

**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 5, 2024 at 5:00 p.m. ET

**THIRD MONTHLY FEE STATEMENT OF DECHERT LLP FOR
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS COUNSEL TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM
DECEMBER 1, 2023 THROUGH DECEMBER 31, 2023**

Name of Applicant:	Dechert LLP
Authorized to Provide Professional Services to:	Official Committee of Unsecured Creditors
Effective Date of Retention:	Nunc Pro Tunc to September 19, 2023
Period for which compensation and reimbursement is sought:	December 1, 2023 through December 31, 2023
Amount of compensation sought as actual, reasonable, and necessary:	\$201,451.50²
Eighty percent of actual, reasonable and necessary compensation:	\$161,161.20
Amount of expense reimbursement sought as actual, reasonable, and necessary:	\$1,917.31

This is a(n): Monthly Interim Final application.

Is this the first monthly statement? Yes No

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); Jabbar 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.

² This amount reflects a voluntary reduction in fees in the amount of \$1,185.50.

This application includes 16.3 hours with a value of \$9,355.00 incurred in connection with the preparation of Fee Statements.

Compensation by Individual

Name of Professional Person	Position of the Applicant	Year of Obtaining License to Practice (if Applicable)	Hourly Billing Rate (Including Changes)	Total Billed Hours	Total Compensation
David Herman	Partner	2008	1,275.00	1.20	1,530.00
Douglas Mannal	Partner	2001	1,650.00	53.30	87,945.00
Stephen M. Wolpert	Counsel	2007	1,175.00	4.20	4,935.00
Pat Andriola	Associate	2016	1,140.00	8.40	9,576.00
James S. Moser	Associate	2023	775.00	15.60	12,090.00
Donghao Yan	Associate	2023	775.00	99.00	76,725.00
Madeline Johl	Law Clerk	N/A	680.00	0.60	408.00
Karli K. Wade	Law Clerk	N/A	680.00	0.70	476.00
Matthew B. Stone	Legal Assistant	N/A	490.00	15.10	7,399.00
Elisabeth L. Sachse	eDiscovery Specialist	N/A	525.00	0.70	367.50
Total				198.80	\$201,451.50
Total Amount Requested Herein					\$161,161.20

The blended hourly billing rate of professionals for all services provided during the Fee Period is \$1,013.14.

Compensation by Project Category

Code	Project Category	Total Hours	Total Fees
001	Retention and Fee Applications	16.30	9,355.00
002	DIP/Cash Collateral/Cash Management	8.40	7,381.50
008	Case Administration	1.40	1,085.00
013	Hearings	5.90	6,943.00
014	Litigation	22.90	18,489.50
016	Plan/Disclosure Statement/Confirmation	129.40	143,162.50
019	Committee	14.50	15,035.00
Total		198.80	\$201,451.50

Expense Summary

Expenses Category	Total Expenses
Docket Fees	11.26
Document Storage/Retrieval	258.30
Federal Express Charges	23.40
Meals - Business Conferences	49.54
Overtime Dinner Expense	20.00
Pacer Research Fees	122.00
Taxi Fare	306.78
Transcripts	25.65
Westlaw Search Fees	1,100.38
Total	\$1,917.31

1. Dechert was employed as counsel to the Committee in connection with these chapter 11 cases pursuant to an order entered by this Court on November 22, 2023 [Docket No. 218] (the “**Retention Order**”). The Retention Order authorized Dechert to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

2. All services for which compensation is requested by Dechert were performed for or on behalf of the Committee.

SUMMARY OF SERVICES RENDERED

3. Attached hereto as **Exhibit A** is a detailed statement of fees incurred during the Fee Period showing the amount of \$201,451.50,² of which \$161,161.20 is requested for fees in this Statement. **Exhibit B** is a detailed statement of expenses paid during the Fee Period showing the amount of \$1,917.31 for reimbursement of expenses.

4. The services rendered by Dechert during the Fee Period are grouped into the categories set forth in **Exhibit A**. The attorneys and paralegals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in the attachments hereto.

DISBURSEMENTS

5. Dechert has incurred out-of-pocket disbursements during the Fee Period in the amount of \$1,917.31. This disbursement sum is broken down into categories of charges, including, among other things, document hosting and management, temporary employee expenses, expert consulting charges, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels)

² This amount reflects a voluntary reduction in fees in the amount of \$1,185.50.

provided by Dechert to outside copying services for use in mass mailings, travel expenses, expenses for “working meals,” computerized research, and transcription costs.

6. A complete review of the expenses incurred for the Fee Period may be found in the attachments hereto as **Exhibit B**. To the extent such itemization is insufficient to satisfy the requirements of Rule 2016-1(a) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “**Local Rules**”), Dechert respectfully requests that the Court waive strict compliance with such rule.

7. Costs incurred for computer assisted research are not included in Dechert’s normal hourly billing rates and, therefore, are itemized and included in Dechert’s disbursements. Pursuant to Local Rule 2016-1, Dechert represents that its rate for duplication is \$.10 per page, there is no charge for incoming or outgoing telecopier transmissions, and there is no surcharge for computerized research.

