

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: LOCAL INSIGHT MEDIA HOLDINGS, INC., et al.<sup>1</sup>  
Debtors

Case No. 10-13677 (KG)  
Jointly Administered

Reporting Period: October 1, thru November 4, 2011<sup>2</sup>

**MONTHLY OPERATING REPORT**  
File with Court and submit a copy to the United States Trustee.

Submit copy of report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1	X		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a			X
Schedule of Professional Fees Paid	MOR-1b	X		
Copies of bank statements				X
Cash disbursements journals				X
Statement of Operations	MOR-2	X		
Balance Sheet	MOR-3	X		
Status of Postpetition Taxes	MOR-4			X
Copies of IRS Form 6123 or payment receipt				X
Copies of tax returns filed during reporting period				X
Summary of Unpaid Postpetition Debts	MOR-4			X
Listing of aged accounts payable	MOR-4	X		
Accounts Receivable Reconciliation and Aging	MOR-5			X
Debtor Questionnaire	MOR-5	X		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the documents attached are true and correct to the best of my knowledge and belief



Richard Halle  
Chief Financial Officer  
Local Insight Media Holdings, Inc., et al.

11/28/11  
Date

**Note:**

<sup>1</sup> The Debtors, together with the last four digits of each of the Debtor's federal tax identification number (if applicable), are: Regatta Split-off I LLC; Regatta Split-off II LLC; Regatta Split-off III LLC; Local Insight Regatta Holdings, Inc. (6735); LIM Finance, Inc. (8136); LIM Finance II, Inc. (5380); Local Insight Media Holdings, Inc. (2696); Local Insight Media Holdings II, Inc. (8133); Local Insight Media Holdings III, Inc. (8134); LIM Finance Holdings, Inc. (8135); The Berry Company LLC (7899); Local Insight Listing Management, Inc. (7524); Regatta Investor LLC; Regatta Holding I, L.P.; Regatta Holding II, L.P.; Regatta Holding III, L.P.; Regatta Investor Holdings, Inc. (8137); and Regatta Investor Holdings II, Inc. (8183). The location of the Debtors' corporate headquarters and the service address for all Debtors is: 160 Inverness Drive West, Suite 400, Englewood, CO 80112.

<sup>2</sup> The information contained herein on Form Nos. MOR-1, MOR-1a, and MOR-1b includes payments made through the week ending November 4, 2011 and are inclusive of all payment information through the week end of the confirmation hearing that took place on November 3, 2011. Financial information included on Form Nos. MOR-2, MOR-3, MOR-4, and MOR-5 is as of or for the month ended October 31, 2011.

The information contained herein is provided to fulfill the requirements of the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee"). The financial statements provided herein do not include consolidated results for Local Insight Media Holdings, Inc. and its 17 Debtor subsidiaries (collectively the "Company" or the "Debtors") as the Company has several non-Debtor affiliates. All information contained herein is unaudited and subject to future adjustment. The Company maintains its books and records on a business unit reporting level and those units do not in all cases correspond to legal entities. The liability amounts presented on MOR-3 are reflective of the Company's accounting books and records. According to accounting practices, such liabilities are allocated to the business unit receiving the benefit of the product or service, which may be different from the entity that may legally incur a liability as reflected on Schedule F of the Debtors' Schedules of Assets and Liabilities, filed on December 23, 2010 [Docket Nos. 189-206] (collectively, the "Schedules"). Certain assumptions have been made as noted herein. In addition, the Company maintains certain liabilities on its balance sheet that may relate to one or more of the Company's non-Debtor affiliates and no conclusion as to the legal obligation is made by the presentation herein.



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#### GENERAL NOTES

**Condensed Debtor-in-Possession Financial Statements** - The condensed financial statements and supplemental information contained herein are unaudited, preliminary, and may not comply with generally accepted accounting principles in the United States of America ("U.S. GAAP") in all material respects. In addition, the financial statements and supplemental information contained herein represent the condensed financial information for Local Insight Media Holdings, Inc. and its Debtor subsidiaries only. Information pertaining to the Debtors' non-Debtor affiliates is not included in the condensed income statements or condensed balance sheets contained herein.

