAL WITH INSTRUCTIONS OF G.B. TOMBOC REGARDING PAYMENT OF DOCUMENTARY STAMP TAXES DUE ON THE TRANSFER OF SHARES FROM MOTORS LIQUIDATION COMPANY TO GENERAL MOTORS COMPANY;</u></p> <p>2 <u>PREPARE DOCUMENTS REQUIRED AND ACCOMPLISH BUREAU OF INTERNAL REVENUE FORM 2000-OT FOR THE FILING OF DOCUMENTARY STAMP TAX DECLARATION/RETURN;</u></p> <p>3 <u>PREPARE BUREAU OF INTERNAL REVENUE TAX PAYMENT DEPOSIT SLIP;</u></p> <p>4 <u>COORDINATE WITH OUT-BOUND PARALEGAL TO PAY THE DOCUMENTARY STAMP TAX.</u></p>
Payne, Y								
07/03/09 Fri 1122420/10	0.90	0.90	493.97	444.57	493.97	444.57		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 <u>REVIEWING TRANSACTION AGENDA AND LATEST UPDATES FOR AUSTRALIA, JAPAN, KOREA, GERMANY, SPAIN AND TURKEY;</u></p> <p>2 <u>REVIEWING EMAIL FROM T BOLSTER REGARDING TURKEY. (LONDON OFFICE)</u></p>
07/06/09 Mon 1122420/14	1.10	1.10	493.97	543.37	493.97	543.37		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 <u>REVIEWING 1 JULY TRANSACTION AGENDA AND PREPARING LIST OF EMPLOYMENT ACTION POINTS;</u></p> <p>2 <u>REVIEWING EMAILS FROM W RALPH REGARDING EMPLOYEES IN CHINA AND JAPAN;</u></p> <p>3 <u>REVIEWING EMAIL FROM T BOLSTER REGARDING EMPLOYMENT TRANSFER LETTERS FOR TURKEY. (LONDON OFFICE)</u></p>
07/09/09 Thu 1122420/29	0.90	0.90	493.97	444.57	493.97	444.57		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 <u>PREPARING EMAIL TO INDIAN COUNSEL REGARDING NEXT STEPS REGARDING TRANSFER OF EMPLOYEES;</u></p> <p>2 <u>PREPARING EMAILS TO J CROZIER REGARDING OUTSTANDING EMPLOYMENT ISSUES;</u></p> <p>3 <u>PREPARING EMAIL TO CLIENT TO CONFIRM APPROACH TO AND PROCESS FOR TRANSFERRING JAPANESE EMPLOYEES. (LONDON OFFICE)</u></p>
Perera, S								
07/06/09 Mon 1145843/577	0.80	0.80	277.53	222.02	276.39	221.11		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW OF THE CURRENT OUTSTANDING ISSUES FOR THE TRANSFER OF ENTITIES IN THE ASIA-PACIFIC REGION;</u></p> <p>2 <u>DISCUSS POST-CLOSING CHECKLIST REQUIREMENTS.</u></p>
07/07/09 Tue 1145843/595	0.60	0.60	277.53	166.52	276.39	165.83		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW DOCUMENTS NECESSARY TO ACHIEVE FINANCIAL CLOSE;</u></p> <p>2 <u>DISCUSS WITH S. SHARMA AND D. CHAUHAN REGARDING THE OUTSTANDING ISSUES FOR EACH OF THE ASIA-PACIFIC JURISDICTIONS.</u></p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Perera, S								
07/08/09 Wed 1145843/599	0.80	0.80	277.53	222.02	276.39	221.11		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>EMAIL TO T. HALL REGARDING SENDING THE ORIGINAL SIGNED COUNTERPARTS OF THE SHAREHOLDERS RESOLUTION FOR MII TO THE INDONESIAN B&M OFFICE;</u></p> <p>2 <u>EMAIL TO T. HALL SEEKING CONFIRMATION OF RECEIPT OF ONE PDF DOCUMENT CONTAINING ALL EXECUTED BOARD MINUTES FOR GMIDEL;</u></p> <p>3 <u>PRINT OUT ALL EXECUTED DOCUMENTS AND RESOLUTIONS IN RESPECT OF THE TRANSFER OF SHARES OF GMIDEL AND GROUP ALL RELEVANT EXECUTION PAGES;</u></p> <p>4 <u>EMAIL TO T. HALL AND S. HAN SETTING OUT ALL THE EXECUTED DOCUMENTS FOR GMIDEL.</u></p>
Poke, A								
06/09/09 Tue 1145843/69	2.10	2.10	635.04	1,333.58	632.41	1,328.06		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>EMAILS AND CALLS WITH GM ON FOREIGN INVESTMENT APPROVAL IN NEW ZEALAND;</u></p> <p>2 <u>LIAISE WITH QUIGG PARTNERS ON NZ ISSUES WITH OIO;</u></p> <p>3 <u>CALL WITH FIRB;</u></p> <p>4 <u>REVIEW AND CIRCULATION OF NZ RISK ANALYSIS.</u></p>
06/15/09 Mon 1145843/85	0.70	0.70	635.04	444.53	632.41	442.69		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW OF DRAFT SLIDE PRESENTATION;</u></p> <p>2 <u>CONSIDERATION OF ISSUES UNDER RELEVANT CHINESE JV AGREEMENTS AND CHINA ACTION PLAN.</u></p>
06/15/09 Mon 1145843/86	0.60	0.60	635.04	381.02	632.41	379.45		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW OF EMAIL FROM ANDREW JACKSON AT GM CHINA ON ISSUES WITH SGIC JV CONTRACT;</u></p> <p>2 <u>REVIEW OF DRAFT ANALYSIS ON WAIVERS AND CONSENTS REQUIRED.</u></p>
06/16/09 Tue 1145843/91	1.40	1.40	635.04	889.06	632.41	885.37		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW OF EMAILS AND INSTRUCTIONS FROM ANDREW JACKSON AT GM CHINA;</u></p> <p>2 <u>REVIEW OF CHINA ACTION PLAN;</u></p> <p>3 <u>LIAISON WITH SHAMIL SHARMA ON KEY ISSUES AND WORK STREAMS FOR GM ON CHINA ISSUES.</u></p>
06/17/09 Wed 1145843/123	1.20	1.20	635.04	762.05	632.41	758.89		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>EMAILS TO AND FROM STEVE CERNAK FROM GMC REGARDING MERGER CLEARANCE AND INVESTMENT ISSUES IN AUSTRALIA AND NEW ZEALAND;</u></p> <p>2 <u>LIAISON AND COORDINATION WITH QUIGG PARTNERS IN NEW ZEALAND REGARDING MERGER CLEARANCE AND INVESTMENT ISSUES IN NEW ZEALAND.</u></p>
06/22/09 Mon 1145843/178	1.90	1.90	635.04	1,206.58	632.41	1,201.58		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>SETTING UP CONFERENCE CALL WITH GM, B&M AND NEW ZEALAND COUNSEL TO DISCUSS MERGER CLEARANCE ISSUES IN AUSTRALIA AND NEW ZEALAND WITH REPRESENTATIVES OF UST;</u></p> <p>2 <u>SUBSEQUENT CALLS WITH UST FOLLOWING CALLS WITH OIO IN NEW ZEALAND;</u></p> <p>3 <u>AGREEING APPROACH WITH GM AND UST ON APPROACH TO FIRB AND OIO APPLICATIONS.</u></p>
06/23/09 Tue 1145843/182	1.20	1.20	635.04	762.05	632.41	758.89		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW OF PROPOSED CLOSING CHECKLIST TEMPLATES FOR S363 CLOSING;</u></p> <p>2 <u>LIAISON AND COORDINATION WITH B&M TEAM ABOUT PREPARATION AND FORMAT OF CLOSING CHECKLISTS.</u></p>
06/24/09 Wed 1145843/194	0.60	0.60	635.04	381.02	632.41	379.45		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVIEW OF EMAILS ON GMC FILING WITH OIO;</u></p> <p>2 <u>LIAISON WITH NZ COUNSEL.</u></p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION	
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES			
Poke, A							
06/25/09 Thu 1145843/260	1.70	1.70	635.04	1,079.57	632.41	1,075.10	<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>CALL WITH FIRB IN RELATION TO PROPOSED GM FILING (DISCUSSIONS WITH JOHN HILL, SENIOR MANAGER, FIRB);</u></p> <p>2 <u>EMAILS TO GM REGARDING PROPOSED APPROACH TO FIRB AND FIRB RESPONSE;</u></p> <p>3 <u>REVIEW OF DRAFT FIRB APPLICATION PREPARED BY GM.</u></p> <p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>FINALISATION OF DRAFT FIRB APPLICATION;</u></p> <p>2 <u>EMAILS TO AND FROM UST AND ITS COUNSEL;</u></p> <p>3 <u>EMAILS TO AND FROM GM;</u></p> <p>4 <u>EMAILS TO FIRB;</u></p> <p>5 <u>LIAISON AND COORDINATION WITH GM HOLDEN ON FIRB FILING;</u></p> <p>6 <u>LIAISON WITH MICHAEL O'NEILL ON FIRB APPLICATION AND FOLLOW UP WITH FIRB.</u></p> <p><i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i></p> <p>1 <u>REVIEW OF EMAILS FROM GM;</u></p> <p>2 <u>LIAISON WITH MICHAEL O'NEILL ON ISSUES;</u></p> <p>3 <u>SUBMISSION OF FIRB APPLICATION AND EMAIL TO GM.</u></p>
06/26/09 Fri 1145843/334	1.60	1.60	635.04	1,016.06	632.41	1,011.86	
09/04/09 Fri 1150643/16	0.60	0.60	587.79	352.67	632.41	379.45	
Postigo Uribe, J							
06/01/09 Mon 1120581/211	1.50	1.50	290.00	435.00	290.00	435.00	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 <u>REVIEWING AND EXCHANGING SEVERAL EMAILS WITH J CROZIER;</u></p> <p>2 <u>REVIEWING MATTERS ON REAL ESTATE AT SABINAS NUEVO LEON;</u></p> <p>3 <u>EXCHANGING EMAILS WITH G ADAME-ALVAREZ;</u></p> <p>4 <u>REVIEWING MATTERS ON ALTERNATIVES PROCEDURES. (DATED WORKED 31 MAY) [MEXICO CITY OFFICE]</u></p> <p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 <u>REVIEW EMAILS AND INFORMATION SENT BY J CROZIER (0.3);</u></p> <p>2 <u>SEVERAL TELEPHONE CONFERENCES WITH G ADAME-ALVAREZ;</u></p> <p>3 <u>REVIEW, DISCUSSE AND MODIFY LOCAL TRANSFER AGREEMENTS (0.6);</u></p> <p>4 <u>REVIEW EMAILS BY C SALAZAR (0.3);</u></p> <p>5 <u>REVIEW REAL ESTATE MATTERS AND DOCUMENTS (0.2);</u></p> <p>6 <u>REVIEW LABOUR MATTERS ANDREVIEW ISSUES ON TRANSFERS OF PERMITS (0.3). [MEXICO CITY OFFICE]</u></p> <p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 <u>REVIEW EMAILS BY J LEON AND G PARK;</u></p> <p>2 <u>REVIEW COMMENTS AND REVISE VERSION OF LOCAL TRANSFER AGREEMENT (0.6);</u></p> <p>3 <u>REVIEW ISSUES AND MODIFICATIONS TO DRAFT OF PUBLIC DEED FOR SALE OF REAL ESTATE (0.4);</u></p> <p>4 <u>REVIEW MATTERS ON PROPERTY OF SABINAS NUEVO LEON, REVIEW ISSUES ON FURTHER REGISTRATIONAL INVESTIGATIONS AND EMAIL BY C SALAZAR (0.4). [MEXICO CITY OFFICE]</u></p> <p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 <u>REVIEW EMAILS BY J CROZIER;</u></p> <p>2 <u>REVIEW MDA AND MATTERS ON LOCAL TRANSFER AGREEMENT MODIFICATIONS (0.7);</u></p> <p>3 <u>INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ (0.2);</u></p> <p>4 <u>REVIEW EMAILS BY R DOOKHUN;</u></p> <p>5 <u>REVIEW LABOR MATTERS TRANSFER ISSUES AND ISSUES ON JURISDICTION (0.4). [MEXICO CITY OFFICE]</u></p>
06/01/09 Mon 1120581/213	1.70	0.60	290.00	174.00	290.00	174.00	0.30 F 0.30 A 0.30 A 0.30 F 0.20 F 0.30 F
06/03/09 Wed 1120581/216	1.40	0.60	290.00	174.00	290.00	174.00	0.30 A 0.30 A 0.40 F 0.40 F
06/05/09 Fri 1120581/219	1.30	0.70	290.00	203.00	290.00	203.00	0.35 A 0.35 A 0.20 F 0.20 A 0.20 A

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION		
	ENTRY HOURS	U.S. Dollar	U.S. Dollar	FEES				
Postigo Uribe, J								
06/08/09	2.20	2.20	290.00	638.00	290.00	638.00	0.35 A	MATTER NAME: Delphi Steering Acquisition
Mon 1120581/222							0.35 A	1 REVIEW EMAILS BY J CROZIER;
							0.40 A	2 INTEROFFICE CONFERENCE WITH S PASQUEL-VILLEGAS, REVIEW AND DISCUSS LABOR MATTERS (0.7);
							0.40 A	3 TELEPHONE CONFERENCE WITH GENERAL MOTORS MEXICO, DELPHI MEXICO, SANTAMARINA Y STETA AND B&M;
							0.40 A	4 REVIEWING AND DISCUSSING LOCAL TRANSFER AGREEMENTS (0.8);
							0.35 A	5 REVIEW MATTERS ON MDA AND ISSUES ON COVERAGE OF REPS & WARRANTIES FOR LOCAL TRANSACTION;
							0.35 A	6 REVIEWING ISSUES ON REAL PROPERTY (0.7). [MEXICO CITY OFFICE]
06/11/09	1.00	0.60	290.00	174.00	290.00	174.00	0.20 A	MATTER NAME: Delphi Steering Acquisition
Thu 1120581/229							0.20 A	1 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS;
							0.20 A	2 REVIEW EMAILS BY C SALAZAR, J CROZIER, M TAIGMAN AND J KANNAN;
							0.13 A	3 REVIEW MATTERS ON REPS AND WARRANTIES AND JURISDICTION (0.6);
							0.13 A	4 SEVERAL TELEPHONE CONFERENCE WITH G ADAME-ALVAREZ;
							0.14 A	5 REVIEW MATTERS ON REAL PROPERTY ISSUES;
							0.14 A	6 REVIEW LEGAL MEMORANDUM AND PROCESSES (0.4). [MEXICO CITY OFFICE]
06/16/09	1.00	0.70	290.00	203.00	290.00	203.00	0.35 A	MATTER NAME: Delphi Steering Acquisition
Tue 1120581/231							0.35 A	1 SEVERAL TELEPHONE CONFERENCES WITH G ADAME-ALVAREZ, REVIEW AND DISCUSS REAL ESTATE ISSUES AND PROCEDURES, REVIEW EMAILS BY C SALAZAR AND COMMENTS ON REAL ESTATE OPINION BY SANTAMARINA Y STETA;
							0.35 A	2 REVIEW EMAILS BY J VAZQUEZ-SILVEYRA (0.7);
							0.15 A	3 REVIEW LOCAL TRANSFER AGREEMENTS AND MODIFICATIONS;
							0.15 A	4 REVIEW MATTERS ON REAL ESTATE LANGUAGE (0.3). [MEXICO CITY OFFICE]
06/29/09	1.60	0.70	290.00	203.00	290.00	203.00	0.30 F	MATTER NAME: Delphi Steering Acquisition
Mon 1120581/245							0.30 F	1 REVIEW EMAIL BY A OLIVAS, REVIEW MATTERS AND INFORMATION ON BANK ACCOUNTS (0.3);
							0.30 F	2 REVIEW EMAIL BY C SALAZAR, REVIEW MATTERS ON MODIFICATION TO ACCESS AGREEMENT (0.3);
							0.35 A	3 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ;
							0.35 A	4 REVIEW PROCEDURES FOR GRANTING OF MEXICAN COLLATERAL, ISSUES ON ENFORCEMENT OF RIGHT TO ACCESS AND DISCUSS CHANGES TO AGREEMENT (0.7);
							0.30 F	5 REVIEW AND ANALYSIS OF TRANSACTIONS, PROBABLE EXPENSES TO BE INCURRED, REVIEWING EMAILS BY J CROZIER AND; J BROUGHTON (0.3). [MEXICO CITY OFFICE]
07/02/09	0.80	0.80	290.00	232.00	290.00	232.00	0.40 F	MATTER NAME: Delphi Steering Acquisition
Thu 1122420/86							0.40 F	1 REVIEW EMAIL BY J AYALA, REVIEW COMMENTS ON DUE DILIGENCE MATTERS AND TRANSACTION AGENDA (0.4);
							0.40 F	2 REVIEW EMAILS BY J BROUGHTON AND MATTERS ON TRANSFER OF ASSETS TO STEERINGMEX PRE CLOSING (0.4). [MEXICO CITY OFFICE]
Rawski, P								
07/01/09	0.90	0.90	551.04	495.94	551.04	495.94		MATTER NAME: Delphi Steering Acquisition
Wed 1122420/188								1 ASSISTING IN LOCAL CLOSING;
								2 PARTICIPATING IN VARIOUS TELEPHONE CONFERENCES;
								3 REVISING DOCUMENTS. [WARSAW OFFICE]

Reid, I
- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar	U.S. Dollar	U. S. Dollar	U. S. Dollar		
			RATE	FEES	RATE	FEES		
Reid, I								
06/02/09 Tue 94072942/40	1.10	0.55	560.00	308.00	560.00	308.00		MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED COURT DOCKET AND FILINGS; 2 ANALYZED PRE-PETITION TAX MOTION AND ORDER. [NEW YORK OFFICE]
06/05/09 Fri 94072942/45	2.10	2.10	560.00	1,176.00	560.00	1,176.00		MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED TREATISES AND ANALYZED TAX PRIORITY ISSUES, REVISIONS TO BANKRUPTCY CODE TAX PROVISIONS AND MEMORANDUM IN CONNECTION WITH BANKRUPTCY/TAX ISSUES; 2 CONSIDERED CLAIM OBJECTION ORGANIZATIONAL ISSUES. [NEW YORK OFFICE]
Reksodiputro, H								
08/11/09 Tue 1150643/1	1.00	1.00	406.93	406.93	437.81	437.81		MATTER NAME: Project Three - Restructure of AP Subsidiaries 1 REVIEW EMAIL AND DOCUMENT REGARDING LEGAL STEPS TO EXECUTE PHASE 2; 2 PROVIDE COMMENTS REGARDING SAME.
08/12/09 Wed 1150643/2	1.00	1.00	406.93	406.93	437.81	437.81		MATTER NAME: Project Three - Restructure of AP Subsidiaries 1 REVIEW LIST OF STEPS FOR GM PHASE 2; 2 PROVIDE COMMENTS REGARDING SAME.
08/20/09 Thu 1150643/4	1.00	1.00	406.93	406.93	437.81	437.81		MATTER NAME: Project Three - Restructure of AP Subsidiaries 1 REVIEW DOCUMENTS FOR SHARE TRANSFER; 2 PROVIDE COMMENTS REGARDING SAME.
Salce, V								
06/01/09 Mon 1120581/337	1.00	1.00	549.65	549.65	549.65	549.65		MATTER NAME: Delphi Steering Acquisition 1 REVIEWING VARIOUS EMAILS OF J CROZIER REGARDING NEW INSTRUCTIONS AND REQUESTING FOR ASSISTANCE IN MODIFICATION OF LOCAL AGREEMENTS; 2 REVIEWING EMAIL OF A LATTANZIO TO M VASILE REGARDING NEW DRAFT LOCAL TRANSFER AGREEMENT AND REQUESTING FOR INPUTS ON EMPLOYMENT MATTERS; 3 REVIEWING RESPONSE EMAILS OF M VASILE AND U PERCIVALLE REGARDING SAME; 4 MEETING WITH A LATTANZIO REGARDING NEW DRAFT LOCAL TRANSFER AGREEMENT AND LOCAL AGREEMENT; 5 DRAFTING AMENDMENTS TO ABOVE AGREEMENTS; 6 REVIEWING EMAIL OF A LATTANZIO TO J CROZIER REGARDING FINAL DRAFT ITALIAN AGREEMENTS. [ROME OFFICE]
06/04/09 Thu 1120581/340	0.80	0.80	549.65	439.72	549.65	439.72		MATTER NAME: Delphi Steering Acquisition 1 REVIEWING EMAIL OF J CROZIER REGARDING UPDATE ON PREPARATION OF LOCAL AGREEMENTS AND INSTRUCTIONS; 2 CONDUCTING BRIEF REVIEW OF EXECUTED MDA; 3 INSTRUCTIONS TO A LATTANZIO REGARDING SAME AND JURISDICTION CLAUSE. [ROME OFFICE]
Sanchez de la Espada, H								

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar		U. S. Dollar			
			RATE	FEES	RATE	FEES		
Sanchez de la Espada, H								
06/05/09 Fri 1120581/377	2.20	1.30	565.62	735.31	565.62	735.31	0.65 A 0.65 A 0.50 F 0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 CONFERENCE CALL WITH HOGAN & HARTSON REGARDING MDA SIGNED ON MONDAY AND RELATED MODIFICATION OF LOCAL TRANSFER AGREEMENT FOR FRANCE; 2 ATTENDING TO EMAILS (1.30 HRS); 3 REVIEWING AND AMENDING TRANSACTION AGENDA (0.50 HRS); 4 FOLLOWING UP AND COORDINATING WITH B&M PARIS TEAM (0.40 HRS). [SAN FRANCISCO OFFICE]
07/01/09 Wed 1122420/141	1.00	1.00	565.62	565.62	565.62	565.62		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 FOLLOWING UP FILE WITH A SRIVASTAVA, SAURY, S MARLANGE, J CROZIER, T BOLSTER AND S PAPIN; 2 TELEPHONE CALLS AND PREPARING EMAILS REGARDING THE FRENCH SITES ISSUES. [SAN FRANCISCO OFFICE]
07/09/09 Thu 1122420/142	0.80	0.80	565.62	452.50	565.62	452.50		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 FOLLOWING UP FILE; 2 TELEPHONE CALL AND EMAILS REGARDING PARIS SITE REGARDING FRENCH SITES ISSUES. [SAN FRANCISCO OFFICE]
Sandiford, M								
06/03/09 Wed 94072942/72	2.50	2.50	360.00	900.00	360.00	900.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEW FILINGS MADE IN GM BANKRUPTCY CASE; 2 ATTEND ORGANIZATIONAL MEETING OF UNSECURED CREDITORS AND PREPARE EMAIL SUMMARY FOR SAME. [NEW YORK OFFICE]
Schechter, E								
07/07/09 Tue 94073622/17	6.10	6.10	595.00	3,629.50	595.00	3,629.50		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEW AND ANALYZE PLEADINGS; 2 COMPILE SAME FOR EXTRANET. [CHICAGO OFFICE]
07/08/09 Wed 94073622/18	5.10	5.10	595.00	3,034.50	595.00	3,034.50		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEW AND ANALYZE PLEADINGS; 2 COMPILE SAME FOR EXTRANET. [CHICAGO OFFICE]
Schenkel, S								
06/25/09 Thu 1145843/309	1.20	1.20	258.72	310.46	257.65	309.18		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW DRAFT FIRB APPLICATION AND PREPARE NOTICE UNDER 26 OF THE FOREIGN ACQUISITIONS AND TAKEOVERS ACT 1975 (CTH); 2 ASSIST M. O'NEILL AND DISCUSS COMMENTS ON FIRB APPLICATION.
09/07/09 Mon 1150643/21	2.40	2.40	256.89	616.54	276.39	663.34		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 DISCUSSION WITH E. COETSEE REGARDING REVIEW AND UPDATE OF FOREIGN INVESTMENT REVIEW BOARD APPLICATION; 2 REVIEW AND DRAFT APPLICATION AND NOTICES UNDER SECTION 26 OF THE FOREIGN ACQUISITIONS AND TAKEOVERS ACT 1975; 3 COLLATE APPLICATION AND ANNEXURES; 4 DRAFT EMAIL TO FOREIGN INVESTMENT REVIEW BOARD.

