

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION**

IN RE:)	CHAPTER 11
)	
PREMIER ENTERTAINMENT BILOXI)	CASE NO. 06-50975ERG
LLC (d/b/a HARD ROCK HOTEL &)	
CASINO BILOXI) AND PREMIER)	(Jointly Administered)
FINANCE BILOXI CORP.)	
Debtors)	
)	

CORRECTED OPINION¹

There came for hearing the Debtors' Objection to Payment of Fees for Robert Hughes Associates, Inc. (Dk #421), the Official Committee of Unsecured Creditors' Joinder in Debtors' Objection (Dk #425), Response of U.S. Bank National Association, as Indenture Trustee, to the Debtors' Objection to Payment of Fees for Robert Hughes Associates, Inc. (Dk #444), and Joinder of Majority Noteholders to the Response of U.S. Bank (Dk #510). Robert Hughes Associates, Inc., seeks payment for services of its representative, Donald W. Bendure, in the amount of \$57,809.54. The debtors object to U.S. Bank's payment of said \$57,809.54 from cash collateral it holds. Mr. Bendure was retained by U.S. Bank, working in conjunction with the majority noteholders, to consult and testify in connection with their efforts to require a commitment from the debtors to insure adequately the Hard Rock Hotel and Casino Biloxi for the 2007 hurricane season. Debtors assert that the charges are not a "reasonable" expense of U.S. Bank, as Indenture Trustee, which debtors

¹ This corrected opinion is being entered only to correct an erroneous mathematical computation that was made by Judge Gaines in his prior opinion and order. The corrected computation is set out on page 4 of the fee itemization attached to the opinion.

are obligated to reimburse under the Indenture and applicable cash collateral orders.

The court is of the opinion that it was reasonable for the Majority Noteholder Group and U.S. Bank to retain an expert witness on the insurance matters put in issue. However, many of the charges of Mr. Bendure are unreasonable and insupportable. In addition, the expertise of Mr. Bendure in this area was extremely limited and questionably qualified him to testify as an expert in this case. His services and the report resulting therefrom simply were not worth payment in full of the \$57,809.54 presented for payment.

After careful review and consideration of the invoices and the pleadings, the court finds that the debtors' objection to payment of the total amount of \$57,809.54 should be sustained to the extent of \$24,671.40 and overruled as to the remainder of \$33,138.14. Attached is a copy of "Exhibit P-2" which reflects the court's reductions in the invoices line by line.

Far too much time was billed for "review" and "preparation" in light of Mr. Bendure's presentation and end product.

Coach fare of \$265.60 should have been paid on the airline tickets and not the first class fare of \$1,258.00 shown on the invoices. The attached exhibit reflects the reduction from first class fare to coach fare.

It should also be noted that the charges for January 16, 17, 18, 2007, for attendance at the trial are inflated. The trial lasted 8 hours each of the three days.

Based on the foregoing, the court finds that U.S. Bank National Association, as Indenture Trustee, should pay \$33,138.14 from cash collateral it holds in this matter to Robert Hughes Associates, Inc., and nothing more.

An order will be entered consistent with these findings pursuant to Federal Rule of Bankruptcy Procedure 9021 and Federal Rule of Civil Procedure 58. This opinion shall constitute findings and conclusions pursuant to Federal Rule of Bankruptcy Procedure 7052 and Federal Rule of Civil Procedure 52.

DATED this the 14th day of September, 2007.

/s/ Edward R. Gaines
EDWARD R. GAINES
UNITED STATES BANKRUPTCY JUDGE

ROBERT HUGHES ASSOCIATES, INC.
508 TWILIGHT TRAIL
SUITE 200
RICHARDSON, TX 75080-5120
(972) 980-0088

Invoice submitted to:
MASLON EDELMAN BORMAN & BRAND
3300 WELLS FARGO CENTER
90 SOUTH SIXTH STREET
MINNEAPOLIS MN 55402
MR. JAMES F. KILLIAN