VALUATION OF SERVICES

8. Attorneys and paraprofessionals of Dechert have expended a total of 198.8 hours on behalf of the Committee in connection with the Debtors’ chapter 11 cases during the Fee Period.

9. The amount of time spent by each of these persons providing services to the Committee for the Fee Period is fully set forth in detail in **Exhibit A**. These are Dechert’s hourly rates for compensation in this case, as reflected in the Retention Application. The value of the services rendered by Dechert for the Fee Period as counsel for the Committee in these cases under chapter 11 is \$201,451.50, of which \$161,161.20 is requested for fees in this Statement.

10. Dechert believes that the time entries included in Exhibit A attached hereto and the expense breakdown set forth in Exhibit B attached hereto are in compliance with the requirements of Local Rule 2016-1.

11. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount requested is fair and reasonable given (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

12. This Statement covers the period of December 1, 2023 through and including December 31, 2023 with respect to the Committee. Dechert has and will continue to perform additional necessary services for the Committee subsequent to December 31, 2023, for which Dechert will file subsequent fee statements.

Dated: January 22, 2024

Respectfully submitted,

/s/ Douglas Mannal
Douglas Mannal
DECHERT LLP
1095 Avenue of the Americas
New York, New York 10036
Telephone: (212) 698-3500
Facsimile: (212) 698-3599
douglas.mannal@dechert.com

*Attorneys for the Official Committee of
Unsecured Creditors*

**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

VERIFICATION OF DOUGLAS MANNAL

I, Douglas Mannal, Esquire, hereby declare the following under penalty of perjury:

1. I am a Partner in the applicant firm, Dechert LLP, and have been admitted to the bar of New York since 2001.
2. I have personally performed some of the legal services rendered by Dechert LLP as counsel for the Committee, and I am generally familiar with all other work performed on behalf of the Committee by the lawyers and paraprofessionals in the firm.
3. The facts set forth in the foregoing Statement are true and correct to the best of my knowledge, information and belief.

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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.

4. I hereby certify under 28 U.S.C. § 1746 that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: January 22, 2024

Respectfully submitted,

/s/ Douglas Mannal _____

Douglas Mannal
DECHERT LLP
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douglas.mannal@dechert.com

*Attorneys for the Official Committee of
Unsecured Creditors*

EXHIBIT A

Description of Legal Services



Three Bryant Park
1095 Avenue of the Americas
New York, NY 10036-6797
FED. ID. 23-1425587
www.dechert.com

Official Committee of Unsecured Creditors of Benitago Inc.
1 Liberty St
Suite 320
New York, NY 10006

January 22, 2024
Invoice Number 1010127068

Firm Client Matter Number: 408863.204884

Matter Name: Benitago Inc., et al.

Professional Services Rendered Through December 31, 2023

VALUES ON THIS INVOICE ARE BILLED IN USD

TOTAL FEES FOR THIS INVOICE.....201,451.50

TOTAL DISBURSEMENTS FOR THIS INVOICE.....1,917.31

TOTAL AMOUNT DUE FOR THIS INVOICE.....USD 203,368.81

Payment by Wire or ACH

Bank Name: Citi Private Bank
Bank Address: 153 East 53rd St., New York, NY
Account Name: Dechert LLP Main Account
Account #: 759527772 | ABA #: 021272655 | Swift Code: CITIUS33

VALUES ON THIS INVOICE ARE BILLED IN USD

PROFESSIONAL SERVICES RENDERED:

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
001 – Retention and Fee Applications				
12/04/23	Matthew Stone	0.40	001	196.00
	Email with H. Yan regarding Dechert first fee statement (.1); call with clerk's office regarding same (.2); email with D. Mannal and H. Yan regarding same (.1).			
12/06/23	Matthew Stone	2.70	001	1,323.00
	Assist in preparation of November fee statement regarding privilege and confidentiality (2.5); confer with H. Yan regarding same (.2).			
12/08/23	Matthew Stone	1.60	001	784.00
	Assist in preparation of November fee statement regarding privilege and confidentiality.			
12/12/23	Donghao Yan	0.70	001	542.50
	Email D. Mannal regarding Dechert's fee statement (.1); review interim compensation order (.2); email B. Stone regarding certificates of no objection for fee statement (.1); email Debtors' counsel regarding the same (.1); email Province regarding Province fee statement (.2).			
12/12/23	Matthew Stone	1.00	001	490.00
	Email with Debtors' counsel regarding Dechert payment instructions (.2); email with H. Yan regarding Province payment instructions (.1); email with Debtors' counsel regarding same (.1); assist in preparation of November fee statement regarding privilege and confidentiality (.5); email with H. Yan regarding same (.1).			
12/13/23	Donghao Yan	1.80	001	1,395.00
	Review and edit Dechert's second fee statement (.9); email with D. Mannal regarding same (.2); proofread second fee statement (.6); email B. Stone regarding second fee statements (.1).			
12/13/23	Matthew Stone	2.90	001	1,421.00
	Assist in preparation of November fee statement regarding privilege and confidentiality (2.3); email with H. Yan regarding same (.1); file November fee statement (.2); serve same (.2); calendar objection deadline for Dechert team (.1).			
12/17/23	Donghao Yan	0.30	001	232.50
	Revise Province notice of rate increase (.3).			
12/18/23	Donghao Yan	0.20	001	155.00
	Email B. Stone and Province regarding Province's notice of rate increase (.2).			
12/18/23	Matthew Stone	0.90	001	441.00
	Assist in preparation of notice of Province rate increase (.3); file same (.2); effect service of same (.2); email with H. Yan regarding Dechert notice of rate increase (.1); email with financial services regarding same (.1).			