Seidel, T

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
			U.S. Dollar RATE	U.S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES		
Seidel, T								
06/10/09 Wed 99172736/58	3.00	3.00	695.48	2,086.44	688.94	2,066.82		<i>MATTER NAME: Project Beam</i> 1 REVIEW OF SHAREHOLDER AGREEMENT AND SENDING COMMENTS TO H.A. HINDERER; 2 DISCUSSING VARIOUS PROVISIONS OF SHAREHOLDER AGREEMENT IN PARTICULAR SECTION 6.6 WITH H.A. HINDERER.
06/11/09 Thu 99172736/61	1.30	1.30	695.48	904.12	688.94	895.62		<i>MATTER NAME: Project Beam</i> 1 REVIEW OF SHAREHOLDER AGREEMENT AND SENDING COMMENTS TO H.A. HINDERER; 2 DISCUSSING VARIOUS PROVISIONS OF SHAREHOLDER AGREEMENT WITH H.A. HINDERER.
06/15/09 Mon 99172736/86	2.50	2.50	695.48	1,738.70	688.94	1,722.35		<i>MATTER NAME: Project Beam</i> 1 REVIEW OF ALL SECTIONS OF THE SHAREHOLDERS' AGREEMENT; 2 COMMENTS TO H.A. HINDERER REGARDING ALL SECTIONS OF SHAREHOLDERS' AGREEMENT WITH INSTRUCTIONS AS TO WHICH SECTIONS NEED TO BE REVISED.
Sharma, S								
06/25/09 Thu 1145843/280	3.20	3.20	508.03	1,625.70	505.93	1,618.98		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 ADVICE ON ENVIRONMENTAL LAW APPROVALS FROM VARIOUS ASIA PACIFIC JURISDICTIONS; 2 DISCUSSIONS WITH SOOK HAN AND THERESE RYAN REGARDING CONTAMINATION AND ENVIRONMENTAL ISSUES; 3 PREPARE AND SETTLE FINAL MEMORANDUM ON CONTAMINATION ISSUES.
07/03/09 Fri 1145843/516	3.30	3.30	517.44	1,707.55	515.30	1,700.49		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 CORRESPONDENCE WITH INTERNATIONAL OFFICES; 2 CORRESPONDENCE WITH CLIENT; 3 SUPERVISING JUNIOR LAWYERS.
09/18/09 Fri 1150643/47	1.60	1.60	478.94	766.30	515.30	824.48		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 REVIEW E-MAILS AND PROGRESS OF MATTER; 2 CHECK FINAL CHECKLISTS.
Shen, J								
06/16/09 Tue 1145843/110	1.80	1.80	540.20	972.36	537.96	968.33		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW COMMERCIAL CONTRACTS AND JV AGREEMENTS AND ANALYSIS REGARDING THE SAME; 2 DISCUSSION WITH V. GU AND THE TEAM IN RELATION TO JV AGREEMENTS.
Smith, J								
06/24/09 Wed 99172736/141	2.40	2.40	544.29	1,306.30	539.17	1,294.01		<i>MATTER NAME: Project Beam</i> 1 REVIEWING AMENDED SPA; 2 DISCUSSING SAME WITH A. CHADWICK.
Taylor, B								
09/02/09 Wed 1150643/12	2.10	2.10	531.19	1,115.50	571.51	1,200.17		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 DISCUSSION WITH K. TRUONG AND S. SHARMA IN RELATION TO PROPOSALS TO RESTRUCTURE GMI AND GMDAT IN LIGHT OF EARLIER ADVICE AND GMDAT STOCKHOLDER AGREEMENT RESTRICTIONS; 2 REVIEW ADVICES ON SAME.

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES	U.S. Dollar RATE	U.S. Dollar FEES		
Taylor, B								
09/18/09 Fri 1150643/46	0.80	0.80	531.19	424.95	571.51	457.21		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 REVIEW CURRENT STATUS OF PROJECT 3; 2 ATTEND BRIEFING ON SAME FROM D. CHAUHAN AND S. SHARMA.
Tomboc, G								
07/17/09 Fri 1147158/17	0.70	0.70	198.02	138.61	197.18	138.03		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 CHECK E-MAILS OF D. CHAUHAN (BAKER & MCKENZIE MELBOURNE) REGARDING APPLICATION FOR NAME CHANGE OF GM CORPORATION AND SIGNATORIES FOR TIN APPLICATION; 2 PREPARE RESPONSE REGARDING APPLICATION FOR NAME CHANGE AND TIN APPLICATION SIGNATORIES.
08/06/09 Thu 1148366/17	0.80	0.80	168.41	134.73	190.84	152.67		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 COORDINATE WITH L.G. DOMINGUEZ, M. GULATI AND OUTGOING PARALEGAL REGARDING PAYMENT OF DOCUMENTARY STAMP TAXES; 2 CONFIRM PAYMENT OF STAMP TAXES WITH OUTGOING PARALEGAL; 3 DRAFT UPDATE, AND FINALIZE WITH L.G. DOMINGUEZ COMMENTS, TO D. CHAUHAN AND S. SHARMA REGARDING COMPLETION OF PAYMENT OF STAMP TAXES.
Truong, K								
06/16/09 Tue 1145843/114	1.00	1.00	352.80	352.80	351.34	351.34		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 PERUSE QUERY FROM A. JACKSON IN RELATION TO CHINA JV CONSENT RISK; 2 REVIEW CHINA CONSENT ISSUE WITH S. SHARMA IN RELATION TO SAME.
09/01/09 Tue 1150643/10	1.60	1.60	343.97	550.35	370.08	592.13		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 TELEPHONE FROM T. NGUYEN REQUESTING CLARIFICATION OF RESTRUCTURE IN ORDER TO ASSIST F. HARDEN WITH TRANSFER REQUIREMENTS, CONTRACTUAL AND REGULATORY THAT MAY ARISE IN RELATION TO SCHEDULE TRANSFER ON 1 OCTOBER; 2 VARIOUS DISCUSSIONS WITH S. SHARMA AND B. TAYLOR TO NOTIFY OF T. NGUYEN INVOLVEMENT, INCLUDING STATUS UPDATE OF REDEEMABLE PREFERENCE SHARES TRANSFER PROPOSAL PER MEETING WITH A. POKE; 3 REVIEW REVISED REDEEMABLE PREFERENCE SHARES SLIDES PACKAGE FROM F. HARDEN;
09/11/09 Fri 1150643/26	1.40	1.40	343.97	481.56	370.08	518.11		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 REVIEW OVERNIGHT CORRESPONDENCE FROM S. LUO; 2 DISCUSSIONS WITH D. CHAUHAN IN RELATION TO STATUS OF WORK REQUIRED.
09/16/09 Wed 1150643/37	1.40	1.40	343.97	481.56	370.08	518.11		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 RESPOND TO QUERY FROM R. WALLACE REGARDING AP TRANSFER DOCUMENTS; 2 REVIEW CORRESPONDENCE FROM M. RESSLAR AND S. LUO.
Turner, S								
07/06/09 Mon 99172737/22	0.90	0.90	816.43	734.79	808.76	727.88		<i>MATTER NAME: Project Beam</i> 1 REVIEW OF E-MAIL FROM C. WHITEFOORD RE FURTHER REVISIONS TO SPA; 2 DISCUSSING SAME.
Urban, C								

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Urban, C								
06/05/09 Fri 94072942/26	2.10	2.10	410.00	861.00	410.00	861.00		<p><i>MATTER NAME: Chapter 11 Special Tax Counsel</i></p> <p>1 MEET WITH T. LINGUANTI TO DISCUSS STRUCTURE OF DATABASE AND FOLDERS; 2 FOLLOW UP WITH L. GUREVICH RE CHANGES TO DATABASE AND FOLDERS. [CHICAGO OFFICE]</p>
Van Lier, W								
07/02/09 Thu 1122420/33	0.60	0.60	499.00	299.40	499.00	299.40		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 CORRESPONDING REGARDING LOCAL TRANSFER AGREEMENT FOR THE NETHERLANDS; 2 REVISING TRANSACTION AGENDA FOR THE NETHERLANDS; 3 DISCUSSION WITH R ZIMMERMAN REGARDING THE ACQUISITION OF THE DUTCH B.V. (FIDASS II B.V.) BY DELPHI. [AMSTERDAM OFFICE]</p>
07/07/09 Tue 1122420/35	0.60	0.60	499.00	299.40	499.00	299.40		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 ATTENDING TO VARIOUS ACTIONS REGARDING COLLECTIONS OF DOCUMENTS IN CONNECTION WITH THE ACQUISITION OF THE DUTCH B.V. (FIDASS II B.V.) BY DELPHI, LOCAL TRANSFER AGREEMENT, DEED OF TRANSFER; 2 PREPARING EMAIL CORRESPONDENCE REGARDING SAME. [AMSTERDAM OFFICE]</p>
07/09/09 Thu 1122420/36	1.60	1.60	499.00	798.40	499.00	798.40		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING AMENDMENTS TO TRANSACTION AGENDA; 2 PREPARING EMAIL CORRESPONDENCE REGARDING SAME. [AMSTERDAM OFFICE]</p>
Vasile, M								
06/10/09 Wed 1120581/256	0.60	0.60	232.51	139.51	232.51	139.51		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING COMMUNICATION WITH UNIONS RE: TRANSFER OF THE ITALIAN PART OF UNDERTAKING (JOINT COMMUNICATION BY TRANSFEROR AND TRANSFEREE); 2 INTEROFFICE CONSULTATION WITH U PERCIVALLE (B&M MILAN) REGARDING SAME AND 3 CONFERENCE CALL WITH DELPHI ITALY'S EMPLOYMENT LAWYER REGARDING COMMUNICATION TO UNIONS. [MILAN OFFICE]</p>
07/02/09 Thu 1122420/100	1.50	1.50	232.51	348.77	232.51	348.77		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 CONFERENCE CALL WITH MR FINANZIERI REGARDING CONSULTATION WITH UNIONS; 2 PREPARING CORRESPONDENCE WITH J CROZIER REGARDING FURTHER QUERIES REGARDING CONSULTATION; 3 DRAFTING SPECIAL POWER OF ATTORNEY EMPOWERING MR FINANZIERI WITH APPROPRIATE POWERS FOR CONSULTATION. [MILAN OFFICE]</p>
Vazquez-Silveyra, J								
06/11/09 Thu 1120581/304	0.60	0.60	200.00	120.00	200.00	120.00	0.30 F	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 RE: ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. TELEPHONE CALL WITH G ADAME-ALVAREZ TO DISCUSS MATTERS REGARDING MEMORANDUM ADDRESSED TO CLIENT (0.3 HRS); 2 FOLLOWING UP ON PENDING INFORMATION FROM DIRECTION OF AGRARIAN MATTERS OF THE STATE OF NUEVO LEON (0.3 HRS); RE: ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]</p>

~ See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
	ENTRY HOURS	HOURS	U. S. Dollar RATE	U. S. Dollar FEES		
Vazquez-Silveyra, J						
06/16/09 Tue 1120581/308	2.50	0.60	200.00	120.00	200.00 120.00	MATTER NAME: <i>Delphi Steering Acquisition</i> 0.30 A 1 EXCHANGING EMAILS WITH G ADAME-ALVAREZ; 0.30 A 2 REVIEWING COMMENTS OF S-S TO ANALYSIS OF SABINAS PROPERTY TITLE (0.6 HRS); 0.30 F 3 LONG DISTANCE CONFERENCE CALL WITH F TREVINO-MARTINEZ TO DISCUSS RELATED MATTERS (0.3 HRS); 0.80 F 4 REVIEWING ANTECEDENTS (0.8 HRS); 0.50 F 5 LONG DISTANCE CONFERENCE CALL WITH G ADAME-ALVAREZ, C SALAZAR, J DE LEON (S-S) AND E ANAYA (S-S) (0.5 HRS); 0.30 F 6 FOLLOWING UP ON PENDING ANTECEDENTS FROM DIRECTION OF AGRARIAN MATTERS (0.3 HRS); ANALYSING POTENTIAL DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]
07/01/09 Wed 1122420/111	0.60	0.60	200.00	120.00	200.00 120.00	MATTER NAME: <i>Delphi Steering Acquisition</i> 0.30 F 1 EXCHANGING EMAILS WITH G ADAME (B&M MEXICO) (0.3 HRS); 0.30 F 2 COORDINATING PROCUREMENT OF ANTECEDENTS OF PROPERTY FROM DIRECTION OF AGRARIAN MATTERS IN NUEVO LEON REGARDING PROPERTY OWNED BY DELPHI IN SABINAS HIDALGO, NUEVO LEON (0.3 HRS). [MONTERREY OFFICE]
Webber, A						
06/02/09 Tue 94072942/93	1.00	1.00	820.00	820.00	820.00 820.00	MATTER NAME: <i>Chapter 11 Special Tax Counsel</i> 1 PREPARE MEMORANDA RE SETTING UP DATABASE FOR MANAGING TAX CLAIMS IN BANKRUPTCY CASE; 2 REVIEW MEMORANDA RE SAME; 3 TELEPHONE CONFERENCE RE SAME. [WASHINGTON, D.C. OFFICE]
Wesseis, P						
06/05/09 Fri 99172736/35	7.80	7.80	695.48	5,424.74	688.94 5,373.73	MATTER NAME: <i>Project Beam</i> 1 WORK ON SPA AND SHAREHOLDERS' AGREEMENT/NEW OPEL ARTICLES; 2 TELEPHONE CONFERENCE WITH AND EMAIL TO TERESA HOLDERER REGARDING SAME.
06/08/09 Mon 99172736/45	0.60	0.60	695.48	417.29	688.94 413.36	MATTER NAME: <i>Project Beam</i> 1 FINALIZING DRAFT CONVERTIBLE LOAN AGREEMENT; 2 E-MAIL TO TERESA HOLDERER REGARDING SAME.
06/08/09 Mon 99172736/46	8.40	8.40	695.48	5,842.03	688.94 5,787.10	MATTER NAME: <i>Project Beam</i> 1 DRAFTING SHAREHOLDERS' AGREEMENT AND NEW OPEL'S ARTICLES OF ASSOCIATION; 2 TELEPHONE CONFERENCE WITH TERESA HOLDERER REGARDING SAME.
06/16/09 Tue 99172736/95	1.00	1.00	695.48	695.48	688.94 688.94	MATTER NAME: <i>Project Beam</i> 1 REVISING DRAFT CONVERTIBLE LOAN AGREEMENT; 2 E-MAIL TO GILES BRANSTON REGARDING SAME.
06/24/09 Wed 99172736/137	4.40	4.40	695.48	3,060.11	688.94 3,031.34	MATTER NAME: <i>Project Beam</i> 1 ANALYZING RISKS ASSOCIATED WITH "SHARES FULLY PAID-UP" WARRANTIES IN MAGNA SPA; 2 LEGAL RESEARCH REGARDING SAME.
06/25/09 Thu 99172736/145	3.10	3.10	695.48	2,155.99	688.94 2,135.71	MATTER NAME: <i>Project Beam</i> 1 REVISING DRAFT MAGNA SPA FROM GERMAN LAW POINT OF VIEW; 2 E-MAIL TO E. COGAN REGARDING SAME.

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See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION	
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES			U.S. Dollar RATE
Whitefoord, C							
06/09/09 Tue 99172736/51	1.10	1.10	816.43	898.07	808.76	889.64	MATTER NAME: Project Beam 1 COMMENTS FROM GLEISS ON SPA; 2 TELEPHONE CONVERSATION WITH GLEISS RE SAME.
06/12/09 Fri 99172736/73	5.70	2.00	816.43	1,632.86	808.76	1,617.52	MATTER NAME: Project Beam 1 REVIEW GLEISS MARK-UP OF SPA; 1.00 A 2 CONFERENCE CALL WITH GM RE GLESS MARK-UP (2.0 HRS.); 2.20 F 3 TELEPHONE CONFERENCE WITH GM TEAM TO DISCUSS MARK-UP (2.2 HRS.); 1.20 F 4 COMMENT ON AND AMEND TABLE OF ISSUES (1.2 HRS.); 0.30 F 5 TELEPHONE CONVERSATIONS WITH TERESA HOLDERER RE PROGRESS (0.3 HRS.).
06/25/09 Thu 99172736/150	3.30	3.30	816.43	2,694.22	808.76	2,668.91	MATTER NAME: Project Beam 0.40 A 1 DISCUSSION WITH E. COGAN RE SPA AMENDMENTS; 0.40 A 2 REVIEW REVISED DRAFT SPA - WITH PARTICULAR FOCUS ON DAMAGES/LIMITATION SECTION (0.8 HRS.); 0.83 A 3 TAX TELEPHONE CONFERENCE TO GO THROUGH CHANGES TO SPA; 0.83 A 4 TELEPHONE CONVERSATION WITH GLEISS RE PROCESS OF FINALIZING AGREEMENTS; 0.84 A 5 DISCUSSION WITH ERIN COGAN RE QUESTIONS ON SPA (2.5 HRS.).
06/26/09 Fri 99172736/153	0.90	0.90	816.43	734.79	808.76	727.88	MATTER NAME: Project Beam 1 COMMENT ON DRAFT DISCLOSURE LETTER AND MEMO ON DISCLOSURE; 2 DISCUSSION WITH E. COGAN RE SAME.
Wilson, O							
06/18/09 Thu 99172736/109	5.40	5.40	544.29	2,939.17	539.17	2,911.52	MATTER NAME: Project Beam 1 REVIEWING E-MAIL FROM C. WHITEFOORD REGARDING MAGNA'S COMMENTS ON THE REAL ESTATE AND ENVIRONMENTAL WARRANTIES IN THE DRAFT SPA; 2 TELEPHONE CONVERSATION WITH E. COGAN REGARDING THE PROPOSED NEXT STEPS FOR INPUT INTO THE NEXT DRAFT SPA; 3 AMENDING THE DRAFT PROPERTY WARRANTIES; 4 DISCUSSION WITH S. TURNER REGARDING THE PROPERTY AND ENVIRONMENTAL WARRANTIES AND MAKING FURTHER AMENDMENTS TO THOSE WARRANTIES; 5 FINAL AMENDMENTS TO THE WARRANTIES; 6 EMAIL TO E. COGAN ATTACHING THE REDRAFTED WARRANTIES AND EXPLAINING THE CHANGES MADE.
07/06/09 Mon 99172737/18	1.60	1.60	544.29	870.86	539.17	862.67	MATTER NAME: Project Beam 1 REVIEWING COMMENTS ON THE PROPERTY AND ENVIRONMENTAL WARRANTIES MADE BY SBERBANK; 2 EMAIL TO C. WHITEFOORD ATTACHING COMMENTS ON THE AMENDMENTS MADE BY SBERBANK TO THE PROPERTY AND ENVIRONMENTAL WARRANTIES IN THE DRAFT SPA.
Wolf, A							
07/01/09 Wed 1122420/43	1.40	1.40	652.40	913.36	652.40	913.36	MATTER NAME: Delphi Steering Acquisition 1 PREPARING EMAIL TO W RALPH REGARDING SETTLEMENT OF INTEREST AGREEMENT; 2 PREPARING EMAIL TO MS KLEFFMANN REGARDING COMMENT TO SETTLEMENT OF INTEREST AGREEMENT; 3 PREPARING EMAIL TO Y PAYNE REGARDING STATE OF AFFAIRS IN TRANSACTION REGARDING EMPLOYMENT MATTERS. [BERLIN OFFICE]

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Wolff, A								
07/02/09 Thu 1122420/44	1.00	1.00	652.40	652.40	652.40	652.40		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 <u>PREPARING EMAIL TO T MCMILLEN REGARDING SETTLEMENT OF INTEREST AGREEMENT;</u></p> <p>2 <u>PREPARING EMAIL TO MS KLEFFMANN REGARDING INFORMATION LETTER;</u></p> <p>3 <u>PREPARING EMAIL TO H HINDERER REGARDING TIMING OF SETTLEMENT OF INTEREST AGREEMENT [BERLIN OFFICE]</u></p>
Wong, E								
06/24/09 Wed 1145843/219	2.20	2.20	499.09	1,098.00	497.03	1,093.47		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>DRAFT CLOSING CHECKLIST FOR COMPLETION OF GMC'S SALE OF GM ASIA PACIFIC PTE LTD AND GMODC TO NEWCO;</u></p> <p>2 <u>COMMUNICATE THE SAME VIA EMAIL TO BAKER & MCKENZIE MELBOURNE.</u></p>
06/30/09 Tue 1145843/419	0.90	0.90	495.00	445.50	492.95	443.66		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>REVISE ADVICE TO BAKER & MCKENZIE MELBOURNE IN RELATION TO TRANSFER OF SHARES FROM GMC TO GENERAL MOTORS COMPANY TO TAKE INTO ACCOUNT THE ADDITIONAL ISSUES OF: (1) REQUIREMENTS FOR TRANSFER OF BENEFICIAL TITLE;</u></p> <p>2 <u>(2) PRELIMINARY STAMP DUTY ASSESSMENT AND WHETHER STAMP DUTY RELIEF APPLICATION IS RECOMMENDED;</u></p> <p>3 <u>(3) FURTHER INFORMATION REQUIRED TO CONFIRM STAMP DUTY PAYABLE;</u></p> <p>4 <u>(4) STEPS AND PROCESS FOR REPLACEMENT OF SHARE CERTIFICATE AND AMOUNT OF TIME REQUIRED TO REPLACE SHARE CERTIFICATE.</u></p>
07/03/09 Fri 1145843/537	1.10	1.10	524.12	576.53	521.95	574.15		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>CO-ORDINATE STAMP OF SHARE TRANSFER FORM;</u></p> <p>2 <u>COLLATE OF DOCUMENTS FOR CLOSING.</u></p>
09/16/09 Wed 1150643/36	0.60	0.60	470.06	282.04	505.74	303.44		<p><i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i></p> <p>1 <u>CONSIDER WHETHER DOCUMENTS USED IN PHASE 2 OF GM'S RESTRUCTURING (NAMELY THE WORKING SHEET C, AND GMAP'S MANAGEMENT ACCOUNTS AS AT 31 DECEMBER 2008) ARE APPLICABLE IN PHASE 3 AND ADVISING D. CHAUHAN (BAKER & MCKENZIE MELBOURNE) ON THE SAME;</u></p> <p>2 <u>LIASE WITH A. TONG (ABOGADO PTE LTD) AND MADELYN KWANG (DREW CORP SERVICES PTE LTD) ON THE SAME.</u></p>
09/17/09 Thu 1150643/41	0.80	0.80	470.06	376.05	505.74	404.59		<p><i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i></p> <p>1 <u>ATTEND TO EMAIL FROM D. CHAUHAN (BAKER & MCKENZIE MELBOURNE) REGARDING THE FACT THAT THE TRANSFER OF GMAP FROM GM LLC TO GENERAL MOTORS HOLDINGS LLC WILL BE BY WAY OF DISTRIBUTION RATHER THAN BY WAY OF SALE AND PURCHASE;</u></p> <p>2 <u>CONSIDER DOCUMENTATION REQUIRED (INCLUDING USE OF A SHORT FORM SPA) AND WHETHER A BOARD RESOLUTION AT GM LLC LEVEL IS SUFFICIENT TO EFFECT TRANSFER.</u></p>
Woodhall, J								
06/23/09 Tue 1145843/191	1.10	1.10	150.53	165.58	149.90	164.89		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>DISCUSSION WITH A. POKE AND K. TRUONG ON ARRANGEMENTS AROUND QUIGG AND DUA INVOICES;</u></p> <p>2 <u>COLLATE INFORMATION REGARDING CLIENT INVOICE;</u></p> <p>3 <u>SEND EMAIL TO QUIGG PARTNERS AND DUA ASSOCIATES IN RELATION TO THEIR INVOICES.</u></p>
06/26/09 Fri 1145843/375	1.20	1.20	150.53	180.64	149.90	179.88		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 <u>RECEIVE INSTRUCTIONS FROM D. CHAUHAN ON ADDITIONAL DOCUMENTS TO BE UPLOADED TO AP EXTRANET;</u></p> <p>2 <u>UPLOAD FURTHER MATERIAL ONTO THE CLIENT EXTRANET SYSTEM;</u></p> <p>3 <u>UPDATE AP INDEX ACCORDINGLY TO REFLECT SAME.</u></p>

