

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
BENITAGO INC., <i>et al.</i> , ¹)	Case No. 23-11394 (SHL)
)	
Debtors.)	(Jointly Administered)
)	Objection Deadline:
)	February 1, 2024 at 5:00 p.m. ET

**THIRD MONTHLY FEE AND EXPENSE STATEMENT OF
PROVINCE, LLC, FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF BENITAGO INC., *ET AL.*,
FOR THE PERIOD FROM DECEMBER 1, 2023 THROUGH DECEMBER 31, 2023**

Name of Applicant:	Province, LLC Financial Advisor to the Official Committee of Unsecured Creditors
Date of Retention:	<i>Nunc pro tunc</i> to September 21, 2023
Period for Which Fees and Expenses are Incurred:	December 1, 2023 through and including December 31, 2023
Fees Incurred:	\$165,724.00
Less 20% Holdback:	\$33,144.80
Fees Requested in this Statement:	\$132,579.20
Expenses Incurred:	\$829.00
Total Fees and Expenses Requested in This Statement:	\$133,408.20

Pursuant to sections 330, 331, and 1103 of chapter 11 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, the Local Rules of the United States

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number, are: Benitago, Inc. (4084); Acrux LLC (9391); Aludra Limited (4147); Algedi LLC (3835); Biham LLC (4095); Canopus LLC (8124); Denebola LLC (5430); Errai LLC (7652); Felis LLC (4176); Ginan LLC (2439); Hamal LLC (1775); Izar LLC (6010); Jabbah LLC (0658); Kamuy LLC (8461); Lich LLC (2892); Maasym LLC (9332); Nusakan LLC (1861); Okab LLC (6499); Phact LLC (3663); Chechia LLC (N/A); Dalim LLC (4741); Segin LLC (8849); Taiyi LLC (N/A); Veritate LLC (6416); Wazn LLC (7193); Yildun LLC (3017); Bharani LLC (1732); Alhena LLC (7613); and Revati LLC (0170). The location of the Debtors’ service address for purposes of these chapter 11 cases is: 1 Liberty Street, Ste. 320, New York, New York 10006.

Bankruptcy Court for the Southern District of New York, and in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [ECF No. 101] (the “Interim Compensation Order”), and the *Order Authorizing the Employment and Retention of Province, LLC as Financial Advisor for the Official Committee of Unsecured Creditors Effective September 21, 2023* [ECF No. 219], Province, LLC (“Province”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of Benitago Inc., *et al.* (collectively, the “Debtors”), hereby submits its Third Monthly Fee and Expense Statement (the “Monthly Fee Statement”) for the period of December 1, 2023 through December 31, 2023 (the “Statement Period”) for (i) compensation in the amount of \$132,579.20, for the reasonable and necessary professional services Province rendered to the Committee during the Statement Period (80% of \$165,724.00) and (ii) reimbursement for the actual and necessary expenses incurred in the Statement Period in the amount of \$829.00.

Itemization of Services Rendered and Expenses Incurred

1. In support of this Monthly Fee Statement, attached are the following exhibits:
 - Attached hereto as **Exhibit A** is a summary of the services rendered by Province for which compensation is sought for the Statement Period, organized by project category.
 - Attached hereto as **Exhibit B** is a schedule of the Province professionals and paraprofessionals (collectively, the “Timekeepers”) who rendered services to the Committee in connection with these chapter 11 cases during the Statement Period, including the hourly rate, title, area of expertise, and fees earned by each Timekeeper. The blended hourly billing rates during the Statement Period were (i) \$735.24/hour for all timekeepers and (ii) \$742.37/hour for all professionals.
 - Attached hereto as **Exhibit C** is a summary of expenses incurred by Province during the Statement Period for which reimbursement is sought.
 - Attached hereto as **Exhibit D** is Province’s records of fees and expenses incurred during the Statement Period in rendering professional services to the Committee.

Total Fees and Expenses Sought for The Statement Period

2. The total amounts sought for fees for professional services rendered and reimbursement of expenses incurred for the Statement Period are as follows:

Fees	\$165,724.00
Disbursements	\$829.00
Total	\$166,553.00

Notice and Objection Procedures

3. Notice of this Monthly Fee Statement will be provided in accordance with the procedures set forth in the Interim Compensation Order.

4. Objections to this Monthly Fee Statement, if any, must be filed with the Court and served upon the Notice Parties so as to be received no later than 5:00 p.m. (prevailing Eastern Time) on February 1, 2024 (the "Objection Deadline"), and shall set forth the nature of the objection and the amount of fees or expenses at issue.

5. If no objections to this Monthly Fee Statement are filed and served as set forth above, the Debtors shall promptly pay eighty percent (80%) of the fees and one hundred percent (100%) of the expenses identified herein.

6. If an objection to this Monthly Fee Statement is received on or before the Objection Deadline, the Debtors shall withhold payment of that portion of this Monthly Fee Statement to which the objection is directed and promptly pay the remainder of the fees and disbursements in the percentages set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled for consideration at the next interim fee application hearing to be held by the Court.

WHEREFORE, Province requests allowance of its fees and expenses incurred during the Statement Period in the total amount of **\$133,408.20** consisting of (a) 80% of Province's fees for the Statement Period, and (b) 100% of total expenses incurred.