Accounting Standards Codification 852-10-Reorganizations ("ASC 852-10"), which applies to companies in chapter 11 such as the Debtors, generally does not change the manner in which financial statements are prepared. It does require, however, that the financial statements for periods subsequent to the filing of the chapter 11 petition distinguish transactions and events that are directly associated with the reorganization from the ongoing operations of the business. The Debtors' condensed financial statements contained herein have been prepared in accordance with the guidance in ASC 852-10. The unaudited condensed financial statements have been derived from the Debtors' books and records. This information, however, has not been subject to procedures that would typically apply to financial information presented in accordance with U.S. GAAP, and upon the application of such procedures, the Debtors believe that the financial information could be subject to changes, and that such changes could be material. The information furnished in this report includes primarily normal recurring adjustments, but does not include all of the adjustments that would typically be made in accordance with U.S. GAAP.

The results of operations contained herein are not necessarily indicative of results which may be expected from any other period or for the full year and may not necessarily reflect the results of the Debtors' future operations, financial position, and cash flows.

**Intercompany Transactions** - Intercompany transactions between the Debtors and non-Debtor affiliates have not been eliminated in the financial statements contained herein. No conclusion as to the legal obligation related to these intercompany transactions is made by the presentation herein.

**Liabilities Subject to Compromise** - As a result of the chapter 11 filings, the payment of prepetition indebtedness is subject to compromise or other treatment under a plan of reorganization. The determination of how liabilities will ultimately be settled and treated cannot be made until the bankruptcy court approves a chapter 11 plan of reorganization. Accordingly, the ultimate amount of such liabilities is not determinable at this time. ASC 852-10 requires prepetition liabilities that are subject to compromise to be reported at the amounts expected to be allowed, even if they may be settled for lesser amounts. The amounts currently classified as liabilities subject to compromise are preliminary and may be subject to future adjustments depending on bankruptcy court actions, further developments with respect to disputed claims, determinations of the secured status of certain claims, the values of any collateral securing such claims, rejection of executory contracts, and continued reconciliation or other events. The liability amounts presented on MOR-3 are reflective of the Debtors' accounting books and records. According to accounting practices, such liabilities are allocated to the business unit receiving the benefit of the product or service, which may be different from the entity that may legally incur a liability as reflected on Schedule F.

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Reporting Period: October 1, thru November 4, 2011

**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

**MOR-1**

**Debtors' Combined Schedules of Operating Cash Flow  
For the Monthly Period from October 1, 2011 through November 4, 2011**

(\$ in thousands)	From week ended October 2, 2011 Through week ended November 4, 2011	Cumulative From Petition Date Through week ended November 4, 2011
<b><u>Operating Cash Flow</u></b>		
Operating Receipts	23,774	213,874
Operating Disbursements	(21,581)	(177,858)
Payment to Holdings for Regatta Operating Expenses	(537)	(13,184)
<b>Consolidated Operating Cash Flow</b>	<u>1,656</u>	<u>22,831</u>
Capitalized Expenses	(510)	(4,238)
Professional and DIP Fees	(3,935)	(20,367)
LIMD Advances and Repayments	(115)	(115)
DIP Interest	(62)	(673)
Other Regatta Expenses	(4,622)	(25,393)
Payment to Holdings for Regatta Capitalized Expenses	(36)	(563)
<b>Net Cash Flow</b>	<u>(3,002)</u>	<u>(3,124)</u>

Reporting Period: October 1, thru November 4, 2011

MOR-1 - continued

Disbursements by Legal Entity from Petition Date through the Period Ended November 4, 2011

(\$ in thousands, except otherwise noted)