- See the last page of exhibit for explanation

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

Baker & McKenzie
U.S. Dollar
Stuart Maué
U.S. Dollar

DATE	ENTRY HOURS	RATE	FEES	RATE	FEES	TASK HOURS	DESCRIPTION
07/01/09	1.60	267.00	427.20	267.00	427.20		MATTER NAME: Delphi Steering Acquisition 1 REVIEWING TAX INVOICE TO ENSURE IT COMPLIES WITH A VALID REQUIREMENTS UNDER GOODS AND SERVICES TAX ACT; 2 REVIEWING GOODS AND SERVICES TAX RULINGS AS TO HOW GOODS AND SERVICES TAX IS CALCULATED ON ASSUMED LIABILITIES AS CONSIDERATION, AS REQUESTED BY G HO. [SYDNEY OFFICE]
Wed 1122420/155							
07/02/09	0.90	267.00	240.30	267.00	240.30		MATTER NAME: Delphi Steering Acquisition 1 MARKING UP DRAFT TAX INVOICE TO ENSURE COMPLIANCE WITH GOODS AND SERVICES TAX ACT, AS REQUESTED BY G HO; 2 DISCUSSIONS WITH G HO REGARDING SAME. [SYDNEY OFFICE]
Thu 1122420/157							
06/17/09	0.80	422.76	338.21	421.01	336.81		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 RESEARCH PRC CONTRACT LAW REGARDING STATUTORY TERMINATION CAUSES; 2 CONTRACT ASSIGNMENT AND REQUIREMENT OF CONSENT; 3 AND WHETHER CONTINUED PERFORMANCE CAN BE DEEMED AS WAIVER OR CONSENT.
Wed 1145843/145							
06/26/09	2.00	254.47	508.94	254.47	508.94		MATTER NAME: Delphi Steering Acquisition 1 UPDATING TRANSACTION AGENDA; 2 REPLYING TO EMAIL OF J.CROZIER REGARDING VARIOUS OUTSTANDING ISSUES WITH RESPECT TO THE ACQUISITION OF THE DUTCH B.V. (FIDASS II B.V.) BY DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC.. [AMSTERDAM OFFICE]
Fri 1120561/95							
07/02/09	1.40	254.47	356.26	254.47	356.26		MATTER NAME: Delphi Steering Acquisition 1 CONFERENCE WITH F VAN ES (B&M AMSTERDAM) REGARDING ACQUIRED BY BY DELPHI; 2 CORRESPONDING WITH DELPHI REGARDING SEVERAL OUTSTANDING ISSUES WITH RESPECT TO THE ACQUISITION OF THE DUTCH B.V. (FIDASS II B.V.) BY DELPHI; 3 UPDATING TRANSACTION AGENDA FOR THE NETHERLANDS REGARDING THE ACQUISITION OF FIDASS II B.V. [AMSTERDAM OFFICE]
Thu 1122420/34							
Total	495.25		220,037.68		220,145.59		
Number of Entries:	279						

Woodhall, J

Yik, E

Zhang, T

Zimmerman, R

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Achramowicz, W	1.80	373.14	671.65	373.14	671.65
Adame-Alvarez, G	7.70	153.45	1,181.57	153.45	1,181.57
Baiguera, M	1.70	113.00	192.10	113.00	192.10
Baiguera, M	0.70	113.35	79.35	113.35	79.35
Bell, M	0.90	544.29	489.86	539.17	485.25
Brodersen, C	0.90	695.48	625.93	688.94	620.05
Broughton, J	5.00	607.66	3,038.30	607.66	3,038.30
Broughton, J	5.80	666.86	3,867.79	666.86	3,867.79
Celescuekci, H	0.70	420.00	294.00	420.00	294.00
Chadwick, A	3.30	816.43	2,694.22	808.76	2,668.91
Chauhan, D	1.60	248.04	396.86	281.07	449.71
Chauhan, D	15.60	256.89	4,007.48	276.39	4,311.68
Chauhan, D	46.70	282.24	13,180.61	281.07	13,125.97
Coetsee, E	2.70	217.70	587.79	234.23	632.42
Cogan, E	35.50	544.29	19,322.30	539.17	19,140.54
Cummings, C	1.00	560.00	560.00	560.00	560.00
De Martinis, L	0.60	679.00	407.40	679.00	407.40
Ding, Y	4.20	225.79	948.32	224.86	944.41
Ding, Y	0.80	460.00	368.00	460.00	368.00
Dominguez, L	0.60	495.33	297.20	561.30	336.78
Dookhun, R	1.10	478.03	525.83	478.03	525.83
Feroni, C	15.40	394.24	6,071.30	394.24	6,071.30
Fikry, D	4.90	188.23	922.33	213.29	1,045.12
Fikry, D	0.60	196.29	117.77	211.19	126.71
Fikry, D	1.20	214.20	257.04	213.29	255.95
Fikry, D	1.10	221.29	243.42	220.38	242.42
Fikry, D	4.50	221.31	995.90	220.38	991.71
Gebler, O	5.80	695.48	4,033.78	688.94	3,995.85
Gernoth, J	1.60	577.00	923.20	577.00	923.20
Gon, M	1.60	1,162.59	1,860.14	1,157.77	1,852.43
Gu, V	0.70	692.86	485.00	689.99	482.99
Guch, K	0.70	980.36	686.25	980.36	686.25
Guch, K	1.10	996.18	1,095.80	996.18	1,095.80
Gurevich, L	9.50	280.00	2,660.00	280.00	2,660.00

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Heckelmann, G	0.90	695.48	625.93	688.94	620.05
Hinderer, H	65.50	408.22	26,738.41	404.38	26,486.89
Hinderer, H	0.80	482.91	386.33	482.91	386.33
Ho, G	5.70	343.08	1,955.56	343.08	1,955.56
Holmes, S	3.30	740.84	2,444.77	733.87	2,421.77
Huang, X	1.30	360.00	468.00	360.00	468.00
Jacinto, M	0.90	209.65	188.69	208.78	187.90
Jouniaux, S	1.00	626.67	626.67	626.67	626.67
Koutsis, C	0.80	663.82	531.06	663.82	531.06
Kurata, N	1.70	407.37	692.53	407.37	692.53
Lattanzio, A	29.10	380.96	11,085.94	380.96	11,085.94
Linguanti, T	3.20	750.00	2,400.00	750.00	2,400.00
Mahalingam, D	0.60	284.00	170.40	284.00	170.40
Maitland, J	2.80	275.47	771.32	275.47	771.32
Maitland, J	3.50	279.92	979.72	279.92	979.72
Mance, V	0.60	544.29	326.57	539.17	323.50
Marlange, S	2.20	634.22	1,395.28	634.22	1,395.28
Marx, J	9.10	683.51	6,219.94	683.51	6,219.94
Massara, C	4.90	309.41	1,516.11	309.41	1,516.11
McGrath, S	3.00	407.43	1,222.29	407.43	1,222.29
Nguyen, T	1.90	329.28	625.63	327.92	623.05
O'Neill, M	0.60	431.05	258.63	463.77	278.26
O'Neill, M	4.10	465.69	1,909.33	463.77	1,901.46
O'Neill, M	0.80	465.74	372.59	463.77	371.02
Papin, S	4.30	215.00	924.50	215.00	924.50
Parungao, M	2.00	75.71	151.42	75.39	150.78
Pascual, C	1.00	64.39	64.39	72.97	72.97
Payne, Y	2.90	493.97	1,432.51	493.97	1,432.51
Perera, S	2.20	277.53	610.57	276.39	608.06
Poke, A	0.60	587.79	352.67	632.41	379.45
Poke, A	13.00	635.04	8,255.52	632.41	8,221.33
Postigo Uribe, J	8.40	290.00	2,436.00	290.00	2,436.00
Rawski, P	0.90	551.04	495.94	551.04	495.94
Reid, I	2.65	560.00	1,484.00	560.00	1,484.00

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Reksodiputro, H	3.00	406.93	1,220.79	437.81	1,313.43
Salce, V	1.80	549.65	989.37	549.65	989.37
Sanchez de la Espada, H	3.10	565.62	1,753.42	565.62	1,753.42
Sandiford, M	2.50	360.00	900.00	360.00	900.00
Schechter, E	11.20	595.00	6,664.00	595.00	6,664.00
Schenkel, S	2.40	256.89	616.54	276.39	663.34
Schenkel, S	1.20	258.72	310.46	257.65	309.18
Seidel, T	6.80	695.48	4,729.26	688.94	4,684.79
Sharma, S	1.60	478.94	766.30	515.30	824.48
Sharma, S	3.20	508.03	1,625.70	505.93	1,618.98
Sharma, S	3.30	517.44	1,707.55	515.30	1,700.49
Shen, J	1.80	540.20	972.36	537.96	968.33
Smith, J	2.40	544.29	1,306.30	539.17	1,294.01
Taylor, B	2.90	531.19	1,540.45	571.51	1,657.38
Tomboc, G	0.80	168.41	134.73	190.84	152.67
Tomboc, G	0.70	198.02	138.61	197.18	138.03
Truong, K	4.40	343.97	1,513.47	370.08	1,628.35
Truong, K	1.00	352.80	352.80	351.34	351.34
Turner, S	0.90	816.43	734.79	808.76	727.88
Urban, C	2.10	410.00	861.00	410.00	861.00
Van Lier, W	2.80	499.00	1,397.20	499.00	1,397.20
Vasile, M	2.10	232.51	488.27	232.51	488.27
Vazquez-Silveyra, J	1.80	200.00	360.00	200.00	360.00
Webber, A	1.00	820.00	820.00	820.00	820.00
Wessels, P	25.30	695.48	17,595.64	688.94	17,430.18
Whitefoord, C	7.30	816.43	5,959.94	808.76	5,903.95
Wilson, O	7.00	544.29	3,810.03	539.17	3,774.19
Wolff, A	2.40	652.40	1,565.76	652.40	1,565.76
Wong, E	1.40	470.06	658.08	505.74	708.04
Wong, E	0.90	495.00	445.50	492.95	443.66
Wong, E	2.20	499.09	1,098.00	497.03	1,093.47
Wong, E	1.10	524.12	576.53	521.95	574.15
Woodhall, J	2.30	150.53	346.22	149.90	344.77
Yik, E	2.50	267.00	667.50	267.00	667.50

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Zhang, T	0.80	422.76	338.21	421.01	336.81
Zimmerman, R	3.40	254.47	865.20	254.47	865.20
	<u>495.25</u>		<u>220,037.68</u>		<u>220,145.59</u>

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar	U.S. Dollar	U.S. Dollar	U.S. Dollar
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	9.50	280.00	2,660.00	280.00	2,660.00
Chapter 11 Special Tax Counsel	2.50	360.00	900.00	360.00	900.00
Chapter 11 Special Tax Counsel	2.10	410.00	861.00	410.00	861.00
Chapter 11 Special Tax Counsel	3.65	560.00	2,044.00	560.00	2,044.00
Chapter 11 Special Tax Counsel	11.20	595.00	6,664.00	595.00	6,664.00
Chapter 11 Special Tax Counsel	3.20	750.00	2,400.00	750.00	2,400.00
Chapter 11 Special Tax Counsel	1.00	820.00	820.00	820.00	820.00
Delphi Steering Acquisition	1.70	113.00	192.10	113.00	192.10
Delphi Steering Acquisition	0.70	113.35	79.35	113.35	79.35
Delphi Steering Acquisition	7.70	153.45	1,181.57	153.45	1,181.57
Delphi Steering Acquisition	1.80	200.00	360.00	200.00	360.00
Delphi Steering Acquisition	4.30	215.00	924.50	215.00	924.50
Delphi Steering Acquisition	2.10	232.51	488.27	232.51	488.27
Delphi Steering Acquisition	3.40	254.47	865.20	254.47	865.20
Delphi Steering Acquisition	2.50	267.00	667.50	267.00	667.50
Delphi Steering Acquisition	2.80	275.47	771.32	275.47	771.32
Delphi Steering Acquisition	3.50	279.92	979.72	279.92	979.72
Delphi Steering Acquisition	0.60	284.00	170.40	284.00	170.40
Delphi Steering Acquisition	8.40	290.00	2,436.00	290.00	2,436.00
Delphi Steering Acquisition	4.90	309.41	1,516.11	309.41	1,516.11
Delphi Steering Acquisition	5.70	343.08	1,955.56	343.08	1,955.56
Delphi Steering Acquisition	1.30	360.00	468.00	360.00	468.00
Delphi Steering Acquisition	1.80	373.14	671.65	373.14	671.65
Delphi Steering Acquisition	29.10	380.96	11,085.94	380.96	11,085.94
Delphi Steering Acquisition	15.40	394.24	6,071.30	394.24	6,071.30
Delphi Steering Acquisition	1.70	407.37	692.53	407.37	692.53
Delphi Steering Acquisition	3.00	407.43	1,222.29	407.43	1,222.29
Delphi Steering Acquisition	0.70	420.00	294.00	420.00	294.00
Delphi Steering Acquisition	0.80	460.00	368.00	460.00	368.00
Delphi Steering Acquisition	1.10	478.03	525.83	478.03	525.83
Delphi Steering Acquisition	0.80	482.91	386.33	482.91	386.33
Delphi Steering Acquisition	2.90	493.97	1,432.51	493.97	1,432.51
Delphi Steering Acquisition	2.80	499.00	1,397.20	499.00	1,397.20
Delphi Steering Acquisition	1.80	549.65	989.37	549.65	989.37

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	0.90	551.04	495.94	551.04	495.94
Delphi Steering Acquisition	3.10	565.62	1,753.42	565.62	1,753.42
Delphi Steering Acquisition	1.60	577.00	923.20	577.00	923.20
Delphi Steering Acquisition	5.00	607.66	3,038.30	607.66	3,038.30
Delphi Steering Acquisition	1.00	626.67	626.67	626.67	626.67
Delphi Steering Acquisition	2.20	634.22	1,395.28	634.22	1,395.28
Delphi Steering Acquisition	2.40	652.40	1,565.76	652.40	1,565.76
Delphi Steering Acquisition	0.80	663.82	531.06	663.82	531.06
Delphi Steering Acquisition	5.80	666.86	3,867.79	666.86	3,867.79
Delphi Steering Acquisition	0.60	679.00	407.40	679.00	407.40
Delphi Steering Acquisition	9.10	683.51	6,219.94	683.51	6,219.94
Delphi Steering Acquisition	0.70	980.36	686.25	980.36	686.25
Delphi Steering Acquisition	1.10	996.18	1,095.80	996.18	1,095.80
Project Beam	65.50	408.22	26,738.41	404.38	26,486.89
Project Beam	46.40	544.29	25,255.06	539.17	25,017.49
Project Beam	39.70	695.48	27,610.56	688.94	27,350.92
Project Beam	3.30	740.84	2,444.77	733.87	2,421.77
Project Beam	11.50	816.43	9,388.95	808.76	9,300.74
Project Three - Restructure of AP Subsidiaries	0.60	196.29	117.77	211.19	126.71
Project Three - Restructure of AP Subsidiaries	2.70	217.70	587.79	234.23	632.42
Project Three - Restructure of AP Subsidiaries	18.00	256.89	4,624.02	276.39	4,975.02
Project Three - Restructure of AP Subsidiaries	4.40	343.97	1,513.47	370.08	1,628.35
Project Three - Restructure of AP Subsidiaries	3.00	406.93	1,220.79	437.81	1,313.43
Project Three - Restructure of AP Subsidiaries	0.60	431.05	258.63	463.77	278.26
Project Three - Restructure of AP Subsidiaries	1.40	470.06	658.08	505.74	708.04
Project Three - Restructure of AP Subsidiaries	1.60	478.94	766.30	515.30	824.48
Project Three - Restructure of AP Subsidiaries	2.90	531.19	1,540.45	571.51	1,657.38
Project Three - Restructure of AP Subsidiaries	0.60	587.79	352.67	632.41	379.45
Project Two - Asia Pacific Regional Co-ordination	2.00	75.71	151.42	75.39	150.78
Project Two - Asia Pacific Regional Co-ordination	2.30	150.53	346.22	149.90	344.77
Project Two - Asia Pacific Regional Co-ordination	0.90	209.65	188.69	208.78	187.90
Project Two - Asia Pacific Regional Co-ordination	1.10	221.29	243.42	220.38	242.42
Project Two - Asia Pacific Regional Co-ordination	4.20	225.79	948.32	224.86	944.41
Project Two - Asia Pacific Regional Co-ordination	1.20	258.72	310.46	257.65	309.18

EXHIBIT L
BLOCK BILLING
Baker & McKenzie

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Two - Asia Pacific Regional Co-ordination	2.20	277.53	610.57	276.39	608.06
Project Two - Asia Pacific Regional Co-ordination	46.70	282.24	13,180.61	281.07	13,125.97
Project Two - Asia Pacific Regional Co-ordination	1.90	329.28	625.63	327.92	623.05
Project Two - Asia Pacific Regional Co-ordination	1.00	352.80	352.80	351.34	351.34
Project Two - Asia Pacific Regional Co-ordination	0.80	422.76	338.21	421.01	336.81
Project Two - Asia Pacific Regional Co-ordination	4.10	465.69	1,909.33	463.77	1,901.46
Project Two - Asia Pacific Regional Co-ordination	0.90	495.00	445.50	492.95	443.66
Project Two - Asia Pacific Regional Co-ordination	2.20	499.09	1,098.00	497.03	1,093.47
Project Two - Asia Pacific Regional Co-ordination	3.20	508.03	1,625.70	505.93	1,618.98
Project Two - Asia Pacific Regional Co-ordination	3.30	517.44	1,707.55	515.30	1,700.49
Project Two - Asia Pacific Regional Co-ordination	1.10	524.12	576.53	521.95	574.15
Project Two - Asia Pacific Regional Co-ordination	1.80	540.20	972.36	537.96	968.33
Project Two - Asia Pacific Regional Co-ordination	13.00	635.04	8,255.52	632.41	8,221.33
Project Two - Asia Pacific Regional Co-ordination	0.70	692.86	485.00	689.99	482.99
Project Two - Asia Pacific Regional Co-ordination	1.60	1,162.59	1,860.14	1,157.77	1,852.43
Project Two - Asia Pacific Regional Co-ordination	1.00	64.39	64.39	72.97	72.97
Project Two - Asia Pacific Regional Co-ordination	0.80	168.41	134.73	190.84	152.67
Project Two - Asia Pacific Regional Co-ordination	0.70	198.02	138.61	197.18	138.03
Project Two - Asia Pacific Regional Co-ordination	4.90	188.23	922.33	213.29	1,045.12
Project Two - Asia Pacific Regional Co-ordination	1.20	214.20	257.04	213.29	255.95
Project Two - Asia Pacific Regional Co-ordination	4.50	221.31	995.90	220.38	991.71
Project Two - Asia Pacific Regional Co-ordination	1.60	248.04	396.86	281.07	449.71
Project Two - Asia Pacific Regional Co-ordination	0.80	465.74	372.59	463.77	371.02
Project Two - Asia Pacific Regional Co-ordination	0.60	495.33	297.20	561.30	336.78
	495.25		220,037.68		220,145.59

(-) REASONS FOR TASK HOUR ASSIGNMENTS

- A Task Hours Allocated By Fee Auditor
- F FINAL BILL

EXHIBIT M

(Billing Increments)

EXHIBIT M
 BILLING INCREMENTS
 Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Crozier, J	93.50	656.27	61,361.25	656.27	61,361.25
Crozier, J	25.00	687.44	17,186.00	687.44	17,186.00
	118.50		78,547.25		78,547.25

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	93.50	656.27	61,361.25	656.27	61,361.25
Deiphi Steering Acquisition	25.00	687.44	17,186.00	687.44	17,186.00
	118.50		78,547.25		78,547.25

EXHIBIT M
BILLING INCREMENTS
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION	
		ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES			U.S. Dollar RATE
06/01/09 Mon	Crozier, J 1120581/3	14.00	14.00	656.27	9,187.78	656.27	9,187.78	<p>MATTER NAME: Delphi Steering Acquisition</p> <p>1 PREPARING FOR SIGNING OF THE MDA BY FINALIZING ALL INTERNATIONAL ANCILLARY AGREEMENTS;</p> <p>2 LIAISING WITH GM/HONIGMANS TO FINALIZE THE ANCILLARY AGREEMENTS AND CO-ORDINATING THE INTERNATIONAL TEAMS WITH RESPECT TO FINALIZING THE INTERNATIONAL AGREEMENTS. [LONDON OFFICE]</p>
06/02/09 Tue	Crozier, J 1120581/6	3.00	3.00	656.27	1,968.81	656.27	1,968.81	<p>MATTER NAME: Delphi Steering Acquisition</p> <p>2.00 F 1 ATTENDING TO POST SIGNING MATTERS RELATING TO THE MDA AND QUERIES FROM HONIGMANS ON THE INTERNATIONAL ANCILLARY AGREEMENTS (2HS)</p> <p>1.00 F 2 AND UPDATING THE TRANSACTION AGENDA (1HR). [LONDON OFFICE]</p>
06/03/09 Wed	Crozier, J 1120581/9	6.00	6.00	656.27	3,937.62	656.27	3,937.62	<p>MATTER NAME: Delphi Steering Acquisition</p> <p>1.00 F 1 ATTENDING TO POST SIGNING MATTERS RELATING TO THE MDA (1HR);</p> <p>1.50 F 2 LIAISING WITH HONIGMANN ON EXHIBITS TO MDA (1.5HRS);</p> <p>3.50 F 3 REVIEWING ALL LOCAL TRANSFER AGREEMENTS FOR OUTSTANDING POINTS (3.5HRS). [LONDON OFFICE]</p>
06/04/09 Thu	Crozier, J 1120581/13	3.00	3.00	656.27	1,968.81	656.27	1,968.81	<p>MATTER NAME: Delphi Steering Acquisition</p> <p>1.50 F 1 TELEPHONE CALL WITH HONIGMANN REGARDING EXHIBITS AND OUTSTANDING POINTS (1.5HRS);</p> <p>1.00 F 2 TELEPHONE CALL WITH DELPHI ON EXHIBITS (1HR);</p> <p>0.50 F 3 INSTRUCTIONS TO LOCAL TEAMS REGARDING CLOSING PROCESS AND PROCEDURE (0.5HRS). [LONDON OFFICE]</p>
06/05/09 Fri	Crozier, J 1120581/17	4.00	4.00	656.27	2,625.08	656.27	2,625.08	<p>MATTER NAME: Delphi Steering Acquisition</p> <p>1 ATTENDING TO LOCAL TRANSFER AGREEMENT ISSUES. [LONDON OFFICE]</p>
06/06/09 Sat	Crozier, J 1120581/19	1.00	1.00	656.27	656.27	656.27	656.27	<p>MATTER NAME: Delphi Steering Acquisition</p> <p>1 ATTENDING TO LOCAL TRANSFER AGREEMENT ISSUES. [LONDON OFFICE]</p>
06/07/09 Sun	Crozier, J 1120581/20	2.00	2.00	656.27	1,312.54	656.27	1,312.54	<p>MATTER NAME: Delphi Steering Acquisition</p> <p>1 ATTENDING TO LOCAL TRANSFER AGREEMENT ISSUES. [LONDON OFFICE]</p>
06/08/09 Mon	Crozier, J 1120581/22	7.00	7.00	656.27	4,593.89	656.27	4,593.89	<p>MATTER NAME: Delphi Steering Acquisition</p> <p>5.00 F 1 PROJECT MANAGEMENT OF INTERNATIONAL PORTION OF STEERING TRANSACTION BY RESPONDING TO MULTIPLE EMAILS FROM LOCAL TEAMS ON PRE-CLOSING ISSUES (5HRS);</p> <p>0.50 F 2 TELEPHONE CALLS WITH THE US REGARDING PRE-CLOSING STEPS (0.5HRS);</p> <p>1.50 F 3 FINALISING LOCAL TRANSFER AGREEMENTS AND AGREEING LOCAL POINTS WITH DELPHI (1.5HRS). [LONDON OFFICE]</p>
06/09/09 Tue	Crozier, J 1120581/28	8.00	8.00	656.27	5,250.16	656.27	5,250.16	<p>MATTER NAME: Delphi Steering Acquisition</p> <p>2.50 F 1 FINALISING LOCAL TRANSFER AGREEMENTS WITH LOCAL TEAMS AND REVIEWING REVISED PROVISIONS (2.5HRS);</p> <p>3.00 F 2 RESPONDING TO MULTIPLE EMAILS FROM LOCAL TEAMS RE PRE-CLOSING ISSUES (3HRS);</p> <p>1.50 F 3 EMPLOYMENT TELEPHONE CALL WITH GENERAL MOTORS AND DELPHI (1.5HRS);</p> <p>1.00 F 4 TELEPHONE CALLS WITH DELPHI RE CLOSING STEPS (1HR). [LONDON OFFICE]</p>

