IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
TRUMP ENTERTAINMENT RESORTS, INC., et al.,[1]	Case No. 14–12103 (KG)
	(Jointly Administered)
Debtors.	
	Objection Deadline: March 25, 2015 at 4:00 p.m. (ET)

FIRST NOTICE OF THE PROPOSED EXPANSION OF THE SERVICES TO BE PROVIDED BY ERNST & YOUNG LLP TO THE DEBTORS

TO: (I) THE U.S. TRUSTEE; (II) COUNSEL TO THE COMMITTEE; (III) COUNSEL TO THE FIRST LIEN AGENT; AND (IV) ALL PARTIES THAT, AS OF THE FILING OF THE MOTION, HAVE REQUESTED NOTICE IN THESE CHAPTER 11 CASES PURSUANT TO BANKRUPTCY RULE 2002

PLEASE TAKE NOTICE that, on November 11, 2014, the Court entered the *Order Authorizing the Debtors to Employ and Retain Ernst & Young LLP as Auditors and Tax Advisors,* Nunc Pro Tunc *to the Petition Date* [D.I. 425] (the "**EY Retention Order**")[2], authorizing Trump Entertainment Resorts, Inc. and its above-captioned affiliated debtors and debtors in possession (each, a "**Debtor**," and collectively, the "**Debtors**") to employ Ernst & Young LLP ("**EY LLP**") under the terms and conditions set forth in the Engagement Letters as modified by the EY Retention Order.

PLEASE TAKE FURTHER NOTICE that the Debtors have entered into two additional engagement letters with EY LLP. The first engagement letter, attached hereto as Exhibit A, deals with E&Y LLP's services with respect to the audit of the Trump Capital Accumulation Plan for the year ended December 31, 2014 (the "**2014 Trump Capital Accumulation Plan Audit Services Letter**"). The second engagement letter, attached hereto as Exhibit B, covers E&Y LLP's services with respect to tax compliance services for the fiscal year ended December 31, 2014 (the "**2014 Tax Compliance Services Letter**" and, collectively, the "**Additional Engagement Letters**").

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[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Trump Entertainment Resorts, Inc. (8402), Trump Entertainment Resorts Holdings, L.P. (8407), Trump Plaza Associates, LLC (1643), Trump Marina Associates, LLC (8426), Trump Taj Mahal Associates, LLC (6368), Trump Entertainment Resorts Development Company, LLC (2230), TER Development Co., LLC (0425) and TERH LP Inc. (1184). The mailing address for each of the Debtors is 1000 Boardwalk at Virginia Avenue, Atlantic City, NJ 08401.

[2] Capitalized terms used but not otherwise defined herein have the meaning given to them in the EY Retention Order.

PLEASE TAKE FURTHER NOTICE that under the EY Retention Order, any party wishing to oppose the Debtors' entry into the Additional Engagement Letters must file an objection with the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 N. Market Street, Wilmington, Delaware 19801 on or before the objection deadline of March 25, 2015 at 4:00 p.m. (Eastern Time) (the "**Objection Deadline**"). At the same time, any such objection must be served on counsel for the Debtors so as to be received by the Objection Deadline. If you fail to respond in accordance with this notice, the 2014 Trump Capital Accumulation Plan Audit Services Letter and the 2014 Tax Compliance Services Letter will take effect without any further notice, hearing, or other action, provided that in accordance with the EY Retention Order, the Debtors will submit to the Court for entry under certification of counsel a proposed order in substantially the form attached hereto as Exhibit C.

PLEASE TAKE FURTHER NOTICE that if an objection is timely filed and served, the matter will be scheduled for the next omnibus hearing date that is not less than five (5) business days after the Debtors determine, in their discretion, that a hearing is necessary (or any other hearing date the Court may select).

Dated: March 11, 2015
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Ian J. Bambrick

Matthew B. Lunn (No. 4119)
Robert F. Poppiti, Jr. (No. 5052)
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-and-

STROOCK & STROOCK & LAVAN LLP
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Erez E. Gilad
Gabriel E. Sasson
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New York, New York 10038-4982
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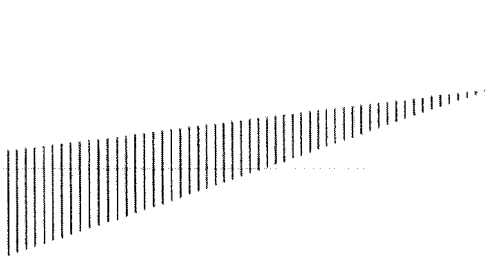
Facsimile: (212) 806-6006

Counsel to the Debtors and Debtors-in-Possession

EXHIBIT A

2014 Trump Capital Accumulation Plan Audit Services Letter



Ernst & Young LLP
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Philadelphia, PA 19103
Tel: (215) 448-5000
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www.ey.com

Trump Entertainment Resorts, Inc.
1000 Boardwalk at Virginia Avenue
Atlantic City, NJ 08401
Attention: Mr. Dan McFadden
Chief Financial Officer

February 19, 2015

Dear Mr. McFadden:

1. This agreement (together with all attachments hereto, the "Agreement") confirms the engagement of Ernst & Young LLP ("we" or "EY") by Trump Entertainment Resorts Holdings, L.P. (the "Plan Sponsor") to audit and report on the financial statements and supplemental schedule of the Trump Capital Accumulation Plan (the "Plan")for the year ended December 31, 2014, which are to be included in the Plan's Form 5500 filing with the Employee Benefits Security Administration of the Department of Labor (the "DOL") subsequent to Company filing a petition under Chapter 11 ("Chapter 11") of the United States Bankruptcy Code ("Bankruptcy Code") on or about September 9, 2014 with the United States Bankruptcy Court for the District of New Jersey ("Bankruptcy Court"). All of the services described in this paragraph are referred to collectively as the "Services" or the "engagement." References to "management" herein shall be deemed to be references to management of the Plan Sponsor, acting for the Plan Sponsor in its capacity as such. Our performance of Services is contingent upon the Bankruptcy Court's approval of our retention in accordance with the terms and conditions that are set forth in this Agreement. This Agreement shall be effective as of the date of Company's filing of a Chapter 11 petition in the Bankruptcy Court.

Audit responsibilities and limitations

2. We will conduct the engagement to audit the financial statements in accordance with auditing standards generally accepted in the United States, as established by the American Institute of Certified Public Accountants (the "AICPA"), except that, as permitted by Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and as instructed by you, we will not perform any auditing procedures with respect to the certified investment information, other than comparing that information with the related information included in the financial statements and supplemental schedule. We have been informed that a certification from an entity that meets the requirements of Regulation 2520.103-8 will be provided to us. Because of the significance of the information that we will not audit, we will not express an opinion on the financial statements and supplemental schedule. The form and content of the information included in the financial

statements and supplemental schedule, other than that derived from the certified investment information, will be audited by us in accordance with AICPA auditing standards generally accepted in the United States and will be subjected to tests of your accounting records and other procedures as we consider necessary to enable us to express an opinion as to whether they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Should conditions not now anticipated preclude us from completing the engagement and issuing a report, we will advise the Audit Committee, management, and Bankruptcy Court promptly and take such action as we deem appropriate.

3. AICPA auditing standards require that we obtain reasonable rather than absolute assurance that the financial statements are free of material misstatement whether caused by error or fraud. As management is aware, there are inherent limitations in the audit process, including, for example, selective testing and the possibility that collusion or forgery may preclude the detection of material error, fraud, or illegal acts, including prohibited transactions with parties in interest and other violations of the DOL's Rules and Regulations under ERISA. Accordingly, because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States, as established by the AICPA. Also, the engagement is not designed to detect error or fraud that is immaterial to the financial statements.

4. As a part of the engagement to audit the financial statements of the Plan, we will perform certain procedures, as required by AICPA auditing standards, directed at considering the Plan's compliance with applicable Internal Revenue Code ("IRC") requirements for tax-exempt status, including reading the Plan's latest tax determination letter from the Internal Revenue Service ("IRS"). As we conduct the engagement, we may become aware of the possibility that events affecting the Plan's tax status may have occurred. Similarly, we may become aware of the possibility that events affecting the Plan's compliance with the requirements of ERISA may have occurred. We will inform you of any instances of tax or ERISA noncompliance that come to our attention during the course of the engagement. You should recognize, however, that the engagement is not designed to nor is it intended to verify the Plan's overall compliance with applicable provisions of the IRC or ERISA, including but not limited to the Plan Sponsor's deduction limits, and, accordingly, we assume no responsibility for failure to detect instances of noncompliance with applicable provisions of the IRC or ERISA.