Dated: January 18, 2024

By: /s/ Sanjuro Kietlinski
Sanjuro Kietlinski, Principal
PROVINCE, LLC
2360 Corporate Circle, Suite 340
Henderson, NV 89074
Telephone: (702) 685-5555
Email: skietlinski@provincefirm.com

*Financial Advisor to the Official Committee
of Unsecured Creditors*

EXHIBIT A

**SUMMARY OF COMPENSATION BY PROJECT CATEGORY
DURING COMPENSATION PERIOD
DECEMBER 1, 2023 THROUGH DECEMBER 31, 2023**

Project Categories	Total Hours	Total Fees
Business Analysis / Operations	144.9	\$108,306.00
Case Administration	0.6	\$618.00
Claims Analysis and Objections	1.7	\$1,622.00
Committee Activities	31.7	\$21,658.00
Court Filings	0.5	\$160.00
Court Hearings	18.2	\$14,745.00
Fee/Employment Applications	11.4	\$7,180.00
Plan and Disclosure Statement	16.4	\$11,435.00
Grand Total	225.4	\$165,724.00

EXHIBIT B

**COMPENSATION BY TIMEKEEPER DURING COMPENSATION PERIOD
DECEMBER 1, 2023 THROUGH DECEMBER 31, 2023**

Name of Professional Individual	Position of the Applicant, Prior Relevant Experience, Area of Expertise	Hourly Billing Rate	Total Hours Billed	Total Compensation
Sanjuro Kietlinski	Principal - Corporate restructuring and Investment banking.	\$1,030	88.4	\$91,052.00
Arthur Almeida	Senior Associate - Investment banking.	\$600	108.1	\$64,860.00
Daniel Radi	Associate - Corporate finance.	\$450	1.3	\$585.00
Garo Khachikian	Associate - Banking and finance.	\$430	3.8	\$1,634.00
Hunter Thompson	Senior Analyst	\$390	2.1	\$819.00
Alex Byrne	Analyst	\$320	18.3	\$5,856.00
	Subtotal		222.0	\$164,806.00
	Blended Rate for Professionals	\$742.37		
Name of Professional Individual		Hourly Billing Rate	Total Hours Billed	Total Compensation
Eric Mattson	Paralegal	\$270	3.4	\$918.00
	Subtotal		3.4	\$918.00
			Total Hours Billed	Total Compensation
	Grand Total		225.4	\$165,724.00
	Blended Rate for Professionals	\$735.24		

EXHIBIT C

EXPENSE SUMMARY
DURING COMPENSATION PERIOD
DECEMBER 1, 2023 THROUGH DECEMBER 31, 2023

Expense Category	Description	Total Expenses
Meals	Working meals.	\$120.00
Miscellaneous	Research fees.	\$709.00
Total Expenses		\$829.00