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/19/23	Matthew Stone	0.90	001	441.00
	Draft Dechert notice of increased hourly rates (.4); email with H. Yan regarding same (.1); file same (.2); serve same (.2).			
12/20/23	Matthew Stone	0.10	001	49.00
	Calendar deadline to file final fee application for attorneys.			
12/21/23	Donghao Yan	0.70	001	542.50
	Discuss Province's fee statement with B. Stone (.1); discuss the same with D. Mannal (.1); review and provide comments to Province's fee statement (.5).			
12/21/23	Matthew Stone	0.70	001	343.00
	Email with D. Mannal regarding November fee statement (.1); email with H. Yan regarding same (.1); assist in preparation of Province's November fee statement (.2); file same (.2); serve same (.1).			
12/28/23	Donghao Yan	0.90	001	697.50
	Review fee statements and budget (.2); email D. Mannal regarding fee statement (.4); email Province regarding fee statement (.3).			
12/28/23	Matthew Stone	0.30	001	147.00
	Email with Debtors' counsel regarding payment for November fee statement (.2); email with D. Mannal and H. Yan regarding same (.1).			
12/29/23	Donghao Yan	0.20	001	155.00
	Email Province regarding fee statement (.2).			
001 SUBTOTAL HOURS AND FEES:		16.30		9,355.00
002 – DIP/Cash Collateral/Cash Management				
12/01/23	Stephen Wolpert	0.30	002	352.50
	Review cash collateral order in connection with same (.1); email with D. Mannal, H. Yan regarding cash collateral provisions (.2).			
12/04/23	Donghao Yan	0.90	002	697.50
	Review cash collateral order and the stipulations included therein (.3); email D. Mannal regarding challenge period (.2); discuss cash management and cash collateral orders with the Debtors' counsel (.2); discuss the same with D. Mannal (.1); email CoVenture's counsel regarding cash collateral order (.1).			
12/04/23	Stephen Wolpert	0.20	002	235.00
	Email with H. Yan regarding challenge provisions of cash collateral order.			
12/05/23	Donghao Yan	1.70	002	1,317.50
	Review cash collateral order (.6); prepare summary regarding potential challenges (.4); discuss same with D. Mannal and S. Wolpert (.5); review exhibit to cash collateral order (.2).			
12/06/23	Donghao Yan	0.20	002	155.00
	Email Province regarding cash collateral budget (.2).			

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/11/23	Matthew Stone	0.10	002	49.00
	Calendar revised objection regarding cash management and cash collateral orders (.1).			
12/21/23	Donghao Yan	0.10	002	77.50
	Email Province regarding cash management and cash collateral orders (.1).			
12/22/23	Donghao Yan	0.20	002	155.00
	Email D. Mannel and CoVenture regarding the cash collateral order (.2).			
12/26/23	Donghao Yan	1.40	002	1,085.00
	Review cash collateral order (.9); email S. Wolpert regarding cash collateral order (.2); email CoVenture regarding the same (.1); email Province regarding cash collateral budget (.2).			
12/27/23	Donghao Yan	1.60	002	1,240.00
	Review cash collateral budget and related claims analysis (.5); email Province regarding cash collateral budget (.2); discuss cash collateral order and budget with Province (.6); email with S. Wolpert regarding cash collateral budget (.3).			
12/28/23	Douglas Mannel	0.80	002	1,320.00
	Review cash collateral order (.6); email with H. Yan regarding same (.2).			
12/28/23	Donghao Yan	0.90	002	697.50
	Review proposed order and budget for the second interim cash collateral order (.8); email Province regarding budget (.1).			
002 SUBTOTAL HOURS AND FEES:		8.40		7,381.50
008 – Case Administration				
12/11/23	Donghao Yan	0.70	008	542.50
	Update work in progress tracker (.6); email B. Stone regarding upcoming filings (.1).			
12/12/23	Donghao Yan	0.70	008	542.50
	Revise and circulate work in progress plan (.5); review SellersFi notice of appearance (.2).			
008 SUBTOTAL HOURS AND FEES:		1.40		1,085.00
013 – Hearings				
12/11/23	Matthew Stone	0.70	013	343.00
	Register attorneys for Dec. 20 hearing (.3); calendar Dec. 14 status conference for attorneys (.1); register attorneys for Dec. 14 status conference (.3).			
12/12/23	Matthew Stone	0.30	013	147.00
	Email with H. Yan and J. Moser regarding Nov. 30 hearing transcript (.1); revise attorney calendar regarding Dec. 14 status conference (.1); revise same regarding Dec. 20 hearing (.1).			