5. As part of the engagement to audit the financial statements of the Plan, we will consider, solely for the purpose of planning the engagement and determining the nature, timing, and extent of our procedures, the Plan's internal control, except for the investment information which is excluded as described in paragraph 2. This consideration will not be sufficient to enable us to provide assurance on internal control or to identify all significant deficiencies and material weaknesses.

6. In accordance with AICPA auditing standards, we will communicate certain matters related to the conduct and results of the engagement to audit the Plan to the Audit Committee. Changes to the scope of the Services may occur as a result of the issuance of new standards and interpretations or inspection findings. We will communicate any significant changes in the scope of the Services and related procedures to management and the Audit Committee on a timely basis.

7. If we determine that there is evidence that fraud or possible illegal acts may have occurred, we will bring such matters to the attention of the appropriate level of management. If we become aware of fraud involving senior management or fraud (whether committed by senior management or other employees) that causes a material misstatement of the financial statements, we will report this matter directly to the Audit Committee. We will determine that the Audit Committee and appropriate members of management are adequately informed of illegal acts that come to our attention unless they are clearly inconsequential. We also will inform the Audit Committee and appropriate members of management of significant corrected misstatements and uncorrected misstatements noted during our procedures other than those that are clearly trivial.

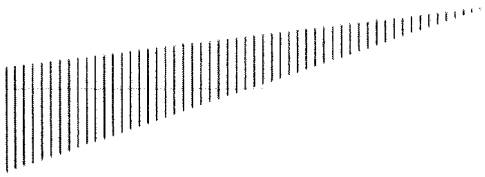
8. We will communicate in writing to management and to the Audit Committee all significant deficiencies and material weaknesses identified during the engagement, including those that were remediated. We will also communicate any significant deficiencies and material weaknesses communicated to management and to the Audit Committee in previous engagements that have not yet been remediated.

9. We also may communicate other opportunities we observe for economies in or improved controls over the Plan's operations.

Management's responsibilities and representations

10. The financial statements (including disclosures) and supplemental schedule are the responsibility of management. Management also is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, for properly recording transactions in the accounting records, for safeguarding assets, and for the overall fair presentation of the financial statements, in accordance with U.S. generally accepted accounting principles. Management is also responsible for the identification of, and for the Plan's compliance with, the laws and regulations applicable to its activities.

11. Management is responsible for the preparation of the supplemental schedule and the form and content of the financial statements and supplemental schedule in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. For any document that contains the supplemental schedule and indicates that we have issued a report on the supplemental schedule, management will include our report on such supplemental schedule. The supplemental schedule



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will be presented with the financial statements. Management will make appropriate representations to us regarding these matters.

12. Management is responsible for adjusting the financial statements to correct material misstatements. Management also will affirm to us in its letter of representations certain representations made to us during the performance of the Services, including that the effects of any uncorrected misstatements aggregated by us during the current engagement to audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

13. Management is responsible for apprising us of all allegations involving financial improprieties received by management or the Audit Committee (regardless of the source or form and including, without limitation, allegations by "whistle-blowers"), and providing us full access to these allegations and any internal investigations of them, on a timely basis. Allegations of financial improprieties include allegations of manipulation of financial results by management or employees, misappropriation of assets by management or employees, intentional circumvention of internal controls, inappropriate influence on related party transactions by related parties, intentionally misleading EY, or other allegations of illegal acts or fraud that could result in a misstatement of the financial statements or otherwise affect the financial reporting of the Plan. If management limits the information otherwise available to us under this paragraph (based on management's claims of attorney/client privilege, work product doctrine, or otherwise), management will immediately inform us of the fact that certain information is being withheld from us. Any such withholding of information could be considered a restriction on the scope of the engagement and may prevent us from opining on the Plan's financial statements; alter the form of report we may issue on such financial statements; or otherwise affect our ability to continue as the Plan's independent auditors. We will disclose any such withholding of information to the Audit Committee.

14. Management is responsible for providing us access to: all information of which management is aware that is relevant to the Services, such as records, documentation and other matters to complete the Services on a timely basis; additional information that we may request from management for purposes of the audit; and unrestricted access to persons within the Plan Sponsor from whom we determine it necessary to obtain audit evidence. Management's failure to do so may cause us to delay our report, modify our procedures, or even terminate the Services.

15. As required by AICPA auditing standards, we will make specific inquiries of management about the representations contained in the financial statements and supplemental schedule. AICPA auditing standards also require that, at the conclusion of the engagement, we obtain a letter of representations from certain members of management about these matters and to represent that management has fulfilled its responsibilities as set forth in this Agreement, including that all material transactions have been recorded in the accounting records and are reflected in the

financial statements. The responses to those inquiries, the written representations, and the results of our procedures comprise evidence on which we will rely in completing the applicable Services.

16. Management is responsible for informing EY about any related party transactions, including transactions with parties in interest, as defined in ERISA section 3(14) and the regulations thereunder, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties. We will assess whether all identified prohibited party-in-interest transactions are included in the supplemental schedule of nonexempt transactions.

17. Management shall make appropriate inquiries to determine whether the Plan or Plan Sponsor has a capital lease, material cooperative arrangement, or other business relationship with EY or any other member firm of the global Ernst & Young organization (any of which, an "EY Firm") other than one pursuant to which an EY Firm performs professional services.

18. Management shall discuss any independence matters with EY that, in management's judgment, could bear upon EY's independence.

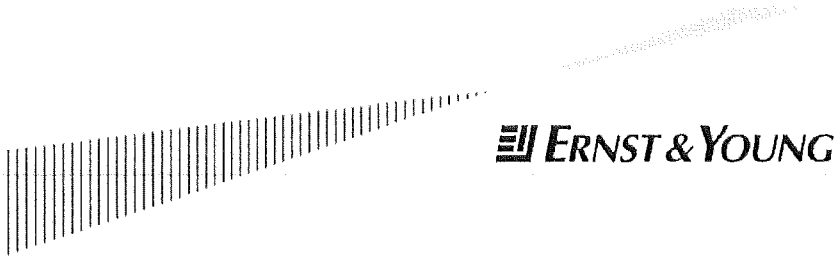
19. The Plan Sponsor shall be responsible for its personnel's compliance with the Plan Sponsor's obligations under this Agreement.

Fees and billings

20. We estimate that the fees for the 2014 Services will be $26,500 plus expenses. However, our actual fees may exceed the top of this range based on changes to the Plan (e.g., change in plan provisions or change in service providers) or additional unplanned effort. Unless we agree otherwise in writing, our fees shall be paid directly from assets of the Plan. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, all of which the Plan or the Plan Sponsor shall pay (other than taxes imposed on our income generally).

21. In addition, the Plan Sponsor or the Plan shall reimburse us for direct expenses incurred in connection with the performance of the Services. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients.

22. We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the United States Bankruptcy Court for the District of New Jersey ("Local Rules") and any relevant administrative orders. We will



submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow. We acknowledges that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

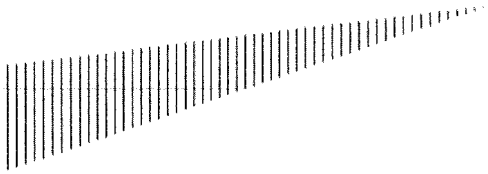
23. Our estimated pricing and schedule of performance are based upon, among other things, our preliminary review of the Plan's records and the representations management has made to us and are dependent upon management providing a reasonable level of assistance. Should our assumptions with respect to these matters be incorrect or should the condition of records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our fees are based, we may adjust our fees, subject to Bankruptcy Court approval, and planned completion dates. Fees for any special projects, such as research and/or consultation on operational or financial issues of the Plan, will be billed separately from the fees referred to above and will be the subject of other written agreements which shall be subject to Bankruptcy Court approval.