EXHIBIT D

BILLING DETAILS

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/1/2023	Sanjuro Kietlinski	Attended UCC meeting.	Committee Activities	0.70	1,030.00	\$721.00
12/1/2023	Sanjuro Kietlinski	Attended the Portage & Province Update Call.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
12/1/2023	Sanjuro Kietlinski	Reviewed S. Canna response to in-transit inventory.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/1/2023	Sanjuro Kietlinski	Reviewed A. Almeida draft memo re: wholesale transaction.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/1/2023	Daniel Radi	Attended the Portage & Province Update Call.	Business Analysis / Operations	1.00	450.00	\$450.00
12/1/2023	Sanjuro Kietlinski	Attended UCC pre-call.	Committee Activities	0.50	1,030.00	\$515.00
12/1/2023	Sanjuro Kietlinski	Prepped for UCC meeting.	Committee Activities	1.10	1,030.00	\$1,133.00
12/1/2023	Sanjuro Kietlinski	Attended phone call with A. Almeida to discuss liquidation analysis.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/1/2023	Arthur Almeida	Finalized presentation materials ahead of committee meeting.	Committee Activities	1.20	600.00	\$720.00
12/1/2023	Arthur Almeida	Call with S. Kietlinski re: Liquidation Analysis.	Business Analysis / Operations	0.30	600.00	\$180.00
12/1/2023	Sanjuro Kietlinski	Drafted bullet points for UCC meeting.	Committee Activities	0.80	1,030.00	\$824.00
12/1/2023	Sanjuro Kietlinski	Corresponded with S. Canna re: Inventory in Transit assumptions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/1/2023	Sanjuro Kietlinski	Reviewed S. Canna responses to wholesale transaction questions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/1/2023	Sanjuro Kietlinski	Reviewed certain assumptions in the PPP liquidation analysis model.	Business Analysis / Operations	0.60	1,030.00	\$618.00
12/1/2023	Arthur Almeida	Attended UCC meeting.	Committee Activities	0.70	600.00	\$420.00
12/1/2023	Arthur Almeida	Prepared script ahead of upcoming committee presentation.	Committee Activities	2.30	600.00	\$1,380.00
12/1/2023	Sanjuro Kietlinski	Reviewed UCC member comments re: proposed plan/settlement.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/1/2023	Arthur Almeida	Attended UCC pre-call.	Committee Activities	0.50	600.00	\$300.00
12/1/2023	Sanjuro Kietlinski	Reviewed additional correspondences between Province and Portage re: wholesale transaction.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/4/2023	Sanjuro Kietlinski	Reviewed Province/PPP correspondences re: liquidation analysis.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/4/2023	Sanjuro Kietlinski	Reviewed (0.5); provided direction to A. Almeida (0.2) re: liquidation/negotiation workstreams.	Business Analysis / Operations	0.70	1,030.00	\$721.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/4/2023	Arthur Almeida	Call with H. Yan re: workstreams for the week.	Business Analysis / Operations	0.50	600.00	\$300.00
12/4/2023	Sanjuro Kietlinski	Analyzed draft liquidation model datapoints/assumptions.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
12/4/2023	Alex Byrne	Reviewed Inventory Aging Analysis.	Business Analysis / Operations	0.50	320.00	\$160.00
12/5/2023	Arthur Almeida	Attended a call between Province and Dechert teams re: inventory liquidation and intellectual property.	Business Analysis / Operations	0.30	600.00	\$180.00
12/5/2023	Sanjuro Kietlinski	Attended conference call between UCC professionals re: latest updates.	Committee Activities	0.80	1,030.00	\$824.00
12/5/2023	Sanjuro Kietlinski	Attended a call between Province and Dechert teams re: inventory liquidation and intellectual property.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/5/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Liquidation Analysis.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/5/2023	Sanjuro Kietlinski	Corresponded with Dechert re: settlement discussions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/5/2023	Sanjuro Kietlinski	Attended conference call with Portage Point Partners.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/5/2023	Sanjuro Kietlinski	Analyzed drafted liquidation model.	Business Analysis / Operations	1.90	1,030.00	\$1,957.00
12/5/2023	Sanjuro Kietlinski	Analyzed draft settlement demonstrative.	Business Analysis / Operations	0.90	1,030.00	\$927.00
12/5/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: IP issues.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/5/2023	Arthur Almeida	Call with A. Byrne regarding case update.	Business Analysis / Operations	0.40	600.00	\$240.00
12/5/2023	Alex Byrne	Meeting with Dechert and Province Team regarding liquidation analysis.	Committee Activities	0.80	320.00	\$256.00
12/5/2023	Sanjuro Kietlinski	Made scenario updates to settlement framework model.	Business Analysis / Operations	0.60	1,030.00	\$618.00
12/5/2023	Arthur Almeida	Call between UCC professionals re: latest updates.	Committee Activities	0.80	600.00	\$480.00
12/5/2023	Alex Byrne	Call with S. Kietlinski and Portage Point Partners regarding settlement update.	Business Analysis / Operations	0.30	320.00	\$96.00
12/5/2023	Sanjuro Kietlinski	Reviewed draft liquidation analysis memo.	Business Analysis / Operations	0.70	1,030.00	\$721.00
12/5/2023	Alex Byrne	Call with A. Almeida regarding case update.	Business Analysis / Operations	0.40	320.00	\$128.00
12/5/2023	Arthur Almeida	Prepared memo re: inventory and IP liquidation assumptions.	Business Analysis / Operations	1.50	600.00	\$900.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/5/2023	Sanjuro Kietlinski	Analyzed inventory bucketing calculations.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
12/5/2023	Arthur Almeida	Prepared settlement demonstrative.	Business Analysis / Operations	1.60	600.00	\$960.00
12/5/2023	Arthur Almeida	Revised assumptions in liquidation analysis following call with Dechert team.	Business Analysis / Operations	1.40	600.00	\$840.00
12/6/2023	Alex Byrne	Finished working on committee slides.	Committee Activities	0.50	320.00	\$160.00
12/6/2023	Arthur Almeida	Attended a call with Debtor and UCC professionals regarding potential settlement.	Business Analysis / Operations	1.00	600.00	\$600.00
12/6/2023	Sanjuro Kietlinski	Reviewed updated settlement demonstrative.	Business Analysis / Operations	0.80	1,030.00	\$824.00
12/6/2023	Sanjuro Kietlinski	Followed up with Dechert re: budget.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/6/2023	Sanjuro Kietlinski	Reviewed Plan discussion memo.	Plan and Disclosure Statement	0.10	1,030.00	\$103.00
12/6/2023	Sanjuro Kietlinski	Corresponded with Dechert re: budget matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/6/2023	Sanjuro Kietlinski	Attended a call with Debtor and UCC professionals regarding potential settlement.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
12/6/2023	Alex Byrne	Attended a call with Debtor and UCC professionals regarding potential settlement.	Business Analysis / Operations	1.00	320.00	\$320.00