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/14/23	Douglas Mannal	1.50	013	2,475.00
	Prepare for status conference (.7); attend status conference (.8).			
12/14/23	Donghao Yan	0.50	013	387.50
	Attend status conference (.5).			
12/14/23	Matthew Stone	0.20	013	98.00
	Update calendars regarding status conference (.1); update same regarding Dec. 20 hearing (.1).			
12/20/23	Douglas Mannal	1.60	013	2,640.00
	Prepare for Disclosure Statement hearing (.8); attend Disclosure Statement hearing (.8).			
12/20/23	Donghao Yan	1.10	013	852.50
	Prepare materials for disclosure statement hearing (.3); attend disclosure statement hearing (.8).			
013 SUBTOTAL HOURS AND FEES:		5.90		6,943.00
014 – Litigation				
12/01/23	Donghao Yan	1.70	014	1,317.50
	Call with Chambers regarding rule 2004 order (.2); draft document subpoenas (1.4); email D. Mannal regarding document subpoenas (.1).			
12/01/23	Matthew Stone	0.20	014	98.00
	Email with Chambers regarding revised proposed order for rule 2004 motion.			
12/02/23	Pat Andriola	0.20	014	228.00
	Emails with H. Yan regarding rule 2004 discovery (.2).			
12/04/23	Pat Andriola	0.60	014	684.00
	Call with H. Yan regarding rule 2004 discovery (.3); review rule 2004 subpoenas (.3).			
12/04/23	Donghao Yan	1.30	014	1,007.50
	Revise Rule 2004 document subpoenas (.4); discuss subpoenas with P. Andriola (.3); discuss Rule 2004 deposition subpoenas with K. Wade (.2); draft cover email to Debtors' counsel regarding subpoenas (.2); coordinate service of subpoenas (.2).			
12/04/23	Matthew Stone	1.40	014	686.00
	Email with H. Yan regarding serve of subpoenas (.3); prepare service regarding same (.8); arrange for delivery of same (.3).			
12/04/23	Karli Wade	0.70	014	476.00
	Compile subpoenas for discovery (.5); discussion with H. Yan regarding same (.2).			
12/05/23	Pat Andriola	0.30	014	342.00
	Review propose discovery terms from Debtors (.3).			
12/05/23	James Moser	0.80	014	620.00
	Review document production.			

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/05/23	Matthew Stone	0.20	014	98.00
	Calendar deadlines regarding mediation.			
12/06/23	James Moser	2.00	014	1,550.00
	Review documents in advance of potential motion (2.0).			
12/06/23	Donghao Yan	0.50	014	387.50
	Review Rule 2004 motion and order (.3); coordinate meet-and-confer with the Debtors regarding Rule 2004 subpoenas (.2).			
12/07/23	Pat Andriola	0.70	014	798.00
	Attend meet and confer regarding discovery (partial attendance) (.2); review case filings in preparation for meet and confer regarding discovery (.5).			
12/07/23	Donghao Yan	0.50	014	387.50
	Discuss discovery timeline with the Debtors' counsel (.5).			
12/08/23	Pat Andriola	0.50	014	570.00
	Review mediation statement in preparation for objections (.5).			
12/08/23	James Moser	0.60	014	465.00
	Review motion practices regarding motion to shorten (.5); email with H. Yan regarding same (.1).			
12/10/23	Pat Andriola	0.50	014	570.00
	Confer with opposing counsel regarding depositions (.2); review edits to Disclosure Statement objection (.3).			
12/11/23	Pat Andriola	0.80	014	912.00
	Review draft objections (.4); review draft motion to shorten (.2); confer with team, Debtors regarding depositions (.2).			
12/12/23	Pat Andriola	0.30	014	342.00
	Confer with opposing counsel. internal team regarding depositions (.3).			
12/12/23	James Moser	2.70	014	2,092.50
	Review documents regarding certain communications in advance of mediation document submission deadline (2.6); email with H. Yan regarding same (.1).			
12/12/23	Donghao Yan	0.40	014	310.00
	Review the Debtors' response related to depositions (.2); email with D. Mannal regarding the same (.2).			
12/13/23	James Moser	2.70	014	2,092.50
	Complete preliminary document review (2.7).			
12/13/23	Donghao Yan	0.80	014	620.00
	Review the Debtors' responses and objections to the Committee's Rule 2004 requests (.8).			
12/13/23	Elisabeth Sachse	0.70	014	367.50
	Email email with J.J. Moser regarding document export request (.2); prepare requested document export for J.J. Moser (.5).			

