



Signed: November 06, 2006

A handwritten signature in black ink, appearing to read "Randall J. Newsome".

RANDALL J. NEWSOME
U.S. Bankruptcy Judge

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14 **UNITED STATES BANKRUPTCY COURT**
15 **NORTHERN DISTRICT OF CALIFORNIA**
16 **OAKLAND DIVISION**

17
18 In re
19 **PREDI WAVE CORPORATION,**
20 a California Corporation,
21 Debtor.

Case No.: 06-40547-RN

Chapter 11

**ORDER GRANTING APPLICATION
OF DEBTOR AND DEBTOR IN
POSSESSION FOR ORDER
AUTHORIZING EMPLOYMENT OF
MINATO INTERNATIONAL
ACCOUNTING OFFICE NUNC PRO
TUNC (AS OF THE PETITION DATE)**

1 The Court has read and considered the *Application of Debtor and Debtor in Possession*
2 *for Order Authorizing Employment of Minato International Accounting Office Nunc Pro Tunc*
3 *(as of the Petition Date); Declaration of Steve S. Su in Support Thereof* (the "Application") filed
4 by PrediWave, a California corporation, the debtor and debtor in possession in the above-
5 captioned chapter 11 case (the "Debtor"). By the Application, the Debtor sought authority to
6 employ Minato International Accounting Office ("Minato") as its tax accountant for its Japanese
7 operations, effective as of April 14, 2006, pursuant to sections 327(a) and 328 of Title 11 of the
8 United States Code (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy
9 Procedure.

10 After considering the Application, all other pleadings and declarations filed in support
11 thereof, and the record in this case including, without limitation, that certain Order Re Motion
12 for Authority to Employ and Compensate Certain Foreign Non-Restructuring Professionals In
13 The Ordinary Course [Docket # 250] (the "Foreign Professionals Order"), the Court finds that:
14 (1) Minato and all of its accounting professionals comprising or employed by it are
15 "disinterested persons" as that term is defined in the Bankruptcy Code and do not hold or
16 represent an interest adverse to the Debtor or its estate; (2) the terms and conditions of the
17 engagement that is the subject of the Application (the "Engagement") including, without
18 limitation, the Compensation Terms (as that terms is defined in the Application) are reasonable;
19 (3) employment of Minato and its professionals for the purposes set forth in the Application is in
20 the best interests of the estate; (4) notice of the Application was adequate and appropriate under
21 the particular circumstances and no other notice need be given; and (5) other good and sufficient
22 cause exists for granting the relief requested by the Application.

23 **THEREFORE, IT HEREBY IS ORDERED THAT:**

24 1. Pursuant to sections 327(a) and 328 of the Bankruptcy Code, the Application is
25 **GRANTED** as follows:

26 2. The Debtor is authorized to employ Minato, nunc pro tunc as of April 14,
27 2006, as its tax accountant for its Japanese operations for the purposes and on the terms set
28 forth in the Application, with compensation that is at the expense of the Debtor's estate.

COURT SERVICE LIST

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