12/6/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: potential settlement structures.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/6/2023	Alex Byrne	Began working on slides for committee meeting.	Committee Activities	1.10	320.00	\$352.00
12/6/2023	Sanjuro Kietlinski	Analyzed variance report.	Business Analysis / Operations	0.50	1,030.00	\$515.00
12/6/2023	Sanjuro Kietlinski	Additional correspondences with D. Mannal re: budget matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/6/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: budget estimates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/6/2023	Sanjuro Kietlinski	Began analysis of Disclosure Statement Exhibits.	Plan and Disclosure Statement	1.60	1,030.00	\$1,648.00
12/6/2023	Sanjuro Kietlinski	Analyzed latest TWCF forecast.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/6/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: potential settlement structures.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/6/2023	Sanjuro Kietlinski	Corresponded with Dechert re: fee estimates.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/6/2023	Alex Byrne	Call with A. Almeida re: inventory analysis presentation materials.	Business Analysis / Operations	0.90	320.00	\$288.00
12/6/2023	Arthur Almeida	Call with A. Byrne re: inventory analysis presentation materials.	Business Analysis / Operations	0.90	600.00	\$540.00
12/6/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Liquidation Analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/6/2023	Sanjuro Kietlinski	Corresponded with PPP re: budget matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/6/2023	Garo Khachikian	Call with Helium 10.	Business Analysis / Operations	0.70	430.00	\$301.00
12/6/2023	Sanjuro Kietlinski	Continued analysis of Disclosure Statement Exhibits.	Plan and Disclosure Statement	1.00	1,030.00	\$1,030.00
12/6/2023	Sanjuro Kietlinski	Corresponded with S. Canna re: budget.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/6/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: filed liquidation analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/7/2023	Arthur Almeida	Corresponded with D. Mannal.	Committee Activities	0.60	600.00	\$360.00
12/7/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: inventory markups.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/7/2023	Daniel Radi	Provided and signed up Province team for Disclosure Statement hearing.	Court Hearings	0.30	450.00	\$135.00
12/7/2023	Arthur Almeida	Call with G. Khachikian re: ongoing workstreams.	Business Analysis / Operations	0.10	600.00	\$60.00
12/7/2023	Arthur Almeida	Call between UCC Professionals re: settlement discussions and liquidation analysis.	Business Analysis / Operations	0.80	600.00	\$480.00
12/7/2023	Arthur Almeida	Further reviewed mediation statement.	Committee Activities	0.90	600.00	\$540.00
12/7/2023	Sanjuro Kietlinski	Corresponded with S. Bremer re: settlement.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/7/2023	Arthur Almeida	Corresponded with D. Mannal re: presentation materials.	Committee Activities	0.20	600.00	\$120.00
12/7/2023	Sanjuro Kietlinski	Analyzed updated inventory analysis.	Business Analysis / Operations	1.50	1,030.00	\$1,545.00
12/7/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: various open questions.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/7/2023	Sanjuro Kietlinski	Attended conference call between UCC Professionals re: settlement discussions and liquidation analysis.	Business Analysis / Operations	0.80	1,030.00	\$824.00
12/7/2023	Sanjuro Kietlinski	Responded to S. Bremer re: various settlement considerations.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/7/2023	Sanjuro Kietlinski	Reviewed draft UCC presentation.	Committee Activities	1.70	1,030.00	\$1,751.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/7/2023	Sanjuro Kietlinski	Reviewed redlines to draft mediation position paper.	Business Analysis / Operations	0.60	1,030.00	\$618.00
12/7/2023	Sanjuro Kietlinski	Reviewed A. Almeida memo re: Amazon data.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/7/2023	Sanjuro Kietlinski	Modified mediation position paper.	Business Analysis / Operations	0.70	1,030.00	\$721.00
12/7/2023	Arthur Almeida	Corresponded with S. Canna.	Committee Activities	0.10	600.00	\$60.00
12/7/2023	Sanjuro Kietlinski	Reviewed draft mediation position paper.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
12/7/2023	Arthur Almeida	Further prepared presentation materials.	Business Analysis / Operations	1.60	600.00	\$960.00
12/7/2023	Sanjuro Kietlinski	Reviewed Dechert memo re: mediation.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/7/2023	Sanjuro Kietlinski	Reviewed A. Almeida memo re: inventory and receivables.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/7/2023	Alex Byrne	Attended call between UCC Professionals re: settlement discussions and liquidation analysis.	Business Analysis / Operations	0.80	320.00	\$256.00
12/7/2023	Garo Khachikian	Call with A. Almeida re: ongoing workstreams.	Business Analysis / Operations	0.10	430.00	\$43.00
12/7/2023	Sanjuro Kietlinski	Corresponded with Dechert re: Mediation position paper.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/7/2023	Sanjuro Kietlinski	Responded to D. Mannal questions re: liquidation considerations.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/7/2023	Arthur Almeida	Reviewed mediation statement facts and figures.	Business Analysis / Operations	1.60	600.00	\$960.00
12/7/2023	Arthur Almeida	Reviewed presentation materials from A. Byrne.	Business Analysis / Operations	0.50	600.00	\$300.00
12/7/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: mediation materials.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/7/2023	Arthur Almeida	Analyzed pre-petition vs post-petition inventory split.	Business Analysis / Operations	0.20	600.00	\$120.00
12/7/2023	Garo Khachikian	Conducted research to find suitable Amazon Aggregator research report sources.	Business Analysis / Operations	0.20	430.00	\$86.00
12/7/2023	Arthur Almeida	Finalized review of mediation statement facts and figures.	Business Analysis / Operations	1.20	600.00	\$720.00
12/7/2023	Alex Byrne	Updated budget actuals in Province Budget copy.	Business Analysis / Operations	1.50	320.00	\$480.00
12/7/2023	Garo Khachikian	Drafted email to internal team regarding the implementation of certain data analytics software.	Business Analysis / Operations	0.30	430.00	\$129.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/7/2023	Sanjuro Kietlinski	Corresponded with Dechert team and A. Almeida re: Benitago Ltd.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/7/2023	Sanjuro Kietlinski	Reviewed additional comments to mediation position paper.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/7/2023	Arthur Almeida	Prepared presentation materials.	Business Analysis / Operations	2.20	600.00	\$1,320.00