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/14/23	Pat Andriola	0.20	014	228.00
	Review mediation materials (.2).			
12/14/23	James Moser	1.60	014	1,240.00
	Finalize document review (1.0); prepare production summary regarding same (.5); email with D. Mannal, P. Andriola, and H. Yan regarding same (.1).			
014 SUBTOTAL HOURS AND FEES:		22.90		18,489.50
016 – Plan/Disclosure Statement/Confirmation				
12/01/23	Douglas Mannal	1.20	016	1,980.00
	Prepare Disclosure Statement objection (1.2).			
12/01/23	Pat Andriola	4.30	016	4,902.00
	Revise motion to convert proceeding to Chapter 7 (.5); revise objection to Disclosure Statement (3.8).			
12/01/23	Matthew Stone	0.20	016	98.00
	Email with H. Yan regarding disclosure statement objection precedent.			
12/03/23	Douglas Mannal	0.40	016	660.00
	Call with K. Ortiz regarding status of negotiations and upcoming mediation.			
12/04/23	Douglas Mannal	1.70	016	2,805.00
	Email with H. Yan regarding motion to convert (.2); review liquidation analysis and business plan (.8); call with Province regarding same (.5); call with K. Ortiz regarding negotiations on plan (.2).			
12/04/23	Donghao Yan	0.50	016	387.50
	Revise motion to convert (.5).			
12/05/23	Douglas Mannal	3.50	016	5,775.00
	Office conference with H. Yan regarding mediation statement and Disclosure Statement objection (.5); email with K. Ortiz regarding same (.1); call with Province regarding liquidation values (.8); review reservations in cash collateral order regarding plan objections (.2); review and comment on motion to convert case to Chapter 7 (1.1); conduct research regarding chapter 7 admin claim issue (.8).			
12/05/23	Donghao Yan	3.60	016	2,790.00
	Review liquidation analysis (.6); discuss liquidation analysis with Province (.8); discuss plan proposal with Debtors' counsel (.2); review mediation order (.2); review disclosure statement (.5); discuss mediation position paper with D. Mannal (.5); draft mediation position paper (.8).			
12/05/23	Stephen Wolpert	1.00	016	1,175.00
	Conference call with Province regarding liquidation analysis (.8); email with D. Mannal and H. Yan regarding related issues (.2).			

VALUES ON THIS INVOICE ARE BILLED IN USD

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/06/23	Douglas Mannal	3.90	016	6,435.00
	Revise mediation statement (2.5); prepare for calls with Debtors' counsel regarding settlement (.4); attend calls with Debtors' counsel regarding settlement (.8); email correspondence with Debtors' counsel regarding same (.2).			
12/06/23	Donghao Yan	6.60	016	5,115.00
	Coordinate call on plan proposal (.2); attend calls with the Debtors to discuss plan proposal (.8); review filed disclosure statement exhibits (1.2); review history of document production for mediation (.2); discuss mediation position paper with Province (.5); review notes on liquidation analysis (.3); continue to draft mediation position paper (3.4).			
12/06/23	Stephen Wolpert	1.30	016	1,527.50
	Attend calls with Debtors' counsel regarding plan issues (.8); review draft mediation statement (.5).			
12/07/23	David Herman	0.80	016	1,020.00
	Review and comment on mediation statement.			
12/07/23	Douglas Mannal	4.70	016	7,755.00
	Telephone call with H. Yan and Province regarding liquidation analysis (.6); review liquidation analysis (.4); attend conference call with Debtors' counsel regarding potential settlement of claims distribution (.5); discussion with H. Yan regarding mediation statement (.4); revise mediation statement (2.8).			
12/07/23	Donghao Yan	4.80	016	3,720.00
	Discuss liquidation analysis with Province (.6); discuss mediation position paper with D. Mannal (.4); revise mediation position paper (1.4); discuss mediation position paper with Province (.3); incorporate Province's comments to the same (.4); further revise mediation position paper (1.4); draft cover email and circulate the mediation position paper with the mediator (.3).			
12/08/23	Douglas Mannal	0.80	016	1,320.00
	Prepare for December 11 mediation session (.4); review liquidation analysis prepared by Province (.2); email with Province regarding same (.2).			
12/08/23	Donghao Yan	2.50	016	1,937.50
	Discuss liquidation analysis with Province (1.0); email with Province regarding liquidation analysis (.4); research issue related to Chapter 7 (.6); email D. Mannal regarding mediation and disclosure statement objection (.2); email J. Moser regarding motion to shorten (.3).			
12/09/23	James Moser	4.00	016	3,100.00
	Research regarding return date (.3); email with H. Yan regarding same (.1); review precedent for draft motion (.4); conduct research regarding case precedent and motion precedent for draft motion (1.5); draft motion, proposed order and affidavit (1.7).			