December 31, 2006

In Reference To: U.S. BANK
ACCOUNT #2362
DOH - 12/12/06

Invoice # 37046

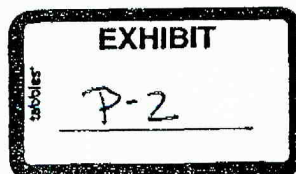
Professional Services

	<u>Hours</u>	<u>Amount</u>
12/15/2006 DWB TELEPHONE CONFERENCE WITH TOM W. & JIM K.	0.80	280.00
✓ 12/18/2006 DWB FILE REVIEW AND TRAVEL	3.50 1.50	4,025.00 1,225
12/19/2006 DWB DEPOSITION - ATTENDANCE - BILLHIMER & FOSTER	9.00	3,150.00
12/20/2006 DWB FILE REVIEW AND TRAVEL	3.50 8.00	2,800.00 1,225
12/21/2006 DWB TELEPHONE CONFERENCE WITH LONDON BRLKERS & US MGU'S	2.00	700.00
12/22/2006 DWB UNDERWRITING SUBMISSION TO LONDON	1.40	490.00
12/27/2006 DWB RESEARCH - MARKETS	5.50	1,925.00
12/28/2006 DWB RESEARCH - MARKETS	2.20	770.00
12/29/2006 DWB TELEPHONE CONFERENCE WITH TOM W. & JIM K.	0.50	175.00
DWB RESEARCH - MARKETS	2.00	700.00
DWB FILE REVIEW	1 1.50	525.00 350
12/31/2006 DWB FILE REVIEW	1 2.00	700.00 350
DWB REPORT PREPARATION	2 3.00	1,050.00 700
For professional services rendered	49.40	\$17,290.00
	34.40	12,040.00

Additional Charges :

12/18/2006 PARKING

Price
51.00
51.00



MASLON EDELMAN BORMAN & BRAND

Page 2

	<u>Price</u>	<u>Amount</u>
12/18/2006 TAXI/SHUTTLE		22.00
	22.00	
TIPS		10.00
	10.00	
PLANE FARE		1,248.60 265.60
	265.60	1,248.60
MEALS		14.55
	14.55	
HOTEL CHARGES		210.56
	210.56	
AUTO MILEAGE		11.57
	11.57	
Total costs		\$1,568.28 534.28
Total amount of this bill		\$18,858.28
Balance due		\$18,858.28 12,574.28

Payments received after November 30th not shown on Statement

PAYMENT DUE UPON RECEIPT

RHA FEDERAL TAX ID #75-1632250

ROBERT HUGHES ASSOCIATES, INC.
508 TWILIGHT TRAIL
SUITE 200
RICHARDSON, TX 75080-5120
(972) 980-0088

Invoice submitted to:
MASLON EDELMAN BORMAN & BRAND
3300 WELLS FARGO CENTER
90 SOUTH SIXTH STREET
MINNEAPOLIS MN 55402
MR. JAMES F. KILLIAN

January 31, 2007

In Reference To: U.S. BANK
ACCOUNT #2362
DOH - 12/12/06

Invoice # 37266

Professional Services

	<u>Hours</u>	<u>Amount</u>	
1/1/2007 DWB REPORT PREPARATION	4.0 6.00	2,100.00	1,400
DWB RESEARCH - MARKETS	2.50	875.00	
1/2/2007 DWB REPORT PREPARATION	4.0 8.40	2,940.00	1,400
1/3/2007 DWB REPORT PREPARATION	1.0 6.90	2,415.00	350
1/4/2007 DWB TELEPHONE CONFERENCE WITH TOM W. AND JIM K.	0.50	175.00	
DWB REPORT PREPARATION	1.0 7.40	490.00	350
1/5/2007 DWB DEPOSITION REVIEW	2.00	700.00	
DWB REPORT PREPARATION	2.0 4.00	1,400.00	700
DWB TELEPHONE CONFERENCE WITH TOM W. AND JIM K.	2.80	980.00	
DWB FILE REVIEW	1.50	525.00	
1/6/2007 DWB TELEPHONE CONFERENCE WITH JIM K. AND TOM W.	0.40	140.00	
DWB REPORT PREPARATION	1.20	420.00	
1/7/2007 DWB REPORT DELIVERY	0.60	210.00	
1/11/2007 JOG MISCELLANEOUS CLERICAL	0.20	13.00	
1/12/2007 DWB TRIAL PREPARATION	4.0 16.40	5,740.00	1,400
1/14/2007 DWB TRIAL PREPARATION	1.0 4.70	1,645.00	350
1/15/2007 DWB TRIAL PREPARATION	1.0 7.50	4,025.00	350
8 ✓ 1/16/2007 DWB TRIAL	8.0 19.70	4,795.00	2,800
8 ✓ 1/17/2007 DWB TRIAL	8.0 10.70	3,745.00	2,800
16 ✓ 1/18/2007 DWB TRIAL	8.00	2,800.00	
1/31/2007 JDL MISCELLANEOUS CLERICAL	0.30	19.50	
For professional services rendered	103.70	\$36,152.50	
	54.0	18,757.50	