12/7/2023	Sanjuro Kietlinski	Drafted comments to H. Yan re: mediation position paper.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/8/2023	Sanjuro Kietlinski	Reviewed updated inventory analysis on liquidation analysis.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
12/8/2023	Arthur Almeida	Finalized 12/8 presentation materials.	Committee Activities	2.10	600.00	\$1,260.00
12/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: adjustments to liquidity analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/8/2023	Arthur Almeida	Attended 12/8 UCC meeting.	Committee Activities	0.80	600.00	\$480.00
12/8/2023	Arthur Almeida	Revised liquidation assumptions.	Business Analysis / Operations	1.30	600.00	\$780.00
12/8/2023	Alex Byrne	Participated in committee call.	Committee Activities	0.90	320.00	\$288.00
12/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Dechert updates to liquidation analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/8/2023	Arthur Almeida	Call with H. Yan re: case strategy and upcoming workstreams.	Business Analysis / Operations	1.00	600.00	\$600.00
12/8/2023	Sanjuro Kietlinski	Attended call with A. Almeida re: revised budget and liquidation analysis.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/8/2023	Arthur Almeida	Analyzed intercompany transaction history in 2023.	Business Analysis / Operations	2.20	600.00	\$1,320.00
12/8/2023	Arthur Almeida	Call with S. Kietlinski re: revised budget and liquidation analysis.	Business Analysis / Operations	0.40	600.00	\$240.00
12/8/2023	Arthur Almeida	Finalized script for upcoming presentation.	Committee Activities	1.70	600.00	\$1,020.00
12/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: reconciliation of inventory of balance sheets and other financials.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/8/2023	Arthur Almeida	Investigated composition of intercompany transfers.	Business Analysis / Operations	1.10	600.00	\$660.00
12/8/2023	Arthur Almeida	Prepared inventory liquidation value bridge analysis.	Business Analysis / Operations	1.10	600.00	\$660.00
12/8/2023	Sanjuro Kietlinski	Attended UCC meeting.	Committee Activities	0.80	1,030.00	\$824.00
12/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and PPP re: inventory reconciliation.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and Dechert re: claims updates.	Claims Analysis and Objections	0.60	1,030.00	\$618.00
12/8/2023	Sanjuro Kietlinski	Corresponded with Dechert re: claims sizing matters.	Claims Analysis and Objections	0.10	1,030.00	\$103.00
12/8/2023	Arthur Almeida	Prepared script for upcoming presentation.	Committee Activities	1.80	600.00	\$1,080.00
12/8/2023	Alex Byrne	Reviewed liquidation analysis notes and commentary.	Business Analysis / Operations	1.60	320.00	\$512.00
12/8/2023	Sanjuro Kietlinski	Reviewed Dechert UCC updates.	Committee Activities	0.20	1,030.00	\$206.00
12/8/2023	Sanjuro Kietlinski	Prepped for UCC meeting.	Committee Activities	1.30	1,030.00	\$1,339.00
12/8/2023	Arthur Almeida	Researched intercompany transfer pricing mechanisms.	Business Analysis / Operations	1.30	600.00	\$780.00
12/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: APA claims.	Claims Analysis and Objections	0.10	1,030.00	\$103.00
12/9/2023	Alex Byrne	Finished memo regarding liquidation analysis assumptions.	Business Analysis / Operations	1.10	320.00	\$352.00
12/9/2023	Alex Byrne	Began creating memo regarding liquidation analysis assumptions.	Business Analysis / Operations	1.50	320.00	\$480.00
12/9/2023	Arthur Almeida	Analyzed post petition sales composition.	Business Analysis / Operations	1.90	600.00	\$1,140.00
12/9/2023	Alex Byrne	Finished brand-level inventory aging analysis.	Business Analysis / Operations	0.90	320.00	\$288.00
12/9/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: PPP/Province liquidation analysis reconciliation.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/9/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: liquidation analysis updates.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/9/2023	Alex Byrne	Finished the analysis regarding post-petition inventory in consideration of the cash management order.	Business Analysis / Operations	0.40	320.00	\$128.00
12/10/2023	Sanjuro Kietlinski	Reviewed Province/PPP liquidation model reconciliation.	Business Analysis / Operations	1.40	1,030.00	\$1,442.00
12/10/2023	Sanjuro Kietlinski	Reviewed liquidation analysis assumptions and implementation with A. Almeida.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
12/10/2023	Sanjuro Kietlinski	Reviewed updated liquidation analysis.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
12/10/2023	Sanjuro Kietlinski	Reviewed liquidation analysis exhibits for distribution.	Business Analysis / Operations	0.50	1,030.00	\$515.00
12/10/2023	Arthur Almeida	Prepared summary of liquidation analysis assumptions.	Business Analysis / Operations	2.40	600.00	\$1,440.00
12/10/2023	Alex Byrne	Began creating committee slides.	Committee Activities	1.10	320.00	\$352.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/10/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: additional updates to liquidation model.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/10/2023	Sanjuro Kietlinski	Reviewed liquidation model summary output.	Business Analysis / Operations	0.70	1,030.00	\$721.00
12/10/2023	Arthur Almeida	Discussed all assumptions underpinning liquidation analysis with S. Kietlinski.	Business Analysis / Operations	1.20	600.00	\$720.00
12/10/2023	Sanjuro Kietlinski	Corresponded with S. Canna re: liquidation analysis questions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/10/2023	Sanjuro Kietlinski	Performed final review of liquidation materials for distribution.	Business Analysis / Operations	1.80	1,030.00	\$1,854.00
12/10/2023	Arthur Almeida	Prepared exhibit comparing key line items across disclosure statement and internal estimates.	Business Analysis / Operations	1.70	600.00	\$1,020.00
12/10/2023	Sanjuro Kietlinski	Reviewed PPP liquidation analysis.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/10/2023	Arthur Almeida	Finalized liquidation analysis.	Business Analysis / Operations	2.50	600.00	\$1,500.00
12/11/2023	Sanjuro Kietlinski	Analyzed draft liquidation analysis for distribution	Business Analysis / Operations	2.10	1,030.00	\$2,163.00
12/11/2023	Garo Khachikian	Reviewed the plan and disclosure statement objection and made changes accordingly.	Plan and Disclosure Statement	2.50	430.00	\$1,075.00
12/11/2023	Arthur Almeida	Reviewed disclosure statement objection.	Plan and Disclosure Statement	2.60	600.00	\$1,560.00
12/11/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: inventory report.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/11/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: UK entity.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/11/2023	Sanjuro Kietlinski	Drafted additional comments to liquidation analysis.	Business Analysis / Operations	0.60	1,030.00	\$618.00