Entity	Case Nr	From week ended October 2, 2011 Through week ended November 4, 2011	Cumulative From Petition Date Through week ended November 4, 2011
Local Insight Media Holdings, Inc.	10-13677 (KG)	0	0
Local Insight Media Holdings II, Inc.	10-13679 (KG)	0	0
Local Insight Media Holdings III, Inc.	10-13682 (KG)	0	0
LIM Finance Holdings, Inc.	10-13680 (KG)	0	0
LIM Finance, Inc.	10-13681 (KG)	0	0
LIM Finance II, Inc.	10-13687 (KG)	0	0
Local Insight Regatta Holdings, Inc.	10-13686 (KG)	0	0
The Berry Company LLC	10-13678 (KG)	(26,776)	(216,998)
Local Insight Listing Management, Inc	10-13685 (KG)	0	0
Regatta Investor Holdings, Inc.	10-13725 (KG)	0	0
Regatta Investor Holdings II, Inc.	10-13741 (KG)	0	0
Regatta Investor LLC	10-13684 (KG)	0	0
Regatta Split-Off I LLC	10-13721 (KG)	0	0
Regatta Split-Off II LLC	10-13753 (KG)	0	0
Regatta Split-Off III LLC	10-13737 (KG)	0	0
Regatta Holding I, L.P.	10-13748 (KG)	0	0
Regatta Holding II, L.P.	10-13715 (KG)	0	0
Regatta Holding III, L.P.	10-13745 (KG)	0	0
<b>Total Disbursements</b>		<b>(26,776)</b>	<b>(216,998)</b>

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**BANK RECONCILIATIONS**  
**MOR-1a**

**Debtors' Statement with respect to Bank Account Reconciliations, Bank Statements and Cash Disbursements Journals**  
**For the Monthly Period from October 1, 2011 through November 4, 2011**

**Bank Account Reconciliations & Cash Disbursement Journals**

The Debtors affirm that bank reconciliations are prepared for all open and active bank accounts on a monthly basis. The Debtors affirm that within their financial accounting systems, check registers and/or disbursement journals are maintained for each disbursement account.

**Bank Statements**

The Debtors affirm that they retain all bank statements for all open and active bank accounts.

**Closed Bank Accounts**

The Debtors affirm that no bank accounts were closed during the above-referenced reporting period.

**Opened Bank Accounts**

The Debtors affirm that no bank accounts were opened during the above-referenced reporting period.

Reporting Period: October 1, thru November 4, 2011

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID**

This schedule is to include all retained professional payments from case inception to current month.

**MOR-1b**

Professional	Payments for the Monthly Period Ended November 4, 2011			Payments from the Petition Date Through November 4, 2011		
	Fees	Expenses	Total	Fees	Expenses	Total
Kirkland & Ellis LLP	\$64.00	\$0.00	\$64.00	\$3,879,911.93	\$91,547.74	\$3,971,459.67
Alvarez & Marsal North America, LLC	\$854,783.00	\$40,635.00	\$895,418.00	\$5,639,312.00	\$281,549.00	\$5,920,861.00
Lazard Frères & Co LLC	\$100,000.00	\$452.19	\$100,452.19	\$850,000.00	\$25,295.12	\$875,295.12
Kurtzman Carson Consultants LLC	\$0.00	\$0.00	\$0.00	\$171,855.45	\$112,115.58	\$283,971.03
Pachulski Stang Zielh & Jones LLP	\$0.00	\$0.00	\$0.00	\$243,298.60	\$36,504.96	\$279,803.56
Milbank, Tweed, Hadley & McCloy LLP	\$0.00	\$0.00	\$0.00	\$1,838,679.15	\$48,781.46	\$1,887,460.61
Mesirow Financial Consulting LLC	\$0.00	\$0.00	\$0.00	\$97,950.00	\$57.35	\$98,007.35
Morris, Nichols, Arslit & Tunnell LLP	\$0.00	\$0.00	\$0.00	\$668,446.46	\$22,183.10	\$690,629.56
Houlihan Lokey Howard & Zukin Capital, Inc.	\$0.00	\$0.00	\$0.00	\$820,577.28	\$41,770.34	\$862,347.62
Cadwalader, Wickersham & Taft LLP	\$0.00	\$0.00	\$0.00	\$144,356.50	\$883.18	\$145,239.68
PriceaterhouseCoopers LLP	\$0.00	\$0.00	\$0.00	\$80,234.70	\$4,102.50	\$84,337.20
Deloitte & Touche LLP	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
Duff & Phelps, LLC	\$0.00	\$0.00	\$0.00	\$48,985.00	\$3,250.00	\$52,235.00
	<u>\$954,847.00</u>	<u>\$41,087.19</u>	<u>\$995,934.19</u>	<u>\$14,485,607.07</u>	<u>\$668,040.33</u>	<u>\$15,153,647.40</u>

