

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:	:	
	:	Jointly Administered
LOEWEN GROUP INTERNATIONAL,	:	Case No. 99-1244 (PJW)
INC., a Delaware corporation, <u>et al.</u>,	:	
	:	Chapter 11
Debtors.	:	
	:	Re: Docket Nos. 9066, 9314, 9517, 10238,
	:	10252, 10262 and 10271

**ORDER APPROVING FINAL COMPENSATION TO JONES DAY FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS COUNSEL
TO LOEWEN GROUP INTERNATIONAL, INC. AND ITS DEBTOR AFFILIATES**

This matter coming before the Court on the final application of Jones Day for allowance of compensation for services rendered and reimbursement of expenses incurred as counsel to Loewen Group International, Inc. and its debtor affiliates (collectively, the "Debtors") during the period from June 1, 1999 to January 2, 2002 (Docket No. 9066) (as amended and supplemented by Docket No. 9314, the "Final Application"); the Court (a) having, by an order dated July 9, 2002 (Docket No. 9517) (the "Fee Auditor Order"), appointed Warren H. Smith & Associates, P.C. as fee auditor (the "Fee Auditor") to review the Final Application, all interim fee applications of Jones Day (the "Interim Fee Applications") and all pleadings relating thereto, (b) having reviewed the Final Application, the Interim Fee Applications, the amended final report of the Fee Auditor (Docket No. 10238) (the "Amended Final Report"), Jones Day's responses to the Amended Final Report (Docket Nos. 10252 and 10271) and all pleadings relating to the foregoing and (c) having heard the statements of counsel and the Fee Auditor regarding the relief requested in the Final Application and the recommendations of the Fee Auditor at a hearing before the Court (the "Hearing"); the Court finding that (a) the Court has

jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, Section III.A.1.f.ii.A of the Debtors' confirmed plan of reorganization (the "Plan") and Section III.C.1.b.i of the Court's order confirming the Plan (the "Confirmation Order"), (b) notice of the Final Application and the Hearing comply with the requirements of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules of this Court and the Fee Auditor Order and were sufficient under the circumstances and (c) the amounts of fees and expenses allowed hereby, which reflect the Fee Auditor's recommendations, constitute reasonable compensation for actual, necessary services rendered by Jones Day to the Debtors and reimbursement for associated actual, necessary expenses, for purposes of section 330 of the Bankruptcy Code, 11 U.S.C. § 330, Rule 2016-2 of the Local Rules of this Court and other applicable law; and the Court having determined that just cause exists for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Final Application is GRANTED to the extent provided by this Order.
2. Jones Day's requests in the Final Application for final allowance of compensation and reimbursement of expenses are approved in the amounts of \$31,924,536.87 and \$3,071,729.49, respectively.
3. Jones Day is authorized to apply the remaining portion of its retainer (the "Retainer") in partial satisfaction of the payment of fees and expenses that are allowed by this Order.

4. The reorganized Debtors are authorized and directed to pay all amounts approved hereby that have not previously been paid, after application of the remaining portion of the Retainer.

Dated: Nov. 7, 2003


UNITED STATES BANKRUPTCY JUDGE