12/11/2023	Hunter Thompson	Analyzed the disclosure statement.	Plan and Disclosure Statement	0.70	390.00	\$273.00
12/11/2023	Alex Byrne	Reconciled Disclosure Statement Objection.	Plan and Disclosure Statement	1.50	320.00	\$480.00
12/11/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: MOR datapoints.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/11/2023	Alex Byrne	Provided docket update.	Court Filings	0.50	320.00	\$160.00
12/11/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: draft DS objection	Plan and Disclosure Statement	0.10	1,030.00	\$103.00
12/11/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: draft DS objection	Plan and Disclosure Statement	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/11/2023	Hunter Thompson	Corresponded and coordinated with the Province team re: DS objection.	Plan and Disclosure Statement	0.30	390.00	\$117.00
12/11/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: liquidation analysis disclosures and disclaimers.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/11/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: liquidation modifications.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/11/2023	Sanjuro Kietlinski	Reviewed H. Yan memo re: ltd liabilities.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/11/2023	Sanjuro Kietlinski	Attended call between UCC professionals re: latest workstreams.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
12/11/2023	Sanjuro Kietlinski	Reviewed H. Yan mediation memo.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/11/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: Ltd liabilities.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/11/2023	Sanjuro Kietlinski	Reviewed H. Yan memo re: DS hearing.	Plan and Disclosure Statement	0.10	1,030.00	\$103.00
12/11/2023	Alex Byrne	Call with Dechert regarding case update.	Business Analysis / Operations	1.00	320.00	\$320.00
12/11/2023	Arthur Almeida	Aggregated journal entries affecting intercompany accounts.	Business Analysis / Operations	1.80	600.00	\$1,080.00
12/11/2023	Arthur Almeida	Prepared general ledger data reconciliation.	Business Analysis / Operations	2.10	600.00	\$1,260.00
12/11/2023	Sanjuro Kietlinski	Reviewed updated liquidation analysis.	Business Analysis / Operations	0.90	1,030.00	\$927.00
12/11/2023	Sanjuro Kietlinski	Reviewed S. Canna responses re: MOR reconciliation.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/11/2023	Arthur Almeida	Revised liquidation analysis for Chapter 7 cost allocations.	Business Analysis / Operations	0.80	600.00	\$480.00
12/11/2023	Hunter Thompson	Audited numbers in UCC draft DS objection.	Plan and Disclosure Statement	1.10	390.00	\$429.00
12/11/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: DS objection.	Plan and Disclosure Statement	0.20	1,030.00	\$206.00
12/11/2023	Sanjuro Kietlinski	Reviewed draft liquidation analysis memo.	Business Analysis / Operations	0.70	1,030.00	\$721.00
12/11/2023	Arthur Almeida	Corresponded with S. Kietlinski re: various outstanding case matters.	Business Analysis / Operations	1.60	600.00	\$960.00
12/11/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: mediation.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/11/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: MOR datapoint reconciliation.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/11/2023	Sanjuro Kietlinski	Corresponded with data point reconciliations from draft DS objection.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/11/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: mediation.	Business Analysis / Operations	0.50	1,030.00	\$515.00
12/11/2023	Sanjuro Kietlinski	Drafted bullet points for A. Almeida to include in liquidation analysis.	Business Analysis / Operations	0.50	1,030.00	\$515.00
12/11/2023	Sanjuro Kietlinski	Correspondences re: PPP re: Ltd MOR reconciliation.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/11/2023	Arthur Almeida	Attended call between UCC professionals re: latest workstreams.	Business Analysis / Operations	1.00	600.00	\$600.00
12/11/2023	Sanjuro Kietlinski	Reviewed draft Disclosure Statement objection.	Plan and Disclosure Statement	2.30	1,030.00	\$2,369.00
12/11/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: mediation.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/12/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: first fee app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
12/12/2023	Arthur Almeida	Call between UCC professionals re: revised liquidation analysis.	Business Analysis / Operations	0.50	600.00	\$300.00
12/12/2023	Arthur Almeida	Revised search criteria in transaction filters.	Business Analysis / Operations	1.80	600.00	\$1,080.00
12/12/2023	Sanjuro Kietlinski	Corresponded internally and with Dechert re: fee app matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
12/12/2023	Arthur Almeida	Prepared intercompany transaction matrix.	Business Analysis / Operations	2.40	600.00	\$1,440.00
12/12/2023	Sanjuro Kietlinski	Reviewed correspondences between Province, Dechert and UCC.	Committee Activities	0.20	1,030.00	\$206.00
12/12/2023	Sanjuro Kietlinski	Attended call with Dechert re: revised liquidation analysis.	Business Analysis / Operations	0.50	1,030.00	\$515.00
12/12/2023	Arthur Almeida	Isolated intercompany transaction history by account.	Business Analysis / Operations	2.60	600.00	\$1,560.00
12/12/2023	Sanjuro Kietlinski	Reviewed updated liquidation analysis memo.	Business Analysis / Operations	0.50	1,030.00	\$515.00
12/12/2023	Sanjuro Kietlinski	Reviewed Province/Dechert correspondences re: ltd and MORs.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/12/2023	Arthur Almeida	Analyzed historical intercompany transactions across key debtor and non-debtor entities.	Business Analysis / Operations	1.70	600.00	\$1,020.00
12/12/2023	Sanjuro Kietlinski	Attended call with A. Almeida re: liquidation analysis memo.	Business Analysis / Operations	0.30	1,030.00	\$309.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/12/2023	Arthur Almeida	Call with S. Kietlinski re: liquidation analysis memo.	Business Analysis / Operations	0.30	600.00	\$180.00
12/13/2023	Sanjuro Kietlinski	Corresponded with S. Canna re: fee app matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
12/13/2023	Sanjuro Kietlinski	Corresponded with T. Studebaker re: fee app matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
12/13/2023	Arthur Almeida	Analyzed cash and non-cash transaction history / composition.	Business Analysis / Operations	2.10	600.00	\$1,260.00
12/13/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: fee app matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