VALUES ON THIS INVOICE ARE BILLED IN USD

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/09/23	Donghao Yan	7.80	016	6,045.00
	Draft preliminary statement in disclosure statement objection (2.1); review disclosure statement approval motion (.8); draft objection on plan confirmation schedule (1.0); research case law related to disclosure statement objection (1.2); review mediation position paper (.3); review protective order (.1); review liquidation analysis (.5); further revise disclosure statement objection (1.8).			
12/10/23	Douglas Mannal	2.30	016	3,795.00
	Review/revise proposed Disclosure Statement objection (2.1); email with H. Yan regarding same (.2).			
12/10/23	James Moser	1.20	016	930.00
	Complete draft motion with motion, proposed order, and affidavit (1.1); email with H. Yan and P. Andriola regarding same (.1).			
12/10/23	Donghao Yan	5.10	016	3,952.50
	Email Province regarding liquidation analysis (.1); research additional case law related to disclosure statement objection (1.6); revise disclosure statement objection (1.5); email M. Johl regarding preparing filing of the objection (.2); draft Committee letter to be included with solicitation packages (.7); further revise disclosure statement objection (.8); revise motion to redact (.2).			
12/11/23	Douglas Mannal	2.60	016	4,290.00
	Prepare for first mediation session with Judge Trust and other lawyers (.4); discussion with H. Yan regarding same (.2); attend first mediation session (1.0); follow-up call with Province regarding revised liquidation analysis (1.0).			
12/11/23	Donghao Yan	7.00	016	5,425.00
	Review relevant materials for mediation (.9); review the Debtors' motion to shorten (.3); review draft motion to shorten and provide comments (.9); attend mediation (1.0); email Province regarding the mediation (.1); email Province regarding non-Debtor liabilities (.1); email Judge Trust's Chambers regarding mediation (.1); discuss mediation with D. Mannal (.2); email the Debtors' counsel regarding disclosure statement hearing and objection deadline (.2); email Committee member and province regarding mediation (.2); review proposed revisions to motion to redact (.2); edit the footnotes in disclosure statement objection and various motions (.2); email J. Moser regarding motion to shorten (.1); review notice period rules regarding conversion (.1); discuss draft liquidation analysis with Province (.1); review draft liquidation analysis (.7); attend call with Province and D. Mannal to discuss liquidation analysis (1.0); discuss disclosure statement objection with Province (.2); review revised draft liquidation analysis (.4).			
12/11/23	Madeline Johl	0.60	016	408.00
	Revise motion to redact.			
12/12/23	Douglas Mannal	2.10	016	3,465.00
	Review and comment on Disclosure Statement objection.			

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/12/23	Donghao Yan	1.90	016	1,472.50
	Email Province regarding entity financials (.2); review entity level financials (.3); review liquidation analysis memo (1.1); email Province regarding liquidation analysis memo (.3).			
12/13/23	Douglas Mannal	1.10	016	1,815.00
	Call with Debtors' counsel regarding plan settlement and next steps (.3); review updated Province Liquidity Analysis and mediation statement (.6); call with H. Yan regarding same (.2).			
12/13/23	Donghao Yan	2.40	016	1,860.00
	Discuss liquidation analysis memo with Province (.3); discuss mediation materials with D. Mannal (.2); prepare cover letter for submission of additional mediation materials (.3); prepare exhibits for submission of additional mediation materials (.5); review and provide comments on liquidation analysis memo (1.1).			
12/14/23	David Herman	0.40	016	510.00
	Meeting with H. Yan regarding disclosure statement hearing.			
12/14/23	Douglas Mannal	2.90	016	4,785.00
	Review and comment on Disclosure Statement objection and Committee Statement to be included in same (1.8); review and comment on supplemental mediation submission (1.1).			
12/14/23	Donghao Yan	4.90	016	3,797.50
	Revise liquidation analysis memo (1.3); discuss liquidation analysis with Province (.2); meeting with D. Herman regarding disclosure statement hearing (.4); revise cover letter for submission of relevant mediation materials (.4); email Province regarding liquidation analysis memo (.2); email D. Mannal regarding liquidation analysis memo (.2); review relevant document productions to be submitted as relevant mediation materials (.9); email D. Mannal regarding submission of relevant mediation materials (.2); review plan settlement term sheet (.4); review amended disclosure statement and plan (.7).			
12/15/23	Douglas Mannal	5.30	016	8,745.00
	Review and comment on Disclosure Statement objection (3.2); prepare for mediation (2.1).			
12/15/23	Donghao Yan	0.50	016	387.50
	Review loan documents related to mediation (.4); email D. Mannal regarding mediation (.1).			
12/17/23	Donghao Yan	1.80	016	1,395.00
	Discuss plan settlement with Committee member (.5); prepare mediation materials (.4); review financial information for mediation (.6); email D. Mannal regarding mediation (.3).			
12/18/23	Douglas Mannal	8.90	016	14,685.00
	Prepare for mediation regarding general unsecured claim treatment under plan (1.5); attend mediation regarding general unsecured treatment under plan (7.1); follow-up emails with Y. Han regarding same (.3).			