24. If we are requested or authorized by management or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to the Services for the Plan, the Plan Sponsor will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Other matters

25. The financial statements of the Plan are required to be filed with the Form 5500. AICPA auditing standards require that we read the Plan's Form 5500 prior to its filing. The purpose of this procedure is to consider whether such information, or the manner of its presentation in the Form 5500, is materially inconsistent with the information, or the manner of its presentation, appearing in the financial statements and supplemental schedule. These procedures are not sufficient nor are they intended to determine that the Form 5500 is completely and accurately prepared. Accordingly, you understand and agree that we do not assume any responsibility for the completeness and/or accuracy of the Form 5500 as part of the Services. In the event that our report is issued prior to our having read the Plan's Form 5500, you agree not to attach our report to the financial statements included with the Form 5500 filing until we have read the completed Form 5500.

26. From time to time, and depending on the circumstances, subject to Bankruptcy Court approval, (1) we may subcontract portions of the Services to other EY Firms (listed at www.ey.com), who



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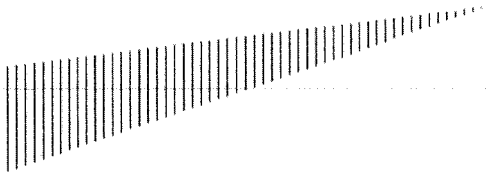
may deal with the Plan Sponsor or its affiliates directly, although EY alone will remain responsible to you for the Services, and (2) personnel (including non-certified public accountants) from an affiliate of EY or another EY Firm or any of their respective affiliates, or from independent third-party service providers (including independent contractors), may participate in providing the Services. In addition, subject to Bankruptcy Court approval, third-party service providers may perform services for EY or another EY Firm in connection with the Services. Unless prohibited by applicable law, we may provide Plan information to other EY Firms and their personnel, as well as third-party service providers acting on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, "Process") it in various jurisdictions in which they operate to facilitate performance of the Services, to comply with regulatory requirements, to check conflicts, to provide financial accounting and other administrative support services, or for quality and risk management purposes. We shall be responsible to you for maintaining the confidentiality of Plan information, regardless of where or by whom such information is Processed on our behalf. Either EY or the Plan Sponsor may use electronic media to correspond or transmit information relating to the Services, and such use will not, in itself, constitute a breach of any confidentiality obligations.

27. We may be requested to make certain workpapers available to the DOL pursuant to authority given to it by law or regulation. If requested, access to such workpapers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to the DOL. We will label all workpapers as confidential and maintain control over their duplication.

28. The Plan Sponsor shall not, during the term of this Agreement and for 12 months following its termination for any reason, without the prior written consent of EY, solicit for employment or a position on its Plan Sponsor's Board of Directors, or hire or appoint to the Plan Sponsor's Board of Directors any current or former partner, principal, or professional employee of EY, any affiliate thereof, or other EY Firm or any of their respective affiliates, if any such professional either: (i) performed any audit, review, attest, or related service for or relating to the Plan or Plan Sponsor at any time (a) during the then current fiscal year of the Plan up to and including the date of the report for that year, or (b) in the 12 months ended on the report date for the immediately preceding fiscal year; or (ii) influences EY's operations or financial policies or has any capital balances or any other continuing financial arrangement with EY.

29. EY shall remain fully responsible for the Services and for all of its other responsibilities, covenants and obligations under this Agreement, notwithstanding that we may subcontract portions of the Services to other EY Firms or that other EY Firms may participate in the provision of the Services. The Plan Sponsor may not, on behalf of the Plan or otherwise, make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm and EY shall not contest its responsibility for the Services on the basis that any of them were performed by another EY Firm. The Plan Sponsor shall make any claim or bring proceedings only



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against EY. This paragraph is intended to benefit the other EY Firms, which shall be entitled to enforce it. Each EY Firm is a separate legal entity.

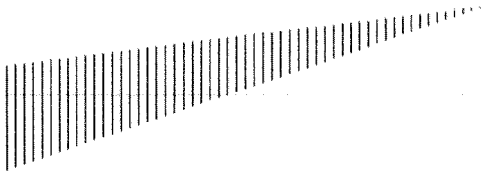
30. If we Process Plan information that can be linked to specific individuals ("Personal Data"), we will Process it in accordance with Section 26 of this Agreement, as well as applicable law and professional regulations, including, where applicable, the European Union Safe Harbor program of the US Department of Commerce, in which EY participates. We will require any service provider that Processes Personal Data on our behalf to adhere to such requirements. If any Plan information is protected health information under the Health Insurance Portability and Accountability Act, as amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information. The Plan Sponsor warrants that it has the authority to provide the Personal Data to EY in connection with the performance of the Services and that the Personal Data provided to us has been Processed in accordance with applicable law.

31. In order to provide the Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event that we need access to such information, you will consult with us on appropriate measures (consistent with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Plan Sponsor site. You will provide us with copies of any Restricted Personal Data only in accordance with mutually agreed protective measures.

32. By your signature below, you confirm that the Plan Sponsor, acting through its Board of Directors, has authorized the Audit Committee to enter into this Agreement in the name of the Plan Sponsor, and that you have been expressly authorized by the Audit Committee to execute this Agreement on behalf of, and to bind, the Plan Sponsor. In addition, you confirm that management agrees to, acknowledges, and understands its responsibilities as outlined in "Management's responsibilities and representations." Either EY or the Plan Sponsor may execute this Agreement (and any supplements or modifications hereto) by electronic means, and each of EY and the Plan Sponsor may sign a different copy of the same document.

33. EY retains ownership in the workpapers compiled in connection with the performance of the Services.

34. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Company or its subsidiaries or of EY)



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shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in the attachment to this Agreement, which is incorporated herein by reference. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Company, EY and any all successors and assigns thereof.

35. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or part, the remaining portions of this Agreement shall remain in effect. This Agreement applies to all Services (as defined in paragraph 1), including any such services performed and begun before the date of this Agreement.

36. To the extent that EY agrees to perform Services for a subsequent fiscal year and subject to Bankruptcy Court approval, the terms and conditions set forth in this Agreement shall apply to the performance of such Services, except as specifically modified, amended or supplemented in writing by the parties. Changes in the scope of the Services and estimated fees for such services in subsequent fiscal years will be communicated in supplemental agreement. This Agreement may be terminated at any time by the Company or EY but in any event this Agreement will expire upon the effective date of the Company's confirmed plan of reorganization, or liquidation of the Company's assets, under Chapter 11 or 7 of the Bankruptcy Code, or otherwise. Upon any termination of the Services or this Agreement, the Plan or the Plan Sponsor shall pay EY for all work-in-progress, Services already performed and expenses incurred by us up to and including the effective date of such termination. The provisions of this Agreement that give either of us rights or obligations beyond its termination including, without limitation, paragraph 33, shall continue indefinitely following the termination of this Agreement and shall survive completion of the Company's bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Company's assets under Chapter 7 of the Bankruptcy Code, or otherwise.

37. By agreement to the provision of the Services, we are not providing a guarantee to you that our performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee your successful reorganization under Chapter 11.

Ernst & Young

EY appreciates the opportunity to be of assistance to the Plan and Plan Sponsor. If this Agreement accurately reflects the terms on which the Plan Sponsor has agreed to engage EY, please sign below on behalf of the Plan Sponsor and return it to Christopher L. Bruner, Ernst & Young LLP, 2005 Market Street, Suite 700, Philadelphia, PA 19103.

Very truly yours,

Ernst & Young LLP

Agreed and accepted by:

Trump Entertainment Resorts, Inc.

By: _____

Mr. Dan McFadden
Chief Financial Officer

Dispute resolution procedures

Mediation

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR") shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any EY Firm audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator's assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

Arbitration

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration ("Rules") as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any EY Firm audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or

imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

EXHIBIT B

2014 Tax Compliance Services Letter

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Ernst & Young LLP
99 Wood Avenue South
Metropark
P.O. Box 751
Iselin, NJ 08830-0471

Tel: +1 732 516 4200
Fax: +1 732 516 4429
ey.com

Trump Entertainment Resorts, Inc.
Attention: Mr. Dan McFadden
Chief Financial Officer
c/o Trump Taj Mahal Hotel & Casino
1000 Boardwalk at Virginia Avenue
Atlantic City, NJ 08401

March 2, 2015

Re: Statement of Work - Tax Compliance Services FYE December 31, 2014

Dear Dan:

This Statement of Work, which is effective as of March 2, 2015 (this "SOW"), is made by Ernst & Young LLP ("we" or "EY") and Trump Entertainment Resorts, Inc. and its debtor affiliated companies listed in Appendix B ("you" or "Client"), pursuant to the Agreement, dated September 9, 2014 (the "Agreement"), between EY and Trump Entertainment Resorts, Inc. and its debtor affiliated companies listed in Appendix B, which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code ("Chapter 11") on or about September 9, 2014 with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), and describes certain tax services that EY will perform for the Client during the Client's Chapter 11 proceedings.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the tax compliance Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to "you" or "Client" shall be deemed references to you.