12/13/2023	Sanjuro Kietlinski	Reviewed updated CV offer.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/13/2023	Arthur Almeida	Revised liquidation analysis memo.	Business Analysis / Operations	1.30	600.00	\$780.00
12/13/2023	Arthur Almeida	Further revised liquidation analysis memo.	Business Analysis / Operations	1.70	600.00	\$1,020.00
12/13/2023	Sanjuro Kietlinski	Corresponded with PPP re: Quinn retainer.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/13/2023	Arthur Almeida	Isolated transactions classified as dividend income.	Business Analysis / Operations	1.10	600.00	\$660.00
12/13/2023	Sanjuro Kietlinski	Reviewed variance report.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/13/2023	Arthur Almeida	Compared results against prior research re: transfer pricing.	Business Analysis / Operations	1.20	600.00	\$720.00
12/14/2023	Sanjuro Kietlinski	Attended call with A. Almeida to discuss CV settlement proposal.	Business Analysis / Operations	0.60	1,030.00	\$618.00
12/14/2023	Arthur Almeida	Discussed recent proposal and case strategy with S. Kietlinski.	Business Analysis / Operations	0.60	600.00	\$360.00
12/14/2023	Arthur Almeida	Attended weekly call between Province and Portage teams.	Business Analysis / Operations	0.80	600.00	\$480.00
12/14/2023	Sanjuro Kietlinski	Corresponded with J. Czarnick re: settlement matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/14/2023	Sanjuro Kietlinski	Attended weekly call between Province and Portage teams.	Business Analysis / Operations	0.80	1,030.00	\$824.00
12/14/2023	Sanjuro Kietlinski	Attended settlement call with J. Czarnick and A. Almeida to discuss potential settlement.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/14/2023	Arthur Almeida	Call between Province and Raymond James teams re: latest proposal.	Business Analysis / Operations	0.40	600.00	\$240.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/14/2023	Sanjuro Kietlinski	Attended phone call with D. Mannal to discuss settlement.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/15/2023	Sanjuro Kietlinski	Corresponded with E. Mattson and A. Almeida re: second monthly fee app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
12/15/2023	Sanjuro Kietlinski	Corresponded internally re: second monthly fee app.	Fee / Employment Applications	0.20	1,030.00	\$206.00
12/15/2023	Sanjuro Kietlinski	Analyzed updated Plan Term Sheet.	Plan and Disclosure Statement	0.50	1,030.00	\$515.00
12/15/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and E. Mattson re: second monthly fee app.	Fee / Employment Applications	0.20	1,030.00	\$206.00
12/15/2023	Sanjuro Kietlinski	Reviewed UCC update from Dechert.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/15/2023	Sanjuro Kietlinski	Drafted memo to Dechert team re: potential settlement structures.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/15/2023	Sanjuro Kietlinski	Reviewed updated Exit Financing Term Sheet.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/15/2023	Sanjuro Kietlinski	Corresponded with T. Studebaker re: mediation.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/15/2023	Sanjuro Kietlinski	Corresponded with E. Mattson re: fee app matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
12/16/2023	Arthur Almeida	Prepared November fee app.	Fee / Employment Applications	2.20	600.00	\$1,320.00
12/16/2023	Sanjuro Kietlinski	Reviewed Debtor Responses & Objections to 2004 requests.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: liquidation analysis bridge.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/17/2023	Sanjuro Kietlinski	Corresponded with UCC member.	Committee Activities	0.10	1,030.00	\$103.00
12/17/2023	Arthur Almeida	Finalized debrief re: liquidation assumption comparison.	Committee Activities	1.70	600.00	\$1,020.00
12/17/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: multiples data.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/17/2023	Sanjuro Kietlinski	Reviewed intercompany transfers memo.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/17/2023	Arthur Almeida	Finalized narrative overview of case (1.4) and revised Cash Collateral / Cash Management debrief (0.2).	Business Analysis / Operations	1.60	600.00	\$960.00
12/17/2023	Arthur Almeida	Reviewed disputed inventory and intercompany transaction history with S. Kietlinski.	Business Analysis / Operations	0.90	600.00	\$540.00
12/17/2023	Arthur Almeida	Call between UCC Professionals and Committee Member ahead of mediation.	Committee Activities	0.70	600.00	\$420.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/17/2023	Sanjuro Kietlinski	Attended call with A. Almeida to discuss disputed inventory and intercompany transaction history.	Business Analysis / Operations	0.90	1,030.00	\$927.00
12/17/2023	Arthur Almeida	Prepared liquidation analysis debrief.	Business Analysis / Operations	1.40	600.00	\$840.00
12/17/2023	Sanjuro Kietlinski	Attended conference call with UCC members, Province, and Dechert.	Committee Activities	0.70	1,030.00	\$721.00
12/17/2023	Arthur Almeida	Corresponded with S. Kietlinski re: comprehensive mediation update.	Business Analysis / Operations	0.10	600.00	\$60.00
12/17/2023	Arthur Almeida	Further prepared liquidation analysis debrief.	Business Analysis / Operations	2.30	600.00	\$1,380.00
12/17/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: summary financial tear sheet.	Business Analysis / Operations	0.50	1,030.00	\$515.00
12/17/2023	Sanjuro Kietlinski	Analyzed (0.3) and commented on (0.1) summary financial tear sheet.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/17/2023	Arthur Almeida	Discussed mediation statement and other related materials with S. Kietlinski.	Business Analysis / Operations	0.80	600.00	\$480.00
12/17/2023	Sanjuro Kietlinski	Reviewed updated tear sheet.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/17/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: info sharing.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/17/2023	Sanjuro Kietlinski	Reviewed updated mediation analysis memo.	Business Analysis / Operations	1.80	1,030.00	\$1,854.00
12/17/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: fee app matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
12/17/2023	Arthur Almeida	Further prepared November fee app.	Fee / Employment Applications	1.20	600.00	\$720.00
12/17/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: liquidation analysis bridge.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/17/2023	Sanjuro Kietlinski	Attended call with A. Almeida to discuss mediation statement and related materials.	Business Analysis / Operations	0.80	1,030.00	\$824.00
12/17/2023	Arthur Almeida	Prepared Cash Collateral and Cash Management debrief.	Committee Activities	2.20	600.00	\$1,320.00
12/17/2023	Arthur Almeida	Prepared narrative overview of case.	Business Analysis / Operations	1.40	600.00	\$840.00
12/17/2023	Sanjuro Kietlinski	Reviewed supplement to mediation memo.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