- See the last page of exhibit for explanation

EXHIBIT M
BILLING INCREMENTS
Baker & McKenzie

DATE	TIMEKEEPER NAME	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION	
		ENTRY HOURS	HOURS	U.S. Dollar	U. S. Dollar			
				RATE	FEES	RATE	FEES	
06/10/09	Crozier, J Wed 1120581/32	5.00	5.00	656.27	3,281.35	656.27	3,281.35	3.00 F 1 <i>MATTER NAME: Delphi Steering Acquisition</i> PROJECT MANAGEMENT BY RESPONDING TO EMAILS AND CALLS FROM LOCAL TEAMS REGARDING PRE-CLOSING STEPS (3HRS); 2.00 F 2 REVIEWING AND UPDATING THE CLOSING AGENDA AND DISCUSSING THE SAME WITH TOM BOLSTER (2HRS). [LONDON OFFICE]
06/11/09	Crozier, J Thu 1120581/34	2.00	2.00	656.27	1,312.54	656.27	1,312.54	1.50 F 1 <i>MATTER NAME: Delphi Steering Acquisition</i> FINALISING LOCAL TRANSFER AGREEMENTS (1.5HRS); 0.50 F 2 RESPONDING ON MEXICAN ISSUES REGARDING TRANSFER OF 3 BUSINESSES TO STEERINGMEX (0.5HRS). [LONDON OFFICE]
06/12/09	Crozier, J Fri 1120581/36	2.00	2.00	656.27	1,312.54	656.27	1,312.54	1 <i>MATTER NAME: Delphi Steering Acquisition</i> RESPONDING ON PROPERTY QUERIES FROM FRED ZEHNDER AND TEAM AT GM AND LIAISING WITH LOCAL TEAMS TO GET ANSWERS AND RESPONDING ON LOCAL TRANSFER AGREEMENT QUERIES. [LONDON OFFICE]
06/15/09	Crozier, J Mon 1120581/39	2.00	2.00	656.27	1,312.54	656.27	1,312.54	1.50 F 1 <i>MATTER NAME: Delphi Steering Acquisition</i> ATTENDING TO INDIAN LOCAL TRANSFER AGREEMENT AND EMPLOYMENT ARRANGEMENTS (1.5HRS); 0.50 F 2 ATTENDING TO PROPERTY QUERY FROM F ZEHNDER (0.5HRS). [LONDON OFFICE]
06/16/09	Crozier, J Tue 1120581/42	4.00	4.00	656.27	2,625.08	656.27	2,625.08	1 <i>MATTER NAME: Delphi Steering Acquisition</i> DEALING WITH EMAILS FROM LOCAL TEAMS REGARDING PROJECT MANAGEMENT AND PRE-CLOSING ISSUES. [LONDON OFFICE]
06/17/09	Crozier, J Wed 1120581/46	3.90	3.00	656.27	1,968.81	656.27	1,968.81	0.90 F 1 <i>MATTER NAME: Delphi Steering Acquisition</i> ATTENDING FRANCE EXCLUSION TELEPHONE CALL AND EMPLOYEE FOLLOW-UP (0.9HRS); 0.50 F 2 TELEPHONE CALL WITH WALT REGARDING EMPLOYMENT ISSUES (0.5HRS); 2.50 F 3 ATTENDING TO TRANSACTION AGENDA AND PROJECT MANAGEMENT (2.5HRS). [LONDON OFFICE]
06/22/09	Crozier, J Mon 1120581/60	4.00	4.00	656.27	2,625.08	656.27	2,625.08	1.00 F 1 <i>MATTER NAME: Delphi Steering Acquisition</i> ATTENDING BANK ACCOUNT DISCUSSIONS WITH AJAI SHANKER AT GM (1HR); 1.00 F 2 TELEPHONE CALL WITH HONIGMANN RE STATUS UPDATE ON INTERNATIONAL ISSUES (1 HRS); 2.00 F 3 STATUS UPDATE TO TEAM AND PROJECT MANAGEMENT OF PRE-CLOSING ISSUES (2HRS). [LONDON OFFICE]
06/23/09	Crozier, J Tue 1120581/64	5.00	5.00	656.27	3,281.35	656.27	3,281.35	1.00 F 1 <i>MATTER NAME: Delphi Steering Acquisition</i> REVIEWING TRANSACTION AGENDA (1 HR); 1.50 F 2 LIAISING WITH EMPLOYMENT TEAM ON INTERNATIONAL EMPLOYMENT ISSUES (1.5HRS); 2.50 F 3 RESPONDING TO MULTIPLE EMAILS REGARDING PROJECT MANAGEMENT AND PRE-CLOSING ISSUES (2.5HRS). [LONDON OFFICE]
06/24/09	Crozier, J Wed 1120581/68	7.00	7.00	656.27	4,593.89	656.27	4,593.89	1.50 F 1 <i>MATTER NAME: Delphi Steering Acquisition</i> CONFERENCE CALL WITH ALIX PARTNERS REGARDING STATUS OF INTERNATIONAL ISSUES (1.5HRS); 2.00 F 2 CONFERENCE CALL ON FRANCE SITE AND CONFERENCE CALL ON ITALY (2HRS); 2.50 F 3 PROJECT MANAGEMENT OF INTERNATIONAL ISSUES AND RESPONDING TO EMAILS (2.5HRS) 1.00 F 4 AND TELEPHONE CALLS REGARDING BANK ACCOUNTS (1HR). [LONDON OFFICE]

- See the last page of exhibit for explanation

EXHIBIT M
BILLING INCREMENTS
Baker & McKenzie

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
				U.S. Dollar		U. S. Dollar			
				RATE	FEES	RATE	FEES		
06/25/09	Crozier, J Thu 1120581/70	4.00	4.00	656.27	2,625.08	656.27	2,625.08	1.00 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 TELEPHONE CALL WITH PARIS REGARDING FRENCH SITE CLOSURE AND FOLLOWING UP EMAIL TO GENERAL MOTORS (1HR);
								0.50 F	2 ARRANGING FOR AUSTRALIAN AGREEMENTS AND INDIAN AGREEMENTS TO BE SIGNED (0.5HRS);
								2.00 F	3 PROJECT MANAGEMENT AND COORDINATION BY RESPONDING TO EMAILS FROM LOCAL TEAMS (2HRS);
								0.50 F	4 ATTENDING TURKISH TELEPHONE CALL ON BRANCH OPENING (0.5HRS). [LONDON OFFICE]
06/29/09	Crozier, J Mon 1120581/79	4.00	4.00	656.27	2,625.08	656.27	2,625.08	3.00 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 PROJECT MANAGEMENT BY RESPONDING TO MULTIPLE LOCAL COUNSEL EMAILS RE INTERNATIONAL ISSUES (3HRS);
								1.00 F	2 ATTENDING GENERAL MOTORS PROCESS TELEPHONE CALL AND GENERAL MOTORS FRANCE TELEPHONE CALL (1HR). [LONDON OFFICE]
06/30/09	Crozier, J Tue 1120581/85	3.50	3.50	656.27	2,296.95	656.27	2,296.95	1.00 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 MEETING WITH KAREN GUCH RE UPDATE OF TRANSACTION (1HR);
								1.50 F	2 PROJECT MANAGEMENT BY RESPONDING TO MULTIPLE EMAILS FROM LOCAL TEAMS (1.5HRS)
								1.00 F	3 AND REVIEWING CLOSING AGENDA (1HR). [LONDON OFFICE]
07/01/09	Crozier, J Wed 1122420/1	6.00	6.00	687.44	4,124.64	687.44	4,124.64	1.00 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING WEEKLY UPDATE MEETING WITH LONDON TEAM (1HR);
								0.50 F	2 ARRANGING LICENCES AND PERMITS TELEPHONE CALL (0.5HRS);
								1.50 F	3 TELEPHONE CALL WITH ALIXPARTNERS ON TRASACTION STATUS (1.5HRS);
								1.00 F	4 TELEPHONE CALL WITH W RALPH REGARDING HR UPDATE (1HR);
								2.00 F	5 DEALING WITH EMAIL QUERIES FROM LOCAL TEAMS AND GENERAL MOTORS (2HRS). [LONDON OFFICE]
07/03/09	Crozier, J Fri 1122420/9	4.00	5.00	687.44	3,437.20	687.44	3,437.20	0.50 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 TELEPHONE CALL WITH J FREEBURG REGARDING EXPENSES RELATING TO STEERING BUSINESS (0.5HR);
								2.00 F	2 PROJECT MANAGEMENT BY RESPONDING TO MULTIPLE EMAILS FROM LOCAL TEAMS RE PRE CLOSE ISSUES (2HRS);
								0.50 F	3 TELEPHONE CALL WITH HONGIMANNS RE UPDATE ON INTERNATIONAL TRANSACTION (0.5HRS);
								0.50 F	4 REVIEWING UPDATED EXPENSES TABLE (0.5HRS);
								1.00 F	5 REVIEWING UPDATED TRANSACTION AGENDA (1HR);
								0.50 F	6 CIRCULATING TRANSACTION AGENDA AND EXPENSES TABLE; LOCAL DIRECTOR QUERIES (0.5HRS). [LONDON OFFICE]
07/06/09	Crozier, J Mon 1122420/13	3.50	3.50	687.44	2,406.04	687.44	2,406.04	1.00 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 UPDATING TRANSACTION MEETING WITH T BOLSTER AND J MAITLAND (1HR);
								0.50 F	2 RESPONDING TO QUERIES FROM DELPHI AND GENERAL MOTORS RE PRE CLOSING ISSUES (0.5HR);
								0.50 F	3 DEALING WITH FOLLOW UP ISSUES ON EMPLOYEES, MEXICO (0.5HRS);
								0.50 F	4 DEALING WITH EY APPOINTMENT AS AUDITORS FOR STEERING ENTITIES (0.5HRS);
								0.50 F	5 BOARD RESOLUTIONS FOR TRANSACTION (0.5HRS);
								0.50 F	6 BANKING APPOINTMENTS (0.5HRS), TURKISH BRANCH. [LONDON OFFICE]

- See the last page of exhibit for explanation

EXHIBIT M
BILLING INCREMENTS
Baker & McKenzie

Stuart Maue

U. S. Dollar

Baker & McKenzie

U. S. Dollar

DATE	TIMEKEEPER NAME	ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES	TASK HOURS	DESCRIPTION
07/07/09	Crozier, J	3.00	3.00	687.44	2,062.32	687.44	2,062.32	1.00 F	MATTER NAME: <u>Delphi Steering Acquisition</u> 1 PREPARING WEEKLY UPDATE WITH ALIZPARTNERS ON TELEPHONE CALL (1HR);
Tue	1122420/17							1.00 F	2 TELEPHONE CALLS WITH GENERAL MOTORS RE STATUS OF TRANSACTION (1HR);
								1.00 F	3 TELEPHONE CALL WITH HONIGMAN'S PROJECT MANAGEMENT (1 HR); [LONDON OFFICE]
07/08/09	Crozier, J	4.50	4.50	687.44	3,093.48	687.44	3,093.48	1.00 F	MATTER NAME: <u>Delphi Steering Acquisition</u> 1 CONDUCTING LICENCES AND PERMITS TELEPHONE CALL (1HR);
Wed	1122420/22							2.00 F	2 PREPARING FOR AND TELEPHONE CALL WITH GENERAL MOTORS REGARDING FRANCE EXCLUSION OF STEERING BUSINESS (2HRS);
								1.50 F	3 TELEPHONE CALL WITH ALIX PARTNERS ON PROJECT MANAGEMENT (1.5HRS); [LONDON OFFICE]
07/09/09	Crozier, J	3.00	3.00	687.44	2,062.32	687.44	2,062.32	0.50 F	MATTER NAME: <u>Delphi Steering Acquisition</u> 1 TELEPHONE CALL ON FRANCE STEERING BUSINESS AND EXCLUDING FROM THE SALE (0.5HRS);
Thu	1122420/28							1.00 F	2 LIAISING WITH PARIS TEAM REGARDING FRENCH OPTIONS (1HR);
								0.50 F	3 REVIEWING TURKISH BRANCH ARRANGEMENTS (0.5HRS);
								0.50 F	4 BANK ACCOUNTS UPDATE ON APPOINTMENT OF GM SIGNATORIES (0.5HRS)
								0.50 F	5 AND JAPANESE LEASE REVIEW OF TERMINATION PROVISIONS (0.5HRS); [LONDON OFFICE]

Total

118.50

78,547.25

27

Number of Entries:

EXHIBIT M
BILLING INCREMENTS
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Crozier, J	93.50	656.27	61,361.25	656.27	61,361.25
Crozier, J	25.00	687.44	17,186.00	687.44	17,186.00
	<u>118.50</u>		<u>78,547.25</u>		<u>78,547.25</u>

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	93.50	656.27	61,361.25	656.27	61,361.25
Delphi Steering Acquisition	25.00	687.44	17,186.00	687.44	17,186.00
	<u>118.50</u>		<u>78,547.25</u>		<u>78,547.25</u>

(-) REASONS FOR TASK HOUR ASSIGNMENTS

F FINAL BILL

EXHIBIT N

(Vague Communications)

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Achramowicz, W	0.15	373.14	55.97	373.14	55.97
Alonso, M	2.10	343.85	722.09	343.85	722.09
Bassmann, N	0.70	225.42	157.79	225.42	157.79
Broughton, J	6.80	607.66	4,132.09	607.66	4,132.09
Chauhan, D	1.10	282.24	310.46	281.07	309.18
Chauhan, D	0.18	282.27	49.40	281.07	49.19
Crozier, J	0.90	656.27	590.64	656.27	590.64
Cummings, C	0.15	560.00	84.00	560.00	84.00
Deng, J	0.40	850.00	340.00	850.00	340.00
Dookhun, R	1.90	478.03	908.26	478.03	908.26
Ge, X	0.30	940.00	282.00	940.00	282.00
Gebler, O	0.60	695.48	417.29	688.94	413.36
Gonzalez-Elizondo, J	0.30	275.00	82.50	275.00	82.50
Gu, V	0.60	692.86	415.72	689.99	413.99
Guch, K	2.50	980.36	2,450.90	980.36	2,450.90
Hinderer, H	0.10	482.91	48.29	482.91	48.29
Ho, G	2.30	343.08	789.08	343.08	789.08
Holmes, S	0.15	740.84	111.13	733.87	110.08
Koutsis, C	0.65	663.82	431.48	663.82	431.48
Koutsis, C	1.50	663.83	995.75	663.83	995.75
Kurata, N	0.25	407.37	101.84	407.37	101.84
Lattanzio, A	0.13	380.96	50.79	380.96	50.79
Lee, K	0.50	686.98	343.49	684.13	342.07
Maitland, J	1.00	279.92	279.92	279.92	279.92
Marlange, S	1.20	634.22	761.06	634.22	761.06
Marx, J	0.90	683.51	615.16	683.51	615.16
Marx, J	1.00	791.99	791.99	788.71	788.71
McDade, K	2.10	321.09	674.29	321.09	674.29
O'Neill, M	0.20	431.05	86.21	463.77	92.75
Otaola, I	1.30	690.00	897.00	690.00	897.00
Pacheco, M	0.40	265.00	106.00	265.00	106.00
Payne, Y	0.13	469.92	62.66	469.92	62.66
Payne, Y	0.40	493.97	197.59	493.97	197.59
Percivalle, U	0.20	594.13	118.83	594.13	118.83
Poke, A	0.37	635.04	232.85	632.41	231.88
Postigo Uribe, J	5.98	290.00	1,734.20	290.00	1,734.20
Rawski, P	0.70	551.04	385.73	551.04	385.73

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Reid, I	0.80	560.00	448.00	560.00	448.00
Reksodiputro, H	1.00	406.93	406.93	437.81	437.81
Reksodiputro, H	1.00	457.99	457.99	456.09	456.09
Sanchez de la Espada, H	3.50	565.62	1,979.67	565.62	1,979.67
Sauly De Chalon, A	0.20	657.08	131.42	657.08	131.42
Saw, J	0.10	225.79	22.58	224.86	22.49
Schenkel, S	3.70	233.43	863.69	233.43	863.69
Schenkel, S	0.40	258.72	103.49	257.65	103.06
Sharma, S	0.70	478.94	335.26	515.30	360.71
Sharma, S	0.40	508.03	203.21	505.93	202.37
Sharma, S	2.00	517.44	1,034.88	515.30	1,030.60
Sharma, S	0.90	517.49	465.74	515.30	463.77
Taylor, B	0.40	504.34	201.74	571.51	228.60
Taylor, B	0.80	531.19	424.95	571.51	457.21
Tomboc, G	0.20	191.65	38.33	190.84	38.17
Truong, K	0.40	343.97	137.59	370.08	148.03
Van Es, F	0.40	373.53	149.41	373.53	149.41
Vazquez-Silveyra, J	1.50	200.00	300.00	200.00	300.00
West, R	0.15	816.43	122.46	808.76	121.31
Whitefoord, C	9.20	816.43	7,511.16	808.76	7,440.59
Winge, J	0.20	100.00	20.00	100.00	20.00
Wolff, A	0.58	573.89	334.77	571.51	333.38
Wolff, A	1.20	652.40	782.88	652.40	782.88
Woodhall, J	0.10	150.53	15.05	149.90	14.99
Zhang, T	0.30	422.76	126.83	421.01	126.30
	<u>70.27</u>		<u>37,432.46</u>		<u>37,467.68</u>

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar	U.S. Dollar	U.S. Dollar	U.S. Dollar
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	0.95	560.00	532.00	560.00	532.00
Delphi Steering Acquisition	0.20	100.00	20.00	100.00	20.00
Delphi Steering Acquisition	1.50	200.00	300.00	200.00	300.00
Delphi Steering Acquisition	0.70	225.42	157.79	225.42	157.79
Delphi Steering Acquisition	3.70	233.43	863.69	233.43	863.69
Delphi Steering Acquisition	0.40	265.00	106.00	265.00	106.00
Delphi Steering Acquisition	0.30	275.00	82.50	275.00	82.50
Delphi Steering Acquisition	1.00	279.92	279.92	279.92	279.92
Delphi Steering Acquisition	5.98	290.00	1,734.20	290.00	1,734.20
Delphi Steering Acquisition	2.10	321.09	674.29	321.09	674.29
Delphi Steering Acquisition	2.30	343.08	789.08	343.08	789.08
Delphi Steering Acquisition	2.10	343.85	722.09	343.85	722.09
Delphi Steering Acquisition	0.15	373.14	55.97	373.14	55.97
Delphi Steering Acquisition	0.40	373.53	149.41	373.53	149.41
Delphi Steering Acquisition	0.13	380.96	50.79	380.96	50.79
Delphi Steering Acquisition	0.25	407.37	101.84	407.37	101.84
Delphi Steering Acquisition	0.13	469.92	62.66	469.92	62.66
Delphi Steering Acquisition	1.90	478.03	908.26	478.03	908.26
Delphi Steering Acquisition	0.10	482.91	48.29	482.91	48.29
Delphi Steering Acquisition	0.40	493.97	197.59	493.97	197.59
Delphi Steering Acquisition	0.70	551.04	385.73	551.04	385.73
Delphi Steering Acquisition	3.50	565.62	1,979.67	565.62	1,979.67
Delphi Steering Acquisition	0.20	594.13	118.83	594.13	118.83
Delphi Steering Acquisition	6.80	607.66	4,132.09	607.66	4,132.09
Delphi Steering Acquisition	1.20	634.22	761.06	634.22	761.06
Delphi Steering Acquisition	1.20	652.40	782.88	652.40	782.88
Delphi Steering Acquisition	0.90	656.27	590.64	656.27	590.64
Delphi Steering Acquisition	0.20	657.08	131.42	657.08	131.42
Delphi Steering Acquisition	0.65	663.82	431.48	663.82	431.48
Delphi Steering Acquisition	1.50	663.83	995.75	663.83	995.75
Delphi Steering Acquisition	0.90	683.51	615.16	683.51	615.16
Delphi Steering Acquisition	1.30	690.00	897.00	690.00	897.00
Delphi Steering Acquisition	0.40	850.00	340.00	850.00	340.00
Delphi Steering Acquisition	0.30	940.00	282.00	940.00	282.00
Delphi Steering Acquisition	2.50	980.36	2,450.90	980.36	2,450.90

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Beam	0.60	695.48	417.29	688.94	413.36
Project Beam	0.15	740.84	111.13	733.87	110.08
Project Beam	9.35	816.43	7,633.62	808.76	7,561.91
Project Three - Restructure of AP Subsidiaries	0.40	343.97	137.59	370.08	148.03
Project Three - Restructure of AP Subsidiaries	1.00	406.93	406.93	437.81	437.81
Project Three - Restructure of AP Subsidiaries	0.20	431.05	86.21	463.77	92.75
Project Three - Restructure of AP Subsidiaries	0.70	478.94	335.26	515.30	360.71
Project Three - Restructure of AP Subsidiaries	0.80	531.19	424.95	571.51	457.21
Project Two - Asia Pacific Regional Co-ordination	0.10	150.53	15.05	149.90	14.99
Project Two - Asia Pacific Regional Co-ordination	0.10	225.79	22.58	224.86	22.49
Project Two - Asia Pacific Regional Co-ordination	0.40	258.72	103.49	257.65	103.06
Project Two - Asia Pacific Regional Co-ordination	1.10	282.24	310.46	281.07	309.18
Project Two - Asia Pacific Regional Co-ordination	0.30	422.76	126.83	421.01	126.30
Project Two - Asia Pacific Regional Co-ordination	1.00	457.99	457.99	456.09	456.09
Project Two - Asia Pacific Regional Co-ordination	0.40	508.03	203.21	505.93	202.37
Project Two - Asia Pacific Regional Co-ordination	2.00	517.44	1,034.88	515.30	1,030.60
Project Two - Asia Pacific Regional Co-ordination	0.58	573.89	334.77	571.51	333.38
Project Two - Asia Pacific Regional Co-ordination	0.37	635.04	232.85	632.41	231.88
Project Two - Asia Pacific Regional Co-ordination	0.50	686.98	343.49	684.13	342.07
Project Two - Asia Pacific Regional Co-ordination	0.60	692.86	415.72	689.99	413.99
Project Two - Asia Pacific Regional Co-ordination	1.00	791.99	791.99	788.71	788.71
Project Two - Asia Pacific Regional Co-ordination	0.20	191.65	38.33	190.84	38.17
Project Two - Asia Pacific Regional Co-ordination	0.18	282.27	49.40	281.07	49.19
Project Two - Asia Pacific Regional Co-ordination	0.90	517.49	465.74	515.30	463.77
Project Two - Asia Pacific Regional Co-ordination	0.40	504.34	201.74	571.51	228.60
	<u>70.27</u>		<u>37,432.46</u>		<u>37,467.68</u>

