

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

In re:	)	Chapter 11
	)	
Benitago Inc., <i>et al.</i> , <sup>1</sup>	)	Case No. 23-11394 (SHL)
	)	
Debtors.	)	Jointly Administered
	)	<b>Objection Deadline:</b>
	)	<b>March 25, 2024</b>

**SUMMARY STATEMENT FOR FINAL FEE APPLICATION OF  
PROVINCE, LLC FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES AS FINANCIAL ADVISOR TO THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM  
SEPTEMBER 21, 2023 THROUGH FEBRUARY 2, 2024**

Name of applicant	Province, LLC
Name of client	Official Committee of Unsecured Creditors
Time period covered by this application	September 21, 2023 through and including February 2, 2024
Total compensation sought this period	\$910,663.00 <sup>2</sup>
Total expenses sought this period	\$2,256.14
Petition date	August 30, 2023
Retention date	September 21, 2023
Date of order approving employment	November 22, 2023
Blended rate in this application for all professionals	\$726.31
Blended rate in this application for all timekeepers	\$721.26

<sup>1</sup> 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.

<sup>2</sup> Pursuant to the Plan (as defined herein) as detailed in paragraph 15 herein, Province will not seek and waives its right to payment of its pro rata share of the Professional Fee GUC Contribution Amount (as defined in the Plan) in the amount of \$46,930.02.

Compensation sought in this application already paid (or credited against prepetition retainer) pursuant to a monthly compensation order but not yet allowed	\$704,192.80
Expenses sought in this application already paid (or credited against prepetition retainer) pursuant to a monthly compensation order but not yet allowed	\$1,773.00
Number of professionals included in this application	9
If applicable, number of professionals in this application not included in staffing plan approved by client	N/A
If applicable, difference between fees budgeted and compensation sought for this period	N/A
Number of professionals billing fewer than 15 hours to the case during this period	3
Are any rates higher than those approved or disclosed at retention? If yes, calculate and disclose the total compensation sought in this application using the rates disclosed in the retention application	No

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

**SUMMARY OF MONTHLY FEE STATEMENTS**

		Requested		Paid		Total Unpaid
Date Filed	Period Covered	Fees	Expenses	Fees	Expenses	Fees
11/27/2023 Doc 225	9/21/2023 - 10/31/2023	\$370,885.00	\$315.00	\$296,708.00	\$315.00	\$74,177.00
12/21/2023 Doc 303	11/1/2023 - 11/30/2023	\$343,632.00	\$629.00	\$274,905.60	\$629.00	\$68,726.40
1/18/2024 Doc 372	12/1/2023 - 12/31/2023	\$165,724.00	\$829.00	\$132,579.20	\$829.00	\$33,144.80
2/20/2024 Doc 431	1/1/2024 - 2/2/2024	\$30,422.00	\$483.14	\$0.00	\$0.00	\$30,905.14
<b>TOTAL</b>		<b>\$910,663.00</b>	<b>\$2,256.14</b>	<b>\$704,192.80</b>	<b>\$1,773.00</b>	<b>\$206,953.34</b>
<b>Professional Fee GUC Contribution Amount</b>						(\$46,930.02)
<b>GRAND TOTAL</b>						<b>\$160,023.32</b>

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

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In re:	)	Chapter 11
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Benitago Inc., <i>et al.</i> , <sup>1</sup>	)	Case No. 23-11394 (SHL)
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	)	Jointly Administered
Debtors.	)	<b>Objection Deadline:</b>
	)	<b>March 25, 2024</b>

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**FINAL FEE APPLICATION OF PROVINCE, LLC FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM SEPTEMBER 21, 2023 THROUGH FEBRUARY 2, 2024**

Province, LLC (“**Province**” or the “**Firm**”), financial advisor to the Official Committee of Unsecured Creditors (the “**Committee**”) of Benitago, Inc. et al. and its affiliated debtors (collectively, the “**Debtors**”), hereby submits its final fee application (the “**Application**”) pursuant to sections 330 and 331 of chapter 11 of title 11 of the United States Code, 11 U.S.C. § 101 et seq. (the “**Bankruptcy Code**”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), and the *Order Confirming Further Revised Modified First Amended Joint Chapter 11 Plan of Reorganization of Benitago Inc. and Its Affiliates* entered by this Court on January 19, 2024 [Dkt. No. 376] (the “**Confirmation Order**”) and the *Further*

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<sup>1</sup> 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); Phaet 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.

*Revised Modified First Amended Joint Chapter 11 Plan of Reorganization of Benitago Inc. and its Affiliates*, attached as Exhibit A to the Confirmation Order (the “**Plan**”).

By this Application, Province seeks (a) final allowance of compensation for professional services rendered by Province during the period from September 21, 2023 through and including February 2, 2024 (the “**Compensation Period**”) in the amount of \$910,663.00; (b) final allowance of reimbursement of actual and necessary expenses incurred by the Firm during the Compensation Period in the amount of \$2,256.14; and (c) an order authorizing and directing the Debtors to pay to Province the unpaid balance, after taking into account payments made on Province’s monthly fee statements filed during the Compensation Period, of \$704,192.80 of the proposed fees and \$1,773.00 of expenses. Province reserves the right to supplement this Application to the extent additional time is required to respond to any questions, comments, or objections regarding this Application or the applications of other Committee professionals.

Province prepared this Application in accordance with: (a) the Administrative Order Re: Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases, adopted by the Court on January 25, 2013 and effective as of February 5, 2013 (the “**Local Guidelines**”); (b) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on May 17, 1996 (the “**UST Guidelines**”, and together with the Local Guidelines, the “**Guidelines**”); and (c) the Confirmation Order and the Plan. Pursuant to the Local Guidelines, a certification regarding compliance with the Guidelines is annexed hereto as **Exhibit B**.

## **JURISDICTION AND BASIS FOR RELIEF**

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code, Rule 2016 of the Bankruptcy Rules, and Rule 2016-1 of the Local Rules.

## **BACKGROUND**

### **A. The Chapter 11 Cases**

3. On or about August 30, 2023 (the “**Petition Date**”), the Debtors filed voluntary cases under chapter 11 of the Bankruptcy Code (the “**Chapter 11 Cases**”) in the United States Bankruptcy Court for the Southern District of New York (the “**Court**”).

4. The Debtors’ Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Bankruptcy Rules. The Debtors are authorized to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 15, 2023, the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) appointed the Committee pursuant to section 1102 of the Bankruptcy Code [Dkt. No. 50]. The Committee currently is comprised of three members.

6. On February 19, 2024, the Court entered the Confirmation Order, confirming the Debtors’ Plan. The Plan became effective on February 2, 2024 (the “**Effective Date**”). *See Notice of Effective Date* [Dkt. No. 417].

**B. Province's Retention**

7. On October 27, 2023, the Committee filed the *Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Employment and Retention of Province, LLC as Financial Advisor, Effective as of September 21, 2023* [Dkt. No. 116] (the “**Retention Application**”).

8. On November 22, 2023, the Court entered an *Order Authorizing the Employment and Retention of Province, LLC as Financial Advisor for the Official Committee of Unsecured Creditors* (the “**Retention Order**”) [Dkt. No. 219; **Exhibit A** hereto]. The Retention Order authorizes the Committee to retain and employ Province as its financial advisor in the Chapter 11 Cases in accordance with Province’s ordinary and customary rates in effect on the date the services are rendered or expenses incurred.

9. On November 22, 2023, the Court entered an *Order Authorizing the Official Committee of Unsecured Creditors of Benitago, Inc. et al., to Retain and Employ Dechert LLP as Counsel Effective as of September 19, 2023* [Dkt. No. 218], authorizing the Committee to retain and employ Dechert LLP (“**Dechert**” and, together with Province, the “**Committee Professionals**”) as its financial advisor in the Chapter 11 Cases.

**C. Monthly Fee Statements for the Compensation Period**

10. During the Compensation Period, Province filed four monthly fee statements (the “**Monthly Fee Statements**”) pursuant to the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* entered by this Court on October 20, 2023 [Dkt. No. 101] ( the “**Interim Compensation Order**”). Those Monthly Fee Statements were for the periods September 21, 2023 through February 2, 2024. In total, Province submitted Monthly Fee Statements during the Compensation Period for fees of \$910,663.00 and

expenses of \$2,256.14. No objections to any of the prior Monthly Fee Statements were filed.

11. On November 24, 2023, Province filed its First Monthly Fee Statement for the Period from September 21, 2023 Through October 31, 2023, 2023 [Dkt. No. 225] (the “**September/October Fee Statement**”). The September/October Fee Statement sought payment of (a) \$296,708.00 (80% of \$370,885.00) as compensation for professional services rendered and (b) \$315.00 for reimbursement of expenses incurred. Province did not receive any objections to the September/October Fee Statement and received payment in respect thereof on December 13, 2023.

12. On December 21, 2023, Province filed its Second Monthly Fee Statement for the Period from November 1, 2023 through November 30, 2023 [Dkt. No. 303] (the “**November Fee Statement**”). The November Fee Statement sought payment of (a) \$274,905.60 (80% of \$343,632.00) as compensation for professional services rendered and (b) \$629.00 for reimbursement of expenses incurred. Province did not receive any objections to the November Fee Statement and received payment in respect thereof on January 10, 2024.

13. On January 18, 2024, Province filed its Third Monthly Fee Statement for the Period from December 1, 2023 through December 31, 2023 [Dkt. No. 372] (the “**December Fee Statement**”). The December Fee Statement sought payment of (a) \$132,579.20 (80% of \$165,724.00) as compensation for professional services rendered and (b) \$829.00 for reimbursement of expenses incurred. Province did not receive any objections to the December Fee Statement and received payment in respect thereof on February 14, 2024.

14. On February 20, 2024, Province filed its Fourth Monthly Fee Statement for the Period from January 1, 2024 through February 2, 2024 [Dkt. No. 431] (the “**January Fee**”).

**Statement**”). The January Fee Statement sought payment of (a) \$24,337.60 (80% of \$30,422.00) as compensation for professional services rendered and (b) \$483.14 for reimbursement of expenses incurred. The deadline to submit an objection to the January Fee Statement is February 27, 2024. As of the date of this Application, Province has not received payment sought in the January Fee Statement.

**D. Plan Settlement**

15. On December 18, 2023, the Committee participated in a mediation with the Debtors and other parties in interest, which resulted in the Mediation Settlement (as defined in the Plan) incorporated in the confirmed Plan. *See* Plan ¶ 1.87. Pursuant to the Mediation Settlement and the Plan, the Professional Fee GUC Contribution Amount (as defined in the Plan) in the amount of \$500,000 shall be used to fund the GUC Cash Pool Account (as defined in the Plan) to be distributed for the benefit of general unsecured creditors. *See* Plan ¶¶ 1.104, 1.106, 5.18. In accordance therewith, the Committee Professionals and the professionals for the Debtors (including (i) Togut, Segal & Segal LLP, counsel for the Debtors, (ii) Klestadt Winters Jureller Southard & Stevens, LLP, counsel for the Acrux Parties (as defined in the Plan), and (iii) Triple P RTS, LLC, financial advisor to the Debtors) (together with the Committee Professionals, the “**Professionals**”) shall not seek payment for a portion of their fees collectively up to the Professional Fee GUC Contribution Amount. Specifically, each Professional shall not seek payment for its pro rata share of the Professional Fee GUC Contribution Amount, the final amount of which shall be agreed upon by the Professionals, and such amount shall not be payable pursuant to a final fee application filed by a Professional pursuant to the Plan. *See* Plan ¶ 2.3. Therefore, Province is not seeking payment of \$46,930.02 in fees for which it seeks allowance through this Application, the amount of which has been agreed upon by the Professionals.

**SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF  
EXPENSES REQUESTED**

16. Province requests final allowance of compensation for professional services rendered to the Committee during the Compensation Period in the amount of \$910,663.00 and expense reimbursements of \$2,256.14. During the Compensation Period, Province professionals and paraprofessionals expended a total of 1,262.6 hours for which compensation is requested.

17. The fees charged by Province in these Chapter 11 Cases are billed in accordance with Province's existing hourly rate structure in effect during the Compensation Period. The rates Province charged for services rendered to the Committee are the same rates that Province charges generally for professional services rendered to its non-bankruptcy clients.

18. Pursuant to the UST Guidelines, annexed hereto as **Exhibit C** is the summary sheet required by the Local Guidelines, which includes a schedule setting forth the names of all Province professionals and paraprofessionals who have performed services for which compensation is sought, the person's position in the Firm and area of expertise. In addition, the schedule sets forth for each person (a) the hourly rate(s) during the Compensation Period; (b) the total hours billed for which compensation is sought; and (c) the total compensation for such hours.

19. Pursuant to the UST Guidelines, annexed hereto as **Exhibit D** is a summary by project category of the services performed by Province during the Compensation Period.

20. Annexed hereto as **Exhibit E** is a schedule specifying the categories of expenses for which Province is seeking reimbursement and the total amount of reimbursement requested for each such expense category.

21. A breakdown of the fees attributed to time spent on retention and fee applications can be found at **Exhibit F**.

22. Annexed hereto as **Exhibit G** are detailed time entries for the Compensation Period and detailed entries of expenses incurred by Province in connection with its role as financial advisor to the Committee during the Compensation Period.

**SERVICES RENDERED BY PROVINCE**

23. The services provided by Province during the Compensation Period were actual and necessary to assist the Committee in fulfilling its statutory duties, were performed at the request of the Committee, and were commensurate with the complexity and significance of these cases.

24. The following is a summary of the professional services rendered by Province during the Compensation Period. The summary is organized in accordance with Province's internal system of task codes established for these Chapter 11 Cases based on the UST Guidelines. In classifying services into task codes, Province attempted to place the services performed into the category that most closely related to the services provided. Although the below represents Province's attempt to summarize the nature of the services performed, it is not intended to be a detailed description of all such services. A more complete and detailed breakdown of the services performed is found in Province's September/October, November, December, and January Fee Statements.

**A. Business Analysis / Operations (Hours: 908.4 Fees: \$650,343.00)**

25. Incorporated within this category is time spent by Province personnel in connection with the evaluation and analysis of certain aspects of the Debtors' business and industry of operation.

**B. Case Administration (Hours: 7.4 Fees: \$4,867.00)**

26. Incorporated within this category is time incurred by Province personnel while performing various administrative tasks that do not clearly fit into other categories.

**C. Claims Analysis and Objections (Hours: 44.8 Fees: \$41,259.00)**

27. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to the preliminary analysis and estimate of potential claims, including administrative and general unsecured claims.

**D. Committee Activities (Hours: 197.1 Fees: \$138,718.00)**

28. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to preparing for, meeting with, and corresponding with the Committee. Province provided updates summarizing various analyses to the Committee.

**E. Court Filings (Hours: 3.0 Fees: \$1,660.00)**

29. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to preparing, reviewing, evaluating, and commenting on the Debtors motions and orders filed on the docket, including analysis of various motions and proposed orders.

**F. Court Hearings (Hours: 23.2 Fees: \$18,712.00)**

30. Incorporated within this category is time incurred by Province personnel while participating in and reviewing notes from various hearings from Debtors.

**G. Fee / Employment Applications (Hours: 39.4 Fees: \$26,365.00)**

31. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to the employment application and monthly fee statements of Province for these chapter 11 cases.

**H. Plan and Disclosure Statement (Hours: 30.8 Fees: \$22,340.00)**

32. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to the Debtors' proposed plan and disclosure statement.

**I. Sale Process (Hours: 8.5 Fees: \$6,399.00)**

33. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to the potential sale of the Debtors' assets.

**EXPENSES INCURRED BY PROVINCE**

34. In accordance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Guidelines, Province maintains the following policies with respect to expenses for which reimbursement is sought:

- a. **Airfare/Train** – Costs incurred by Province professionals when traveling by air or train to/from other cities on behalf of the Committee are incorporated into this Application;
- b. **Ground Transportation** – Expenses incurred by Province professionals for local transportation while outside of their home cities (on matters related to these chapter 11 cases) are incorporated into this Application. Such costs consist primarily of taxi-cab fares incurred by Province personnel while traveling. Also incorporated within this category are expenses incurred by Province professionals in connection with traveling to/from airports and parking at airports while traveling out-of-town on client matters;
- d. **Meals** – Costs incurred by Province professionals for meals while traveling outside of their home cities or for working meetings (on matters related to these chapter 11 cases) are incorporated into this Application;

- g. **Miscellaneous** – Costs incurred by Province professionals for various charges including supplies and financial research; and
- h. **Telephone/Internet** - Costs incurred by Province professionals for various charges including in-flight Wi-Fi and conference call fees.

**AUTHORITY FOR ALLOWANCE OF COMPENSATION**

35. Section 331 of the Bankruptcy Code allows a bankruptcy court to authorize final compensation for “[a] trustee, an examiner, a debtor’s attorney, or any professional person employed under section 327 or 1103 of this title . . . not more than once every 120 days after an order for relief in a case under this title . . . .”

36. Section 330 of the Bankruptcy Code authorizes the bankruptcy court to award a trustee, examiner, ombudsman or professional employed pursuant to 11 U.S.C. § 327 reasonable compensation for services and reimbursement of expenses. Specifically, section 330 provides that:

(a)(1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328 and 329, the court may award to . . . a professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by . . . professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual necessary expenses. . . .

(3) In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including–

(A) The time spent on such services;

(B) the rates charged for such services;

- (C) whether the services were necessary to the administration of, or beneficial at the time at which the services were rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in case other than cases under this title.

37. Province's fees comply with section 330 in that they represent reasonable compensation for actual and necessary services to assist the Committee in satisfying its statutory duties. As set forth below, under the standards set forth in section 330(a) of the Bankruptcy Code, Province's representation of the Committee warrants payment of its fees and reimbursement of its expenses.

- a. Time and labor required: As stated above, Province has expended 1,262.6 hours in its representation of the Committee during the Compensation Period, with a blended average billing rate of \$721.26 per hour for all timekeepers. All of the time spent by Province in these cases was actual, necessary and appropriate and enabled the Committee to discharge its duties. Province submits that it has represented the Committee in an efficient, timely, and cost-effective manner.
- b. Novelty and difficulty of questions presented: The issues attended to by Province in connection with these cases were novel, complex, and difficult, requiring thorough attention and substantial firm resources.
- c. Skill required to perform legal services properly: The experience, knowledge, and expertise of the various Province professionals and paraprofessionals representing the Committee in these cases have facilitated and expedited the results achieved. Providing financial advisory services to unsecured creditor committees in chapter 11 cases is a specialized practice that requires professionals, such as the Province professionals involved in this matter, with substantial expertise.
- d. Preclusion of other employment: Province's representation of the Committee in these cases took time and effort that was not therefore

available to provide comparable services to other current or potential clients.

- e. Experience, reputation, and ability: Province believes that its professionals who performed services for the Committee have an excellent reputation for their skill, quality, integrity, and ability in bankruptcy and other matters.
- f. Allowance in similar cases: The fees and expenses for which Province seeks compensation and reimbursement are comparable with the compensation sought and allowed in similar cases for similar services rendered and results obtained by Province and by its peer financial advisory firms.

### NOTICE

38. Notice of this Application will be provided to: (a) the entities on the Master Service List (as defined in the Case Management Order and available on the Debtors' case website at <https://cases.stretto.com/benitago>) and (b) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "**Notice Parties**").

### CONCLUSION

WHEREFORE, Province respectfully requests that the Court enter an order:

(i) authorizing for final allowance of \$910,663.00 as the fair and reasonable value of its actual and necessary professional services rendered by Province to the Committee during the Compensation Period;

(ii) providing for final allowance of \$2,256.14 as reimbursement for Province's actual and necessary expenses incurred during the Compensation Period;

(iii) releasing all existing holdbacks from prior Monthly Fee Statements;

(iv) authorizing and directing the Debtors to pay to Province (1) the unpaid balance in fees of \$160,023.32 (consisting of (a) \$176,048.20 for the 20% unpaid holdbacks from the September/October, November, and December Fee Statements, and (b) \$30,422.00 for the unpaid amount from the January Fee Statement, less Province's pro rata share of the Professional Fee GUC Contribution Amount in the amount of \$46,930.02, and (2) the unpaid balance of \$483.14 in expenses for the January Fee Statement;

(v) holding that the allowance of such final compensation for professional services rendered and reimbursement of actual necessary expenses incurred be without prejudice to Province's right to seek additional compensation for services performed and expenses incurred during the Compensation Period which were not processed at the time of this Application, including to the extent additional time is required after the filing of this Application to respond to any questions, comments, or objections regarding this Application or the applications of other Committee Professionals; and

(v) granting Province such other and further relief as it deems just and proper.

Dated: March 4, 2024

Respectfully submitted,

/s/ Sanjuro Kietlinski

Sanjuro Kietlinski  
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*Financial Advisor for the Official Committee  
of Unsecured Creditors*

**EXHIBIT A**

**Retention Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

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In re:	Chapter 11
Benitago Inc., <i>et al.</i> , <sup>1</sup>	Case No. 23-11394 (SHL)
Debtors.	(Jointly Administered)

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**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF  
PROVINCE, LLC AS FINANCIAL ADVISOR FOR THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS EFFECTIVE SEPTEMBER 21, 2023**

Upon the application (the “Application”)<sup>2</sup> of the Official Committee of Unsecured Creditors (the “Committee”) in the above-captioned chapter 11 cases for entry of an order authorizing the Committee to employ and retain Province, LLC (“Province”) as its financial advisor effective September 21, 2023, the date the Committee determined to employ Province as financial advisor in these cases, pursuant to sections 327(a) and 1103(a) of title 11 of the United States Code, Rule 2014(a) of the Federal Rules of Bankruptcy Procedure, and the Local Bankruptcy Rules for the Southern District of New York; and upon the Declaration of Sanjuro Kietlinski of Province, LLC (the “Kietlinski Declaration”) attached to the Application as **Exhibit B**; and the Court having jurisdiction pursuant to sections 157 and 1334 of title 28 of the United States Code to consider the Application and the relief requested therein; and venue being proper

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<sup>2</sup> Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Application.

in this Court pursuant to sections 1408 and 1409 of title 28 of the United States Code; and the Court being satisfied that notice of this Application and the opportunity for a hearing on this Application were appropriate under the particular circumstances and no further or other notice need be given; and the Court being satisfied, based on the representations made in the Application and the Kietlinski Declaration, that Province does not represent or hold any interest adverse to the Debtors or their estates as to the matters upon which Province has been and is to be employed, and that Province is a “disinterested person” as such term is defined in section 101(14) of the Bankruptcy Code, and, as required under sections 327(a) and 1103(a) of the Bankruptcy Code, neither holds nor represents an interest that is adverse in connection with these cases; and the Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and the Court having determined that the relief sought in the Application is in the best interests of the Committee, the Debtors, their creditors, and all parties in interest; and this Court having determined that the legal and factual bases set forth in the Application and in the Kim Declaration establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Application is GRANTED to the extent set forth herein.
2. The Committee is authorized to employ and to retain Province, LLC as its financial advisor, effective September 21, 2023, in accordance with the terms and conditions set forth in the Application.
3. Province is authorized to provide services to the Committee, including the following:
  - a. becoming familiar with and analyzing the Debtors’ cash collateral budget, assets and liabilities, and overall financial condition;

- b. reviewing financial and operational information furnished by the Debtors to the Committee;
- c. monitoring the going concern sale processes, interfacing with the Debtors' professionals, and advising the Committee regarding the processes;
- d. analyzing the Debtors' proposed business plan and developing alternative scenarios, if necessary;
- e. assessing the Debtors' various pleadings and proposed treatment of unsecured creditor claims therefrom;
- f. preparing, or reviewing as applicable, avoidance action and claim analyses;
- g. assisting the Committee in reviewing the Debtors' financial reports, including, but not limited to, SOFAs, Schedules, cash budgets, and Monthly Operating Reports;
- h. advising the Committee on the current state of these chapter 11 cases;
- i. advising the Committee in negotiations with the Debtors and third parties as necessary;
- j. if necessary, participating as a witness in hearings before the bankruptcy court with respect to matters upon which Province has provided advice; and
- k. other activities as are approved by the Committee, the Committee's counsel, and as agreed to by Province.