**STATEMENT OF OPERATIONS**  
(Income Statement)

**MOR-2**

For the Monthly Period from October 1, 2011 through October 31, 2011

(\$ in thousands)

	Consolidating Local Insight Regatta Holdings, Inc.				Consolidated	Non-consolidating entities		
	Local Insight Listing Management, Inc.	The Berry Company LLC	Local Insight Regatta Holdings, Inc.	Intercompany Consolidations and Eliminations	Local Insight Regatta Holdings, Inc.	Local Insight Media Holdings, Inc.	LIM Finance, Inc.	LIM Finance II, Inc.
Revenue	\$ -	\$ 33,845	\$ -	\$ -	\$ 33,845	\$ -	\$ -	\$ -
Operating expenses:								
Cost of revenue (exclusive of certain depreciation and amortization expense included below)	12	8,341	-	-	8,353	-	-	-
Publishing rights	-	14,270	-	-	14,270	-	-	-
General and administrative expense	11	9,633	(231)	-	9,413	-	-	-
Permitted LIM1 expenses	-	216	-	-	216	-	-	-
Depreciation and amortization	-	649	508	-	1,157	-	-	-
Impairment charge	-	-	-	-	-	-	-	-
Total operating expenses	23	33,109	277	-	33,409	-	-	-
Operating (loss) income	(23)	736	(277)	-	436	-	-	-
Other expenses:								
Interest income	-	-	-	-	-	-	-	-
Interest expense	-	-	128	-	128	-	-	-
Reorganization items	-	-	2,634	-	2,634	-	-	-
Other expense	-	-	-	-	-	-	-	-
(Loss) income before income taxes	(23)	736	(3,039)	-	(2,326)	-	-	-
Income tax provision (benefit)	-	-	-	-	-	-	-	-
Net income (loss) before equity in earnings (losses) of consolidated subsidiaries	(23)	736	(3,039)	-	(2,326)	-	-	-
Equity in earnings (losses) of consolidated subsidiaries	-	-	1,177	(1,177)	-	-	-	-
Net (loss) income	\$ (23)	\$ 736	\$ (1,862)	\$ (1,177)	\$ (2,326)	\$ -	\$ -	\$ -

Note:

Due to their nature as holding companies and the lack of operating activity, the Debtors do not prepare financial statements for the following Debtor entities: Regatta Split-off I LLC; Regatta Split-off II LLC; Regatta Split-off III LLC; Local Insight Media Holdings II, Inc.; Local Insight Media I Holdings III, Inc.; LIM Finance Holdings, Inc.; Regatta Investor LLC; Regatta Holding I, L.P.; Regatta Holding II, L.P.; Regatta Holding III, L.P.; Regatta Investor Holdings, Inc.; and Regatta Investor Holdings II, Inc

Permitted LIM1 expenses include expenses incurred in the ordinary course of business by LIM1 for management and other services and investments related thereto, including without limitation, for marketing, advertising, promotions and capital expenditures, for personnel expenses, professional fees, contract labor, travel and entertainment, information technology, facilities and office expenses and insurance.