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION	
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES			U.S. Dollar RATE
Achramowicz, W							
07/03/09 Fri 1122420/191	0.30	0.15	373.14	55.97	373.14	55.97	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 TELEPHONE CONVERSATION WITH K MISIAK REGARDING CHANGE OF BANK SIGNATORIES; 2 DISCUSSING PARTICULARITIES OF THE RULES OF BANKING REPRESENTATION BINDING IN DELPHI PL. <u>[WARSAW OFFICE]</u>
Alonso, M							
06/12/09 Fri 1120581/154	1.60	1.60	343.85	550.16	343.85	550.16	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 DRAFTING EMAIL REGARDING PE RISK ANALYSIS WITH REGARDS TO CONTRACTING EMPLOYEE IN SPAIN BY FOREIGN COMPANY. <u>[MADRID OFFICE]</u>
06/30/09 Tue 1120581/163	0.50	0.50	343.85	171.93	343.85	171.93	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 DRAFTING EMAIL REGARDING PE RISK ANALYSIS ON CONTRACTING EMPLOYEE IN SPAIN BY FOREIGN COMPANY. <u>[MADRID OFFICE]</u>
Bassmann, N							
06/30/09 Tue 1120581/150	1.00	0.30	225.42	67.63	225.42	67.63	<i>MATTER NAME: Delphi Steering Acquisition</i> 0.30 F 1 REVIEWING BANK DOCUMENTATION OF DEUTSCHE BANK AND COMMERZBANK OF RHODES GERMANY GMBH (0.3); 0.30 F 2 PREPARING EMAIL TO COMMERZBANK (0.3); 0.40 F 3 AMENDING DRAFT MANDATE LETTER TO DEUTSCHE BANK (0.4). <u>[FRANKFURT OFFICE]</u>
07/01/09 Wed 1122420/51	1.50	0.30	225.42	67.63	225.42	67.63	<i>MATTER NAME: Delphi Steering Acquisition</i> 0.20 F 1 TELEPHONE CONVERSATION WITH COMMERZBANK REGARDING BANK FORMS FOR CHANGING AUTHORISED PERSONS BANK ACCOUNT (0.2); 0.30 F 2 REVIEWING FORMS PROVIDED BY COMMERZBANK (0.3); 0.30 F 3 TELEPHONE CONVERSATIONS WITH DEUTSCHE BANK (0.3); 0.60 F 4 DRAFTING EMAIL TO J BROUGHTON REGARDING SIGNING INSTRUCTIONS BANK ACCOUNT FORMS OF COMMERZBANK FOR CHANGING AUTHORIZED PERSONS BANK ACCOUNT (0.6). <u>[FRANKFORT OFFICE]</u>
07/08/09 Wed 1122420/58	0.60	0.10	225.42	22.54	225.42	22.54	<i>MATTER NAME: Delphi Steering Acquisition</i> 0.20 F 1 REVIEWING EMAILS OF J BROUGHTON REGARDING BANK ACCOUNTS OF RHODES GERMANY GMBH (0.2); 0.10 F 2 TELEPHONE CONVERSATION WITH DEUTSCHE BANK (0.1); 0.30 F 3 DRAFTING EMAIL TO J BROUGHTON REGARDING RESULT OF TELEPHONE CONVERSATION WITH DEUTSCHE BANK (0.3). <u>[FRANKFORT OFFICE]</u>
Broughton, J							
06/01/09 Mon 1120581/2	0.40	0.40	607.66	243.06	607.66	243.06	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON REVIEW OF CORRESPONDENCE AND DOCUMENTATION FOR CHANGE OF DIRECTORS OF RHODES INDIA. <u>[LONDON OFFICE]</u>
06/08/09 Mon 1120581/21	0.60	0.60	607.66	364.60	607.66	364.60	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON CORRESPONDENCE REGARDING PROCESS OF OBTAINING LEASE IN BURSA. <u>[LONDON OFFICE]</u>
06/09/09 Tue 1120581/27	0.60	0.60	607.66	364.60	607.66	364.60	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON CORRESPONDENCE REGARDING LEASE IN BURSA FOR RHODES TURKEY AND REQUIREMENTS FOR CHANGE OF BANK SIGNATORIES FOR RHODES INDIA. <u>[LONDON OFFICE]</u>

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES		
Broughton, J								
06/10/09 Wed 1120581/31	0.60	0.60	607.66	364.60	607.66	364.60		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON CORRESPONDENCE REGARDING NEW LEASE IN BURSA FOR RHODES TURKEY AND OUTSTANDING REQUIREMENTS FOR CHANGE OF DIRECTORS RHODES INDIA. [LONDON OFFICE]
06/15/09 Mon 1120581/38	0.50	0.50	607.66	303.83	607.66	303.83		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON CORRESPONDENCE REGARDING CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES AND OUTSTANDING REQUIREMENTS FOR CHANGE OF DIRECTORS RHODES INDIA. [LONDON OFFICE]
06/16/09 Tue 1120581/41	0.70	0.40	607.66	243.06	607.66	243.06	0.30 F 0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON REVIEW OF VALUATION REPORT FOR RHODES INDIA (0.3 HRS); 2 CORRESPONDENCE REGARDING CHANGE OF BANK SIGNATORIES FOR EACH OF THE RHODES ACQUISITION ENTITIES (0.4 HRS). [LONDON OFFICE]
06/17/09 Wed 1120581/45	1.00	0.40	607.66	243.06	607.66	243.06	0.60 F 0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (0.6 HRS); 2 REVIEWING CORRESPONDENCE REGARDING ESTABLISHMENT OF BRANCH IN BURSA AND TRANSFER OF EMPLOYEES TO RHODES TURKEY (0.4 HRS). [LONDON OFFICE]
06/18/09 Thu 1120581/50	2.70	0.40	607.66	243.06	607.66	243.06	1.90 F 0.40 F 0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON CHANGE CORRESPONDENCE WITH LOCAL COUNSEL AND GENERAL MOTORS REPRESENTATIVES REGARDING BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (1.9 HRS); 2 REVIEWING CORRESPONDENCE REGARDING ESTABLISHMENT OF BRANCH IN BURSA AND TRANSFER OF EMPLOYEES TO RHODES TURKEY (0.4 HRS); 3 REVIEWING SHARES TRANSFER DOCUMENTATION FOR RHODES INDIA (0.4 HRS). [LONDON OFFICE]
06/19/09 Fri 1120581/54	2.30	0.20	607.66	121.53	607.66	121.53	1.50 F 0.20 F 0.60 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON CORRESPONDENCE WITH LOCAL COUNSEL REGARDING BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (1.5 HRS); 2 CORRESPONDENCE REGARDING ESTABLISHMENT OF BRANCH IN BURSA (0.2 HRS); 3 ATTENDING ON CORRESPONDENCE WITH INDIAN LOCAL COUNSEL REGARDING SHARES TRANSFER DOCUMENTATION FOR RHODES INDIA (0.6 HRS). [LONDON OFFICE]
06/22/09 Mon 1120581/59	3.40	0.40	607.66	243.06	607.66	243.06	1.50 A 1.50 A 0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES; 2 UPDATING BANK SIGNATORIES MATRIX (3 HRS); 3 CORRESPONDENCE REGARDING LEASE FOR RHODES TURKEY (0.4 HRS). [LONDON OFFICE]
06/23/09 Tue 1120581/63	3.80	0.90	607.66	546.89	607.66	546.89	0.90 F 1.00 A 1.00 A 0.90 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON COLLATING DOCUMENTS FOR CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (0.9 HRS); 2 UPDATING BANK SIGNATORIES MATRIX; 3 REVIEWING BOARD MINUTES OF RHODES INDIA (2 HRS); 4 REVIEWING MANDATE LETTERS AND DISTRIBUTION TO LOCAL COUNSEL (0.9 HRS). [LONDON OFFICE]
06/24/09 Wed 1120581/67	2.60	0.60	607.66	364.60	607.66	364.60	0.60 F 0.40 F 1.00 F 0.60 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON CORRESPONDENCE REGARDING BURSA LEASE (0.6 HRS); 2 COLLATING DOCUMENTS FOR CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (0.4 HRS); 3 UPDATING BANK SIGNATORIES MATRIX (1 HR); 4 CORRESPONDENCE WITH GENERAL MOTORS REPRESENTATIVES REGARDING LIMITATION ON BANK SIGNATORIES POWERS (0.6 HRS). [LONDON OFFICE]

~ See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
			U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Broughton, J								
06/26/09 Fri 1120581/75	3.10	0.50	607.66	303.83	607.66	303.83	2.00 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON DOCUMENTS FOR CHANGE OF BANK SIGNATORIES (2 HRS);
							0.50 F	2 CORRESPONDENCE REGARDING BURSA LEASE (0.5 HRS);
							0.50 F	3 REVIEWING UPDATED BANK SIGNATORIES MATRIX (0.5 HRS);
							0.10 F	4 CORRESPONDENCE WITH LOCAL COUNSEL REGARDING LOCAL CORPORATE LAW REQUIREMENTS TO CHANGE BANK SIGNATORIES (0.1 HRS) [LONDON OFFICE]
06/29/09 Mon 1120581/78	3.00	0.30	607.66	182.30	607.66	182.30	0.20 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING ON UPDATED MATRIX AND DOCUMENTS FOR CHANGE OF BANK SIGNATORIES (0.2 HRS);
							2.00 F	2 PREPARING KYC REQUIRED DOCUMENTS TABLE (2 HRS);
							0.30 F	3 CORRESPONDENCE REGARDING EXECUTION OF BURSA LEASE (0.3 HRS) [LONDON OFFICE]
Chauhan, D								
06/18/09 Thu 1145843/174	0.20	0.20	282.24	56.45	281.07	56.21		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW CORRESPONDENCE RECEIVED FROM CHINA AND SINGAPORE.
06/29/09 Mon 1145843/394	0.30	0.10	282.24	28.22	281.07	28.11		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW CORRESPONDENCE IN RELATION TO PROJECT TWO; 2 FOLLOW UP WITH ASIA PACIFIC COUNSEL REGARDING CORRESPONDENCE FROM GENERAL MOTORS OR JENNER; 3 CHECK EXTRANET TO SEE IF HAVE RECEIVED ARTICLES OF ASSOCIATION FOR GM ASIA PACIFIC PTE. LTD.
07/01/09 Wed 1145843/465	0.70	0.70	282.24	197.57	281.07	196.75		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 AMEND EMAIL SUMMARY OF STATUS OF TRANSFER OF SHARES TO REFLECT CALLS WITH DIFFERENT JURISDICTIONS.
07/02/09 Thu 1145843/501	0.30	0.10	282.24	28.22	281.07	28.11		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW CORRESPONDENCE RECEIVED FROM INDONESIA; 2 FORWARD INFORMATION TO T. RYAN AND A. MATUTE; 3 CORRESPOND WITH D. FIKRY REGARDING PREPARING CONDITIONAL SHARE TRANSFERS.
07/22/09 Wed 1147158/28	0.10	0.10	282.27	28.23	281.07	28.11		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW CORRESPONDENCE RECEIVED WITH RESPECT TO POST-CLOSING REQUIREMENTS.
07/24/09 Fri 1147158/36	0.30	0.08	282.27	21.17	281.07	21.08		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW CORRESPONDENCE RECEIVED; 2 RESPOND TO S. WANG REGARDING PHILIPPINES TAXPAYER IDENTIFICATION NUMBER APPLICATIONS; 3 PROVIDE PHILIPPINES TAXPAYER IDENTIFICATION NUMBERS TO S. WANG; 4 RESPOND TO B. DODGEN REGARDING ORIGINAL PHILIPPINES DOCUMENTS.
Crozier, J								
06/17/09 Wed 1120581/46	3.90	0.90	656.27	590.64	656.27	590.64	0.90 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING FRANCE EXCLUSION TELEPHONE CALL AND EMPLOYEE FOLLOW-UP (0.9HRS);
							0.50 F	2 TELEPHONE CALL WITH WALT REGARDING EMPLOYMENT ISSUES (0.5HRS);
							2.50 F	3 ATTENDING TO TRANSACTION AGENDA AND PROJECT MANAGEMENT (2.5HRS) [LONDON OFFICE]

~ See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS -	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Cummings, C								
06/24/09 Wed 94072942/36	0.30	0.15	560.00	84.00	560.00	84.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEW E-MAIL REGARDING CONVERSATION WITH THE CLIENT; 2 CONFERENCE WITH I.A. REID REGARDING SAME. [NEW YORK OFFICE]
Deng, J								
06/19/09 Fri 1120581/416	0.90	0.40	850.00	340.00	850.00	340.00	0.40 F 0.50 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 PREPARING CORRESPONDENCE REGARDING DISCLOSURE SCHEDULE FOR DELPHI TRANSACTION (0.4); 2 REVIEWING ADDITIONAL DISCLOSURE OF OVERTIME COMPLIANCE ISSUES FROM QIONG YU. (0.5) [SHANGHAI OFFICE]
Dookhun, R								
06/10/09 Wed 1120581/33	0.80	0.50	478.03	239.02	478.03	239.02	0.30 F 0.20 F 0.30 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 CORRESPONDENCE REGARDING RUSSIAN CONSULTANT AND SPANISH EMPLOYEES (0.3); 2 REVIEWING CORRESPONDENCE REGARDING JAPANESE EMPLOYEES (0.2); 3 UPDATING LIST OF PRE-CLOSING EMPLOYMENT ACTIONS (0.3). [LONDON OFFICE]
06/11/09 Thu 1120581/35	0.20	0.20	478.03	95.61	478.03	95.61		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 CORRESPONDENCE REGARDING TRANSACTION AGENDA. [LONDON OFFICE]
06/16/09 Tue 1120581/43	1.20	1.20	478.03	573.64	478.03	573.64	0.90 F 0.30 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 CORRESPONDENCE REGARDING EMPLOYMENT OF SPANISH INDIVIDUAL BY NON-SPANISH RHODES ENTITY (0.9); 2 CORRESPONDENCE REGARDING EMPLOYMENT ISSUES IN INDIA (0.3). [LONDON OFFICE]
Ge, X								
06/17/09 Wed 1120581/107	0.30	0.30	940.00	282.00	940.00	282.00		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING VARIOUS CORRESPONDENCE REGARDING SIGNING AND PROPERTY INFORMATION OF PRC ENTITIES. [BEIJING OFFICE]
Gebler, O								
06/04/09 Thu 99172736/31	1.60	0.60	695.48	417.29	688.94	413.36	0.50 F 0.50 F 0.60 F	<i>MATTER NAME: Project Beam</i> 1 DRAFTING INTERCOMPANY LOAN (0.5); 2 REVIEWING MOU AND DOCUMENTS RELATING TO MAGNA PROPOSAL (0.5); 3 E-MAILS REGARDING MAGNA INTERCOMPANY LOAN (0.6).
Gonzalez-Elizondo, J								
06/16/09 Tue 1120581/306	0.40	0.30	275.00	82.50	275.00	82.50	0.30 F 0.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING AND DISCUSSING CONSOLIDATION OF TITLE TO REAL PROPERTY AND POSSESSION CLAIMS REGARDING FACILITY LOCATED IN NUEVO LEON (0.3 HRS); 2 MEETING WITH J VAZQUEZ-SILVEYRA REGARDING SAME (0.1 HRS). [MONTERREY OFFICE]
Gu, V								

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
			U.S. Dollar	FEES	U. S. Dollar	FEES		
Gu, V								
06/23/09 Tue 1145843/183	0.10	0.10	692.86	69.29	689.99	69.00		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 <u>REVIEW CORRESPONDENCE CONCERNING CLOSING ACTION LIST.</u>
06/24/09 Wed 1145843/207	0.30	0.30	692.86	207.86	689.99	207.00		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 <u>REVIEW CORRESPONDENCE CONCERNING CLOSING ACTION LIST AND CONTRACT ASSIGNMENT AND CONSIDER RELATED ISSUES.</u>
06/25/09 Thu 1145843/275	0.20	0.20	692.86	138.57	689.99	138.00		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 <u>REVIEW AND REPLY CORRESPONDENCE CONCERNING CONTRACT ASSIGNMENT OF MATERIAL CONTRACTS.</u>
Guch, K								
06/01/09 Mon 1120581/1	6.10	0.60	980.36	588.22	980.36	588.22	2.20 F 3.00 F 0.60 F 0.30 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 TELEPHONE CALLS WITH ALL PARTIES TO GO THROUGH FINAL MDA (2.2); 2 DEALING WITH CHANGES FROM LOCAL COUNTRIES FOLLOWING AGREEMENT ON MDA (3); 3 EXCHANGING EMAILS WITH INDIA REGARDING VARIOUS ISSUES RELATING TO THE LOCAL INDIAN LTA AND GURGOAN SITE (0.6); 4 DISCUSSIONS WITH J CROZIER REGARDING APPROACH TO CHANGES REQUIRED TO LOCAL LTAS (0.3). [LONDON OFFICE]
06/05/09 Fri 1120581/15	0.80	0.80	980.36	784.29	980.36	784.29		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 <u>ATTENDING TO VARIOUS EMAILS REGARDING FINALISATION OF LOCAL LOCAL TRANSFER AGREEMENTS AND EXTRACTION OF GURGOAN AND FRANCE. [LONDON OFFICE]</u>
06/15/09 Mon 1120581/37	1.20	1.10	980.36	1,078.40	980.36	1,078.40	1.10 F 0.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 <u>DEALING WITH VARIOUS REAL ESTATE EMAILS FROM GENERAL MOTORS REGARDING AUSTRALIA, INDIA, FRENCH AND POLISH PROPERTIES (1.1);</u> 2 DEALING WITH EMAIL FROM DELPHI REGARDING KOREAN PAYROLL SERVICE PROVIDER (0.1). [LONDON OFFICE]
Hinderer, H								
06/05/09 Fri 1120581/127	0.50	0.10	482.91	48.29	482.91	48.29	0.20 A 0.20 A 0.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING DRAFT LOCAL LOCAL TRANSFER AGREEMENT REVISED BY DELPHI; 2 DRAFTING AND SENDING OUT EMAIL REGARDING SAME MATTER TO M KUSCHNICK (0.4); 3 <u>BRIEF TELEPHONE CONFERENCE WITH LOCAL DELPHI COUNSEL (0.1). [BERLIN OFFICE]</u>
Ho, G								
06/19/09 Fri 1120581/437	1.30	1.00	343.08	343.08	343.08	343.08	1.00 F 0.30 A	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 <u>ATTENDING CONFERENCE CALL REGARDING COMPLETION AGENDA FOR LOCAL TRANSFER AGREEMENT (1.0HRS)</u> 2 RUN THROUGH AND RELATED DISCUSSIONS; FOLLOWING UP EMAIL CORRESPONDENCE WITH S MCGRATH REGARDING GOODS AND SERVICES TAX RELATED ISSUES. [SYDNEY OFFICE]
06/30/09 Tue 1120581/440	1.70	1.30	343.08	446.00	343.08	446.00	1.30 F 0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 <u>REVIEWING AND RESPONDING TO VARIOUS EMAIL CORRESPONDENCE REGARDING STAMP DUTY AND GOODS AND SERVICES TAX RELATED ISSUES (DUTY ESTIMATES, TAX INVOICES ETC)(1.30HRS);</u> 2 DISCUSSIONS WITH S SCHENKEL AND C KOUTSIS (B&M SYDNEY) REGARDING STAMP DUTY AND GST RELATED ISSUES (0.40HRS). [SYDNEY OFFICE]

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EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
Ho, G						
Holmes, S						
07/09/09 Thu 99172737/47	0.30	0.15	740.84	111.13	733.87 110.08	<i>MATTER NAME: Project Beam</i> 1 TELEPHONE CONVERSATION WITH C. WHITEFOORD; 2 E-MAIL WITH GM RE IT ISSUES.
Koutsis, C						
06/30/09 Tue 1120581/439	0.80	1.50	663.83	995.75	663.83 995.75	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS REGARDING POST CLOSING STEPS AND DUTY CALCULATION (1.50HRS); 0.30 F 2 DRAFTING EMAIL TO G HO (B&M SYDNEY) REGARDING STAMP DUTY PAYABLE (0.30HRS). [SYDNEY OFFICE]
07/06/09 Mon 1122420/160	0.50	0.25	663.82	165.96	663.82 165.96	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS REGARDING GOODS AND SERVICES TAX AND CALCULATION OF GOODS AND SERVICES TAX; 2 DISCUSSION WITH G HO REGARDING SAME. [SYDNEY OFFICE]
07/07/09 Tue 1122420/162	0.20	0.20	663.82	132.76	663.82 132.76	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS REGARDING DUTY PAYABLE ON LOCAL ACQUISITION; 2 DRAFTING EMAIL REGARDING SAME. [SYDNEY OFFICE]
07/09/09 Thu 1122420/165	0.30	0.20	663.82	132.76	663.82 132.76	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAIL REGARDING TAX INVOICE; 2 DISCUSSION WITH G HO REGARDING TAX INVOICE; 3 REVIEWING EMAIL REGARDING SAME. [SYDNEY OFFICE]
Kurata, N						
07/07/09 Tue 1122420/181	0.50	0.25	407.37	101.84	407.37 101.84	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 CONFERRING WITH MS SAITO (IN CHARGE OF DELPHI JAPAN) TO CONFIRM STATUS OF TRANSFER OF LEASEHOLD RIGHTS FROM DELPHI JAPAN TO ROAD JAPAN; 2 CONFERRING WITH MR YOKOTA WHO IS PERSON IN CHARGE OF NINON SEIMEI. [TOKYO OFFICE]
Lattanzio, A						
06/30/09 Tue 1120581/373	0.40	0.13	380.96	50.79	380.96 50.79	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 EXAMINING LAST CORRESPONDENCE WITH M TESSERA; 2 ATTENDING TO NEW EMAIL TO M TESSERA REGARDING REQUEST OF INFORMATION; 3 EXCHANGING EMAILS WITH M TESSERA REGARDING LAST VERSION OF THE DEED OF TRANSFER (SECTION 5/PAYMENT OF THE INCOME TAXES). [ROME OFFICE]
Lee, K						
06/17/09 Wed 1145843/126	0.30	0.30	686.98	206.09	684.13 205.24	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW DISCUSSION IN EMAIL; 2 REVIEW AND CONSIDER DRAFT EMAIL ON CONSENT/WAIVER ISSUES.
06/25/09 Thu 1145843/265	0.20	0.20	686.98	137.40	684.13 136.83	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 DRAFT EMAIL MAKING SUGGESTIONS TO RESOLVE ISSUES FOR OUTSTANDING CLOSING CHECKLIST MATTERS.