12/17/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: admin matters.	Case Administration	0.10	1,030.00	\$103.00
12/17/2023	Arthur Almeida	Corresponded with S. Kietlinski re: inventory aging analysis.	Business Analysis / Operations	0.10	600.00	\$60.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/18/2023	Sanjuro Kietlinski	Attended call with A. Almeida re: liquidation analysis assumption-bridge.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/18/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: claims.	Claims Analysis and Objections	0.10	1,030.00	\$103.00
12/18/2023	Arthur Almeida	Reviewed mediation settlement terms.	Business Analysis / Operations	0.20	600.00	\$120.00
12/18/2023	Sanjuro Kietlinski	Prepped ahead of mediation.	Business Analysis / Operations	1.60	1,030.00	\$1,648.00
12/18/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: fee app matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
12/18/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: mediation prep.	Business Analysis / Operations	0.10	1,030.00	\$103.00
12/18/2023	Sanjuro Kietlinski	Attended settlement mediation.	Court Hearings	8.00	1,030.00	\$8,240.00
12/18/2023	Arthur Almeida	Attended mediation session.	Court Hearings	8.00	600.00	\$4,800.00
12/18/2023	Sanjuro Kietlinski	Reviewed settlement terms.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/18/2023	Arthur Almeida	Call with S. Kietlinski re: liquidation analysis assumption-bridge.	Business Analysis / Operations	0.40	600.00	\$240.00
12/19/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and E. Mattson re: November fee app.	Fee / Employment Applications	0.20	1,030.00	\$206.00
12/19/2023	Arthur Almeida	Finalized November fee app.	Fee / Employment Applications	1.20	600.00	\$720.00
12/19/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: outstanding case matters.	Case Administration	0.10	1,030.00	\$103.00
12/19/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: revised plan and DS.	Plan and Disclosure Statement	0.10	1,030.00	\$103.00
12/19/2023	Sanjuro Kietlinski	Corresponded with H. Yan and A. Almeida re: UCC updates.	Committee Activities	0.10	1,030.00	\$103.00
12/19/2023	Eric Mattson	Corresponded with A. Almeida re: November fee statement (0.3). Triangulated November time entries in preparation for monthly fee statement (1.8)	Fee / Employment Applications	2.10	270.00	\$567.00
12/19/2023	Sanjuro Kietlinski	Corresponded with PPP re: claims reconciliation.	Claims Analysis and Objections	0.10	1,030.00	\$103.00
12/19/2023	Arthur Almeida	Reviewed revised plan and disclosure statement.	Plan and Disclosure Statement	0.40	600.00	\$240.00
12/20/2023	Sanjuro Kietlinski	Reviewed budget analysis.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/20/2023	Arthur Almeida	Finalized proration estimate.	Business Analysis / Operations	0.30	600.00	\$180.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/20/2023	Arthur Almeida	Attended hearing on December 20.	Court Hearings	0.90	600.00	\$540.00
12/20/2023	Arthur Almeida	Further analyzed professional fee accruals to-date.	Business Analysis / Operations	0.60	600.00	\$360.00
12/20/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: budget.	Business Analysis / Operations	0.20	1,030.00	\$206.00
12/20/2023	Arthur Almeida	Corresponded with Portage re: professional fee caps.	Business Analysis / Operations	0.30	600.00	\$180.00
12/20/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: open workstreams.	Case Administration	0.40	1,030.00	\$412.00
12/20/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: plan supplement memo.	Plan and Disclosure Statement	0.10	1,030.00	\$103.00
12/20/2023	Arthur Almeida	Analyzed remaining budget.	Business Analysis / Operations	0.60	600.00	\$360.00
12/20/2023	Sanjuro Kietlinski	Analyzed accruals and proration estimates.	Business Analysis / Operations	0.60	1,030.00	\$618.00
12/20/2023	Eric Mattson	Drafted November fee statement (1.2). Emailed to S. Kietlinski for review (0.1).	Fee / Employment Applications	1.30	270.00	\$351.00
12/20/2023	Sanjuro Kietlinski	Reviewed settlement/plan details.	Plan and Disclosure Statement	0.50	1,030.00	\$515.00
12/20/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: budget follow-ups.	Business Analysis / Operations	0.60	1,030.00	\$618.00
12/20/2023	Arthur Almeida	Analyzed fee amounts included in the latest draft Plan.	Plan and Disclosure Statement	0.60	600.00	\$360.00
12/20/2023	Sanjuro Kietlinski	Attended hearing.	Court Hearings	1.00	1,030.00	\$1,030.00
12/20/2023	Sanjuro Kietlinski	Corresponded with S. Canna re: budget.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/21/2023	Sanjuro Kietlinski	Attended call between Province and Portage teams.	Business Analysis / Operations	0.40	1,030.00	\$412.00
12/21/2023	Sanjuro Kietlinski	Reviewed latest claims data.	Claims Analysis and Objections	0.20	1,030.00	\$206.00
12/21/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: second monthly fee app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
12/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: second monthly fee app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
12/21/2023	Arthur Almeida	Attended call between Province and Portage teams.	Business Analysis / Operations	0.40	600.00	\$240.00
12/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: PPP request follow ups.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
12/21/2023	Sanjuro Kietlinski	Finalized second monthly fee app.	Fee / Employment Applications	1.10	1,030.00	\$1,133.00
12/27/2023	Arthur Almeida	Reviewed revised budget against mediation settlement.	Business Analysis / Operations	0.40	600.00	\$240.00
12/27/2023	Arthur Almeida	Call with H. Yan re: revised budget and claims analysis.	Business Analysis / Operations	0.40	600.00	\$240.00
12/27/2023	Arthur Almeida	Call with H. Yan re: cash collateral order.	Business Analysis / Operations	0.20	600.00	\$120.00
12/27/2023	Arthur Almeida	Reviewed Claims Treatment analysis from Portage.	Claims Analysis and Objections	0.30	600.00	\$180.00
12/28/2023	Sanjuro Kietlinski	Reviewed A. Almeida budget analysis.	Business Analysis / Operations	0.30	1,030.00	\$309.00
12/28/2023	Sanjuro Kietlinski	Reviewed PPP claims updates.	Claims Analysis and Objections	0.20	1,030.00	\$206.00
12/29/2023	Sanjuro Kietlinski	Followed up with H. Yan re: fee app matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00

EXPENSE DETAILS

Date	Expense Category	Description	Total Expenses
11/24/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
11/28/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
12/7/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
12/8/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
12/10/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
12/17/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
12/31/2023	Miscellaneous	December research fees.	\$709.00
	Total Expenses		\$829.00