Scope of Services

EY will provide the following tax compliance Services to you, contingent upon the Bankruptcy Court's approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW):

- Preparation of U.S. Federal income tax returns and state income tax returns for the year ended December 31, 2014 as detailed in Appendix A herein.
- Preparation of estimated tax payment computations for the year ended December 31, 2015, if any, for the entities and jurisdictions listed in Appendix A.

- Calculation of federal tax depreciation (Regular, AMT, and ACE) as well as gain/loss on disposals of fixed assets for the year ended December 31, 2014.
- Calculation of state tax depreciation for the year ended December 31, 2014.
- Tangible Property Regulation (TPR) implementation for the year ended December 31, 2014.

All client copies of the tax return(s) will be presented to Client in an electronic format.

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any Report is rendered, any such Report rendered by EY prior to the delivery of its final Report is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

Client may be required to file Schedule UTP ("Uncertain Tax Position Statement") with its federal tax return beginning with the 2010 tax year. Among other services, EY can assist you with a review of your financial statement reserve schedules to identify positions that might be subject to disclosure on Schedule UTP, discuss opportunities for remediating such positions, and provide assistance regarding implementation of Schedule UTP processes for current and future years. We will be happy to discuss and provide fee estimates for these services, which would be covered under a separate SOW and subject to approval by the Bankruptcy Court.

Upon written request and pre-approval, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year for other affiliated Trump entities not included above. However, these services are not covered under the fee quoted in this letter. We will be happy to discuss and provide fee estimates for such additional services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement and subject to approval by the Bankruptcy Court.

This engagement does not include (1) an analysis of any shift in ownership of Client stock, (2) the preparation of statements required by Internal Revenue Code §§382 and 383, or (3) a

determination of whether such code sections limit the amount of taxable income or tax that can be offset by net operating loss carryforwards, certain recognized built-in losses, certain excess credits, or net capital loss carryovers. The limitations under these provisions may have a material adverse impact on Client's tax liability. We will not prepare a return on which taxable income (or tax) is offset by such attributes unless an analysis is performed. If you would like EY to perform such an analysis, those services would be covered under the separate engagement letter (SOW) for Tax Restructuring Assistance dated September 9, 2014.

This engagement does not include EY's computation of Client's 2014 specific tax restructuring analysis nor computations resulting from the Company's 2014 bankruptcy filing including cancellation of debt income (if any), tax attribute reduction, etc. . If you would like EY to assist Client with such tax restructuring services, those services would be covered under the separate engagement letter (SOW) for Tax Restructuring Assistance dated September 9, 2014.

This engagement does not include any advice or determinations regarding what expenses may be qualified research expenses under Internal Revenue Code §41 or comparable state statutes.

Services related to tangible property regulations

Client may be required to file one or more Forms 3115 ("Application for Change in Accounting Method") and/or election statements with its federal tax return beginning with the 2014 tax year in order to implement the accounting method changes and elections required and/or provided by the final set of regulations commonly referred to as the "tangible property regulations."

EY will assist Client with evaluating the impact the regulations have on current tax accounting methods including identifying what accounting methods can or must be changed and which elections may be available for Client. As part of this evaluation, EY will use its TPR Organizer tool.

If one or more Forms 3115 and/or elections are to be filed with Client's 2014 tax return, EY will prepare the Form(s) 3115 based on information provided by Client and file the duplicate form(s) with the IRS according to the instructions provided in the relevant revenue procedure and/or prepare such election statements based on information provided by Client.

Any services to be provided under this SOW to assist Client with evaluating whether a Form 3115 or TPR election statement is needed or available and/or the preparation and processing of these forms and elections are in addition to our services in connection with the preparation of the tax returns for the tax year ended December 31, 2014 and accordingly have been priced separately in the Fee section of this SOW. Any research on areas of non-compliance will be provided as agreed by the parties in writing, which will be billed as out of scope and subject to all other terms and conditions of this SOW and the above-referenced Agreement and subject to Bankruptcy Court approval, or performed by Company personnel.

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Mr. Dan McFadden
Trump Entertainment Resorts, Inc.
March 2, 2015

Your obligations

We also draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof. You have obtained the prior approval of your Audit Committee for these Services, as applicable.

Additional terms and conditions

Unless you indicate otherwise, we will check the box on your returns, when the option is available, indicating that the taxing authorities can discuss the return directly with the EY preparer who signed it. These discussions are limited to certain issues related to the processing of the returns. Interactions with taxing authorities beyond the scope of processing issues may require a Power of Attorney that must be signed by you. Any services that may be performed under this arrangement are subject to the terms and conditions of this SOW but are not considered covered under the fee quoted for the preparation of your return(s) and therefore will be billed separately. If you prefer that this box not be checked, please contact your EY tax professional.

The Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

To facilitate performance of the Services, we may (and may, subject to additional terms and conditions, including license agreements, permit your authorized representatives to) use certain software and tools that allow us to collaborate with you electronically, including Ernst & Young *eRoom* (collectively, "Collaboration Tools"). You shall not, and shall not permit third parties to, copy or modify any Collaboration Tools, or decompile, reverse engineer, or in any way derive any source code from, or create any derivative work of, any Collaboration Tools. COLLABORATION TOOLS ARE PROVIDED "AS IS," AND NONE OF EY OR ANY OTHER PARTY INVOLVED IN THE CREATION, PRODUCTION OR DELIVERY OF ANY COLLABORATION TOOL MAKES ANY WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO ANY COLLABORATION TOOL, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE, NON-INFRINGEMENT, TITLE, OR ANY WARRANTY THAT THE OPERATION OF ANY COLLABORATION TOOL WILL BE UNINTERRUPTED, ERROR FREE OR THAT IT WILL BE COMPATIBLE WITH ANY OF YOUR HARDWARE OR SOFTWARE. EY WILL NOT SUPPORT, MAINTAIN OR UPGRADE ANY COLLABORATION TOOL. YOU ASSUME SOLE RESPONSIBILITY FOR THE USE OF ANY COLLABORATION TOOL AND THE RESULTS THEREOF. Your use of Collaboration Tools (or use on your behalf) is not a substitute for any documentation or system of records you must create or maintain pursuant to law, including, without limitation, Internal Revenue Code Section 6001. You alone are responsible for maintaining separate copies of any documentation you input into any Collaboration Tool.

Mr. Dan McFadden
Trump Entertainment Resorts, Inc.
March 2, 2015

Disclosure of reportable transactions

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service ("IRS") has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to disclose properly any of these transactions/strategies in which Client directly or indirectly participated may result in the imposition of penalties.

During the process of gathering data to prepare Client's tax return(s), EY requires Client to complete the Reportable Transaction Questionnaire, which is attached to this SOW. If there is a particular person other than you who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person's name, position, and telephone number. EY shall not be liable for any penalties resulting from Client's failure to accurately and timely respond to the questionnaire or to timely file the required disclosure statements.

Contacts

You have identified Dan McFadden as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Timothy A. Brennan.

Engagement Team

Timothy A. Brennan (Executive Director) will lead the EY team in providing the Services. If this individual ceases to provide tax services to the Client pursuant to the Agreement, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional's replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.

Fees

The General Terms and Conditions of the Agreement address our fees and expenses generally.

You shall pay fees for the Services, which fees are based on the time that our professionals spend performing them billed at the hourly rates listed below, as adjusted annually on July 1 while the Services under this SOW are being performed. In no event will our fees under this SOW at the rates below exceed $185,000 for the Services plus an additional $10,000 for out-of-scope Fixed Asset tax depreciation work (including regular Tax depreciation, AMT Tax depreciation, state Tax depreciation, §382 BIL depreciation limitations, and gain/loss on disposals) without the pre-

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Mr. Dan McFadden
Trump Entertainment Resorts, Inc.
March 2, 2015

approval of you and without the submission of an SOW addendum approved by the Bankruptcy Court.