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EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES		
Lee, K								
Maitland, J								
07/08/09	1.00	1.00	279.92	279.92	279.92	279.92		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAIL CORRESPONDENCE AND TRANSACTION AGENDA. [LONDON OFFICE]
Wed 1122420/25								
Marlange, S								
06/09/09	2.50	0.50	634.22	317.11	634.22	317.11	0.80 F	1 REVIEWING LATEST VERSION OF LOCAL TRANSFER AGREEMENT (COMPARED TO MTA) (0.8 HR);
Tue 1120581/319							0.40 F	2 WORKING SESSION WITH A SAUTY DE CHALON (B&M PARIS) AND S JOUNIAUX (B&M PARIS) REGARDING PROPOSED SOLUTION TO MINIMIZE RISKS IN FRANCE (0.4 HR);
							0.50 F	3 DRAFTING EMAIL REGARDING CONTEMPLATED SCENARIO FOR FRANCE (0.5 HR);
							0.80 F	4 WORKING SESSION WITH A SAUTY DE CHALON, H SANCHEZ DE LA ESPADA ET AL REGARDING LOCAL TRANSFER AGREEMENT AND HOW TO MINIMIZE RISKS OF EMPLOYEES' CLAIMS (0.8 HR). [PARIS OFFICE]
06/17/09	2.10	0.70	634.22	443.95	634.22	443.95	0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 EXCHANGING EMAILS WITH J CROZIER REGARDING RISKS LINKED TO DELPHI STRASBOURG (0.4 HR);
Wed 1120581/324							1.00 F	2 CONFERENCE CALL WITH CLIENTS REGARDING SAME (1 HR);
							0.70 F	3 DRAFTING EMAIL REGARDING SAME (0.7 HR). [PARIS OFFICE]
Marx, J								
06/01/09	1.90	0.90	683.51	615.16	683.51	615.16	0.90 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 TELEPHONE CONFERENCE WITH CLIENT (0.90);
Mon 1120581/441							1.00 F	2 REVIEW AND FINALISE JAPANESE LTA AND PARTICIPATION AGREEMENT (1.0). [TOKYO OFFICE]
07/03/09	0.50	0.50	791.99	396.00	788.71	394.36		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 ATTEND CONFERENCE CALL TO REVIEW ISSUES REGARDING TRANSFER OF SHARES.
Fri 1145843/513								
07/03/09	0.50	0.50	791.99	396.00	788.71	394.36		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 SECOND CONFERENCE CALL ON TRANSFER OF SHARES.
Fri 1145843/514								
McDade, K								
06/05/09	0.70	0.10	321.09	32.11	321.09	32.11	0.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS REGARDING FINALISATION OF LOCAL TRANSFER AGREEMENTS (0.1 HRS);
Fri 1120581/169							0.10 F	2 REVIEWING MDA AND LOCAL TRANSFER AGREEMENT (0.1 HRS);
							0.20 F	3 DISCUSSING ISSUES REGARDING LOCAL TRANSFER AGREEMENT WITH B BINNS (0.2 HRS);
							0.10 F	4 DISCUSSING ISSUES REGARDING EMPLOYEES CLAUSE OF LOCAL TRANSFER AGREEMENT WITH S MCGRATH (0.1 HRS);
							0.20 F	5 DRAFTING EMAIL TO B BINNS WITH UPDATE REGARDING AMENDMENTS TO EMPLOYEES CLAUSE OF LOCAL TRANSFER AGREEMENT (0.2 HRS) [MELBOURNE OFFICE]

- See the last page of exhibit for explanation

EXHIBIT N
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Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
McDade, K								
06/09/09 Tue 1120581/174	1.20	0.50	321.09	160.55	321.09	160.55	0.30 F 0.30 F 0.10 F 0.10 F 0.10 F 0.20 F 0.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS REGARDING EMPLOYEE LISTINGS AND COMPLETION STEPS (0.3 HRS); 2 DISCUSSING ISSUES REGARDING EMPLOYEES CLAUSE OF LOCAL TRANSFER AGREEMENT WITH B BINNS (0.3 HRS); 3 REVIEWING TRANSACTION AGENDA (0.1 HRS); 4 DRAFTING EMAIL TO S MCGRATH REGARDING CLOSING (0.1 HRS); 5 REVIEWING EMAIL RESPONSE FROM S MCGRATH (0.1 HRS); 6 DISCUSSING ISSUES WITH B BINNS AND S MCGRATH (0.2 HRS); 7 REVIEWING FINALISED AUSTRALIAN TRANSACTION AGENDA (0.1 HRS). [MELBOURNE OFFICE]
06/18/09 Thu 1120581/185	1.00	0.20	321.09	64.22	321.09	64.22	0.10 F 0.10 F 0.10 F 0.20 F 0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAIL FROM S MCGRATH REGARDING TRANSACTION AGENDA QUERY (0.1 HRS); 2 DISCUSSING ISSUES REGARDING TRANSACTION AGENDA WITH B BINNS (0.1 HRS); 3 REVIEWING TERMS OF ENTERPRISE AGREEMENT (0.1 HRS); 4 REVIEWING APPLICABLE LEGISLATION (0.1 HRS); 5 TELEPHONE ATTENDANCE WITH HR MANAGER (0.2 HRS); 6 DRAFTING EMAIL TO T BOLSTER REGARDING UNION CONSULTATION (0.4 HRS). [MELBOURNE OFFICE]
06/19/09 Fri 1120581/188	0.30	0.30	321.09	96.33	321.09	96.33		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS FROM B BINNS AND S MCGRATH; 2 DISCUSSING ISSUES WITH B BINNS (0.3 HRS). [MELBOURNE OFFICE]
06/24/09 Wed 1120581/196	0.20	0.20	321.09	64.22	321.09	64.22	0.20 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 AMENDING EMAIL RESPONSE TO R DOOKHUN (0.2 HRS). [MELBOURNE OFFICE]
06/25/09 Thu 1120581/201	1.80	0.30	321.09	96.33	321.09	96.33	0.30 F 0.20 F 0.60 F 0.10 F 0.30 F 0.30 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS FROM W RALPH AND B BINNS REGARDING EMPLOYMENT OFFERS (0.3 HRS); 2 DISCUSSING ISSUES REGARDING OFFERS WITH B BINNS (0.2 HRS); 3 DRAFTING RESPONSE TO RHODES AND GMH REGARDING OFFERS AND PLAN MATTERS TO BE INCLUDED IN RESPONSE (0.6 HRS); 4 REVIEWING TERMS OF LOCAL TRANSFER AGREEMENT (0.1 HRS); 5 DRAFTING EMAIL RESPONSE TO GENERAL MOTORS AND RHODES REGARDING OFFERS AND EMPLOYMENT MATTERS (0.3 HRS); 6 DRAFTING EMAIL RESPONSE TO DELPHI (0.3 HRS). [MELBOURNE OFFICE]
06/26/09 Fri 1120581/202	0.20	0.10	321.09	32.11	321.09	32.11	0.10 F 0.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS FROM W RALPH AND B BINNS (0.1 HRS); 2 AMENDING LETTERS OF OFFER (0.1 HRS). [MELBOURNE OFFICE]
06/30/09 Tue 1120581/209	0.20	0.20	321.09	64.22	321.09	64.22	0.20 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAILS REGARDING EMPLOYMENT COMPLETION CHECKLIST (0.2 HRS). [MELBOURNE OFFICE]

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
McDade, K								
07/02/09 Thu 1122420/65	1.70	0.20	321.09	64.22	321.09	64.22	0.20 F 0.80 F 0.20 F 0.50 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 DISCUSSING OFFER LETTERS WITH B BINNS (0.2 HRS); 2 AMENDING OFFER LETTERS (0.8 HRS); 3 DISCUSSION WITH B BINNS (0.2 HRS); 4 AMENDING OFFERS AND LETTERS (0.5 HRS). [MELBOURNE OFFICE]
O'Neill, M								
09/14/09 Mon 1150643/28	0.20	0.20	431.05	86.21	463.77	92.75		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 REVIEW AND RESPOND TO CORRESPONDENCE FROM S. LUO
Otaola, I								
06/12/09 Fri 1120581/153	0.40	0.40	690.00	276.00	690.00	276.00		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 PREPARING EMAIL ADVISING ON SITUATIONS THAT MAY GENERATE PERMANENT ESTABLISHMENT (PE) FOR TAX PURPOSES. [MADRID OFFICE]
06/30/09 Tue 1120581/162	0.90	0.90	690.00	621.00	690.00	621.00		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 PREPARING EMAIL WITH OUR ADVICE ON EXISTENCE OF SPANISH PE DUE TO EMPLOYEE ACTIVITIES. [MADRID OFFICE]
Pacheco, M								
06/09/09 Tue 1120581/392	0.30	0.10	265.00	26.50	265.00	26.50	0.20 F 0.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 CONFERENCE CALL WITH J CROZIER REGARDING PENDING ISSUES OF PROJECT RHODES (0,2); 2 EXCHANGING EMAILS WITH SAME (0,1). [SAO PAULO OFFICE]
07/01/09 Wed 1122420/143	3.80	0.30	265.00	79.50	265.00	79.50	0.40 F 0.50 F 0.30 F 0.60 F 0.30 F 0.30 F 0.40 F 0.40 F 0.60 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 EXCHANGING EMAILS WITH R AMARAL REGARDING OBTAINING OF ENVIRONMENTAL LICENCES AND AUTHORISATIONS OF SAGINAW BRASIL TO OPERATE BUSINESS (0,4); 2 REVIEWING AND CHANGING DRAFT OL EMAIL PREPARED BY LAW CLERK J WINGE REGARDING SAME MATTER (0,5); 3 EXCHANGING EMAIL WITH C GRICUG (FROM DELPHI) REGARDING SAME LICENSES (0,3); 4 EXCHANGING EMAIL WITH T BOLSTER REGARDING PAYMENT OF LOCAL PURCHASE PRICE (0,6); 5 EXCHANGING EMAIL WITH REGARDING POST CLOSING CHECKLIST (0,3); 6 CONFERENCE CALL WITH L ALMEIDA (FROM DELPHI), P FRAUENDORF (GENERAL MOTORS'S INTERNAL COUNSEL) REGARDING PRE-CLOSING CHECKLIST (0,3); 7 INTERNAL MEETING WITH LAW CLERK J WINGE TO DISCUSS STATUS OF CHECKLIST (0,4); 8 EXCHANGING EMAILS WITH J CROZIER REGARDING LOCAL ISSUES OL PROJECT RHODES (0,4); 9 REVIEWING AND CHANGING DRAFT OF PRE-CLOSING CHECKLIST (0,6). [SAO PAULO OFFICE]
Payne, Y								

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS -	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Payne, Y								
06/26/09 Fri 1120581/76	0.40	0.13	469.92	62.66	469.92	62.66		<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 TELEPHONE CALL WITH J CROZIER REGARDING ACQUISITION OF STEERING BUSINESS AND CLOSING FORMALITIES FOR GERMAN EMPLOYEES; 2 PREPARING EMAIL TO A WOLFF (B&M BERLIN) REGARDING EQUALISATION OF INTEREST AGREEMENT AND TRANSFER LETTERS; 3 REVIEWING EMAILS REGARDING CONSULTATION WITH UNIONS IN ITALY. [LONDON OFFICE]</p>
07/08/09 Wed 1122420/23	0.60	0.40	493.97	197.59	493.97	197.59	0.40 F 0.20 F	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING EMAILS REGARDING TRANSFER OF EMPLOYEES IN CHINA (0.4 HRS.); 2 REVIEWING EMAIL FROM INDIAN COLLEAGUE REGARDING OUTSTANDING POINTS IN TERMS OF TRANSFERRING INDIAN EMPLOYEES (0.2 HRS.). [LONDON OFFICE]</p>
Percivalle, U								
06/25/09 Thu 1120581/277	0.60	0.20	594.13	118.83	594.13	118.83	0.20 F 0.20 F 0.20 F	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING CORRESPONDENCE WITH W RALPH AND P RUIZ (0.2); 2 REVIEWING DELEGATION OF POWERS AND OF 2008 MINUTES OF MEETING WITH UNIONS (0.2); 3 REVIEWING REVISED NOTICE TO UNIONS AND ANALYSING LIKELY ISSUES TO BE DISCUSSED AT PROBABLE MEETING WITH THEM AND HOW TO ADDRESS THOSE (0.2). [MILAN OFFICE]</p>
Poke, A								
06/01/09 Mon 1145843/1	0.50	0.17	635.04	105.84	632.41	105.40		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 REVIEW OF EMAILS ON FOREIGN INVESTMENT APPROVALS IN AUSTRALIA AND NEW ZEALAND FROM GM; 2 LIAISON WITH F HARDEN; 3 COURTESY CALL WITH JOHN HILL AT FIRB REGARDING POSSIBLE APPROACH BY GM IN LIGHT OF GMC FILING.</p>
06/03/09 Wed 1145843/35	0.40	0.20	635.04	127.01	632.41	126.48		<p><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> <p>1 CALL WITH FIONA HARDEN REGARDING NZ OIO ISSUES; 2 REVIEW OF GM EMAILS.</p>
Postigo Uribe, J								
06/01/09 Mon 1120581/213	1.70	0.60	290.00	174.00	290.00	174.00	0.30 F 0.30 A 0.30 A 0.30 F 0.20 F 0.30 F	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEW EMAILS AND INFORMATION SENT BY J CROZIER (0.3); 2 SEVERAL TELEPHONE CONFERENCES WITH G ADAME-ALVAREZ; 3 REVIEW, DISCUSSE AND MODIFY LOCAL TRANSFER AGREEMENTS (0.6); 4 REVIEW EMAILS BY C SALAZAR (0.3); 5 REVIEW REAL ESTATE MATTERS AND DOCUMENTS (0.2); 6 REVIEW LABOUR MATTERS AND REVIEW ISSUES ON TRANSFERS OF PERMITS (0.3). [MEXICO CITY OFFICE]</p>
06/02/09 Tue 1120581/214	2.80	1.55	290.00	449.50	290.00	449.50	0.30 F 1.00 F 1.00 F 0.25 A 0.25 A	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEW EMAIL AND COMMENTS BY C SALAZAR (0.3); 2 REVIEW ISSUES ON LOCAL TRANSFER AGREEMENTS AND MODIFIED CLAUSES (1.0); 3 REVIEW EMAILS AND DOCUMENTS SENT BY I MARTINEZ (1.0); 4 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ; 5 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS (0.5). [MEXICO CITY OFFICE]</p>

~ See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
Postigo Uribe, J						
06/04/09 Thu 1120581/217	2.50	0.40	290.00	116.00	290.00	116.00
					1.20 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEW MATTERS ON SCHEDULES TO MDA AND REVIEW EMAILS BY J CROZIER (1.2);
					0.40 F	2 REVIEW AND DISCUSS ISSUES ON JURISDICTION CLAUSE, INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ (0.4);
					0.40 F	3 REVIEW AND DISCUSS REVISED VERSIONS OF LOCAL TRANSFER AGREEMENTS, REVIEW EMAILS BY C SALAZAR (0.4);
					0.50 F	4 REVIEW MATTERS ON REAL ESTATE INVESTIGATIONS, REVIEW AND DISCUSS PRELIMINARY FUNDINGS REPORT, REVIEWING MATTERS ON ADDITIONAL MODIFICATIONS, ISSUES ON SCHEDULE 2 AND EMAIL BY J LEON (0.5). [MEXICO CITY OFFICE]
06/05/09 Fri 1120581/219	1.30	0.40	290.00	116.00	290.00	116.00
					0.35 A	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEW EMAILS BY J CROZIER;
					0.35 A	2 REVIEW MDA AND MATTERS ON LOCAL TRANSFER AGREEMENT MODIFICATIONS (0.7);
					0.20 F	3 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ (0.2);
					0.20 A	4 REVIEW EMAILS BY R DOOKHUN;
					0.20 A	5 REVIEW LABOR MATTERS TRANSFER ISSUES AND ISSUES ON JURISDICTION (0.4). [MEXICO CITY OFFICE]
06/09/09 Tue 1120581/225	2.50	0.75	290.00	217.50	290.00	217.50
					0.40 A	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEW EMAILS BY J LEON;
					0.40 A	2 REVIEW AND ANALYSIS OF ISSUES ON JURISDICTION CLAUSE, PARTICULARITIES OF TRANSACTION IN MEXICO AND PRE-CLOSING TRANSFERS (0.8);
					0.40 F	3 EXCHANGE EMAILS WITH T BOLSTER, REVIEW AND DISCUSS AGENDA (0.4);
					0.25 A	4 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ;
					0.25 A	5 REVIEW MATTERS ON REAL ESTATE INVESTIGATION AND PROCEDURES, REVIEW EMAILS BY J VAZQUEZ-SILVEYRA (0.5);
					0.10 A	6 REVIEW EMAIL BY J CROZIER;
					0.10 A	7 REVIEW LABOUR MATTERS (0.2);
					0.40 F	8 REVIEW ISSUES ON LOCAL TRANSFER AGREEMENTS ADDITIONAL REPRESENTATIONS AND WARRANTIES (0.4);
					0.20 F	9 CONFERENCE CALL WITH C SALAZAR, REVIEW MATTERS ON FINDINGS ON REAL ESTATE INFORMATION AT NUEVO LEON (0.2). [MEXICO CITY OFFICE]
06/10/09 Wed 1120581/227	1.30	0.85	290.00	246.50	290.00	246.50
					0.20 A	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEW EMAILS BY J VAZQUEZ-SILVEYRA;
					0.20 A	2 REVIEW AND DISCUSS RESULTS OF ADDITIONAL FINDINGS OVER REAL ESTATE IN NUEVO LEON (0.4);
					0.20 A	3 REVIEW EMAIL BY J LEON;
					0.20 A	4 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS AND ISSUES ON DUE DILIGENCE (0.4);
					0.15 A	5 REVIEW EMAIL BY C SALAZAR;
					0.15 A	6 REVIEW LIST OF PERMITS AND DOCUMENTS REQUIRED (0.3);
					0.10 A	7 REVIEW EMAIL BY A OLIVAS AND COMMENTING TO LOCAL TRANSFER AGREEMENTS;
					0.10 A	8 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ (0.2). [MEXICO CITY OFFICE]

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EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	ENTRY HOURS	HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
			U.S. Dollar	FEES	U. S. Dollar	FEES		
Postigo Uribe, J								
06/11/09 Thu 1120581/229	1.00	0.13	290.00	37.70	290.00	37.70	0.20 A	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS;
							0.20 A	2 REVIEW EMAILS BY C SALAZAR, J CROZIER, M TAIGMAN AND J KANNAN;
							0.20 A	3 REVIEW MATTERS ON REPS AND WARRANTIES AND JURISDICTION (0.6);
							0.13 A	4 SEVERAL TELEPHONE CONFERENCE WITH G ADAME-ALVAREZ;
							0.13 A	5 REVIEW MATTERS ON REAL PROPERTY ISSUES;
							0.14 A	6 REVIEW LEGAL MEMORANDUM AND PROCESSES (0.4). [MEXICO CITY OFFICE]
06/25/09 Thu 1120581/241	0.80	0.45	290.00	130.50	290.00	130.50	0.15 A	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ;
							0.15 A	2 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS AND FINALIZATION (0.3);
							0.30 F	3 DISCUSS ISSUES ON GUARANTEES UNDER ACCESS AGREEMENT (0.3);
							0.20 F	4 REVIEWING EMAILS BY J CROZIER AND MATTERS ON CLOSING AND CLOSING DELIVERABLES (0.2). [MEXICO CITY OFFICE]
07/08/09 Wed 1122420/91	1.00	0.55	290.00	159.50	290.00	159.50	0.15 A	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 INTEROFFICE CONFERENCE WITH G ADAME;
							0.15 A	2 REVIEW AND DISCUSS MATTERS ON TRANSFER OF ASSETS TO STEERINGMEX TRANSACTION (0.3);
							0.30 F	3 REVIEW AND DISCUSS LIST OF PENDING INFORMATION, PERMITS, ETC (0.3);
							0.10 F	4 REVIEW EMAILS BY T BOLSTER AND J BROUGHTON (0.1);
							0.30 F	5 REVIEW MATTERS ON PREPARATION OF SCHEDULES TO LOCAL TRANSFER AGREEMENTS, EXECUTION OF DOCUMENTS, ETC (0.3). [MEXICO CITY OFFICE]
07/09/09 Thu 1122420/93	1.30	0.30	290.00	87.00	290.00	87.00	0.50 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEW EMAIL AND DOCUMENTS BY C SALAZAR UPDATED LIST OF DOCUMENTS FOR CLOSING, REVISED TRANSACTION AGENDA AND COMMENTS BY JR AYALA (0.5);
							0.30 F	2 INTEROFFICE CONFERENCE WITH G ADAME REVIEW AND DISCUSS TRANSACTION MATTERS AND MATTERS ON DIRECTORS (0.3);
							0.20 A	3 REVIEW LABOR MATTERS, EMPLOYER SUBSTITUTION;
							0.20 A	4 INTEROFFICE CONFERENCE WITH SP VILLEGAS (0.4);
							0.10 F	5 REVIEWING EMAIL BY I MARTINEZ (0.1). [MEXICO CITY OFFICE]
Rawski, P								
06/16/09 Tue 1120581/479	0.50	0.10	551.04	55.10	551.04	55.10	0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ASSISTING IN LEASE AGREEMENTS RELATED ISSUES (0.40 HRS);
							0.10 F	2 EXCHANGING VARIOUS EMAILS REGARDING SAME (0.1 HRS). [WARSAW OFFICE]
06/23/09 Tue 1120581/481	1.50	0.60	551.04	330.62	551.04	330.62	0.90 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 WORKING ON REMAINING ITEMS FOR CLOSING OF THE LOCAL TRANSFER AGREEMENT RE: POLAND (CONTACTING DELPHI POLSKA AND REVISING CLOSING CHECK LIST, ETC) (0.90 HRS);
							0.60 F	2 PARTICIPATING IN VARIOUS EMAIL CORRESPONDENCE REGARDING SAME (0.60 HRS). [WARSAW OFFICE]
Reid, I								
06/02/09 Tue 94072942/41	0.20	0.20	560.00	112.00	560.00	112.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEWED CORRESPONDENCE AND WEBSITE CONCERNING CLAIMS AGENT. [NEW YORK OFFICE]

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES		
Reid, I								
06/09/09 Tue 94072942/52	0.10	0.10	560.00	56.00	560.00	56.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEWED CORRESPONDENCE CONCERNING IPRO/CONCORDANCE, DISPUTED CLAIMS AND EXTRANET ISSUES. [NEW YORK OFFICE]
06/22/09 Mon 94072942/63	0.20	0.20	560.00	112.00	560.00	112.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEWED TAX ISSUE DEVELOPMENTS AND E-MAIL TO TAX TEAM. [NEW YORK OFFICE]
06/28/09 Sun 94072942/68	0.30	0.30	560.00	168.00	560.00	168.00		<i>MATTER NAME: Chapter 11 Special Tax Counsel</i> 1 REVIEWED CORRESPONDENCE AND ISSUES CONCERNING SECTION 505 JURISDICTION. [NEW YORK OFFICE]
Reksodiputro, H								
06/29/09 Mon 1145843/386	1.00	1.00	457.99	457.99	456.09	456.09		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW EMAIL REGARDING TRANSFER OF SHARES AND PROVIDE COMMENTS.
08/18/09 Tue 1150643/3	1.00	1.00	406.93	406.93	437.81	437.81		<i>MATTER NAME: Project Three - Restructure of AP Subsidiaries</i> 1 REVIEW EMAIL AND DOCUMENT REGARDING REORGANIZATION DOCUMENT LIST.
Sanchez de la Espada, H								
06/04/09 Thu 1120581/376	2.90	0.35	565.62	197.97	565.62	197.97	0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 RECEIVING AND CONDUCTING DETAILED REVIEW OF MDA SIGNED ON 1 JUNE (0.40 HRS); 1.80 F 2 MODIFYING LOCAL TRANSFER AGREEMENT ACCORDINGLY AND OF TWO OTHER, DOCUMENTS (1.80 HRS); 0.35 A 3 FOLLOWING UP WITH PARIS B&M TEAM AND WITH LOCAL COUNSEL OF DELPHI, HOGAN & HARTSON; 0.35 A 4 ATTENDING TO EMAILS AND TELEPHONE CONFERENCES (0.70 HRS) WITH RESPECT TO THE PROPOSED MODIFICATIONS OF THE DOCUMENTS. [SAN FRANCISCO OFFICE]
06/05/09 Fri 1120581/377	2.20	0.40	565.62	226.25	565.62	226.25	0.65 A	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 CONFERENCE CALL WITH HOGAN & HARTSON REGARDING MDA SIGNED ON MONDAY AND RELATED MODIFICATION OF LOCAL TRANSFER AGREEMENT FOR FRANCE; 0.65 A 2 ATTENDING TO EMAILS (1.30 HRS); 0.50 F 3 REVIEWING AND AMENDING TRANSACTION AGENDA (0.50 HRS); 0.40 F 4 FOLLOWING UP AND COORDINATING WITH B&M PARIS TEAM (0.40 HRS). [SAN FRANCISCO OFFICE]
06/08/09 Mon 1120581/378	2.90	0.30	565.62	169.69	565.62	169.69	0.70 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 FOLLOWING UP FILE WITH DELPHI LOCAL COUNSEL AND B&M LONDON OFFICE (0.70 HRS) WITH RESPECT TO THE FRENCH SITES ISSUES; 0.80 F 2 WORKING ON LOCAL TRANSFER AGREEMENT (0.80 HRS); 0.40 F 3 REVIEWING AND AMENDING TRANSACTION AGENDA (0.40 HRS); 0.30 F 4 ATTENDING TO EMAILS (0.30 HRS); 0.70 F 5 COORDINATING PARIS B&M TEAM AND PREPARING INTERNAL WORKING SESSION WITH S MARLANGE (LABOUR) AND S JOUNIAUX (TAX) (0.70 HRS). [SAN FRANCISCO OFFICE]