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12/18/23	Donghao Yan	7.90	016	6,122.50
	Prepare for plan mediation (.7); attend plan mediation (7.1); email with D. Mannal regarding settlement (.1).			
12/19/23	Douglas Mannal	3.70	016	6,105.00
	Prepare for all-hands call with Debtors' counsel regarding next steps (.5); attend all-hands call with Debtors' counsel regarding next steps (.5); review and comment on plan (2.7).			
12/19/23	Donghao Yan	4.30	016	3,332.50
	Review amended plan (1.6); draft Committee letter in support of plan (1.2); attend call with the Debtors to discuss plan (.5); discuss plan with Province (.3); revise Committee letter (.3); provide comments to amended plan (.4).			
12/20/23	Donghao Yan	3.80	016	2,945.00
	Email Province regarding amended plan (.3); discuss plan provision with Province (.3); finalize Committee letter (.2); review disclosure statement order (.7); email Debtors' counsel regarding Committee letter (.1); review disclosure statement order exhibits (1.2); email B. Stone regarding confirmation schedule (.2); review amended Plan and disclosure statement (.8).			
12/20/23	Matthew Stone	0.30	016	147.00
	Calendar interim administrative claims bar date, plan objection deadline, and confirmation hearing for attorneys.			
12/21/23	Donghao Yan	0.80	016	620.00
	Discuss plan treatment of debtor entity with Province (.2); review solicitation versions of amended disclosure statement and plan (.6).			
12/27/23	Donghao Yan	2.00	016	1,550.00
	Review the Debtors' draft exclusivity motion and order (1.1); email S. Wolpert regarding the same (.2); email the Debtors regarding the same (.2); review revised draft exclusivity motion and order (.3); email the Committee regarding the same (.2).			
12/28/23	Douglas Mannal	0.60	016	990.00
	Email with H. Yan regarding plan exclusivity (.2); attention to same (.2); email with S. Wolpert regarding same (.2).			
12/29/23	Donghao Yan	1.40	016	1,085.00
	Review schedule of retained causes of action (1.1); email S. Wolpert regarding the same (.3).			
016 SUBTOTAL HOURS AND FEES:		129.40		143,162.50
019 – Committee				
12/01/23	Douglas Mannal	1.80	019	2,970.00
	Conference call with Province regarding liquidation analysis (.5); prepare for call with Committee members (.3); attend call with Benitago Committee members regarding plan and next steps (1.0).			

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/01/23	Donghao Yan	1.80	019	1,395.00
	Attend session with Province to prepare for Committee meeting (.5); attend Committee meeting (1.0); review email inquiry from unsecured creditor (.2); email S. Wolpert regarding the same (.1).			
12/01/23	Stephen Wolpert	1.00	019	1,175.00
	Attend call with Committee regarding current chapter 11 plan and alternatives, next steps (1.0).			
12/04/23	Douglas Mannal	0.40	019	660.00
	Meet with H. Yan and S. Wolpert regarding December 5 Committee meeting (.4).			
12/04/23	Donghao Yan	0.60	019	465.00
	Discuss upcoming Committee meeting with D. Mannal and S. Wolpert (.4); email Committee regarding meeting (.1); email unsecured creditor regarding its inquiry (.1).			
12/04/23	Stephen Wolpert	0.40	019	470.00
	Meeting with D. Mannal and H. Yan regarding next steps on plan/conversion issues for Committee meeting.			
12/05/23	Douglas Mannal	0.20	019	330.00
	Call with unsecured claim holder regarding arbitration claim (.2).			
12/05/23	Donghao Yan	0.70	019	542.50
	Coordinate Committee meeting (.1); discuss creditor's inquiry with S. Wolpert (.1); discuss the same with D. Mannal (.2); attend call with creditor regarding its inquiry (.3).			
12/07/23	Donghao Yan	0.80	019	620.00
	Draft Committee update (.4); email Province regarding Committee update (.2); revise Committee update (.2).			
12/08/23	Douglas Mannal	1.30	019	2,145.00
	Prepare for conference call with Committee (.5); attend conference call with Committee (.8).			
12/08/23	Donghao Yan	1.10	019	852.50
	Circulate Committee update (.1); review Province's Committee presentation materials (.1); email with D. Mannal in preparation of Committee meeting (.1); attend Committee meeting (.8).			
12/11/23	Donghao Yan	0.20	019	155.00
	Email the Committee members regarding Committee meeting (.2).			
12/12/23	Donghao Yan	0.40	019	310.00
	Email Committee members regarding mediation (.3); email Committee members regarding Committee meeting (.1).			
12/14/23	Donghao Yan	0.20	019	155.00
	Email Committee member regarding mediation preparation (.2).			
12/15/23	Donghao Yan	0.70	019	542.50
	Draft and circulate Committee update (.7).			