Additional Charges :

	<u>Price</u>	<u>Amount</u>
1/12/2007 TAXI/SHUTTLE - TRIAL PREPARATION		100.00
	100.00	
PLANE FARE - TRIAL PREPARATION		652.80
	652.80	
TOLLS - TRIAL PREPARATION		4.00
	4.00	
MEALS - TRIAL PREPARATION		58.41
	58.41	
AUTO MILEAGE - TRIAL PREPARATION		23.14
	23.14	
1/18/2007 TAXI/SHUTTLE - TRIAL		99.00
	99.00	
TIPS - TRIAL		12.00
	12.00	
PLANE FARE - TRIAL		1,258.00 265.60
	265.60 1,258.00	
MEALS - TRIAL		57.17
	57.17	
HOTEL CHARGES - TRIAL		534.24
	534.24	
Total costs		\$2,798.76 1806.36
Total amount of this bill	\$ 20,563.86	\$38,951.26
Previous balance	12,574.28	\$18,858.28
Balance due	\$ 33,138.14	\$57,809.54
		20,563.86

Payments received after November 30th not shown on Statement

PAYMENT DUE UPON RECEIPT

RHA FEDERAL TAX ID #75-1632250

Current	30 Days	60 Days	90 Days	120 Days
38,951.26	18,858.28	0.00	0.00	0.00

ROBERT HUGHES ASSOCIATES, INC.
508 TWILIGHT TRAIL
SUITE 200
RICHARDSON, TX 75080-5120
(972) 980-0088

Invoice submitted to:
MASLON EDELMAN BORMAN & BRAND
3300 WELLS FARGO CENTER
90 SOUTH SIXTH STREET
MINNEAPOLIS MN 55402
MR. JAMES F. KILLIAN

February 28, 2007

In Reference To: U.S. BANK
ACCOUNT #2362
DOH - 12/12/06

Invoice # 37416

	<u>Amount</u>
Previous balance	\$57,809.54
Balance due	<u>\$57,809.54</u>

Payments received after January 31st not shown on Statement

PAYMENT DUE UPON RECEIPT

RHA FEDERAL TAX ID #75-1632250

<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>	<u>120 Days</u>
38,951.26	18,858.28	0.00	0.00	0.00

ROBERT HUGHES ASSOCIATES, INC.
508 TWILIGHT TRAIL
SUITE 200
RICHARDSON, TX 75080-5120
(972) 980-0088

Invoice submitted to:
MASLON EDELMAN BORMAN & BRAND
3300 WELLS FARGO CENTER
90 SOUTH SIXTH STREET
MINNEAPOLIS MN 55402
MR. JAMES F. KILLIAN

March 31, 2007

In Reference To: U.S. BANK
ACCOUNT #2362
DOH - 12/12/06

Invoice # 37565

	<u>Amount</u>
Previous balance	\$57,809.54
Balance due	<u>\$57,809.54</u>

Payments received after March 31st not shown on Statement

PAYMENT DUE UPON RECEIPT

RHA FEDERAL TAX ID #75-1632250

<u>Current</u>	<u>30 Days</u>	<u>58 Days</u>	<u>88 Days</u>	<u>118 Days</u>
0.00	0.00	38,951.26	18,858.28	0.00