4. Province shall be compensated in accordance with the Application, and will file interim and final fee applications for allowance of its compensation and expenses, and shall be subject to sections 330 and 331 of the Bankruptcy Code, the applicable Bankruptcy Rules, the Local Rules, the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [ECF No. 101], and any further order of the Court.

5. This Order shall be immediately effective and enforceable upon its entry, and the Committee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

6. To the extent the Application or the Kietlinski Declaration is inconsistent with this Order, the terms of this Order shall govern.

7. Prior to applying any increases in its hourly rates beyond the rates set forth in the Application, Province shall provide ten (10) days' notice of any such increases to the Debtors and the United States Trustee, and shall file such notice with the Court. The U.S. Trustee and all

parties-in-interest retain all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

8. If new or previously undiscovered relevant connections or facts are discovered, Province shall file supplemental disclosures, as required under Bankruptcy Rule 2014.

9. Notice of the Application as provided therein shall be deemed to be good and sufficient notice of such Application, and the requirements of the Local Bankruptcy Rules are satisfied by the contents of the Application.

10. This Court shall retain jurisdiction with respect to all matters arising from or relating to the interpretation or implementation of this Order.

Dated: November 22, 2023  
White Plains, New York

/s/ Sean H. Lane  
THE HONORABLE SEAN H. LANE  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT B**

**Certification**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

		)			
In re:		)		Chapter 11	
		)			
Benitago, Inc. et al., <i>et al.</i> ,		)		Case No. 23-11394 (SHL)	
		)			
Debtors. <sup>1</sup>		)		Jointly Administered	
		)			

**STATEMENT PURSUANT TO  
FEDERAL RULE OF BANKRUPTCY PROCEDURE 2016(b)**

I, Sanjuro Kietlinski, hereby declare the following under penalty of perjury:

1. I am a Principal in the applicant firm, Province, LLC.

2. I have personally performed some of the financial advisory services rendered by Province, LLC (“**Province**”) as financial advisor for the Official Committee of Unsecured Creditors (the “**Committee**”), and I am familiar with all other work performed on behalf of the Committee by the professionals and paraprofessionals in the firm.

3. I have read the foregoing final fee application of Province, financial advisor for the Committee, for the Compensation Period (the “**Fee Application**”)<sup>2</sup>. To the best of my knowledge, information and belief, the statements contained in the Fee Application are true and correct. In addition, I believe that the Fee Application complies with Local Bankruptcy

<sup>1</sup> 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); Phaet 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.

<sup>2</sup> Capitalized terms not defined herein shall have the meanings ascribed to them in the Fee Application.

Rule 2016-1 and the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*.

4. In connection therewith, I hereby certify that:
  - a. to the best of my knowledge, information, and belief, formed after reasonable inquiry, the fees and disbursements sought in the Fee Application are permissible under the relevant rules, court orders, and Bankruptcy Code provisions;
  - b. the fees and disbursements sought in the Fee Application are billed at rates customarily employed by Province and generally accepted by Province's clients. In addition, none of the professionals seeking compensation varied their hourly rate based on the geographic location of these Chapter 11 Cases;
  - c. in providing a reimbursable expense, Province does not make a profit on that expense, whether the service is performed by Province in-house or through a third party;
  - d. in accordance with Bankruptcy Rule 2016(a) and section 504 of the Bankruptcy Code, no agreement or understanding exists between Province and any other person for the sharing of compensation to be received in connection with the above cases except as authorized pursuant to the Bankruptcy Code, Bankruptcy Rules, or Local Rules;
  - e. all services for which compensation is sought were actual and necessary professional services on behalf of the Committee and not on behalf of any other person;
  - f. the U.S. Trustee, the Debtors, the Committee and all other Notice Parties (as defined in the Interim Compensation Order) have been provided with a statement of the fees and disbursements for each month within the Compensation Period; and
  - g. A copy of the Fee Application has been provided to the Committee and the compensation sought has been approved by the Committee.
5. 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: March 4, 2024

Respectfully submitted,

/s/ Sanjuro Kietlinski

Sanjuro Kietlinski

PROVINCE, LLC

2360 Corporate Circle, Suite 340

Henderson, NV 89074

Phone: (702) 685-5555

skietlinski@provincefirm.com

*Financial Advisors for the Official Committee  
of Unsecured Creditors*

**EXHIBIT C**

**Summary of Fees Requested by Timekeeper**

**Compensation by Individual for the Committee for Professional Services**

<b>Name of Professional Individual</b>	<b>Position of the Applicant, Prior Relevant Experience, Area of Expertise</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Sanjuro Kietlinski	Principal - Corporate restructuring and Investment banking.	\$1,180	23.9	\$28,202.00
David Dachelet, Esq.	Principal and General Counsel - Corporate restructuring. Bar admission in 1998.	\$1,060	0.5	\$530.00
Sanjuro Kietlinski	Principal - Corporate restructuring and Investment banking.	\$1,030	437.0	\$450,110.00
Derrick Laton	Director - Financial analytics.	\$680	74.3	\$50,524.00
Arthur Almeida	Senior Associate - Investment banking.	\$600	520.1	\$312,060.00
Daniel Radi	Associate - Corporate finance.	\$450	15.4	\$6,930.00
Garo Khachikian	Associate - Banking and finance.	\$430	11.7	\$5,031.00
Hunter Thompson	Senior Analyst	\$390	14.9	\$5,811.00
Alex Byrne	Analyst	\$320	115.0	\$36,800.00
Christian Yeaton	Analyst	\$300	35.5	\$10,650.00
	<b>Subtotal</b>		<b>1,248.3</b>	<b>\$906,648.00</b>
	<b>Blended Rate for Professionals</b>	<b>\$726.31</b>		
<b>Name of Professional Individual</b>		<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Eric Mattson	Matter Manager	\$300	1.2	\$360.00
Beth Robinson	Paralegal	\$290	5.9	\$1,711.00
Eric Mattson	Paralegal	\$270	7.2	\$1,944.00
	<b>Subtotal</b>		<b>14.3</b>	<b>\$4,015.00</b>
			<b>Total Hours Billed</b>	<b>Total Compensation</b>
	<b>Grand Total</b>		<b>1,262.6</b>	<b>\$910,663.00</b>
	<b>Blended Rate for Professionals</b>	<b>\$721.26</b>		

**EXHIBIT D**

**Summary of Fees Requested by Project Category**

**Summary of Fees Requested by Project Category**

<b>Project Categories</b>	<b>Total Hours</b>	<b>Total Fees</b>
Business Analysis / Operations	908.4	\$650,343.00
Case Administration	7.4	\$4,867.00
Claims Analysis and Objections	44.8	\$41,259.00
Committee Activities	197.1	\$138,718.00
Court Filings	3.0	\$1,660.00
Court Hearings	23.2	\$18,712.00
Fee/Employment Applications	39.4	\$26,365.00
Plan and Disclosure Statement	30.8	\$22,340.00
Sale Process	8.5	\$6,399.00
<b>Grand Total</b>	<b>1,262.6</b>	<b>\$910,663.00</b>

**EXHIBIT E**

**Summary of Expense Reimbursement Requested by Category**

**Expense Summary for the Committee**

<b>Expense Category</b>	<b>Description</b>	<b>Total Expenses</b>
Meals	Working meals.	\$338.14
Miscellaneous	Research fees.	\$1,918.00
<b>Total Expenses</b>		<b>\$2,256.14</b>

**EXHIBIT F**

**Time and Fees Spent on Fee Applications**

**Time and Fees Spent on Fee Statements**

<b>Fee Statement</b>	<b>Hours</b>	<b>Amount</b>	<b>Total Fees Sought</b>
First (Sept/Oct 2023)	13.2	\$9,245.00	\$370,885.00
Second (Nov 2023)	12.4	\$8,164.00	\$343,632.00
Third (Dec 2023)	11.4	\$7,180.00	\$165,724.00
Fourth (Jan/Feb 2024)	2.4	\$1,776.00	\$30,422.00
<b>Total</b>	<b>39.4</b>	<b>\$26,365.00</b>	<b>\$910,663.00</b>