Reporting Period: **October 1, thru November 4, 2011**

**Balance Sheet**  
**MOR-3**  
**As of October 31, 2011**

(S in thousands)	Consolidating Local Insight Regatta Holdings, Inc.				Consolidated	Non-consolidating entities		
	Local Insight Listing Management, Inc.	The Berry Company LLC	Local Insight Regatta Holdings, Inc.	Intercompany Consolidations and Eliminations	Local Insight Regatta Holdings, Inc.	Local Insight Media Holdings, Inc.	LIM Finance, Inc.	LIM Finance II, Inc.
<b>Assets</b>								
<b>Current assets:</b>								
Cash and cash equivalents	\$ 10	\$ 13,481	\$ -	\$ -	\$ 13,491	\$ 0	\$ -	\$ -
Accounts receivable, net	-	36,238	-	-	36,238	-	-	-
Due from affiliates	(437)	91,660	(40,816)	-	50,407	0	5,117	7,674
Deferred directory costs	15	49,754	-	-	49,769	-	-	-
Deferred income taxes	6	14,484	19,357	(9,981)	23,866	-	-	-
Prepaid expenses and other current assets	-	1,535	811	-	2,346	-	-	-
<b>Total current assets</b>	<b>(406)</b>	<b>207,152</b>	<b>(20,648)</b>	<b>(9,981)</b>	<b>176,117</b>	<b>0</b>	<b>5,117</b>	<b>7,674</b>
Property and equipment, net	-	4,755	19,018	-	23,773	-	-	-
Assets held for sale	-	432	-	-	432	-	-	-
Equity investments	-	-	290,799	(290,799)	-	-	-	-
Intangible assets, net	-	256,296	-	-	256,296	-	-	-
Trademark intangible asset	-	-	-	-	-	-	-	-
Goodwill	-	-	-	-	-	-	-	-
Deferred income taxes	1,940	10,803	60,269	(73,012)	-	-	-	-
Deferred financing costs, net	-	-	67	-	67	-	0	981
Other assets	-	243	-	-	243	-	-	-
Investment in subsidiary	-	-	-	-	-	32,811	182,855	312,833
<b>Total Assets</b>	<b>\$ 1,534</b>	<b>\$ 479,681</b>	<b>\$ 349,505</b>	<b>\$ (373,792)</b>	<b>\$ 456,928</b>	<b>\$ 32,811</b>	<b>\$ 187,972</b>	<b>\$ 321,487</b>
<b>Liabilities and Stockholders' Equity</b>								
<b>Current liabilities, not subject to compromise</b>								
Current portion of long-term debt	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ -	\$ -
Publishing rights payable	-	332	-	-	332	-	-	-
Accounts payable and accrued liabilities	58	26,111	7,902	-	34,071	46	-	-
Current deferred income taxes	-	1,511	-	(1,511)	-	-	-	-
Unearned revenue	-	34,237	-	-	34,237	-	-	-
Accrued interest payable	-	-	-	-	-	-	-	-
Due to affiliates	-	2,607	-	-	2,607	-	-	-
<b>Total current liabilities not subject to compromise</b>	<b>58</b>	<b>64,798</b>	<b>15,402</b>	<b>(1,511)</b>	<b>78,747</b>	<b>46</b>	<b>-</b>	<b>-</b>
Deferred income taxes, net	-	99,348	1,563	(52,903)	48,008	-	-	-
Long-term debt, net of current portion	-	-	-	-	-	-	-	-
Other liabilities	-	326	-	-	326	-	-	-
<b>Total liabilities not subject to compromise</b>	<b>58</b>	<b>164,472</b>	<b>16,965</b>	<b>(54,414)</b>	<b>127,081</b>	<b>46</b>	<b>-</b>	<b>-</b>
Liabilities subject to compromise	2,089	23,797	598,309	-	624,195	3,155	160,020	213,961
<b>Stockholders' equity</b>								
Common stock, \$0.01 par value, 200,000 shares authorized; 195,744 shares issued and outstanding	-	-	2	-	2	-	-	-
Additional paid-in capital	7,653	620,625	239,546	(628,278)	239,546	30,000	57,011	182,855
Accumulated deficit	(8,266)	(329,213)	(505,317)	308,900	(533,896)	(390)	(29,059)	(75,328)
<b>Total stockholders' equity</b>	<b>(613)</b>	<b>291,412</b>	<b>(265,769)</b>	<b>(319,378)</b>	<b>(294,348)</b>	<b>29,610</b>	<b>27,952</b>	<b>107,526</b>
<b>Total Liabilities and Stockholders' Equity</b>	<b>\$ 1,534</b>	<b>\$ 479,681</b>	<b>\$ 349,505</b>	<b>\$ (373,792)</b>	<b>\$ 456,928</b>	<b>\$ 32,811</b>	<b>\$ 187,972</b>	<b>\$ 321,487</b>