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EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION	
	ENTRY HOURS	HOURS	U. S. Dollar RATE	U. S. Dollar FEES			U. S. Dollar RATE
Sanchez de la Espada, H							
06/10/09	1.60	1.10	565.62	622.18	1.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 FOLLOWING UP EMAILS AND TELEPHONE CONVERSATIONS ESSENTIALLY WITH DELPHI LOCAL CONTACT (1.10 HRS);	
Wed 1120581/380					0.50 F	2 FINALISING LOCAL TRANSFER AGREEMENT (0.50 HRS). [SAN FRANCISCO OFFICE]	
06/16/09	1.50	1.35	565.62	763.59	0.60 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 FOLLOWING UP FILE, IN PARTICULAR WITH RESPECT TO THE FRENCH SITES; 2 EXCHANGING EMAILS WITH J CROZIER AND K GUCH (0.30 HRS) (0.60 HRS);	
Tue 1120581/383					0.60 F	3 FOLLOWING UP WITH F VARANDAS (B&M PARIS) AND S MARLANGE; 4 FOLLOWING UP WITH DELPHI'S LOCAL COUNSEL (0.60 HRS). [SAN FRANCISCO OFFICE]	
Sauty De Chalon, A							
06/09/09	1.60	0.20	657.08	131.42	0.60 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING SLIDES PREPARED BY GENERAL MOTORS REGARDING OPTIONS FOR STRASBOURG SITE (0.6 HR);	
Tue 1120581/320					0.80 F	2 DISCUSSING TAX AND SOCIAL IMPACTS OF THESE OPTIONS WITH S MARLANGE, S JOUNIAUX AND H SANCHEZ DE LA ESPADA (0.8 HR);	
					0.20 F	3 REVIEWING EMAIL REGARDING SAME (0.2 HR). [PARIS OFFICE]	
Saw, J							
06/02/09	0.10	0.10	225.79	22.58	224.86	22.49	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 DISCUSS WITH D. CHAUHAN REGARDING NEXT STEPS.
Tue 1145843/25							
Schenkel, S							
06/12/09	0.40	0.40	258.72	103.49	257.65	103.06	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW EMAIL FROM S. CERNAK AND DISCUSSION WITH A. POKE.
Fri 1145843/79							
06/19/09	2.40	2.00	233.43	466.86	233.43	466.86	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 CONFERENCE CALL TO REVIEW AUSTRALIAN COMPLETION AGENDA (1.8 HRS); 0.20 F 2 REVIEWING EMAILS TO PREPARE UPDATED COMPLETION AGENDA; (0.2 HRS)
Fri 1120581/190					0.60 F	3 UPDATING AUSTRALIAN COMPLETION AGENDA FOLLOWING CONFERENCE CALL AND CIRCULATING TO AUSTRALIAN LOCAL GENERAL MOTORS AND DELPHI TEAMS (0.6 HRS). [MELBOURNE OFFICE]	
06/24/09	0.80	0.10	233.43	23.34	233.43	23.34	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 DISCUSSION WITH B BINNS AND K MCDADE REGARDING WORKCOVER ISSUES AND FOLLOWING UP ON EMPLOYMENT ISSUES GENERALLY IN ANTICIPATION OF LOCAL CLOSING (0.3 HRS);
Wed 1120581/198					0.40 F	2 TELEPHONE CALL TO P LO TO DISCUSS WORKCOVER AND EMPLOYMENT INSURANCE ISSUES (0.4 HRS); 0.10 F 3 PREPARING EMAIL TO B BINNS AND K MCDADE (0.1). [MELBOURNE OFFICE]	

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U.S. Dollar		TASK HOURS	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
Schenkel, S								
06/25/09 Thu 1120581/200	4.80	0.70	233.43	163.40	233.43	163.40	1.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 AMENDING GLOBAL COMPLETION CHECKLIST (1.1 HRS);
							1.80 F	2 REVIEWING EMAIL FROM J CROZIER REGARDING REQUESTING ARRANGING EXECUTION OF QAD LICENSING AGREEMENT AND EMAILS REGARDING ARRANGEMENTS FOR EXECUTION OF QAD SOFTWARE AGREEMENT INCLUDING TELEPHONE CALL WITH P GONG OF LOCAL DELPHI TO DISCUSS BACKGROUND OF AGREEMENT (1.8 HRS);
							0.20 F	3 ATTENDING TO ARRANGEMENTS WITH LOCAL DELPHI REGARDING EXECUTION OF TRANSFER AND VARIATION OF SOMERTON LEASE (0.2 HRS);
							0.20 F	4 ATTENDING TO EMAILS REGARDING EXPENSE PAYMENTS (0.2 HRS);
							1.00 F	5 REVIEWING AND DISCUSSION WITH B BINNS OF EMPLOYEE INSURANCE ISSUES INCLUDING REVIEW OF LOCAL TRANSFER AGREEMENT AND MASTER AGREEMENT (1 HR);
							0.50 F	6 ATTENDING TO EMAILS REGARDING COUNTERPARTY SUPPLIER AND CUSTOMER CONTRACT ISSUES TO N NUTTALL (0.5 HRS); [MELBOURNE OFFICE]
07/01/09 Wed 1122420/63	4.10	0.10	233.43	23.34	233.43	23.34	0.10 F	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING EMAIL FROM M PENNINGS REGARDING STATUS OF TRADE WASTE AGREEMENT TRANSITION (0.1 HR);
							0.30 F	2 REVIEWING EMAIL FROM P LO REGARDING LOGISTICS FOR ARRANGING SIGNATURE OF SOMERTON LEASE AND EMPLOYMENT RELATED MATTERS AND RESPONDING (0.3 HRS);
							0.60 F	3 UPDATING AUSTRALIAN COMPLETION AGENDA TO REFLECT COMMENTS FROM M PENNINGS AND P LO (0.6 HRS);
							0.10 F	4 REVIEWING EMAIL FROM L DONNES REGARDING HR MATTERS (0.1 HRS);
							0.20 F	5 LIAISING WITH G HO REGARDING CALCULATION OF STAMP DUTY INCLUDING REVIEW EMAIL ADVICE FROM G HO (0.2 HRS);
							0.20 F	6 REVIEWING EMAIL FROM J BROUGHTON REGARDING ARRANGING AUTHORISED SIGNATORIES (0.2 HRS);
							0.80 F	7 DRAFTING BOARD RESOLUTIONS APPROVING ADDITION OF FURTHER SIGNATORIES ONTO HSBC BANK ACCOUNTS (0.8 HRS);
							0.50 F	8 DRAFTING LETTER TO HSBC NOTIFYING OF CHANGE OF SIGNATORIES (0.5 HRS);
							0.70 F	9 DRAFTING EMAIL TO N NUTTALL DETAILING PROCEDURE AND REQUIREMENTS FOR CHANGE OF SIGNATORIES (0.7 HRS);
							0.20 F	10 DISCUSSION WITH S MCGRATH AND SETTLING DOCUMENTS FOR CHANGE OF SIGNATORIES (0.2 HRS);
							0.10 F	11 REVIEWING EMAIL FROM B BINNS REGARDING EMPLOYEE ISSUES (0.1 HRS);
							0.10 F	12 CIRCULATING UPDATED AUSTRALIAN COMPLETION AGENDA (0.1 HRS);
							0.10 F	13 PREPARING EMAIL TO J BROUGHTON REGARDING STATUS OF SIGNATORY CHANGES (0.1 HRS);
							0.10 F	14 REVIEWING EMAIL FROM J CROZIER (0.1 HRS);
							0.20 F	15 UPDATING CAPITALISATION TABLE WITH S MCGRATH FOLLOWING ADVICE FROM G HO AND PREPARING EMAIL TO J CROZIER REGARDING SAME (0.2 HRS); [MELBOURNE OFFICE]

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
Schenkel, S						
07/07/09 Tue 1122420/75	3.90	0.50	233.43	116.72	233.43	116.72
						<p style="text-align: center;"><i>MATTER NAME: Delphi Steering Acquisition</i></p> 0.20 F 1 PREPARING EMAIL TO J CROZIER REGARDING CUSTOMER NOTIFICATIONS (0.2 HR); 0.20 F 2 REVIEWING EMAIL FROM G HO REGARDING TAX INVOICE (0.2 HR); 0.20 F 3 PREPARING EMAIL TAX INVOICE TO J LEVINE OF GENERAL MOTORS (0.2 HR); 0.30 F 4 REVIEWING EMPLOYMENT MATTERS EMAILS (0.3 HRS); 0.20 F 5 REVIEWING EMAIL FROM M TUCKER REGARDING DIRECTORSHIP OF RHODES AUTOMOTIVE MANUFACTURING PRY LTD (0.2 HRS); 0.80 F 6 TELEPHONE CALL TO HSBC TO CHECK WHETHER THEY HAVE M TUCKER'S IDENTIFICATION DOCUMENTATION (0.8 HRS); 0.40 F 7 PREPARING EMAIL TO N NUTTALL REGARDING M TUCKER (0.4 HRS); 0.30 F 8 TELEPHONE CALL FROM N NUTTALL DISCUSSING REMOVAL OF DIRECTORS (0.3 HRS); 0.30 F 9 FURTHER EMAILS TO M TUCKER REGARDING IDENTIFICATION DOCUMENTATION FOR APPOINTMENT AS SIGNATORY (0.3 HRS); 0.10 F 10 REVIEWING EMAIL FROM J CROZIER REGARDING NOTIFYING CUSTOMERS (0.1 HRS); 0.20 F 11 PREPARING EMAIL TO P LO REGARDING NOTIFYING CUSTOMERS (0.2 HRS); 0.20 F 12 FURTHER EMAILS REGARDING TAX INVOICE (0.2 HRS); 0.30 F 13 PREPARING EMAIL TO J CROZIER REGARDING PROCESS FOR CHANGING DIRECTORS (0.3 HRS); 0.20 F 14 PREPARING EMAIL TO M TUCKER REGARDING IDENTIFICATION DOCUMENTATION AND DIRECTORSHIP MATTERS (0.2 HR). [MELBOURNE OFFICE]
07/08/09 Wed 1122420/78	3.00	0.30	233.43	70.03	233.43	70.03
						<p style="text-align: center;"><i>MATTER NAME: Delphi Steering Acquisition</i></p> 0.20 F 1 REVIEWING EMAILS REGARDING EMPLOYMENT ISSUES (0.2 HRS); 0.20 F 2 REVIEWING EMAIL FROM T BOLSTER REGARDING ACIS APPLICATION AND RHODES' RESOLUTION APPROVING TRANSACTION (0.2 HRS); 0.10 F 3 REVIEWING EMAILS REGARDING NOTIFYING CUSTOMERS (0.1 HRS); 0.10 F 4 PREPARING EMAIL TO P GONG REGARDING STATUS OF ACIS APPLICATION (0.1 HRS); 0.40 F 5 TELEPHONE CALL FROM P GONG REGARDING ACIS MATTERS (0.4 HRS); 0.10 F 6 PREPARING EMAIL TO P LO CHASING UP COMMENTS ON TRANSACTION RESOLUTIONS (0.1 HRS); 0.20 F 7 REVIEWING EMAIL FROM G HO UPDATING ON TAX INVOICE ISSUES (0.2 HRS); 0.10 F 8 PREPARING EMAIL TO P GONG SEEKING CONTACT DETAILS AT AUS INDUSTRY FOR ACIS MATTERS (0.1 HRS); 0.20 F 9 REPLYING TO T BOLSTER REGARDING ACIS APPLICATION AND TRANSACTION RESOLUTION (0.2 HRS); 0.10 F 10 REVIEWING EMAIL FROM P GONG REGARDING CONTACT AT AUS INDUSTRY AND STATUS OF APPLICATION REGARDING ACIS CREDITS (0.1 HRS); 0.80 F 11 REVIEWING PERMITS AND LICENSES TABLE SENT BY J CROZIER AND REVIEWING STATUS OF PERMIT AND LICENSE APPLICATIONS (0.8 HRS); 0.50 F 12 PREPARING UPDATED TABLE OF AUSTRALIAN PERMITS AND LICENSES AND PREPARING EMAIL TO J CROZIER (0.5 HRS). [MELBOURNE OFFICE]
Sharma, S						
06/16/09 Tue 1145843/97	0.40	0.40	508.03	203.21	505.93	202.37
						<p style="text-align: center;"><i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i></p> 1 TAKE INSTRUCTIONS FROM AND DISCUSS CLIENT REQUIREMENTS WITH ANDREW JACKSON.

~ See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES		
Sharma, S								
07/06/09 Mon 1145843/557	2.00	2.00	517.44	1,034.88	515.30	1,030.60		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1CORRESPONDENCE WITH CLIENT - ALAN MATUTE, ANDREW JACKSON AND THERESE RYAN.
07/24/09 Fri 1147158/32	0.90	0.90	517.49	465.74	515.30	463.77		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1REVIEWING E-MAILS IN RELATION TO PHILLIPINO AND INDONESIAN POST CLOSING OBLIGATIONS AND SETTLING SAME.
09/28/09 Mon 1150643/62	0.40	0.40	478.94	191.58	515.30	206.12		MATTER NAME: Project Three - Restructure of AP Subsidiaries 1REVIEWING E-MAILS ON MATTER.
09/29/09 Tue 1150643/67	0.30	0.30	478.94	143.68	515.30	154.59		MATTER NAME: Project Three - Restructure of AP Subsidiaries 1DISCUSSIONS IN RELATION TO PROJECT THREE AND REVIEWING E-MAILS FOR CLOSING.
Taylor, B								
08/03/09 Mon 1148366/2	0.40	0.40	504.34	201.74	571.51	228.60		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1REVIEW EMAILS IN RELATION TO OUTSTANDING DOCUMENTS NEEDED FOR TRANSFER OF SHARES IN PT MESIN ISUZU INDONESIA.
09/28/09 Mon 1150643/61	0.80	0.80	531.19	424.95	571.51	457.21		MATTER NAME: Project Three - Restructure of AP Subsidiaries 1REVIEW AND DISCUSS CURRENT STATUS OF PHASE 2 RESTRUCTURE DOCUMENTS.
Tomboc, G								
07/31/09 Fri 1147158/46	0.20	0.20	191.65	38.33	190.84	38.17		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1PREPARE E-MAIL REGARDING INSTRUCTIONS FOR PREPARATION OF MANAGER'S CHECK.
Truong, K								
09/10/09 Thu 1150643/24	0.20	0.20	343.97	68.79	370.08	74.02		MATTER NAME: Project Three - Restructure of AP Subsidiaries 1REVIEW CORRESPONDENCE FROM S. LUO.
09/14/09 Mon 1150643/29	0.20	0.20	343.97	68.79	370.08	74.02		MATTER NAME: Project Three - Restructure of AP Subsidiaries 1REVIEW CORRESPONDENCE FROM S. LUO.
Van Es, F								
06/24/09 Wed 1120581/93	0.40	0.20	373.53	74.71	373.53	74.71	0.20 F	MATTER NAME: Delphi Steering Acquisition 1INTEROFFICE CONFERENCE WITH W VAN LIER (B&M AMSTERDAM) REGARDING ACQUISITION SHELF COMPANY BY DELPHI (0.2); 0.20 F 2REVIEWING EMAIL CORRESPONDENCE REGARDING SAME (0.2). (AMSTERDAM OFFICE)

~ See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	ENTRY HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS	DESCRIPTION
	HOURS	HOURS	RATE	FEES	RATE	FEES		
<i>MATTER NAME: Delphi Steering Acquisition</i>								
06/30/09	2.10	0.20	373.53	74.71	373.53	74.71	0.30 F	1 REVIEWING FILE ACQUISITION DELPHI BUSINESS (0.3);
Tue 1120581/97							0.30 F	2 INTEROFFICE CONFERENCE WITH R ZIMMERMAN REGARDING CAPITALISATION AGENDA (0.3);
							0.30 F	3 COMPLETING AND REVISING DRAFT CAPITALISATION AGENDA AND FORWARDING AGENDA TO J CROZIER (0.3);
							0.20 F	4 REVIEWING EMAIL CORRESPONDENCE REGARDING DUTCH BANK ACCOUNTS (0.2);
							0.20 F	5 REVIEWING UPDATED TIME TABLE (0.2);
							0.40 F	6 VARIOUS TELEPHONE CALLS WITH ORANGEFIELD REGARDING BANK ACCOUNTS (0.4);
							0.30 F	7 REVIEWING EMAIL CORRESPONDENCE AND DOCUMENTS REGARDING BANK ACCOUNTS OF DUTCH RHODES ENTITY (0.3). [AMSTERDAM OFFICE]
<i>MATTER NAME: Delphi Steering Acquisition</i>								
06/03/09	2.90	0.30	200.00	60.00	200.00	60.00	0.30 F	1 INTEROFFICE MEETING WITH E MUNOZ-GARCIA (3 HRS);
Wed 1120581/288							1.20 F	2 REVIEWING ANTECEDENTS PROCURED FROM PUBLIC REGISTRY OF PROPERTY AND COMMERCE IN VILLALDAMA, NUEVO LEON (1.2 HRS);
							1.40 F	3 SEARCHING FOR LAWS REGARDING RURAL COMMUNITIES IN STATE OF NUEVO LEON (1.4 HRS); ANALYZING POTENTIAL TITLE DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]
<i>MATTER NAME: Delphi Steering Acquisition</i>								
06/05/09	1.00	0.30	200.00	60.00	200.00	60.00	0.30 F	1 EXCHANGING EMAILS WITH G ADAME-ALVAREZ AND J POSTIGO-URIBE (3 HRS);
Fri 1120581/292							0.40 F	2 INTEROFFICE MEETING WITH F TREVIFLO-MARTINEZ TO DISCUSS RELATED MATTERS (4 HRS);
							0.30 F	3 INTEROFFICE MEETING WITH E MUNOZ-GARCIA TO FOLLOW UP ON STATUS OF SEARCH OF ANTECEDENTS (3 HRS); ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]
<i>MATTER NAME: Delphi Steering Acquisition</i>								
06/08/09	3.30	0.40	200.00	80.00	200.00	80.00	2.30 F	1 ANALYSING FORMER LAW FOR DISSOLUTION OF RURAL CO-OWNERSHIPS OF THE STATE OF NUEVO LEON REGARDING RELATED ANTECEDENTS OF SABINAS PROPERTY (2.3 HRS);
Mon 1120581/294							0.40 F	2 EXCHANGING EMAILS WITH G ADAME-ALVAREZ (4 HRS);
							0.20 F	3 COORDINATING VISIT TO DIRECTION OF AGRARIAN MATTERS OF THE STATE OF NUEVO LEON (2 HRS);
							0.40 F	4 INTEROFFICE MEETING WITH E MUNOZ-GARCIA TO DISCUSS RELATED MATTERS (4 HRS); ANALYZING POTENTIAL DEFECT OF SABINAS PROPERTY OWNED BY DELPHI. [MONTERREY OFFICE]
<i>MATTER NAME: Delphi Steering Acquisition</i>								
06/16/09	2.50	0.50	200.00	100.00	200.00	100.00	0.30 A	1 EXCHANGING EMAILS WITH G ADAME-ALVAREZ;
Tue 1120581/308							0.30 A	2 REVIEWING COMMENTS OF S-S TO ANALYSIS OF SABINAS PROPERTY TITLE (0.6 HRS);
							0.30 F	3 LONG DISTANCE CONFERENCE CALL WITH F TREVINO-MARTINEZ TO DISCUSS RELATED MATTERS (0.3 HRS);
							0.80 F	4 REVIEWING ANTECEDENTS (0.8 HRS);
							0.50 F	5 LONG DISTANCE CONFERENCE CALL WITH G ADAME-ALVAREZ, C SALAZAR, J DE LEON (S-S) AND E ANAYA (S-S) (0.5 HRS);
							0.30 F	6 FOLLOWING UP ON PENDING ANTECEDENTS FROM DIRECTION OF AGRARIAN MATTERS (0.3 HRS); ANALYSING POTENTIAL DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]
<i>MATTER NAME: Project Beam</i>								
06/05/09	0.30	0.15	816.43	122.46	808.76	121.31	1	MEETING WITH C. WHITEFOORD;
Fri 99172736/33							2	PREPARE MEMORANDUM TO V. MANCE RE SALE AGREEMENT AND PENSIONS REGULATOR INVOLVEMENT.