**EXHIBIT G**

**Time Entries and Details of Expenses**

**BILLING DETAILS**

<b>Entry Date</b>	<b>Person</b>	<b>Comments</b>	<b>Task</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Amount</b>
9/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: diligence list.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/21/2023	Christian Yeaton	Continued working on budget variance analysis.	Business Analysis / Operations	2.10	300.00	\$630.00
9/21/2023	Christian Yeaton	Finished budget variance analysis for review.	Business Analysis / Operations	1.80	300.00	\$540.00
9/21/2023	Derrick Laton	Analyzed key assumptions and liquidity in DIP budget.	Business Analysis / Operations	2.20	680.00	\$1,496.00
9/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: budget analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/21/2023	Sanjuro Kietlinski	Reviewed the Declaration of Thomas Studebaker.	Business Analysis / Operations	2.10	1,030.00	\$2,163.00
9/21/2023	Sanjuro Kietlinski	Reviewed D. Mannal UCC update.	Committee Activities	0.20	1,030.00	\$206.00
9/21/2023	Arthur Almeida	Attended follow up call with S. Kietlinski re: case kickoff.	Business Analysis / Operations	0.20	600.00	\$120.00
9/21/2023	Sanjuro Kietlinski	Reviewed initial variance report.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
9/21/2023	Sanjuro Kietlinski	Developed strategy / case workstreams for team.	Business Analysis / Operations	0.90	1,030.00	\$927.00
9/21/2023	Arthur Almeida	Reviewed first iteration of cash collateral budget in Excel.	Business Analysis / Operations	1.40	600.00	\$840.00
9/21/2023	Sanjuro Kietlinski	Reviewed the Declaration of Santiago Nestares Lampo.	Business Analysis / Operations	1.80	1,030.00	\$1,854.00
9/21/2023	Sanjuro Kietlinski	Corresponded with B. Robinson re: additional admin matters.	Case Administration	0.20	1,030.00	\$206.00
9/21/2023	Sanjuro Kietlinski	Attended multiple phone calls with A. Almeida re: case kickoff matters.	Business Analysis / Operations	0.60	1,030.00	\$618.00
9/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: sale process matters.	Sale Process	0.10	1,030.00	\$103.00
9/21/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: budget analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/21/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: diligence matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/21/2023	Sanjuro Kietlinski	Corresponded with PPP team re: kickoff matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/21/2023	Sanjuro Kietlinski	Corresponded with B. Robinson re: retention matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
9/21/2023	Sanjuro Kietlinski	Corresponded with B. Robinson re: admin matters.	Case Administration	0.40	1,030.00	\$412.00
9/21/2023	Sanjuro Kietlinski	Attended preliminary call with D. Mannel.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/21/2023	Christian Yeaton	Worked on budget variance analysis.	Business Analysis / Operations	2.60	300.00	\$780.00
9/21/2023	Arthur Almeida	Attended multiple phone calls with S. Kietlinski re: case kickoff matters.	Business Analysis / Operations	0.60	600.00	\$360.00
9/21/2023	Sanjuro Kietlinski	Follow up correspondences with B. Robinson re: admin matters.	Case Administration	0.30	1,030.00	\$309.00
9/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: sale / financial workstreams.	Sale Process	0.40	1,030.00	\$412.00
9/21/2023	Sanjuro Kietlinski	Attended follow up call with A. Almeida re: case kickoff.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: variance report analyses.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/21/2023	Sanjuro Kietlinski	Analyzed the Cash Collateral Motion.	Business Analysis / Operations	2.30	1,030.00	\$2,369.00
9/21/2023	Sanjuro Kietlinski	Corresponded with D. Mannel re: Committee matters.	Committee Activities	0.10	1,030.00	\$103.00
9/21/2023	Derrick Laton	Analyzed debtors' cash management system.	Business Analysis / Operations	1.90	680.00	\$1,292.00
9/21/2023	Sanjuro Kietlinski	Corresponded with PPP team re: initial information requests.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/21/2023	Sanjuro Kietlinski	Followed up internally re: retention matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
9/21/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: kickoff matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/22/2023	Christian Yeaton	Cleaned up call notes and sent to team.	Business Analysis / Operations	0.70	300.00	\$210.00
9/22/2023	Arthur Almeida	Fixed the cash budget in Excel.	Business Analysis / Operations	1.20	600.00	\$720.00
9/22/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: sale process.	Sale Process	0.10	1,030.00	\$103.00
9/22/2023	Sanjuro Kietlinski	Reviewed the Taxes Motion.	Business Analysis / Operations	0.70	1,030.00	\$721.00
9/22/2023	Christian Yeaton	Started on first UCC deck.	Committee Activities	2.70	300.00	\$810.00
9/22/2023	Arthur Almeida	Reviewed second draft of budget variance in Excel.	Business Analysis / Operations	1.20	600.00	\$720.00
9/22/2023	Derrick Laton	Outlined discussion materials for initial Benitago Committee call.	Committee Activities	1.80	680.00	\$1,224.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
9/22/2023	Arthur Almeida	Finalized diligence request list.	Business Analysis / Operations	1.10	600.00	\$660.00
9/22/2023	Christian Yeaton	Continued to work on first UCC deck.	Committee Activities	2.10	300.00	\$630.00
9/22/2023	Christian Yeaton	Attended meeting with Debtor FA.	Business Analysis / Operations	0.50	300.00	\$150.00
9/22/2023	Christian Yeaton	Put together a potential buyers list.	Sale Process	2.70	300.00	\$810.00
9/22/2023	Derrick Laton	Attended kickoff call with Portage Point.	Business Analysis / Operations	0.50	680.00	\$340.00
9/22/2023	Sanjuro Kietlinski	Corresponded with D. Laton and A. Almeida re: UCC presentation.	Committee Activities	0.20	1,030.00	\$206.00
9/22/2023	Sanjuro Kietlinski	Drafted list of initial business analysis questions for PPP call.	Business Analysis / Operations	0.30	1,030.00	\$309.00
9/22/2023	Arthur Almeida	Continued reviewing cash management system.	Business Analysis / Operations	2.60	600.00	\$1,560.00
9/22/2023	Sanjuro Kietlinski	Attended kickoff call with PPP team.	Business Analysis / Operations	0.50	1,030.00	\$515.00
9/22/2023	Sanjuro Kietlinski	Reviewed the Supplemental Declaration of Sheryl Betance.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/22/2023	Sanjuro Kietlinski	Analyzed Cash Collateral Budget.	Business Analysis / Operations	1.40	1,030.00	\$1,442.00
9/22/2023	Derrick Laton	Attended kickoff call with Dechert team.	Business Analysis / Operations	0.50	680.00	\$340.00
9/22/2023	Sanjuro Kietlinski	Reviewed the Supplement to the Vendors Motion.	Business Analysis / Operations	0.40	1,030.00	\$412.00
9/22/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: UCC presentation matters.	Committee Activities	0.10	1,030.00	\$103.00
9/22/2023	Sanjuro Kietlinski	Reviewed edits to diligence list.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/22/2023	Sanjuro Kietlinski	Reviewed the Wages Motion.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
9/22/2023	Sanjuro Kietlinski	Attended conference call with Dechert team.	Business Analysis / Operations	0.50	1,030.00	\$515.00
9/22/2023	Sanjuro Kietlinski	Reviewed the Bid Procedures Motion.	Sale Process	1.30	1,030.00	\$1,339.00
9/22/2023	Beth Robinson	Ran internal conflicts check.	Fee / Employment Applications	2.90	290.00	\$841.00
9/22/2023	Arthur Almeida	Reviewed initial slides from C. Yeaton and provided feedback.	Committee Activities	1.60	600.00	\$960.00
9/22/2023	Sanjuro Kietlinski	Corresponded internally re: additional notes to UCC presentation.	Committee Activities	0.20	1,030.00	\$206.00
9/22/2023	Arthur Almeida	Revised list of brand aggregators.	Business Analysis / Operations	1.70	600.00	\$1,020.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
9/22/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: case strategy.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/22/2023	Sanjuro Kietlinski	Analyzed Vendor Relief Report.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/22/2023	Arthur Almeida	Reviewed cash management system.	Business Analysis / Operations	1.70	600.00	\$1,020.00
9/22/2023	Sanjuro Kietlinski	Reviewed background company information.	Business Analysis / Operations	0.70	1,030.00	\$721.00
9/22/2023	Arthur Almeida	Prepared list of proposed workstreams, associated diligence requests, and slides.	Business Analysis / Operations	1.90	600.00	\$1,140.00
9/22/2023	Sanjuro Kietlinski	Reviewed the Vendors Motion.	Business Analysis / Operations	0.90	1,030.00	\$927.00
9/22/2023	Sanjuro Kietlinski	Reviewed preliminary diligence list.	Business Analysis / Operations	0.70	1,030.00	\$721.00
9/23/2023	Sanjuro Kietlinski	Began analysis of Cash Management System.	Business Analysis / Operations	2.70	1,030.00	\$2,781.00
9/23/2023	Sanjuro Kietlinski	Reconciled variance report / cash collateral budget.	Business Analysis / Operations	0.80	1,030.00	\$824.00
9/23/2023	Sanjuro Kietlinski	Reviewed draft UCC presentation.	Committee Activities	1.50	1,030.00	\$1,545.00
9/23/2023	Arthur Almeida	Reviewed second draft of committee presentation and provided additional comments.	Committee Activities	1.10	600.00	\$660.00
9/23/2023	Arthur Almeida	Reviewed fourth draft of committee presentation and provided additional comments.	Committee Activities	0.30	600.00	\$180.00
9/23/2023	Arthur Almeida	Reviewed third draft of committee presentation and provided additional comments.	Committee Activities	0.40	600.00	\$240.00
9/23/2023	Christian Yeaton	Continued to work on UCC deck.	Committee Activities	2.60	300.00	\$780.00
9/23/2023	Sanjuro Kietlinski	Continued analysis of Cash Management System.	Business Analysis / Operations	2.10	1,030.00	\$2,163.00
9/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: committee call prep.	Committee Activities	0.10	1,030.00	\$103.00
9/24/2023	Sanjuro Kietlinski	Corresponded with PPP team re: priority diligence matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/24/2023	Sanjuro Kietlinski	Reviewed updated UCC presentation.	Committee Activities	0.80	1,030.00	\$824.00
9/24/2023	Sanjuro Kietlinski	Reviewed draft UCC presentation.	Committee Activities	1.30	1,030.00	\$1,339.00
9/24/2023	Arthur Almeida	Prepared first UCC presentation materials.	Committee Activities	2.40	600.00	\$1,440.00
9/24/2023	Sanjuro Kietlinski	Corresponded internally re: high priority diligence items.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/24/2023	Sanjuro Kietlinski	Attended inbound phone call with prospective bidder.	Sale Process	0.70	1,030.00	\$721.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
9/24/2023	Christian Yeaton	Finalized first UCC deck.	Committee Activities	2.40	300.00	\$720.00
9/24/2023	Arthur Almeida	Finalized presentation materials.	Committee Activities	1.10	600.00	\$660.00
9/24/2023	Derrick Laton	Edited summary of analyses for 9/26 Committee call.	Business Analysis / Operations	2.60	680.00	\$1,768.00
9/24/2023	Sanjuro Kietlinski	Corresponded with PPP re: diligence matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/24/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: diligence list.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/24/2023	Sanjuro Kietlinski	Corresponded with PPP team re: diligence list.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/24/2023	Sanjuro Kietlinski	Finalized UCC presentation.	Committee Activities	0.60	1,030.00	\$618.00
9/25/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
9/25/2023	Sanjuro Kietlinski	Corresponded with PPP re: sale process and buyers list.	Sale Process	0.20	1,030.00	\$206.00
9/25/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: kickoff matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/25/2023	Sanjuro Kietlinski	Drafted script for UCC presentation.	Committee Activities	1.60	1,030.00	\$1,648.00
9/25/2023	Arthur Almeida	Began drafting script for presentation.	Committee Activities	2.00	600.00	\$1,200.00
9/25/2023	Sanjuro Kietlinski	Reviewed updated UCC presentation.	Committee Activities	1.50	1,030.00	\$1,545.00
9/25/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: case workstreams.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/25/2023	Christian Yeaton	Completed budget variance analysis.	Business Analysis / Operations	2.40	300.00	\$720.00
9/25/2023	Sanjuro Kietlinski	Corresponded with D. Laton re: UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
9/25/2023	Sanjuro Kietlinski	Reviewed UCC info sharing motion.	Committee Activities	0.50	1,030.00	\$515.00
9/25/2023	Christian Yeaton	Started on analysis for Committee deck.	Committee Activities	2.20	300.00	\$660.00
9/25/2023	Sanjuro Kietlinski	Corresponded with G. Schmitz re: kickoff matters.	Sale Process	0.30	1,030.00	\$309.00
9/25/2023	Arthur Almeida	Finalized script and minor presentation edits ahead of upcoming committee meeting (9/26).	Committee Activities	2.20	600.00	\$1,320.00
9/25/2023	Arthur Almeida	Revised presentation materials.	Committee Activities	0.40	600.00	\$240.00
9/25/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: diligence matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/26/2023	Arthur Almeida	Planned workstreams based on recent committee meeting and availability of information.	Case Administration	0.30	600.00	\$180.00
9/26/2023	Sanjuro Kietlinski	Followed up with UCC members re: sale process.	Committee Activities	0.30	1,030.00	\$309.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
9/26/2023	Sanjuro Kietlinski	Attended follow up call with D. Mannal.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/26/2023	Arthur Almeida	Consolidated meeting notes for internal team.	Case Administration	0.40	600.00	\$240.00