You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

The rates, by level of tax professional, are as follows:

Partner/principal/executive director:	$475 - $525
Senior manager:	$350 - $450
Manager:	$275 - $325
Senior:	$225 - $275
Staff:	$160 - $190

EY's fees for the Services related to the implementation analysis and preparation/ processing of the Form(s) 3115, Application for Change in Accounting Method, required in order to implement the tangible property regulations described above will be billed based on the time our professionals spend performing such Services at the billable hourly rates listed above. We estimate our fees for these additional tangible property regulation implementation services under this SOW at the rates above will be $40,000-$45,000 and will not exceed such range without pre-approval by you and approval by the Bankruptcy Court.

We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the United States Bankruptcy Court for the District of Delaware ("Local Rules") and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

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Mr. Dan McFadden
Trump Entertainment Resorts, Inc.
March 2, 2015

Thank you again for your selection of our firm.

Ernst & Young LLP

Trump Entertainment Resorts, Inc., on behalf of itself and its debtor affiliated companies listed in Appendix B

By: _____
Mr. Dan McFadden
Chief Financial Officer

Date: 3-9-15

Appendix A

Entity	Jurisdiction	Form#
Trump Entertainment Resorts Inc. and TERH LP, Inc.	Fed	1120
Trump Entertainment Resorts Inc.	NJ	CBT-100
TERH LP, Inc.	NJ	CBT-100
Trump Entertainment Resorts Holding, LP	Fed	1065
Trump Taj Mahal Associates, LLC	NJ	Consol CBT-100
Trump Marina Associates, LLC	NJ	Consol CBT-100
Trump Plaza Associates, LLC	NJ	Consol CBT-100

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Reportable Transaction Questionnaire

Purpose: This questionnaire and the accompanying appendix are designed to help us properly prepare your tax return(s). Treasury regulations require taxpayers to file disclosure statements relating to certain tax transactions/arrangements. The disclosure statements must be filed with the proper tax return and a copy sent to a separate IRS office, and failure to properly disclose may result in the imposition of penalties. Some states have similar disclosure requirements. **Ernst & Young LLP ("EY") shall not be liable for any penalties resulting from your failure to accurately and timely respond to these questions or to timely file the required disclosure statements.**

Instructions: Answer the following questions for each individual and entity identified below or on the attached exhibit:

If any identified individual or entity is (i) a U.S. shareholder who owns 10 percent or more of the total combined voting power of all classes of stock entitled to vote in a controlled foreign corporation,[1] or (ii) a 10 percent shareholder (by vote or value) of a qualified electing fund due to an election made under IRC §1295, answer ALL of the following questions with respect to transactions entered into by such controlled foreign corporation(s) and/or qualified electing fund(s).

The terms "you," "your" and "taxpayer" refer collectively to the identified individuals and entities for purposes of this questionnaire. **After answering the questions, return the entire document as soon as possible to Timothy A. Brennan at Tim.Brennan@ey.com.**

Questions:

1. Since February 28, 2000, (or for tax years ending after May 17, 2006, for Form 5500 filers) have you participated in any transaction that is a Federal Listed Transaction or might be considered substantially similar to any of the Federal Listed Transactions summarized in the attached Appendix?

   If you file a California, Colorado, New York, or Oregon state tax return, also check "yes" if you participated in any transaction that is an applicable State Listed Transaction or might be considered substantially similar to any of the applicable State Listed Transactions summarized in the attached Appendix.

   _____ No

   _____ Uncertain with respect to the following transaction (you may reference the type and number of the transaction listed in the Appendix, or describe your transaction):

   _____

   _____

[1] A controlled foreign corporation is a non-U.S. corporation that has U.S. shareholders (i.e., U.S. persons that directly or indirectly own 10% or more of the total combined voting power of all of the classes of stock of such non-U.S. corporation) that own in the aggregate more than 50% of the total vote or value of such non-U.S. corporation.

_____Yes, transaction _____ (reference the type and number of the transaction listed in the Appendix)

2. Since November 2, 2006, have you participated in any transaction that is a Federal Transaction of Interest or might be considered substantially similar to any of the Federal Transactions of Interest summarized in the attached Appendix?

_____ No

_____ Uncertain with respect to the following transaction (you may reference the type and number of the transaction listed in the Appendix, or describe your transaction):

_____

_____

_____Yes, transaction _____ (reference the type and number of the transaction listed in the Appendix)

3. If EY prepared your return(s) last year, check this box ☐ and skip to question 4. Otherwise, answer questions (a) and (b), below:

(a) Have you included a reportable transaction disclosure statement (Form 8886 or other disclosure statement relating to a prohibited tax shelter transaction) in any of your tax returns filed after February 28, 2000 (or for tax years ending after May 17, 2006, for Form 5500 filers)?

_____ No _____ Yes; if yes, please provide a copy of such statement.

(b) After December 31, 2002, and before August 3, 2007, did you enter into any transaction in which you held an asset for 45 days or less and that generated a tax credit exceeding $250,000?

_____ No _____ Yes

4. Are you a Regulated Investment Company ("RIC")?

_____ No; continue to question 5

_____ Yes; skip the remaining questions and complete the signature portion

5. The time period for questions (a), (b), and (c) below depends on whether EY prepared your return(s) last year.

- If EY prepared your return(s) last year, answer the questions below only with respect to transactions entered into during the most recent tax period for which EY is preparing your return(s).
- Otherwise, answer the questions below with respect to transactions entered into after December 31, 2002.

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(a) Did you enter into a transaction or receive tax advice regarding a tax position or transaction from *anyone* that made a statement or provided information regarding tax consequences (including statements indicating the transaction was tax-free or had no tax consequences) and who asked you to enter into a confidentiality agreement, or in any other way attempted to limit your ability to disclose information regarding the structure or tax aspects of the transaction or the tax advice?

_____ No _____ Yes

(b) Did you enter into a transaction or receive tax advice regarding a tax position or transaction for which you (or a related party) have some form of contractual protection against the possibility that part or all of the intended federal, California, or New York tax consequences will not be sustained (e.g., a fee that is contingent on the tax benefits realized from the transaction or position, or an agreement to get back fees or receive payments if the tax benefits are not sustained)?

_____ No _____ Yes

(c) For this question, check the category of taxpayer that applies to you (more than one if applicable), and answer the accompanying question with regard to losses reported or reportable on your federal tax return, or if you file a California state return, answer the question with respect to losses realized for *either* federal or California tax purposes.

For purposes of the reportable transaction disclosure requirements, a section 165 loss includes an amount deductible pursuant to a provision that treats a transaction as a sale or other disposition, or otherwise results in a deduction under section 165. A section 165 loss includes, for example, a loss resulting from a sale or exchange of a partnership interest under section 741 and a loss resulting from a section 988 transaction. If you are a US shareholder of a controlled foreign corporation or a 10% shareholder of a qualified electing fund (described in greater detail on page 1), include any loss that the foreign corporation would report were it a domestic corporation filing a US return.

_____ Corporations (other than S corporations) and Partnerships that have only C corporations as partners: Have you directly or indirectly entered into a transaction that results in or is reasonably expected to result in a tax loss under section 165 (other than from casualty or involuntary conversion) of at least $10 million in any single taxable year or $20 million in any combination of taxable years?

_____ No _____ Yes

_____ S Corporations or all other Partnerships: Have you directly or indirectly entered into a transaction that results in or is reasonably expected to result in a tax loss under section 165 (other than from casualty or involuntary conversion) of at least $2 million in any single taxable year or $4 million in any combination of taxable years?

_____ No _____ Yes

_____ Trusts or Individuals: Have you directly or indirectly entered into a transaction that results in or is reasonably expected to result in a tax loss under §165 (other than from casualty or involuntary conversion) of at

least $2 million in any single taxable year ($50,000 in any single year if the loss arises with respect to a §988 foreign currency transaction) or $4 million in any combination of taxable years?

_____ No _____ Yes

Signature on behalf of the identified individual(s) and/or entity(ies), including any applicable CFCs and/or qualified electing funds:

Trump Entertainment Resorts, Inc. and its affiliated entities

Dan McFadden	Chief Financial Officer	Date

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Appendix

Below are short descriptions of the transactions identified as "listed" transactions and "transactions of interest" by the IRS and "listed" transactions by state taxing authorities. Failing to disclose a transaction that is, or is substantially similar to, a federal listed transaction may result in the IRS requesting copies of your tax accrual work papers during an examination of your tax return. References to the published designations are included below. Please direct questions or requests for copies of the published designations to the person identified on page 1 of the questionnaire.