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>TASK</u>	<u>AMOUNT</u>
12/17/23	Donghao Yan	0.10	019	77.50
	Draft and circulate Committee update (.1).			
12/18/23	Donghao Yan	0.30	019	232.50
	Draft and circulate Committee updates (.3).			
12/19/23	Donghao Yan	0.60	019	465.00
	Draft responses to Committee member's plan-related inquiries (.3); email the Committee regarding the Committee letter (.2); schedule Committee meeting (.1).			
12/20/23	Donghao Yan	1.00	019	775.00
	Discuss disclosure statement with creditor (.2); draft and circulate Committee update (.8).			
12/26/23	Donghao Yan	0.70	019	542.50
	Email Province regarding Committee meeting (.1); email D. Mannal regarding the same (.1); draft email to Committee (.5).			
12/27/23	Donghao Yan	0.20	019	155.00
	Update Committee website (.2).			
019 SUBTOTAL HOURS AND FEES:		14.50		15,035.00
TOTAL HOURS AND FEES		198.80		USD 201,451.50

VALUES ON THIS INVOICE ARE BILLED IN USD

<u>TIMEKEEPER SUMMARY:</u>				
<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>RATE</u>	<u>HOURS</u>	<u>AMOUNT</u>
D. Manna	Partner	1,650.00	53.30	87,945.00
D. Herman	Partner	1,275.00	1.20	1,530.00
P. Andriola	Associate	1,140.00	8.40	9,576.00
J. Moser	Associate	775.00	15.60	12,090.00
D. Yan	Associate	775.00	99.00	76,725.00
S. Wolpert	Counsel	1,175.00	4.20	4,935.00
M. Stone	Legal Assistant	490.00	15.10	7,399.00
E. Sachse	eDiscovery Specialist	525.00	0.70	367.50
M. Johl	Law Clerk	680.00	0.60	408.00
K. Wade	Law Clerk	680.00	0.70	476.00
TOTALS			198.80	USD 201,451.50



Three Bryant Park
1095 Avenue of the Americas
New York, NY 10036-6797
FED. ID. 23-1425587
www.dechert.com

REMITTANCE AND PAYMENT INSTRUCTIONS

For questions about payment instructions please call (215) 994-4000.

Official Committee of Unsecured Creditors of Benitago Inc.
1 Liberty St
Suite 320
New York, NY 10006

January 22, 2024
Invoice Number
1010127068

Firm Client Matter Number: 408863.204884

Matter Name: Benitago Inc., et al.

Professional Services Rendered Through December 31, 2023

VALUES ON THIS INVOICE ARE BILLED IN USD

TOTAL AMOUNT DUE FOR THIS INVOICE USD 203,368.81

REMITTANCE INSTRUCTIONS

For questions about payment instruction please call (215) 994-4000

Payment by Wire or ACH

Bank Name: Citi Private Bank
Bank Address: 153 East 53rd St., New York, NY
Account Name: Dechert LLP Main Account
Account #: 759527772 | ABA #: 021272655 | Swift Code: CITIUS33

Payment by Check (U.S. Only)

Please include this remittance or print the invoice number (1010127068) in the check memo. Mail to:
Dechert LLP | P.O. Box 7247-6643 Philadelphia, PA | 19170-6643

EXHIBIT B

Expenses

VALUES ON THIS INVOICE ARE BILLED IN USD

DISBURSEMENTS:

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Overtime Dinner Expense	
Vendor: Pat Andriola; Invoice#: 120223-427632 Date: 12/2/2023; Overtime Dinner Meal - Seamless 12/1/2023	20.00
	20.00
Transcripts	
Vendor: Veritext/Pennsylvania Reporting Co.; Invoice#: 7043095; Date: 12/12/2023 - Job #: 6350116	25.65
	25.65
Meals - Business Conferences	
Vendor: Douglas Mannel; Invoice#: 122023-429329 Date: 12/20/2023; Business Lunch Meal - 12/18/2023 - (with attendees) - Chipotle - Attendees: Matthew Dundon, Douglas Mannel, Helen Yan	49.54
	49.54
Document Storage/Retrieval	
Vendor: Complete Discovery Source Inc.; Invoice#: INV-CDS-39711; Date: 12/31/2023	258.30
	258.30
Taxi Fare	
Vendor: Douglas Mannel; Invoice#: 122023-429290 Date: 12/20/2023; Uber Taxi 12/19/2023	221.92
Vendor: Douglas Mannel; Invoice#: 122023-429290 Date: 12/20/2023; Uber Taxi 12/18/2023	84.86
	306.78
Westlaw Search Fees	
Westlaw Search Fees	1,100.38
	1,100.38
Pacer Research Fees	
Pacer Research Fees	122.00
	122.00
DOCKET FEES	
DOCKET FEES	11.26
	11.26
Federal Express Charges	
Federal Express Charges	23.40
	23.40
TOTAL DISBURSEMENTS	USD 1,917.31