9/26/2023	Sanjuro Kietlinski	Attended Committee Meeting.	Committee Activities	1.00	1,030.00	\$1,030.00
9/26/2023	Arthur Almeida	Compared contact list from Portage Point against known aggregators.	Business Analysis / Operations	0.50	600.00	\$300.00
9/26/2023	Arthur Almeida	Prepared for (0.3) and attended (1.0) committee meeting.	Committee Activities	1.30	600.00	\$780.00
9/26/2023	Sanjuro Kietlinski	Prepped for UCC call.	Committee Activities	0.60	1,030.00	\$618.00
9/26/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: sale process matters.	Sale Process	0.20	1,030.00	\$206.00
9/26/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: buyers list.	Sale Process	0.20	1,030.00	\$206.00
9/26/2023	Sanjuro Kietlinski	Reviewed A. Almeida memo re: wages and employee benefits.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/26/2023	Sanjuro Kietlinski	Reviewed supplemental buyers list.	Sale Process	0.20	1,030.00	\$206.00
9/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and PPP re: diligence matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: buyers list + additions.	Sale Process	0.10	1,030.00	\$103.00
9/27/2023	Sanjuro Kietlinski	Followed up with UCC member.	Committee Activities	0.10	1,030.00	\$103.00
9/27/2023	Sanjuro Kietlinski	Corresponded with the Dechert team re: info requests.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/27/2023	Sanjuro Kietlinski	Followed up with Committee member re: sale process.	Committee Activities	0.10	1,030.00	\$103.00
9/27/2023	Sanjuro Kietlinski	Corresponded with Dechert re: diligence matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/27/2023	Christian Yeaton	Finalized allocation analysis.	Business Analysis / Operations	2.80	300.00	\$840.00
9/27/2023	Christian Yeaton	Started on LTM allocation analysis.	Business Analysis / Operations	2.90	300.00	\$870.00
9/27/2023	Sanjuro Kietlinski	Reviewed PPP diligence responses.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/27/2023	Arthur Almeida	Reviewed information received against preliminary diligence list.	Business Analysis / Operations	0.70	600.00	\$420.00
9/27/2023	Arthur Almeida	Reviewed dataroom contents.	Business Analysis / Operations	1.00	600.00	\$600.00
9/27/2023	Sanjuro Kietlinski	Reviewed A. Almeida Cash Management summary.	Business Analysis / Operations	0.90	1,030.00	\$927.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
9/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: employee spending / wages motion.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: budget analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/27/2023	Arthur Almeida	Mapped cash management system.	Business Analysis / Operations	2.10	600.00	\$1,260.00
9/28/2023	David Dachelet	Reviewed connections database responses to aid in Schedule 2 analysis.	Fee / Employment Applications	0.20	1,060.00	\$212.00
9/28/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and Dechert re: cash management matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
9/28/2023	Sanjuro Kietlinski	Reviewed draft Retention Application.	Fee / Employment Applications	1.10	1,030.00	\$1,133.00
9/28/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: Cash Management System issues.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/28/2023	Arthur Almeida	Analyzed distribution of expenses across entities.	Business Analysis / Operations	2.00	600.00	\$1,200.00
9/28/2023	Arthur Almeida	Prepared cash management system visual overview.	Business Analysis / Operations	1.70	600.00	\$1,020.00
9/28/2023	David Dachelet	Reviewed draft retention application; email correspondence with B. Robinson.	Fee / Employment Applications	0.30	1,060.00	\$318.00
9/28/2023	Arthur Almeida	Finalized review of historical expense allocation from initial dataset provided by the Debtors.	Business Analysis / Operations	1.40	600.00	\$840.00
9/28/2023	Beth Robinson	Drafted retention application; emailed D. Dachelet re: same.	Fee / Employment Applications	2.80	290.00	\$812.00
9/28/2023	Sanjuro Kietlinski	Corresponded with T. Studebaker re: kickoff call.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/28/2023	Sanjuro Kietlinski	Analyzed second interim cash management order.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
9/28/2023	Sanjuro Kietlinski	Corresponded with B. Robinson re: conflicts check.	Fee / Employment Applications	0.20	1,030.00	\$206.00
9/28/2023	Arthur Almeida	Reviewed outstanding requests to draft correspondence with counsel and Debtor FAs.	Business Analysis / Operations	1.00	600.00	\$600.00
9/28/2023	Arthur Almeida	Continued analyzing historical financials.	Business Analysis / Operations	2.20	600.00	\$1,320.00
9/28/2023	Beth Robinson	Revised retention application; emailed S. Kietlinski re: same.	Fee / Employment Applications	0.20	290.00	\$58.00
9/28/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Allocation Report.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
9/28/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: progress of various workstreams.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/28/2023	Sanjuro Kietlinski	Analyzed redlined final cash management order.	Business Analysis / Operations	0.70	1,030.00	\$721.00
9/29/2023	Arthur Almeida	Reviewed proposed cash management order.	Business Analysis / Operations	2.00	600.00	\$1,200.00
9/29/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: cash management markups.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/29/2023	Sanjuro Kietlinski	Followed up with T. Studebaker re: kickoff matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/29/2023	Sanjuro Kietlinski	Reviewed additional redlines to cash management.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
9/29/2023	Arthur Almeida	Reviewed proposed cash collateral order.	Business Analysis / Operations	0.90	600.00	\$540.00
9/29/2023	Arthur Almeida	Call with Province and Portage Point teams on the cash management system, intercompany agreement, and allocation of expenses.	Business Analysis / Operations	0.50	600.00	\$300.00
9/29/2023	Sanjuro Kietlinski	Reviewed dataroom updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: cash management.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/29/2023	Sanjuro Kietlinski	Attended conference call with Portage Point re: cash management matters.	Business Analysis / Operations	0.50	1,030.00	\$515.00
9/29/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: CMS matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/29/2023	Arthur Almeida	Call with Province and Dechert teams to discuss latest findings and cash management system.	Business Analysis / Operations	0.90	600.00	\$540.00
9/29/2023	Arthur Almeida	Drafted cash management system overview incorporating information from the cash collateral motion and intercompany agreement.	Business Analysis / Operations	0.70	600.00	\$420.00
9/29/2023	Sanjuro Kietlinski	Additional correspondences with Dechert team re: cash management/cash collateral matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
9/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Cash Management and Cash Collateral matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/29/2023	Sanjuro Kietlinski	Attended phone call with A. Almeida to discuss UCC presentation workstreams.	Committee Activities	0.10	1,030.00	\$103.00
9/29/2023	Sanjuro Kietlinski	Analyzed redlines to Cash Collateral Order.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
9/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: diligence updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
9/29/2023	Sanjuro Kietlinski	Corresponded with C. Giancaspro re: kickoff / diligence info.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/29/2023	Sanjuro Kietlinski	Attended conference call with Dechert team re: cash management matters.	Business Analysis / Operations	0.90	1,030.00	\$927.00
9/29/2023	Arthur Almeida	Attended phone call with S. Kietlinski to discuss UCC presentation workstreams.	Committee Activities	0.10	600.00	\$60.00
9/29/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: cash management.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/29/2023	Arthur Almeida	Drafted memo with respect to cash collateral and cash management risks and proposed solutions.	Business Analysis / Operations	3.00	600.00	\$1,800.00
9/29/2023	Sanjuro Kietlinski	Reviewed/finalized cash management write-up.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
9/30/2023	Sanjuro Kietlinski	Corresponded with C. Yeaton re: diligence matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/30/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: Interim Sales & Services Agreement.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/30/2023	Arthur Almeida	Follow up call with S. Kietlinski to discuss UCC presentation workstreams.	Committee Activities	0.10	600.00	\$60.00
9/30/2023	Sanjuro Kietlinski	Analyzed updated 13-week cashflow budget.	Business Analysis / Operations	0.80	1,030.00	\$824.00
9/30/2023	Sanjuro Kietlinski	Corresponded with C. Giancaspro re: weekly variance reports.	Business Analysis / Operations	0.10	1,030.00	\$103.00
9/30/2023	Sanjuro Kietlinski	Drafted memo to Dechert team re: certain language in Cash Collateral Order.	Business Analysis / Operations	0.20	1,030.00	\$206.00
9/30/2023	Sanjuro Kietlinski	Follow up call with A. Almeida to discuss UCC presentation workstreams.	Committee Activities	0.10	1,030.00	\$103.00
9/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: admin matters.	Case Administration	0.10	1,030.00	\$103.00
9/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: status of draft UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
10/1/2023	Sanjuro Kietlinski	Reviewed A. Almeida comments to updated cash management matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/1/2023	Arthur Almeida	Reviewed budget analysis from team.	Business Analysis / Operations	0.80	600.00	\$480.00
10/1/2023	Arthur Almeida	Analyzed the proposed cash management order (1.9). Corresponded with Province and Dechert teams regarding same (0.5).	Case Administration	2.40	600.00	\$1,440.00
10/1/2023	Arthur Almeida	Prepared outline for upcoming committee presentation.	Committee Activities	0.40	600.00	\$240.00
10/1/2023	Sanjuro Kietlinski	Analyzed variance report.	Business Analysis / Operations	0.70	1,030.00	\$721.00
10/1/2023	Arthur Almeida	Prepared presentation for second committee meeting.	Committee Activities	2.10	600.00	\$1,260.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/1/2023	Arthur Almeida	Analyzed cost allocation and cash flows in revised budget.	Business Analysis / Operations	2.70	600.00	\$1,620.00
10/1/2023	Sanjuro Kietlinski	Drafted comments to draft UCC presentation.	Committee Activities	0.50	1,030.00	\$515.00
10/1/2023	Sanjuro Kietlinski	Reviewed redlines to vendor motion/order.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/1/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: updated redlines re: cash management.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/1/2023	Sanjuro Kietlinski	Reviewed A. Almeida notes to Vendor matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/1/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: cash collateral analysis.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/1/2023	Sanjuro Kietlinski	Reviewed additional redlines to cash management/cash collateral.	Business Analysis / Operations	0.80	1,030.00	\$824.00
10/1/2023	Sanjuro Kietlinski	Reviewed draft UCC presentation.	Committee Activities	1.60	1,030.00	\$1,648.00
10/1/2023	Arthur Almeida	Provided commentary on proposed cash management and vendor orders from counsel.	Business Analysis / Operations	1.70	600.00	\$1,020.00
10/1/2023	Arthur Almeida	Continued preparing presentation for second committee meeting.	Committee Activities	1.40	600.00	\$840.00
10/1/2023	Sanjuro Kietlinski	Reviewed updates to cash management flow slides.	Business Analysis / Operations	0.60	1,030.00	\$618.00
10/2/2023	Sanjuro Kietlinski	Finalized UCC presentation for 10/3 meeting.	Committee Activities	1.90	1,030.00	\$1,957.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Vendor Motion.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Arthur Almeida	Continued revising committee presentation based on commentary from team.	Committee Activities	1.30	600.00	\$780.00
10/2/2023	Sanjuro Kietlinski	Reviewed A. Almeida memo re: additional intercompany and allocation questions.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: various intercompany matters.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/2/2023	Christian Yeaton	Closed up budget analysis and financial overview analysis for Committee deck.	Business Analysis / Operations	2.30	300.00	\$690.00
10/2/2023	Sanjuro Kietlinski	Drafted budget/sale process updates for Dechert team.	Business Analysis / Operations	0.70	1,030.00	\$721.00
10/2/2023	Arthur Almeida	Adjusted committee presentation per commentary from Province team.	Committee Activities	1.40	600.00	\$840.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: historical inventory payment flows.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Sanjuro Kietlinski	Followed up with B. Robinson re: retention matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: gross to net sales conversation.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: draft UCC presentation.	Committee Activities	0.40	1,030.00	\$412.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: historical sales datapoints.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Christian Yeaton	Finalized presentation for upcoming Committee meeting.	Committee Activities	2.70	300.00	\$810.00