Federal Listed Transactions

1. Lease Strips and Other Stripping Transactions: Transactions that allow one participant to realize rental or other income from property or service contracts and another participant or the same participant in a different tax year reports deductions related to that income. Identified in Notice 95-53 and Notice 2003-55.
2. 401K Accelerator: Transactions in which taxpayers claim deductions for contributions to a qualified cash or deferred arrangement or matching contributions to a defined contribution plan where the contributions are attributable to compensation earned by plan participants after the end of the taxable year. Identified in Rev. Rul. 90-105.
3. Multiple Employer Plans: Trust arrangements purported to qualify as multiple employer welfare benefit funds exempt from the limits of §§419 and 419A of the Internal Revenue Code. Identified in Notice 95-34. (See item #21 below regarding collectively-bargained welfare benefit funds.)
4. Contingent Installment Sales: Transactions involving contingent installment sales of securities by partnerships in order to accelerate and allocate income to a tax-indifferent partner, such as a tax-exempt entity or foreign person, and to allocate later losses to another partner. Identified as ACM Transactions.
5. Distributions from Charitable Remainder Trusts: Transactions involving distributions described in Treas. Reg. §1.643(a)-8 from charitable remainder trusts. This transaction uses a §664 charitable remainder trust to convert appreciated assets into cash, while avoiding the gain on the disposition of the assets. Identified in Treas. Reg. §1.643(a)-8.
6. LILOs: Transactions in which a taxpayer purports to lease property and then purports to immediately sublease it back to the lessor (that is, lease-in/lease-out or LILO transactions). Identified in Rev. Rul. 99-14.
7. Distribution of Encumbered Property: Transactions involving the distribution of encumbered property in which taxpayers claim tax losses for capital outlays that they have in fact recovered. Identified in Notice 99-59.
8. Fast-pay Arrangements: Transactions involving fast-pay arrangements as defined in Treas. Reg. §1.7701(l)-3(b) in which a corporation's outstanding stock is structured (in whole or in part) to return the stockholder's investment by distributions treated as dividends. Identified as Fast-pay Arrangements.

9. Counterbalancing Debt Instruments: Transactions involving the acquisition of two debt instruments the values of which are expected to change significantly at about the same time in opposite directions. Identified in Rev. Rul. 2000-12.
10. Artificially Inflated Tax Basis: Transactions generating losses resulting from artificially inflating the tax basis of partnership interests. Identified in Notice 2000-44.
11. Employee Stock Transfer: Transactions involving the purchase of a parent corporation's stock by a subsidiary, a subsequent transfer of the purchased parent stock from the subsidiary to the parent's employees, and the eventual liquidation or sale of the subsidiary. Identified in Notice 2000-60.
12. Guamanian Trusts: Transactions purporting to apply §935 to Guamanian trusts. Identified in Notice 2000-61.
13. Midco Transactions: A broad range of "routine" transactions that happen to include the acquisition, disposition, or movement of stock and assets. The typical Midco transaction is one in which a taxpayer desires to sell stock of a corporation and a buyer desires to purchase the assets. These parties conduct the transaction through an intermediary, with the taxpayer selling the stock to the intermediary and the buyer then purchasing the assets from it and claiming a fair market value basis. The intermediary, having enabled the target corporation to not pay tax on the built-in gain in its assets, usually receives compensation for participating in the transaction. Notice 2008-111 clarifies Notice 2001-16 and supersedes Notice 2008-20.
14. Contingent Liability Transactions: Transactions involving a loss on the sale of stock acquired in a purported §351 transfer of a high basis asset to a corporation and the corporation's assumption of a liability that the transferor has not yet taken into account for federal income tax purposes. Identified in Notice 2001-17.
15. Basis Shifting on Stock Redemptions: Redemptions of stock in transactions not subject to U.S. tax in which the basis of the redeemed stock is purported to shift to a U.S. taxpayer. Identified in Notice 2001-45.
16. Inflated Tax Basis: Transactions in which the taxpayer as part of an acquisition of assets also assumes debt exceeding their fair market value. The taxpayer claims a higher basis due to the debt assumption. Upon sale of the assets, the taxpayer claims a loss for basis in excess of the fair market value of the assets. Identified in Notice 2002-21.
17. Notional Principal Contract: Transactions using a notional principal contract to claim deductions for periodic payments made by the taxpayer while disregarding the accrual of a right to receive offsetting payments in the future. Identified in Notice 2002-35.
18. Allocation of Straddle Gain or Loss: Transactions involving the creation of straddles in a common trust fund or pass-thru entity (i.e., partnership, S corporation, or grantor trust), with the allocation of gain to one party and loss to another party. Identified in Notice 2002-50, Notice 2002-65, and Notice 2003-54.
19. Prohibited Ownership of S-Corp Securities by ESOP: Transaction in which an S corporation and an associated ESOP, which was formed on or before March 14, 2001, is subsequently transferred and the ESOP claims the benefit of a delayed effective date under IRC §409(p). As a result of the delayed effective date, the earnings of the S corporation are not currently taxed. Identified in Rev. Rul. 2003-6. (See item #26 below regarding S corporation ESOPs involving synthetic equity.)
20. Offshore Deferred Compensation Arrangements: Transactions involving an individual taxpayer who purportedly resigns from his or her current employer or professional corporation and enters an employment contract with an offshore employment leasing company. The offshore leasing company leases the individual's services back to the original employer, typically using one or more intermediaries. The participants claim tax benefits in the form of reduced or avoided individual and corporate income and employment taxes. Identified in Notice 2003-22.

21. Collectively-Bargained Welfare Benefit Funds: Trust arrangements purporting to qualify as collectively-bargained welfare benefit funds exempt from the limits of §§419 and 419A of the Internal Revenue Code. Identified in Notice 2003-24. (See item #3 above regarding multiple employer plans.)

22. Transfers of Compensatory Stock Options to Related Persons: Transactions involving an individual, generally an employee, who has been granted a nonstatutory compensatory stock option, and transfers that option to a related person. The individual does not claim compensation income when the related person exercises the stock option or, in cases where the related person pays for the option with a note or other deferred payment, the individual does not claim compensation income until receiving the deferred payments. Identified in Notice 2003-47.

23. Contested Liability Trusts: Transactions involving transfers to a trust to provide for the satisfaction of contested liabilities in an attempt to accelerate deductions for the contested liabilities under §461(f) of the Internal Revenue Code. Identified in Notice 2003-77.

24. Offsetting Foreign Currency Option Contracts: Transactions in which a taxpayer claims a loss upon the assignment of a §1256 foreign currency option contract to a charity but fails to report the recognition of gain when the taxpayer's obligation under an offsetting non-section 1256 foreign currency option contract terminates. Identified in Notice 2003-81.

25. Roth IRA Contributions: Transactions designed to avoid the statutory limits on contributions to a Roth IRA contained in §408A using a corporation, substantially all the shares of which are owned or acquired by the Roth IRA. Identified in Notice 2004-8.

26. S corporation ESOP Involving Synthetic Equity: Transaction involving an S corporation that is at least 50% owned by an ESOP, designed to avoid current taxation of the S corporation's profits generated by the business activities of a specific individual or individuals. The profits are accumulated and held for the benefit of the individual(s) in a qualified subchapter S subsidiary (QSub) or similar entity (such as a limited liability company), the profits are not paid to the individual(s) as compensation within 2½ months after the end of the year in which earned, and the individual or individuals have rights to acquire stock or similar interests equal to 50% or more of the fair market value of the QSub. Identified in Rev. Rul. 2004-4. (See item #19 above, also involving S corporation ESOPs.)

27. Pension Plans Involving Excessive Life Insurance: Transactions involving a qualified pension plan that includes life insurance contracts on the life of a participant in the plan with a face amount that exceeds the participant's death benefit under the plan by more than $100,000. Upon the death of the covered employee, the life insurance contract proceeds exceeding the death benefit are applied to the premiums under the plan for other participants. Identified in Rev. Rul. 2004-20.