**Note.**

Due to their nature as holding companies and the lack of operating activity, the Debtors do not prepare financial statements for the following Debtor entities: Regatta Split-off I LLC; Regatta Split-off II LLC; Regatta Split-off III LLC; Local Insight Media Holdings II, Inc.; Local Insight Media Holdings III, Inc.; LIM Finance Holdings, Inc.; Regatta Investor LLC; Regatta Holding I, L.P.; Regatta Holding II, L.P.; Regatta Holding III, L.P.; Regatta Investor Holdings, Inc.; and Regatta Investor Holdings II, Inc.



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Case No. 10-13677 (KG)  
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Reporting Period: October 1, thru November 4, 2011

**STATUS OF POSTPETITION TAXES**

**MOR-4**

**Declaration Regarding the Status of the Debtors' Postpetition Taxes**

I am the Director of Tax for Local Insight Media Holdings, Inc. and its Debtor subsidiaries in the above-captioned chapter 11 cases. In this capacity, I am familiar with the Debtors' day to day operations, business affairs, and books and records. To the best of my knowledge, the Debtors have timely filed all federal, state, and local tax returns, and made all postpetition tax payments in connection therewith, or have promptly remediated any late filings or payments that may have occurred due to the Debtors' inadvertent oversights. To the extent that the Debtors become aware of anything to the contrary, they will take timely action to remedy any outstanding tax related matters.

 11/28/11  
Erica Rieber Date

In re: LOCAL INSIGHT MEDIA HOLDINGS, INC., et al.

Debtors

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**SUMMARY OF UNPAID POSTPETITION DEBTS**

**MOR-4**

**Combined Debtors' Summary of Unpaid Postpetition Trade Accounts Payable**

(\$ in thousands)

as of: October 31, 2011

Combined Debtors

		Number of days past due				
	Total	Current	1-30	31-60	61-90	>91
	\$ 17.429	\$ 7.332	\$ 5.601	\$ 1.888	\$ 207	\$ 2.402

Note: The postpetition accounts payable reported above represent open and outstanding trade vendor invoices that have been entered and coded into the Debtors' accounts payable system. This summary does not include intercompany payables or accruals for invoices not yet received or approved.

In re: LOCAL INSIGHT MEDIA HOLDINGS, INC., et al.

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**ACCOUNTS RECEIVABLE RECONCILIATION AND AGING**

**MOR-5**

**Combined Debtors' Summary of Open Accounts Receivable, Gross Basis**

(\$ in thousands)

as of: October 31, 2011

Combined Debtors

		Number of days past due				
	<u>Total</u>	<u>Current</u>	<u>1-30</u>	<u>31-60</u>	<u>61-90</u>	<u>&gt;91</u>
	\$ 76,311	\$ 40,813	\$ 6,749	\$ 4,327	\$ 1,847	\$ 22,574

Note: The postpetition accounts receivable reported above represent a gross balance, prior to any bad debt allowances and intercompany adjustments. The Debtors do not compile a separate aging of the bad debt allowance. The balance sheet presented on MOR-3 provides accounts receivable on a net basis as compared to this schedule which is presented on a gross basis.

In re: LOCAL INSIGHT MEDIA HOLDINGS, INC., et al.

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**DEBTOR QUESTIONNAIRE**

**MOR-5**

	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		X
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		X
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	X	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.		X

Note re. Question 3: See Debtors' Response to MOR-4.