10/2/2023	Arthur Almeida	Revised committee presentation based on commentary from team.	Committee Activities	1.60	600.00	\$960.00
10/2/2023	Sanjuro Kietlinski	Reviewed employee wage matrix.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/2/2023	Sanjuro Kietlinski	Reviewed intercompany / cash management call notes.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/2/2023	Sanjuro Kietlinski	Analyzed Benitago/Acrux reimbursement terms.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Sanjuro Kietlinski	Reviewed (0.2) and responded to D. Mannal (0.1) re: additional language to cash management.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: sale estimates.	Sale Process	0.20	1,030.00	\$206.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: cash management matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/2/2023	Sanjuro Kietlinski	Drafted list of comments/questions to draft UCC presentation.	Committee Activities	0.80	1,030.00	\$824.00
10/2/2023	Sanjuro Kietlinski	Additional correspondences/redline reviews of second interim cash management.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: sale process matters.	Sale Process	0.10	1,030.00	\$103.00
10/2/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: inventory and liens.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Sanjuro Kietlinski	Reviewed additional redlines/comments to Cash Collateral Order.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/2/2023	Arthur Almeida	Reviewed ordinary course professional order.	Court Filings	1.40	600.00	\$840.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UCC call prep.	Committee Activities	0.20	1,030.00	\$206.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: active workstream progress.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: settlement discussions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Sanjuro Kietlinski	Corresponded with Dechert re: retention application.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/2/2023	Arthur Almeida	Attended call with Dechert, Portage Point, and Togut teams regarding the latest cash management and cash collateral orders.	Business Analysis / Operations	1.00	600.00	\$600.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/2/2023	Arthur Almeida	Analyzed new budget against initial cash flow budget.	Business Analysis / Operations	1.40	600.00	\$840.00
10/2/2023	Sanjuro Kietlinski	Reviewed A. Almeida breakdown of inventory / services calculations.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Derrick Laton	Reviewed team's presentation materials for 10/3 Committee call.	Committee Activities	1.30	680.00	\$884.00
10/2/2023	Sanjuro Kietlinski	Drafted additional comments to UCC materials.	Committee Activities	0.30	1,030.00	\$309.00
10/2/2023	Sanjuro Kietlinski	Reviewed A. Almeida updates re: sale process/budget.	Sale Process	0.20	1,030.00	\$206.00
10/2/2023	Sanjuro Kietlinski	Reviewed modifications to OCP Motion.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: paragraphs in the intercompany agreement.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Arthur Almeida	Reviewed materials to answer question from counsel.	Case Administration	0.90	600.00	\$540.00
10/2/2023	Sanjuro Kietlinski	Reviewed reconciliation between budget and cash management provisions.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/2/2023	Sanjuro Kietlinski	Reviewed responses to sales decline reasons.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: OCP matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/2/2023	Sanjuro Kietlinski	Finalized retention app.	Fee / Employment Applications	1.00	1,030.00	\$1,030.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: consolidated financials.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/2/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: edits to UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
10/2/2023	Arthur Almeida	Analyzed budget and cash flow updates against latest draft order from legal.	Business Analysis / Operations	1.90	600.00	\$1,140.00
10/2/2023	Sanjuro Kietlinski	Reviewed GT comments to cash management.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/3/2023	Sanjuro Kietlinski	Attended 10/3 UCC meeting.	Committee Activities	0.80	1,030.00	\$824.00
10/3/2023	Arthur Almeida	Verified figures in proposed filings.	Business Analysis / Operations	0.80	600.00	\$480.00
10/3/2023	Sanjuro Kietlinski	Reconciled PPP cash management deck with other datapoints.	Business Analysis / Operations	0.70	1,030.00	\$721.00
10/3/2023	Sanjuro Kietlinski	Conducted additional analysis on updated cashflow budget.	Business Analysis / Operations	0.60	1,030.00	\$618.00
10/3/2023	Arthur Almeida	Attended second UCC meeting.	Committee Activities	0.80	600.00	\$480.00
10/3/2023	Sanjuro Kietlinski	Prepared for upcoming UCC presentation.	Committee Activities	1.00	1,030.00	\$1,030.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/3/2023	Sanjuro Kietlinski	Reviewed the CoVenture Objection to Cash Management.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/3/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: UCC presentation agenda.	Committee Activities	0.10	1,030.00	\$103.00
10/3/2023	Arthur Almeida	Prepared script for UCC presentation.	Committee Activities	1.60	600.00	\$960.00
10/3/2023	Sanjuro Kietlinski	Analyzed PPP cash management deck.	Business Analysis / Operations	0.90	1,030.00	\$927.00
10/3/2023	Sanjuro Kietlinski	Reviewed PPP cash management diligence support presentation.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/3/2023	Derrick Laton	Analyzed debtors' latest cash flow forecast and liquidity projections.	Business Analysis / Operations	1.90	680.00	\$1,292.00
10/3/2023	Sanjuro Kietlinski	Reviewed updated cash management objection.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/3/2023	Derrick Laton	Reviewed A. Almeida memo and notes re: cash collateral order.	Business Analysis / Operations	1.10	680.00	\$748.00
10/3/2023	Sanjuro Kietlinski	Reviewed comments to cash management objection.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/3/2023	Arthur Almeida	Analyzed liquidity scenarios under different cash management proposals.	Business Analysis / Operations	1.80	600.00	\$1,080.00
10/3/2023	Arthur Almeida	Reviewed supplementary cash flow materials from meeting with debtor and UCC professionals.	Business Analysis / Operations	2.80	600.00	\$1,680.00
10/4/2023	Arthur Almeida	Drafted internal communication regarding latest data received from Portage Point team.	Business Analysis / Operations	0.30	600.00	\$180.00
10/4/2023	Sanjuro Kietlinski	Analyzed historical financial performance.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/4/2023	Sanjuro Kietlinski	Reviewed Dechert comments re: OCP.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/4/2023	Sanjuro Kietlinski	Followed up with D. Mannal re: retention matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/4/2023	Sanjuro Kietlinski	Corresponded with E. Mattson re: retention matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
10/4/2023	Sanjuro Kietlinski	Reviewed A. Almeida memo re: historical financial analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/5/2023	Sanjuro Kietlinski	Reviewed draft UCC presentation.	Committee Activities	0.50	1,030.00	\$515.00
10/5/2023	Sanjuro Kietlinski	Reviewed call notes from update call with PPP.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/5/2023	Sanjuro Kietlinski	Reviewed cashflow model scenario analysis.	Business Analysis / Operations	0.90	1,030.00	\$927.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/5/2023	Arthur Almeida	Drafted internal communications on information availability and discrepancies.	Business Analysis / Operations	0.30	600.00	\$180.00
10/5/2023	Sanjuro Kietlinski	Reviewed H. Yan comments re: cash management update.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/5/2023	Sanjuro Kietlinski	Followed up with B. Robinson re: retention matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/6/2023	Arthur Almeida	Reviewed analysis of historical financials and variance report.	Business Analysis / Operations	1.30	600.00	\$780.00
10/6/2023	Derrick Laton	Analyzed DIP budget details regarding ordinary course professional payments.	Business Analysis / Operations	1.50	680.00	\$1,020.00
10/7/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: cash management/inventory matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/7/2023	Sanjuro Kietlinski	Followed up with C. Yeaton and A. Almeida re: sale process matters.	Sale Process	0.10	1,030.00	\$103.00
10/7/2023	Derrick Laton	Reviewed team's draft of UCC presentation materials for 10/10 call.	Committee Activities	1.40	680.00	\$952.00
10/7/2023	Arthur Almeida	Reviewed comparable margin report.	Business Analysis / Operations	2.60	600.00	\$1,560.00
10/7/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: follow up item requests for draft UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Benitago/Acrux intercompany issues.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/7/2023	Sanjuro Kietlinski	Reviewed additional memos from A. Almeida re: cash management related matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: diligence matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/7/2023	Derrick Laton	Analyzed A&M report re: allocation of expenses between debtor entities.	Business Analysis / Operations	1.10	680.00	\$748.00
10/7/2023	Sanjuro Kietlinski	Followed up with Dechert re: retention matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Drafted memo to PPP team re: diligence follow up matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/7/2023	Sanjuro Kietlinski	Reviewed/responded to A. Almeida re: second interim cash management order.	Business Analysis / Operations	0.80	1,030.00	\$824.00
10/7/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: A&M benchmarking analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and C. Yeaton re: sale process matters.	Sale Process	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Corresponded with D. Laton re: UCC presentation preparation.	Committee Activities	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: GUC pool estimation.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/7/2023	Arthur Almeida	Continued reviewing comparable margin report.	Business Analysis / Operations	0.80	600.00	\$480.00
10/7/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: margin analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: A&M report.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/7/2023	Derrick Laton	Reviewed CoVenture objection to cash management motion.	Business Analysis / Operations	0.80	680.00	\$544.00
10/7/2023	Sanjuro Kietlinski	Corresponded with C. Yeaton re: brand level financials.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Followed up with D. Mannal re: retention matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
10/7/2023	Arthur Almeida	Reviewed status of diligence requests.	Business Analysis / Operations	0.40	600.00	\$240.00
10/7/2023	Derrick Laton	Reviewed Committee's objection to cash management motion.	Business Analysis / Operations	1.20	680.00	\$816.00
10/7/2023	Sanjuro Kietlinski	Analyzed A&M benchmarking analyses.	Business Analysis / Operations	1.80	1,030.00	\$1,854.00
10/7/2023	Derrick Laton	Reviewed latest correspondence with Dechert team re: outstanding issues.	Business Analysis / Operations	0.60	680.00	\$408.00
10/7/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: case workstreams.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Follow up correspondence with A. Almeida re: consolidated financial performance.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/7/2023	Sanjuro Kietlinski	Analyzed variance/budget analysis.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
10/8/2023	Arthur Almeida	Corresponded with C. Yeaton regarding latest additions to dataroom.	Business Analysis / Operations	0.10	600.00	\$60.00
10/8/2023	Arthur Almeida	Prepared slides for liquidity analysis.	Business Analysis / Operations	1.00	600.00	\$600.00
10/8/2023	Sanjuro Kietlinski	Conducted preliminary analysis of brand level financials.	Business Analysis / Operations	1.80	1,030.00	\$1,854.00
10/8/2023	Arthur Almeida	Prepared cash flow model.	Business Analysis / Operations	1.90	600.00	\$1,140.00
10/8/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: cash receipts variance analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/8/2023	Sanjuro Kietlinski	Corresponded with D. Laton and A. Almeida re: sale process updates.	Sale Process	0.10	1,030.00	\$103.00
10/8/2023	Arthur Almeida	Conducted liquidity analysis.	Business Analysis / Operations	2.30	600.00	\$1,380.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/8/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: A&M report analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/8/2023	Arthur Almeida	Reviewed recent additions to the dataroom.	Business Analysis / Operations	1.10	600.00	\$660.00
10/8/2023	Arthur Almeida	Revised presentation for latest variance analysis edits.	Business Analysis / Operations	2.70	600.00	\$1,620.00
10/8/2023	Sanjuro Kietlinski	Reviewed/provided comments to draft UCC presentation.	Committee Activities	2.30	1,030.00	\$2,369.00
10/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: analysis of brand level financials.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/8/2023	Sanjuro Kietlinski	Corresponded with G. Schmitz re: sale process updates.	Sale Process	0.10	1,030.00	\$103.00