28. Foreign Tax Credit Intermediary Transactions: Transactions in which, pursuant to a prearranged plan, a domestic corporation purports to acquire stock in a foreign target corporation and makes an election under §338 before selling all or substantially all of the target corporation's assets in a transaction that triggers foreign tax on built-in gains that are not subject to U.S. tax. The domestic corporation claims foreign tax credits generated with respect to the foreign income tax imposed on the asset sale. Identified in Notice 2004-20.

29. S Corporation Nonvoting Stock Issued to Tax Exempt Organization: Transactions in which S corporation shareholders attempt to transfer the incidence of taxation on S corporation income by donating S corporation nonvoting stock to an exempt organization, while retaining the economic benefits associated with that stock (through warrants issued to the S corporation shareholders that would dilute the shares of nonvoting stock held by the exempt organization or agreements to repurchase the nonvoting stock from the exempt organization at a value that is substantially reduced by reason of the warrants). Identified in Notice 2004-30.

30. Intercompany Financing Through Partnerships Using Guaranteed Payments: Transactions in which a corporation that is exempt from US federal income tax, such as a foreign corporation, provides financing to a domestic subsidiary by investing in the preferred stock of the subsidiary through a partnership in an attempt to convert interest payments that would not be currently deductible under §163(j) into deductible payments. The foreign corporation's return on investment is structured as a guaranteed payment by the partnership, most of which is allocated to, and deducted by, another domestic subsidiary that is a partner in the partnership. In some cases, the guaranteed payments are made to a partner that is unrelated to the foreign corporation and the partnership's obligations to make the guaranteed payments are assured by the foreign corporation or a related party. Identified in Notice 2004-31.
31. SILOs: Transactions in which a taxpayer/lessor enters into a purported sale-leaseback arrangement with a tax-indifferent person (such as a foreign entity, a domestic tax exempt organization or government, or a company in a net operating loss position or other tax neutral situation) as lessee in which substantially all of the tax-indifferent person's future rental payment obligations and purchase option rights are economically defeased/nullified and the taxpayer's risk of loss from a decline, and opportunity for profit from an increase, in the value of the leased property are substantially limited, and there is an obligation on the lessee to provide to the lessor a service contract arrangement or contingent residual value insurance in the event that the lessee purchase option right is not exercised. These leases are frequently referred to as "lease-to-service contracts" or "QTE leases." Identified in Notice 2005-13.
32. Loss Importation Transactions: Transactions in which a taxpayer acquires control of a foreign entity treated as a corporation for U.S. tax purposes, and uses the foreign entity's off-setting positions with respect to foreign currency or other property for the purpose of importing losses, but not corresponding gains. Gain is not imported because the taxpayer causes the foreign entity to close out the gain position while the foreign entity is still treated as a foreign corporation. The taxpayer enters into a new offsetting position to lock in the unrealized loss on the loss position and eliminate further economic risk. The taxpayer then imports the unrealized loss into the U.S., typically by making a check-the-box election with respect to the foreign entity and then closing out the loss position. It may also import the assets of the foreign entity into the U.S. in another type of carryover basis transaction such as a reorganization described in section 368(a). The taxpayer must make the check-the-box election or otherwise dispose of the stock of the foreign entity within 30 days of acquiring it, so that the foreign entity will not qualify as a CFC and the gain it recognizes will not be taxable under subpart F. Identified in Notice 2007-57.
33. Welfare Benefit Funds Utilizing Cash Value Life Insurance Policies: Trust arrangements purporting to provide employees welfare benefits in the form of cash value life insurance policies. In these arrangements the employer claims deductions for its contributions to the trust per the premium amounts paid, but the employee/policy owners include little if any in corresponding income. These arrangements may involve either a taxable trust or a tax-exempt trust. Identified in Notice 2007-83.
34. Distressed Asset Trust: Transactions in which trusts are used to shift built-in losses in distressed assets that have been transferred into such trusts by a tax-indifferent party to a beneficiary who is a U.S. taxpayer. The distressed assets are then written off by the U.S. taxpayer under §166 or sold with the U.S. taxpayer claiming a deduction under §165, even though the U.S. taxpayer has not incurred an economic loss. Identified in Notice 2008-34.

California Listed Transactions

1. Real Estate Investment Trust (REIT) Consent Dividends: Transactions occurring after February 28, 2000, in which a REIT takes a deduction for a consent dividend but the REIT's owners do not report the consent dividend as income. Identified in Cal. FTB-Legal Department, Chief Counsel Announcement 2003-1.

2. Wholly Owned or Controlled Regulated Investment Company (RIC): Transactions occurring after February 28, 2000, in which a corporation forms a wholly owned or controlled entity that registers as a RIC and the parent corporation transfers to the RIC some of its income producing assets. The RIC claims the dividends paid deduction under IRC §852 and the parent corporation claims an intercompany dividend received deduction under the California tax code. Thus, no California income or franchise tax is paid on the income earned by the income producing assets contributed to the RIC. Identified in Cal. FTB-Legal Department, Chief Counsel Announcement 2003-1.

3. Sales Factor Denominator Inflation: Intercompany transactions occurring after February 28, 2000, between unitary corporate taxpayers and partnerships to inflate the denominator of the California sales factor and thereby reduce the amount of income apportioned to California. The transactions involve the use of the special sales factor rules in California Regulation 25137-1(f)(3) to include intercompany sales in the denominator of the sales factor. The transactions typically involve a group of corporations filing a California combined report with at least one member (the partner-corporation) of the group owning or acquiring an interest in a partnership and with at least one other corporate member (the nonpartner-corporation) of the combined group not owning an interest in the partnership. The partnership's business is unitary with the combined group and its activities were, or could be, performed by a corporate member of the combined group. The partnership sells goods or services to the nonpartner corporation or the nonpartner corporation makes sales to the partnership. The sales are included in the sales factor denominator, but are generally excluded from the sales factor numerator of the unitary group. Identified in Cal. FTB Notice 2011-01.

4. Circular Cash Flow with Sale of Subsidiary. Transaction occurring after February 28, 2000, involving a parent corporation (Parent) that "artificially" increases its basis in the stock of its wholly-owned subsidiary (Subsidiary) through a circular flow of cash from Parent to Subsidiary and back to Parent prior to Parent selling the stock of Subsidiary to a third party. In order to minimize gain on the sale of Subsidiary, Parent contributes a promissory note or other instrument to Subsidiary in a transaction treated as a nontaxable contribution to capital. Parent's contribution to Subsidiary's capital is temporary and is intended to remain with Subsidiary for a short period of time. Subsidiary then generates what it claims are earnings and profits through the sale or transfer of intangible property to a related entity in a manner that avoids the application of California intercompany transaction rules. Parent pays off the promissory note or instrument issued to Subsidiary. Shortly thereafter, Subsidiary distributes cash or other property back to Parent in a distribution claimed to be a nontaxable dividend not requiring Parent to reduce its basis in Subsidiary. As a result, Parent claims an increased basis in Subsidiary for its contribution of the promissory note or other instrument, but the note or instrument does not remain with Subsidiary. Identified in Cal. FTB Notice 2011-04.

Colorado Listed Transactions

1. Captive Real Estate Investment Trust (REIT): Transactions in any open tax year, between a captive REIT and its more than 50% beneficial owner if there is a Colorado tax benefit. A captive REIT is defined as a REIT in which shares or beneficial interests are not regularly traded on an established securities market and of which more than 50% of the voting power or value of the beneficial interest or shares are owned or controlled directly, indirectly, or constructively, by a single entity that is: (1) treated as an association taxable as a corporation under the Internal Revenue Code; and (2) not exempt from federal income tax under IRC §501(a). For these purposes, an "association taxable as a corporation" does not include any REIT other than a captive REIT, any qualified REIT subsidiary other than a qualified REIT subsidiary of a captive REIT, any listed Australian property trust, or a qualified foreign entity. Identified in Colorado Revised Statutes 39-22-652 and 39-22-503(2); Colorado Regulation 39-22-652.

2. Captive Regulated Investment Company (RIC): Transactions in any open tax year, between a captive RIC and its more than 50% beneficial owner if there is a Colorado tax benefit. A captive RIC is defined as a RIC in which shares or beneficial interests are not regularly traded on an established securities market and of which more than 50% of the voting power or value of the beneficial interest or shares are owned or controlled directly, indirectly, or constructively, by a single entity that is: (1) treated as an association taxable as a corporation under the IRC; and (2) not exempt from federal income tax under IRC section 501(a). Voting stock in a RIC that is held in a segregated asset account of a life insurance corporation (IRC §817) is not taken into account in determining whether the RIC is captive. Identified in Colorado Revised Statutes 39-22-652 and 39-22-501(2); Colorado Regulation 39-22-652.