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION	
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES			U.S. Dollar RATE
Whitefoord, C							
06/05/09	6.70	1.10	816.43	898.07	808.76	889.64	4.50 F 1 TELEPHONE CONFERENCE WITH GM TEAM TO FINALIZE SPA (4.5 HRS.);
Fri 99172736/37							0.60 F 2 EMAIL CORRESPONDENCE RE CHANGES (0.6 HRS.);
							1.10 F 3 FURTHER AMENDMENTS TO SPA (1.1 HRS.);
							0.50 F 4 TELEPHONE CONVERSATIONS AND E-MAILS RE ACCOUNTING CHANGES (0.5 HRS.).
06/08/09	2.30	2.30	816.43	1,877.79	808.76	1,860.15	MATTER NAME: Project Beam 1 TELEPHONE CONFERENCE RE SHAREHOLDERS' AGREEMENT;
Mon 99172736/44							
06/17/09	6.20	1.00	816.43	816.43	808.76	808.76	MATTER NAME: Project Beam 1 PREPARE ISSUES LIST FOR MEETING WITH CLIENTS AND INTERNAL DISCUSSIONS RE SAME (1.6 HRS.);
Wed 99172736/101							1.00 F 2 EMAIL CORRESPONDENCE RE BIDDER TERMS AND CONSIDER PROPOSED DRAFT (1.0 HR.);
							1.60 F 3 REVIEW NOTES OF MEETING ON SPA AND GO THROUGH SPA (1.6 HRS.)
							2.00 F 4 AND REVISED DRAFT WITH ERIN COGAN (2.0 HRS.).
06/19/09	0.20	0.10	816.43	81.64	808.76	80.88	MATTER NAME: Project Beam 1 E-MAIL CORRESPONDENCE RE CIRCULATION OF SPA DRAFTS (0.1 HRS.);
Fri 99172736/117							0.10 F 2 DISCUSSION WITH E. POULTON RE ARBITRATION CLAUSES (0.1 HRS.).
06/23/09	0.90	0.40	816.43	326.57	808.76	323.50	MATTER NAME: Project Beam 1 REVIEW TAX COMMENTS FROM MAGNA AND DISCUSSION WITH A. CHADWICK RE SAME; (0.5 HRS.);
Tue 99172736/130							0.40 F 2 EMAIL CORRESPONDENCE RE IP ISSUES AND RPPRESSING DELIVERABLES UNDER AGREEMENT (0.4 HRS.).
06/24/09	1.00	1.00	816.43	816.43	808.76	808.76	MATTER NAME: Project Beam 1 E-MAIL CORRESPONDENCE RE TAX.
Wed 99172736/139							
06/29/09	1.60	0.50	816.43	408.22	808.76	404.38	MATTER NAME: Project Beam 1 REVIEW E-MAIL RE SHAREHOLDERS' AGREEMENT (0.5 HRS.);
Mon 99172736/168							1.10 F 2 NOTE ON DISCLOSURE PROCESS (1.1 HRS.).
06/30/09	2.80	2.80	816.43	2,286.00	808.76	2,264.53	MATTER NAME: Project Beam 1 E-MAIL CORRESPONDENCE RE MAGNA MARK-UP OF SHAREHOLDERS' AGREEMENT AND NEXT STEPS AND TELEPHONE CONFERENCE RE SHAREHOLDERS' AGREEMENT ISSUES.
Tue 99172736/175							
Winge, J							
06/25/09	2.00	0.20	100.00	20.00	100.00	20.00	MATTER NAME: Delphi Steering Acquisition 1 UPDATING CLOSING CHECKLIST OR PROJECT RHODES FOR BRAZIL (0.9);
Thu 1120581/406							0.20 F 2 PREPARING DRAFT OF EMAIL TO P FRAUENDORF (0.2);
							0.40 F 3 ORGANISING DOCUMENTS RELATED TO REAL STATE OF SAGINAW (0.4);
							0.50 F 4 REVIEWING WITH M PACHECO TRANSACTION AGENDA AND BANK ACCOUNT DETAILS OF SAGINAW REGARDING CLOSING OF PROJECT RHODES(0.5). [SAO PAULO OFFICE]
Wolff, A							

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION	
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES			U.S. Dollar RATE
Wolf, A							
06/01/09 Mon 1145843/2	0.50	0.25	573.89	143.47	571.51	142.88	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW KEY ISSUES AROUND PROJECT TWO IN RELATION TO SOLVENCY AND RESTRUCTURING IN AP; 2 <u>LIAISE WITH A. POKE.</u>
06/02/09 Tue 1145843/14	0.50	0.33	573.89	191.30	571.51	190.50	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW ANNOUNCEMENTS; 2 <u>LIAISE WITH A. POKE;</u> 3 <u>PERUSE E-MAIL REGARDING CORPORATE FILINGS.</u>
06/29/09 Mon 1120581/140	2.40	1.20	652.40	782.88	652.40	782.88	<i>MATTER NAME: Delphi Steering Acquisition</i> 0.80 F 1 ATTENDING TO EMAIL AND TELEPHONE CONFERENCE WITH MR LEMKE REGARDING SETTLEMENT OF INTEREST AGREEMENT REGARDING DELPHI AND INFORMATION LETTER TO AFFECTED EMPLOYEES (0.80); 0.40 F 2 PREPARING EMAIL TO MR LEMKE REGARDING EMPLOYMENT CONTRACT OF MR LENZKE (0.40); 1.20 F 3 <u>AMENDING INFORMATION LETTER TO EMPLOYEES AND PREPARING EMAIL TO W RALPH (GENERAL MOTORS) (1.20). (BERLIN OFFICE)</u>
Woodhall, J							
06/01/09 Mon 1145843/12	0.20	0.10	150.53	15.05	149.90	14.99	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 <u>RECEIVED INSTRUCTIONS FROM D. CHAUHAN;</u> 2 <u>OBTAINED CERTIFICATE OF REGISTRATION FOR HOLDEN EMPLOYEES SUPERANNUATION FUND PTY LTD.</u>
Zhang, T							
06/24/09 Wed 1145843/222	0.30	0.30	422.76	126.83	421.01	126.30	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 <u>ATTEND MEETING WITH V. GU, J. SHEN, K. SHEN AND J. ZHAO AND RECEIVE INSTRUCTIONS FROM VICTOR.</u>
Total		70.27		37,432.46		37,467.68	
Number of Entries:	141						

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Achramowicz, W	0.15	373.14	55.97	373.14	55.97
Alonso, M	2.10	343.85	722.09	343.85	722.09
Bassmann, N	0.70	225.42	157.79	225.42	157.79
Broughton, J	6.80	607.66	4,132.09	607.66	4,132.09
Chauhan, D	1.10	282.24	310.46	281.07	309.18
Chauhan, D	0.18	282.27	49.40	281.07	49.19
Crozier, J	0.90	656.27	590.64	656.27	590.64
Cummings, C	0.15	560.00	84.00	560.00	84.00
Deng, J	0.40	850.00	340.00	850.00	340.00
Dookhun, R	1.90	478.03	908.26	478.03	908.26
Ge, X	0.30	940.00	282.00	940.00	282.00
Gebler, O	0.60	695.48	417.29	688.94	413.36
Gonzalez-Elizondo, J	0.30	275.00	82.50	275.00	82.50
Gu, V	0.60	692.86	415.72	689.99	413.99
Guch, K	2.50	980.36	2,450.90	980.36	2,450.90
Hinderer, H	0.10	482.91	48.29	482.91	48.29
Ho, G	2.30	343.08	789.08	343.08	789.08
Holmes, S	0.15	740.84	111.13	733.87	110.08
Koutsis, C	0.65	663.82	431.48	663.82	431.48
Koutsis, C	1.50	663.83	995.75	663.83	995.75
Kurata, N	0.25	407.37	101.84	407.37	101.84
Lattanzio, A	0.13	380.96	50.79	380.96	50.79
Lee, K	0.50	686.98	343.49	684.13	342.07
Maitland, J	1.00	279.92	279.92	279.92	279.92
Marlange, S	1.20	634.22	761.06	634.22	761.06
Marx, J	0.90	683.51	615.16	683.51	615.16
Marx, J	1.00	791.99	791.99	788.71	788.71
McDade, K	2.10	321.09	674.29	321.09	674.29
O'Neill, M	0.20	431.05	86.21	463.77	92.75
Otaola, I	1.30	690.00	897.00	690.00	897.00
Pacheco, M	0.40	265.00	106.00	265.00	106.00
Payne, Y	0.13	469.92	62.66	469.92	62.66
Payne, Y	0.40	493.97	197.59	493.97	197.59
Percivalle, U	0.20	594.13	118.83	594.13	118.83

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Poke, A	0.37	635.04	232.85	632.41	231.88
Postigo Uribe, J	5.98	290.00	1,734.20	290.00	1,734.20
Rawski, P	0.70	551.04	385.73	551.04	385.73
Reid, I	0.80	560.00	448.00	560.00	448.00
Reksodiputro, H	1.00	406.93	406.93	437.81	437.81
Reksodiputro, H	1.00	457.99	457.99	456.09	456.09
Sanchez de la Espada, H	3.50	565.62	1,979.67	565.62	1,979.67
Sauty De Chalon, A	0.20	657.08	131.42	657.08	131.42
Saw, J	0.10	225.79	22.58	224.86	22.49
Schenkel, S	3.70	233.43	863.69	233.43	863.69
Schenkel, S	0.40	258.72	103.49	257.65	103.06
Sharma, S	0.70	478.94	335.26	515.30	360.71
Sharma, S	0.40	508.03	203.21	505.93	202.37
Sharma, S	2.00	517.44	1,034.88	515.30	1,030.60
Sharma, S	0.90	517.49	465.74	515.30	463.77
Taylor, B	0.40	504.34	201.74	571.51	228.60
Taylor, B	0.80	531.19	424.95	571.51	457.21
Tomboc, G	0.20	191.65	38.33	190.84	38.17
Truong, K	0.40	343.97	137.59	370.08	148.03
Van Es, F	0.40	373.53	149.41	373.53	149.41
Vazquez-Silveyra, J	1.50	200.00	300.00	200.00	300.00
West, R	0.15	816.43	122.46	808.76	121.31
Whitefoord, C	9.20	816.43	7,511.16	808.76	7,440.59
Winge, J	0.20	100.00	20.00	100.00	20.00
Wolff, A	0.58	573.89	334.77	571.51	333.38
Wolff, A	1.20	652.40	782.88	652.40	782.88
Woodhall, J	0.10	150.53	15.05	149.90	14.99
Zhang, T	0.30	422.76	126.83	421.01	126.30
	70.27		37,432.46		37,467.68

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	0.95	560.00	532.00	560.00	532.00
Delphi Steering Acquisition	0.20	100.00	20.00	100.00	20.00
Delphi Steering Acquisition	1.50	200.00	300.00	200.00	300.00
Delphi Steering Acquisition	0.70	225.42	157.79	225.42	157.79
Delphi Steering Acquisition	3.70	233.43	863.69	233.43	863.69
Delphi Steering Acquisition	0.40	265.00	106.00	265.00	106.00
Delphi Steering Acquisition	0.30	275.00	82.50	275.00	82.50
Delphi Steering Acquisition	1.00	279.92	279.92	279.92	279.92
Delphi Steering Acquisition	5.98	290.00	1,734.20	290.00	1,734.20
Delphi Steering Acquisition	2.10	321.09	674.29	321.09	674.29
Delphi Steering Acquisition	2.30	343.08	789.08	343.08	789.08
Delphi Steering Acquisition	2.10	343.85	722.09	343.85	722.09
Delphi Steering Acquisition	0.15	373.14	55.97	373.14	55.97
Delphi Steering Acquisition	0.40	373.53	149.41	373.53	149.41
Delphi Steering Acquisition	0.13	380.96	50.79	380.96	50.79
Delphi Steering Acquisition	0.25	407.37	101.84	407.37	101.84
Delphi Steering Acquisition	0.13	469.92	62.66	469.92	62.66
Delphi Steering Acquisition	1.90	478.03	908.26	478.03	908.26
Delphi Steering Acquisition	0.10	482.91	48.29	482.91	48.29
Delphi Steering Acquisition	0.40	493.97	197.59	493.97	197.59
Delphi Steering Acquisition	0.70	551.04	385.73	551.04	385.73
Delphi Steering Acquisition	3.50	565.62	1,979.67	565.62	1,979.67
Delphi Steering Acquisition	0.20	594.13	118.83	594.13	118.83
Delphi Steering Acquisition	6.80	607.66	4,132.09	607.66	4,132.09
Delphi Steering Acquisition	1.20	634.22	761.06	634.22	761.06
Delphi Steering Acquisition	1.20	652.40	782.88	652.40	782.88
Delphi Steering Acquisition	0.90	656.27	590.64	656.27	590.64
Delphi Steering Acquisition	0.20	657.08	131.42	657.08	131.42
Delphi Steering Acquisition	0.65	663.82	431.48	663.82	431.48
Delphi Steering Acquisition	1.50	663.83	995.75	663.83	995.75
Delphi Steering Acquisition	0.90	683.51	615.16	683.51	615.16
Delphi Steering Acquisition	1.30	690.00	897.00	690.00	897.00
Delphi Steering Acquisition	0.40	850.00	340.00	850.00	340.00
Delphi Steering Acquisition	0.30	940.00	282.00	940.00	282.00

EXHIBIT N
VAGUE COMMUNICATIONS
Baker & McKenzie

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	2.50	980.36	2,450.90	980.36	2,450.90
Project Beam	0.60	695.48	417.29	688.94	413.36
Project Beam	0.15	740.84	111.13	733.87	110.08
Project Beam	9.35	816.43	7,633.62	808.76	7,561.91
Project Three - Restructure of AP Subsidiaries	0.40	343.97	137.59	370.08	148.03
Project Three - Restructure of AP Subsidiaries	1.00	406.93	406.93	437.81	437.81
Project Three - Restructure of AP Subsidiaries	0.20	431.05	86.21	463.77	92.75
Project Three - Restructure of AP Subsidiaries	0.70	478.94	335.26	515.30	360.71
Project Three - Restructure of AP Subsidiaries	0.80	531.19	424.95	571.51	457.21
Project Two - Asia Pacific Regional Co-ordination	0.10	150.53	15.05	149.90	14.99
Project Two - Asia Pacific Regional Co-ordination	0.10	225.79	22.58	224.86	22.49
Project Two - Asia Pacific Regional Co-ordination	0.40	258.72	103.49	257.65	103.06
Project Two - Asia Pacific Regional Co-ordination	1.10	282.24	310.46	281.07	309.18
Project Two - Asia Pacific Regional Co-ordination	0.30	422.76	126.83	421.01	126.30
Project Two - Asia Pacific Regional Co-ordination	1.00	457.99	457.99	456.09	456.09
Project Two - Asia Pacific Regional Co-ordination	0.40	508.03	203.21	505.93	202.37
Project Two - Asia Pacific Regional Co-ordination	2.00	517.44	1,034.88	515.30	1,030.60
Project Two - Asia Pacific Regional Co-ordination	0.58	573.89	334.77	571.51	333.38
Project Two - Asia Pacific Regional Co-ordination	0.37	635.04	232.85	632.41	231.88
Project Two - Asia Pacific Regional Co-ordination	0.50	686.98	343.49	684.13	342.07
Project Two - Asia Pacific Regional Co-ordination	0.60	692.86	415.72	689.99	413.99
Project Two - Asia Pacific Regional Co-ordination	1.00	791.99	791.99	788.71	788.71
Project Two - Asia Pacific Regional Co-ordination	0.20	191.65	38.33	190.84	38.17
Project Two - Asia Pacific Regional Co-ordination	0.18	282.27	49.40	281.07	49.19
Project Two - Asia Pacific Regional Co-ordination	0.90	517.49	465.74	515.30	463.77
Project Two - Asia Pacific Regional Co-ordination	0.40	504.34	201.74	571.51	228.60
	<u>70.27</u>		<u>37,432.46</u>		<u>37,467.68</u>

(-) REASONS FOR TASK HOUR ASSIGNMENTS

- A Task Hours Allocated By Fee Auditor
- F FINAL BILL

EXHIBIT O

(Vague Tasks)

EXHIBIT O
VAGUE TASKS
Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Guch, K	5.10	980.36	4,999.84	980.36	4,999.84
Holmes, S	0.10	740.84	74.08	733.87	73.39
Marx, J	1.80	683.51	1,230.32	683.51	1,230.32
Postigo Uribe, J	0.23	290.00	66.70	290.00	66.70
Rawski, P	1.20	551.04	661.25	551.04	661.25
Surasathian, J	0.50	299.46	149.73	298.22	149.11
Wolff, A	0.17	573.89	95.65	571.51	95.25
Wolff, A	0.20	652.40	130.48	652.40	130.48
	9.30		7,408.04		7,406.33

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	0.23	290.00	66.70	290.00	66.70
Delphi Steering Acquisition	1.20	551.04	661.25	551.04	661.25
Delphi Steering Acquisition	0.20	652.40	130.48	652.40	130.48
Delphi Steering Acquisition	1.80	683.51	1,230.32	683.51	1,230.32
Delphi Steering Acquisition	5.10	980.36	4,999.84	980.36	4,999.84
Project Beam	0.10	740.84	74.08	733.87	73.39
Project Two - Asia Pacific Regional Co-ordination	0.50	299.46	149.73	298.22	149.11
Project Two - Asia Pacific Regional Co-ordination	0.17	573.89	95.65	571.51	95.25
	9.30		7,408.04		7,406.33

EXHIBIT O
VAGUE TASKS
Baker & McKenzie

Baker & McKenzie Stuart Maue

DATE	ENTRY HOURS	Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
		U.S. Dollar	RATE	U.S. Dollar	RATE		
06/01/09 Mon 1120581/1	6.10	980.36	2,941.08	980.36	2,941.08	2.20 F 3.00 F 0.60 F 0.30 F	<p>MATTER NAME: <i>Delphi Steering Acquisition</i></p> <p>1 TELEPHONE CALLS WITH ALL PARTIES TO GO THROUGH FINAL MDA (2.2);</p> <p>2 DEALING WITH CHANGES FROM LOCAL COUNTRIES FOLLOWING AGREEMENT ON MDA (3);</p> <p>3 EXCHANGING EMAILS WITH INDIA REGARDING VARIOUS ISSUES RELATING TO THE LOCAL INDIAN LTA AND GURGOAN SITE (0.6);</p> <p>4 DISCUSSIONS WITH J CROZIER REGARDING APPROACH TO CHANGES REQUIRED TO LOCAL LTAS (0.3).</p> <p>MATTER NAME: <i>Delphi Steering Acquisition</i></p> <p>1 DEALING WITH VARIOUS QUERIES REGARDING LOCAL TRANSFER AGREEMENTS AND NEXT STEPS. [LONDON OFFICE]</p>
06/03/09 Wed 1120581/7	2.10	980.36	2,058.76	980.36	2,058.76		
06/23/09 Tue 99172736/128	0.20	740.84	74.08	733.87	73.39		<p>MATTER NAME: <i>Project Beam</i></p> <p>1 REVIEWING IP ISSUES;</p> <p>2 DISCUSSING WITH C. GLATT.</p>
06/05/09 Fri 1120581/443	0.30	683.51	205.05	683.51	205.05		<p>MATTER NAME: <i>Delphi Steering Acquisition</i></p> <p>1 ATTENDING TO SOCIAL INSURANCE REGISTRATION ISSUES. [TOKYO OFFICE]</p>
06/15/09 Mon 1120581/450	1.20	683.51	136.70	683.51	136.70	0.80 F 0.20 F 0.20 F	<p>MATTER NAME: <i>Delphi Steering Acquisition</i></p> <p>1 REVIEWING 10.1.C OF JAPANESE LTA (0.80);</p> <p>2 LIAISING WITH DELPHI REVISED ARTICLE 10.1.C OF JAPANESE LTA (0.20);</p> <p>3 ATTENDING TO CORPORATE INFORMATION ON RHODES JAPAN (0.20). [TOKYO OFFICE]</p> <p>MATTER NAME: <i>Delphi Steering Acquisition</i></p> <p>1 ATTENDING TO REVISED 10.1.C OF JAPANESE LTA. [TOKYO OFFICE]</p>
06/17/09 Wed 1120581/453	0.30	683.51	205.05	683.51	205.05		
06/22/09 Mon 1120581/456	0.50	683.51	341.76	683.51	341.76		<p>MATTER NAME: <i>Delphi Steering Acquisition</i></p> <p>1 ATTENDING TO REVISED 10.1.C OF JAPANESE LTA. [TOKYO OFFICE]</p>
07/02/09 Thu 1122420/172	0.50	683.51	341.76	683.51	341.76		<p>MATTER NAME: <i>Delphi Steering Acquisition</i></p> <p>1 ATTENDING TO FINAL VERSION OF LOCAL TRANSFER AGREEMENT. [TOKYO OFFICE]</p>

Guch, K

Holmes, S

Marx, J

Postigo Uribe, J

~ See the last page of exhibit for explanation

EXHIBIT O
VAGUE TASKS
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION	
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES			U.S. Dollar RATE
Postigo Uribe, J							
06/09/09	2.50	0.10	290.00	29.00	290.00	29.00	0.40 A <i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEW EMAILS BY J LEON;
Tue 1120581/225							0.40 A 2 REVIEW AND ANALYSIS OF ISSUES ON JURISDICTION CLAUSE, PARTICULARITIES OF TRANSACTION IN MEXICO AND PRE-CLOSING TRANSFERS (0.8); 0.40 F 3 EXCHANGE EMAILS WITH T BOLSTER, REVIEW AND DISCUSS AGENDA (0.4); 0.25 A 4 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ; 0.25 A 5 REVIEW MATTERS ON REAL ESTATE INVESTIGATION AND PROCEDURES, REVIEW EMAILS BY J VAZQUEZ-SILVEYRA (0.5); 0.10 A 6 REVIEW EMAIL BY J CROZIER; 0.10 A 7 REVIEW LABOUR MATTERS (0.2); 0.40 F 8 REVIEW ISSUES ON LOCAL TRANSFER AGREEMENTS ADDITIONAL REPRESENTATIONS AND WARRANTIES (0.4); 0.20 F 9 CONFERENCE CALL WITH C SALAZAR, REVIEW MATTERS ON FINDINGS ON REAL ESTATE INFORMATION AT NUEVO LEON (0.2). [MEXICO CITY OFFICE]
06/11/09	1.00	0.13	290.00	37.70	290.00	37.70	0.20 A <i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS; 0.20 A 2 REVIEW EMAILS BY C SALAZAR, J CROZIER, M TAIGMAN AND J KANNAN; 0.20 A 3 REVIEW MATTERS ON REPS AND WARRANTIES AND JURISDICTION (0.6); 0.13 A 4 SEVERAL TELEPHONE CONFERENCE WITH G ADAME-ALVAREZ; 0.13 A 5 REVIEW MATTERS ON REAL PROPERTY ISSUES; 0.14 A 6 REVIEW LEGAL MEMORANDUM AND PROCESSES (0.4). [MEXICO CITY OFFICE]
Thu 1120581/229							
Rawski, P							
06/16/09	0.50	0.40	551.04	220.42	551.04	220.42	0.40 F <i>MATTER NAME: Delphi Steering Acquisition</i> 1 ASSISTING IN LEASE AGREEMENTS RELATED ISSUES (0.40 HRS); 0.10 F 2 EXCHANGING VARIOUS EMAILS REGARDING SAME (0.1 HRS). [WARSAW OFFICE]
Tue 1120581/479							
06/22/09	0.40	0.40	551.04	220.42	551.04	220.42	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 ATTENDING TO VARIOUS ACTIONS LINKED TO CLOSING OF THE LOCAL TRANSFER AGREEMENT (INTER ALIA RELATED TO BANK ACCOUNTS). [WARSAW OFFICE]
Mon 1120581/480							
06/30/09	0.40	0.40	551.04	220.42	551.04	220.42	<i>MATTER NAME: Delphi Steering Acquisition</i> 1 WORKING ON FINAL EMPLOYMENT ISSUES REGARDING CLOSING. [WARSAW OFFICE]
Tue 1120581/484							
Surasathian, J							
06/25/09	0.50	0.50	299.46	149.73	298.22	149.11	<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 ANALYSE ISSUES RELATING TO THE TRANSFER OF SHARE.
Thu 1145843/314							
Wolff, A							

- See the last page of exhibit for explanation

EXHIBIT O
VAGUE TASKS
Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar		U. S. Dollar			
			RATE	FEES	RATE	FEES		
06/02/09 Tue 1145843/14	0.50	0.17	573.89	95.65	571.51	95.25		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1 REVIEW ANNOUNCEMENTS; 2 LIAISE WITH A. POKE; 3 PERUSE E-MAIL REGARDING CORPORATE FILINGS.
06/08/09 Mon 1120581/128	0.40	0.20	652.40	130.48	652.40	130.48		<i>MATTER NAME: Delphi Steering Acquisition</i> 1 REVIEWING STATE OF AFFAIRS IN EMPLOYMENT MATTERS; 2 PREPARING EMAIL H HINDERER REGARDING LOCAL TRANSFER AGREEMENT CONCERNING TRANSFERRED EMPLOYEES. [BERLIN OFFICE]
Total		9.30		7,408.04		7,406.33		
Number of Entries:	16							

- See the last page of exhibit for explanation

EXHIBIT O
VAGUE TASKS
Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Guch, K	5.10	980.36	4,999.84	980.36	4,999.84
Holmes, S	0.10	740.84	74.08	733.87	73.39
Marx, J	1.80	683.51	1,230.32	683.51	1,230.32
Postigo Uribe, J	0.23	290.00	66.70	290.00	66.70
Rawski, P	1.20	551.04	661.25	551.04	661.25
Surasathian, J	0.50	299.46	149.73	298.22	149.11
Wolff, A	0.17	573.89	95.65	571.51	95.25
Wolff, A	0.20	652.40	130.48	652.40	130.48
	9.30		7,408.04		7,406.33

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	0.23	290.00	66.70	290.00	66.70
Delphi Steering Acquisition	1.20	551.04	661.25	551.04	661.25
Delphi Steering Acquisition	0.20	652.40	130.48	652.40	130.48
Delphi Steering Acquisition	1.80	683.51	1,230.32	683.51	1,230.32
Delphi Steering Acquisition	5.10	980.36	4,999.84	980.36	4,999.84
Project Beam	0.10	740.84	74.08	733.87	73.39
Project Two - Asia Pacific Regional Co-ordination	0.50	299.46	149.73	298.22	149.11
Project Two - Asia Pacific Regional Co-ordination	0.17	573.89	95.65	571.51	95.25
	9.30		7,408.04		7,406.33

(-) REASONS FOR TASK HOUR ASSIGNMENTS

- A Task Hours Allocated By Fee Auditor
- F FINAL BILL