10/8/2023	Sanjuro Kietlinski	Corresponded with D. Mannal and H. Yan re: UCC presentation.	Committee Activities	0.20	1,030.00	\$206.00
10/8/2023	Sanjuro Kietlinski	Reviewed/supplemented cash flow and variance questions.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/8/2023	Arthur Almeida	Revised variance reporting file and associated exhibits.	Business Analysis / Operations	2.80	600.00	\$1,680.00
10/9/2023	Derrick Laton	Edited team's summary of analyses for upcoming Committee call on 10/10.	Business Analysis / Operations	2.40	680.00	\$1,632.00
10/9/2023	Derrick Laton	Analyzed debtors' latest variance report and cash flow forecast.	Business Analysis / Operations	1.60	680.00	\$1,088.00
10/9/2023	Arthur Almeida	Reviewed presentation materials and liquidity analysis assumptions.	Business Analysis / Operations	0.90	600.00	\$540.00
10/9/2023	Arthur Almeida	Call with Province and Portage Point teams.	Business Analysis / Operations	0.50	600.00	\$300.00
10/9/2023	Derrick Laton	Attended weekly call with debtors' advisors.	Business Analysis / Operations	0.50	680.00	\$340.00
10/9/2023	Arthur Almeida	Finalized committee presentation (10/10).	Committee Activities	1.90	600.00	\$1,140.00
10/9/2023	Derrick Laton	Reviewed and provided comments to team's liquidity analysis.	Business Analysis / Operations	2.20	680.00	\$1,496.00
10/10/2023	Sanjuro Kietlinski	Reviewed UCC presentation.	Committee Activities	1.40	1,030.00	\$1,442.00
10/10/2023	Sanjuro Kietlinski	Reviewed 10/10 UCC member memos.	Committee Activities	0.30	1,030.00	\$309.00
10/10/2023	Sanjuro Kietlinski	Reviewed budget comparison analysis.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/10/2023	Derrick Laton	Attended weekly update call with Committee.	Committee Activities	0.40	680.00	\$272.00
10/10/2023	Arthur Almeida	Reviewed dataroom items for email to counsel.	Business Analysis / Operations	1.30	600.00	\$780.00
10/10/2023	Derrick Laton	Prepped for upcoming presentation with Committee.	Committee Activities	0.70	680.00	\$476.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/10/2023	Arthur Almeida	Attended committee meeting on October 10, 2023.	Committee Activities	0.40	600.00	\$240.00
10/10/2023	Arthur Almeida	Prepared memo on information received to-date in dataroom.	Business Analysis / Operations	2.20	600.00	\$1,320.00
10/10/2023	Derrick Laton	Reviewed latest sale process updates from debtors' banker.	Sale Process	1.10	680.00	\$748.00
10/10/2023	Arthur Almeida	Analyzed correspondence from debtor professionals against current financial model.	Business Analysis / Operations	1.20	600.00	\$720.00
10/10/2023	Derrick Laton	Reviewed and researched responses from PPP team re: cash flow and variance questions.	Business Analysis / Operations	1.30	680.00	\$884.00
10/10/2023	Sanjuro Kietlinski	Reviewed PPP Variance responses.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/10/2023	Arthur Almeida	Prepared for committee presentation.	Committee Activities	0.60	600.00	\$360.00
10/11/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: bad boy analysis.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/11/2023	Sanjuro Kietlinski	Corresponded with PPP re: variance report.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/11/2023	Sanjuro Kietlinski	Reviewed PPP variance Q&A memo.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/11/2023	Sanjuro Kietlinski	Reviewed A. Almeida memo re: live workstreams.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/11/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: case strategy.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/11/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: budget.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/11/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: cash flow and variance questions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/11/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: investigation workstreams updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/11/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: case updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/11/2023	Sanjuro Kietlinski	Analyzed variance report.	Business Analysis / Operations	0.60	1,030.00	\$618.00
10/11/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: GUC pool estimates.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/11/2023	Sanjuro Kietlinski	Corresponded internally re: fee app matters.	Fee / Employment Applications	0.30	1,030.00	\$309.00
10/11/2023	Sanjuro Kietlinski	Reviewed list of outstanding questions.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/11/2023	Sanjuro Kietlinski	Corresponded internally re: UCC presentation workstreams.	Committee Activities	0.30	1,030.00	\$309.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/11/2023	Sanjuro Kietlinski	Corresponded with Dechert re: fee app matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
10/11/2023	Arthur Almeida	Continued reviewing correspondence between CoVenture and the company.	Business Analysis / Operations	0.40	600.00	\$240.00
10/11/2023	Sanjuro Kietlinski	Reviewed Dechert budget estimates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/11/2023	Sanjuro Kietlinski	Corresponded with PPP re: GUC claims estimation.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/11/2023	Arthur Almeida	Began reviewing supporting materials for July allocation report.	Business Analysis / Operations	0.60	600.00	\$360.00
10/12/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: budget matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/12/2023	Sanjuro Kietlinski	Continued to review documents relevant to Allocation analysis.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/12/2023	Sanjuro Kietlinski	Followed up with Dechert re: fee app matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/12/2023	Sanjuro Kietlinski	Corresponded with T. Studebaker re: budget matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/12/2023	Sanjuro Kietlinski	Reviewed dataroom updates.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/12/2023	Sanjuro Kietlinski	Corresponded with Dechert re: employee comp changes.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/12/2023	Arthur Almeida	Reviewed supplemental cost allocation report and employee allocation matrix.	Business Analysis / Operations	1.10	600.00	\$660.00
10/12/2023	Arthur Almeida	Revised formulas for latest variance report.	Business Analysis / Operations	0.60	600.00	\$360.00
10/12/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: Cash Collateral Order.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/12/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: workstream updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/12/2023	Sanjuro Kietlinski	Analyzed updated budget re: solvency/scenarios.	Business Analysis / Operations	0.90	1,030.00	\$927.00
10/12/2023	Sanjuro Kietlinski	Continued analysis of allocation analysis.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
10/13/2023	Sanjuro Kietlinski	Analyzed Inventory and Service Cost Covenants.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/13/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: CCO and CMS matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/13/2023	Sanjuro Kietlinski	Corresponded with C. Yeaton re: investigation workstream.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/13/2023	Sanjuro Kietlinski	Corresponded with Dechert and Togut re: budget matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/13/2023	Sanjuro Kietlinski	Reviewed (0.1) and responded (0.1) to A. Almeida re: UCC presentation workstreams.	Committee Activities	0.20	1,030.00	\$206.00
10/13/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: CoVenture communications.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/13/2023	Sanjuro Kietlinski	Attended phone call with the Dechert team to discuss case strategy.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/13/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: draft term sheet.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/13/2023	Sanjuro Kietlinski	Reviewed changes to Retention Application.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/13/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: CoVenture communications.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/13/2023	Arthur Almeida	Reviewed revised cash collateral order.	Business Analysis / Operations	1.00	600.00	\$600.00
10/13/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: retention/budget matters.	Fee / Employment Applications	0.40	1,030.00	\$412.00
10/13/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: revised budget.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/13/2023	Sanjuro Kietlinski	Reviewed Dechert UCC update.	Committee Activities	0.30	1,030.00	\$309.00
10/13/2023	Sanjuro Kietlinski	Analyzed draft term sheet.	Business Analysis / Operations	1.40	1,030.00	\$1,442.00
10/13/2023	Sanjuro Kietlinski	Corresponded with Dechert re: draft term sheet.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/13/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: new diligence items.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/13/2023	Sanjuro Kietlinski	Reviewed additional comments re: Province retention.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/13/2023	Derrick Laton	Reviewed C. Yeaton memo re: updates from debtors' FA.	Business Analysis / Operations	1.60	680.00	\$1,088.00
10/13/2023	Sanjuro Kietlinski	Corresponded with Dechert to discuss further retention matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
10/13/2023	Arthur Almeida	Call with Province and Dechert teams re: latest updates and case strategy.	Business Analysis / Operations	0.50	600.00	\$300.00
10/13/2023	Sanjuro Kietlinski	Reviewed correspondences with PPP re: updated budget.	Business Analysis / Operations	0.20	1,030.00	\$206.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/13/2023	Sanjuro Kietlinski	Corresponded with Dechert re: cash management.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/13/2023	Sanjuro Kietlinski	Corresponded internally re: CoVenture investigation analysis.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/13/2023	Sanjuro Kietlinski	Reviewed Togut updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/13/2023	Sanjuro Kietlinski	Reviewed changes to Third Interim Cash Management Order.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/13/2023	Derrick Laton	Reviewed debtors' key employee update and proposed compensation structure.	Business Analysis / Operations	1.80	680.00	\$1,224.00
10/14/2023	Sanjuro Kietlinski	Reviewed PPP responses re: outstanding budget/mechanics questions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/14/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: cash management and cash collateral.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/14/2023	Sanjuro Kietlinski	Reviewed slides related to variance and budget matters.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
10/14/2023	Sanjuro Kietlinski	Reviewed GT comments to CCO.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/14/2023	Arthur Almeida	Continued reviewing revised cash collateral order.	Business Analysis / Operations	2.70	600.00	\$1,620.00
10/14/2023	Sanjuro Kietlinski	Reviewed updated Dechert redlines to Cash Collateral Order.	Business Analysis / Operations	0.60	1,030.00	\$618.00
10/14/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: draft UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
10/14/2023	Sanjuro Kietlinski	Corresponded with C. Yeaton re: hearing prep.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/14/2023	Arthur Almeida	Began preparing slides on cash collateral and cash management discussions.	Business Analysis / Operations	2.10	600.00	\$1,260.00
10/14/2023	Sanjuro Kietlinski	Reviewed A. Almeida supplemental issues list to CCO/CMS.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/14/2023	Sanjuro Kietlinski	Drafted issues list to Cash Management & Cash Collateral.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
10/14/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: mechanics of updated CMS.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/15/2023	Arthur Almeida	Attended weekly call with UCC and debtor professionals.	Committee Activities	0.40	600.00	\$240.00
10/15/2023	Sanjuro Kietlinski	Discussed additional issues to use of Benitago Cash Collateral.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/15/2023	Arthur Almeida	Revised variance model and associated slides.	Business Analysis / Operations	2.30	600.00	\$1,380.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/15/2023	Sanjuro Kietlinski	Reviewed additional A. Almeida comments to CMS/CCO.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/15/2023	Sanjuro Kietlinski	Reviewed draft UCC presentation.	Committee Activities	1.20	1,030.00	\$1,236.00
10/15/2023	Arthur Almeida	Evaluated upcoming workstreams based on information provided by debtors to date.	Business Analysis / Operations	1.60	600.00	\$960.00
10/15/2023	Sanjuro Kietlinski	Drafted comments to A. Almeida cash management questions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/15/2023	Arthur Almeida	Revised committee presentation formatting.	Committee Activities	1.30	600.00	\$780.00
10/15/2023	Arthur Almeida	Analyzed proposed term sheet.	Business Analysis / Operations	1.10	600.00	\$660.00
10/15/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: 552(b).	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/15/2023	Sanjuro Kietlinski	Reviewed case strategy re: settlement term sheet and cash collateral.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