New York Listed Transaction

1. Certain Charitable Contribution Deductions: A transaction occurring on or after January 1, 2006, involving the purchase of a remainder interest in real property by a newly formed pass-through entity, which after holding the remainder interest for one year, contributes it to an exempt organization thereby meeting the federal requirements for computing the charitable contribution deduction based on the fair market value of the remainder interest. The remainder interest is appraised using an income approach that takes into consideration the amount of lease payments remaining on the long term lease resulting in a value of the remainder interest substantially higher then what the pass-through entity paid for it. Following the contribution, the pass-through entity is dissolved, allowing its members/partners to claim a pro-rata share of the charitable contribution deduction. Identified in New York State Department of Taxation and Finance-Office of Tax Policy Analysis Technical Service Division TSB-M-07.

Oregon Listed Transactions

1. Real Estate Investment Trust (REIT) Transactions: Transactions occurring on or after January 1, 2007 that lack economic substance in which an Oregon taxable corporation that directly or indirectly owns a REIT: (1) transfers income-producing assets to the REIT; and, (2) claims a dividend-received deduction and the REIT claims a dividend-paid deduction. An "Oregon taxable corporation" is a corporation that does business in Oregon, is organized in Oregon, has income from Oregon sources, or is owned by an Oregon income or corporate excise taxpayer. A "transaction without economic substance" is a transaction for which the taxpayer cannot demonstrate a business purpose other than tax savings.

2. Regulated Investment Company (RIC) Transactions: Transactions occurring on or after January 1, 2007 that lack economic substance in which an Oregon taxable corporation that directly or indirectly owns a RIC: (1) transfers income-producing assets to the RIC; and, (2) claims a dividend-received deduction and the RIC claims a dividend-paid deduction. An "Oregon taxable corporation" is a corporation that does business in Oregon, is organized in Oregon, has income from Oregon sources, or is owned by an Oregon income or corporate excise taxpayer. A "transaction without economic substance" is a transaction for which the taxpayer cannot demonstrate a business purpose other than tax savings.

Federal Transactions of Interest

1. Contribution of a Successor Member Interest to a Charity: A transaction in which a taxpayer acquires a successor interest in an LLC or similar entity that directly or indirectly holds real property, transfers the rights more than one year after the acquisition to a charity described in section 170(c) of the Internal Revenue Code, and claims a charitable contribution deduction that is significantly higher than the amount that the taxpayer paid to acquire the rights. Identified in Notice 2007-72.

2. Toggling Grantor Trusts: Transactions in which grantor creates and funds a grantor trust with four options with values that are expected to move inversely in relation to at least one of the other options. The grantor then gives a unitrust interest to a beneficiary while retaining a noncontingent remainder interest and the power to reacquire trust property at a specified future date by substituting other property of equivalent value. Through a series of successive transactions involving the sale of the remainder interest to an unrelated buyer for an amount substantially equal to the fair market value of the options contributed to the trust, the "activation" of the substitution power on its effective date, the close-out of the "loss options," and the sale of the unitrust interest to the unrelated buyer, the grantor trust status of the trust is purportedly "toggled off" and "toggled on." The grantor claims a tax loss attributable to the close-out of the loss options even though the grantor has not suffered an equivalent economic loss. A variation of the transaction described above involves an initial contribution of liquid assets instead of options, and a subsequent substitution of appreciated property for the liquid assets. This variation is designed to enable the grantor to avoid the recognition of gain upon the disposition of the appreciated assets. Identified in Notice 2007-73.

3. Potential for Avoidance of Tax through Sale of Charitable Remainder Trust Interests: Transactions involving the sale or other disposition of all interests in a charitable remainder trust (subsequent to the contribution of appreciated assets to the trust but after their sale by the trust). The grantor or other noncharitable claims an increased basis in the annuity or unitrust interest sold based upon the tax basis of assets within the trust (rather than with reference to the tax basis of assets transferred to the trust) thereby recognizing little, if any, gain from such sale or other disposition of the unitrust or annuity interest. Identified in Notice 2008-99.

4. Use of Domestic Partnership with CFC Partner(s) to Avoid Taxable Subpart F Inclusions: Transactions involving a U.S. taxpayer owning at least one CFC which is a partner in a domestic partnership (the other partner(s) may or may not also be CFCs). The domestic partnership owns a CFC Opco that earns income of a type which is subpart F income. The U.S. taxpayer claims that the subpart F income of the CFC Opco is not subpart F income in the hands of the CFC partner (or the partner's US owner) because of the interposition of the domestic partnership. Identified in Notice 2009-7.

EXHIBIT C

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	:	**Chapter 11**
TRUMP ENTERTAINMENT RESORTS, INC., et al.,[1]	:	**Case No. 14-12103 (KG)**
	:	**Jointly Administered**
Debtors.	:	**Ref. Docket No. 425**

ORDER AUTHORIZING THE DEBTORS TO EXPAND THE SCOPE OF THEIR RETENTION OF ERNST & YOUNG LLP AS AUDITORS AND TAX ADVISORS

Upon the filing and service of the Debtors' notice (the "**Expansion Notice**") of the proposed expansion of Ernst & Young LLP's ("**EY LLP**") services as auditors and tax advisors to the Debtors in these chapter 11 cases, to include the services set forth in the engagement letters attached to the Expansion Notice (the "**Additional Engagement Letters**") and upon the related certification of counsel of the Debtors (the "**Certification of Counsel**"); and this Court's *Order Authorizing the Debtors to Employ and Retain Ernst & Young LLP as Auditors and Tax Advisors, Nunc Pro Tunc to the Petition Date* dated November 4, 2014 (the "**EY Retention Order**")[2] having provided that the Debtors may request authority to expand the scope of EY LLP's services in accordance with the procedure set forth in the EY Retention Order (without the need to file a supplemental retention application); and due and proper notice of the Expansion Notice and the Certification of Counsel having been given; and it appearing

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Trump Entertainment Resorts, Inc. (8402), Trump Entertainment Resorts Holdings, L.P. (8407), Trump Plaza Associates, LLC (1643), Trump Marina Associates, LLC (8426), Trump Taj Mahal Associates, LLC (6368), Trump Entertainment Resorts Development Company, LLC (2230), TER Development Co., LLC (0425) and TERH LP Inc. (1184). The mailing address for each of the Debtors is 1000 Boardwalk at Virginia Avenue, Atlantic City, NJ 08401.

[2] Capitalized terms used but not defined herein shall the meanings given to them in the EY Retention Order.

that no other or further notice of the Expansion Notice and the Certification of Counsel is required; and it appearing that the Court has jurisdiction to enter this Order in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that the expansion of EY LLP's services to include the services set forth in the Additional Engagement Letters is in the best interest of the Debtors, their estates, and creditors; and after due deliberation and sufficient cause appearing therefor, **IT IS HEREBY ORDERED THAT**:

1. Subject to the terms of the EY Retention Order, the Debtors are authorized, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a), and Local Rules 2014-1 and 2016-2, to expand the scope of EY LLP's services to include the services set forth in the Additional Engagement Letters, in accordance with the terms and conditions set forth in the Additional Engagement Letters, which are hereby approved as provided for in this Order.

2. Consistent with, and subject to, the terms of the Additional Engagement Letters and this Order, EY LLP shall be authorized to perform the services provided for in the Additional Engagement Letters.

3. Except as may otherwise be set forth herein, the provisions of the EY Retention Order shall apply to the services EY LLP provides under the Additional Engagement Letters.

4. To the extent that the express provisions of this Order are inconsistent with the provisions of the Additional Engagement Letters, the express provisions of this Order shall govern.

5. The Debtors and EY LLP are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

6. This Order is immediately effective and enforceable, notwithstanding the possible applicability of Bankruptcy Rule 6004(h) or otherwise.

7. This Court shall retain jurisdiction over any and all matters arising from or related to the interpretation or implementation of this Order.

Dated: _____, 2015
Wilmington, Delaware

Kevin Gross
United States Bankruptcy Judge