10/15/2023	Sanjuro Kietlinski	Responded to additional A. Almeida cash management/cash collateral questions.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: budget considerations.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/16/2023	Sanjuro Kietlinski	Replied to A. Almeida re: additional reporting matters.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UCC presentation.	Committee Activities	0.20	1,030.00	\$206.00
10/16/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: 552(b) matters.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: brand revenue reconciliation.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/16/2023	Sanjuro Kietlinski	Reviewed pro fee comps analysis.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/16/2023	Sanjuro Kietlinski	Reviewed PPP memo re: historical cash balances.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: page turn/additional cash management issues.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/16/2023	Arthur Almeida	Finalized initial draft of committee presentation.	Committee Activities	0.80	600.00	\$480.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: cash balances.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/16/2023	Sanjuro Kietlinski	Reviewed/commented on draft UCC presentation.	Committee Activities	2.00	1,030.00	\$2,060.00
10/16/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: budget matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: hearing.	Court Hearings	0.10	1,030.00	\$103.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: bank account matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/16/2023	Sanjuro Kietlinski	Drafted budget questions to D. Mannal.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: professional fee breakdown.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/16/2023	Arthur Almeida	Analyzed latest budget revisions.	Business Analysis / Operations	1.20	600.00	\$720.00
10/16/2023	Sanjuro Kietlinski	Reviewed PPP response re: Acrux v. Benitago bank accounts.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/16/2023	Sanjuro Kietlinski	Reviewed pro fee breakdown.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/16/2023	Sanjuro Kietlinski	Reviewed additional A. Almeida comments to CMS/CCO.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/16/2023	Sanjuro Kietlinski	Additional correspondences with A. Almeida re: 552(b) matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/16/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: UCC Presentation.	Committee Activities	0.10	1,030.00	\$103.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: variance report.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/16/2023	Sanjuro Kietlinski	Reviewed additional Dechert redlines to the Cash Collateral Order.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/16/2023	Sanjuro Kietlinski	Reviewed H. Yan agenda.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/16/2023	Sanjuro Kietlinski	Call with A. Almeida re: various UCC update issues.	Committee Activities	0.70	1,030.00	\$721.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: employees/wages.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/16/2023	Arthur Almeida	Prepared slides on budget analysis.	Business Analysis / Operations	1.70	600.00	\$1,020.00
10/16/2023	Arthur Almeida	Prepared script for upcoming committee call.	Committee Activities	1.40	600.00	\$840.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: 552(b) issues.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/16/2023	Arthur Almeida	Call with S. Kietlinski re: various UCC update issues.	Committee Activities	0.70	600.00	\$420.00
10/16/2023	Sanjuro Kietlinski	Reviewed additional GT redlines to the Cash Collateral Order.	Business Analysis / Operations	0.60	1,030.00	\$618.00
10/16/2023	Sanjuro Kietlinski	Corresponded with Dechert re: pro fee breakdown.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: status of workstreams.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/16/2023	Arthur Almeida	Prepared committee presentation slides on latest developments of cash collateral and cash management discussions.	Business Analysis / Operations	2.30	600.00	\$1,380.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: schedule of acquisitions.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: cash in Amazon accounts.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/17/2023	Sanjuro Kietlinski	Prepared for UCC presentation.	Committee Activities	1.50	1,030.00	\$1,545.00
10/17/2023	Sanjuro Kietlinski	Began analysis of updated cash flow budget.	Business Analysis / Operations	1.60	1,030.00	\$1,648.00
10/17/2023	Sanjuro Kietlinski	Reviewed Togut memo re: CMS/CCO updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/17/2023	Arthur Almeida	Reviewed and prepared dataroom files.	Business Analysis / Operations	2.40	600.00	\$1,440.00
10/17/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: inventory and receivables.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/17/2023	Sanjuro Kietlinski	Reviewed bank account summary.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/17/2023	Sanjuro Kietlinski	Attended a strategy call between the Dechert and Province teams.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/17/2023	Sanjuro Kietlinski	Continued analysis of acquisitions.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
10/17/2023	Sanjuro Kietlinski	Attended UCC Call.	Committee Activities	0.40	1,030.00	\$412.00
10/17/2023	Sanjuro Kietlinski	Correspondences with Dechert re: inventory matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/17/2023	Sanjuro Kietlinski	Reviewed A. Almeida summary memo re: cogs/allocation.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/17/2023	Sanjuro Kietlinski	Reviewed inorganic APAs posted to dataroom.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/17/2023	Sanjuro Kietlinski	Continued analysis of updated cash flow budget.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
10/17/2023	Arthur Almeida	Attended UCC meeting.	Committee Activities	0.40	600.00	\$240.00
10/17/2023	Sanjuro Kietlinski	Reviewed Togut clarifications re: inventory purchases.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/17/2023	Derrick Laton	Analyzed debtors' preliminary GUC claims analysis.	Business Analysis / Operations	2.40	680.00	\$1,632.00
10/17/2023	Sanjuro Kietlinski	Corresponded with D. Mannel re: Committee call agenda.	Committee Activities	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/17/2023	Sanjuro Kietlinski	Revised UCC preparation script.	Committee Activities	1.20	1,030.00	\$1,236.00
10/17/2023	Arthur Almeida	Attended a strategy call with the Dechert and Province teams.	Business Analysis / Operations	0.50	600.00	\$300.00
10/17/2023	Sanjuro Kietlinski	Analyzed employee allocation support presentation.	Business Analysis / Operations	0.60	1,030.00	\$618.00
10/18/2023	Alex Byrne	Started reviewing and summarizing CoVenture commentary.	Business Analysis / Operations	2.00	320.00	\$640.00
10/18/2023	Arthur Almeida	Prepared latest variance analysis in Excel.	Business Analysis / Operations	1.50	600.00	\$900.00
10/18/2023	Alex Byrne	Finished reviewing CoVenture correspondence documentation.	Business Analysis / Operations	1.40	320.00	\$448.00
10/18/2023	Sanjuro Kietlinski	Reviewed Dechert updates comp/case mgt orders.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/18/2023	Sanjuro Kietlinski	Reviewed the SellersFunding objection.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/18/2023	Sanjuro Kietlinski	Corresponded with Dechert re: business plan.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/18/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: cash balance reconciliation.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/18/2023	Sanjuro Kietlinski	Corresponded with UCC member.	Committee Activities	0.30	1,030.00	\$309.00
10/18/2023	Sanjuro Kietlinski	Continued analysis of allocation detail.	Business Analysis / Operations	2.20	1,030.00	\$2,266.00
10/18/2023	Sanjuro Kietlinski	Analyzed variance analysis.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
10/18/2023	Sanjuro Kietlinski	Analyzed PPP revenue and cogs detail presentation.	Business Analysis / Operations	1.60	1,030.00	\$1,648.00
10/19/2023	Alex Byrne	Reviewed material for Portage Point Partners weekly call.	Business Analysis / Operations	1.10	320.00	\$352.00
10/19/2023	Sanjuro Kietlinski	Began analysis of business plan presentation.	Business Analysis / Operations	2.60	1,030.00	\$2,678.00
10/19/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: investigation matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/19/2023	Sanjuro Kietlinski	Corresponded with T. Studebaker re: budget matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/19/2023	Alex Byrne	Call with Portage Point Partners.	Business Analysis / Operations	0.70	320.00	\$224.00
10/19/2023	Arthur Almeida	Drafted update based on latest information from Portage.	Business Analysis / Operations	1.50	600.00	\$900.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/19/2023	Arthur Almeida	Call with Province and Portage Point teams re: latest variance, expected budget revisions, and allocation of costs.	Business Analysis / Operations	0.70	600.00	\$420.00
10/19/2023	Arthur Almeida	Conducted preliminary analysis of business plan.	Business Analysis / Operations	2.40	600.00	\$1,440.00
10/19/2023	Arthur Almeida	Reviewed variances and related questions ahead of the call.	Business Analysis / Operations	1.50	600.00	\$900.00
10/19/2023	Sanjuro Kietlinski	Call between the Province and Portage Point teams re: latest variance, expected budget revisions, and allocation of costs.	Business Analysis / Operations	0.70	1,030.00	\$721.00
10/19/2023	Sanjuro Kietlinski	Continued analysis of business plan presentation.	Business Analysis / Operations	2.30	1,030.00	\$2,369.00
10/19/2023	Arthur Almeida	Continued preliminary analysis of business plan.	Business Analysis / Operations	0.60	600.00	\$360.00
10/19/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: CoVenture investigation analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/20/2023	Sanjuro Kietlinski	Reviewed modifications of Acrux cash procedures.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/20/2023	Sanjuro Kietlinski	Corresponded internally re: retention app matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/20/2023	Sanjuro Kietlinski	Analyzed intercompany report.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/20/2023	Sanjuro Kietlinski	Reviewed vendor report.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/21/2023	Arthur Almeida	Prepared consolidated financial model from historical monthly branded-level reports.	Business Analysis / Operations	2.70	600.00	\$1,620.00
10/22/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: CoVenture questions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/22/2023	Sanjuro Kietlinski	Reviewed additional Q&A with PPP team.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/22/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: GUC pool reconciliation.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/22/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: proposed inventory solution.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/22/2023	Sanjuro Kietlinski	Reviewed A. Almeida PPP call notes.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/22/2023	Arthur Almeida	Prepared presentation for committee meeting.	Committee Activities	1.90	600.00	\$1,140.00
10/22/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: outstanding diligence items.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/22/2023	Arthur Almeida	Continued preparing presentation for committee meeting.	Committee Activities	1.10	600.00	\$660.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/22/2023	Derrick Laton	Reviewed Dechert's Committee update re: Acrux cash procedures motion.	Business Analysis / Operations	1.90	680.00	\$1,292.00
10/22/2023	Sanjuro Kietlinski	Analyzed budget diligence responses.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/22/2023	Sanjuro Kietlinski	Drafted case workstream notes for A. Almeida.	Business Analysis / Operations	0.60	1,030.00	\$618.00
10/22/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: live workstream updates.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida team re: UCC updates.	Committee Activities	0.20	1,030.00	\$206.00
10/23/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: budget.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UCC updates.	Committee Activities	0.10	1,030.00	\$103.00
10/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: operations specialist.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/23/2023	Arthur Almeida	Call with Dechert team re: business plan update, inventory position analysis, and latest budget developments.	Business Analysis / Operations	0.50	600.00	\$300.00
10/23/2023	Sanjuro Kietlinski	Corresponded with Dechert re: budget requests.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/23/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: Amazon expert.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/23/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: operations specialist.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: strategic update.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: historical acquisitions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/23/2023	Sanjuro Kietlinski	Reviewed/revised UCC updates.	Committee Activities	0.60	1,030.00	\$618.00
10/23/2023	Sanjuro Kietlinski	Reviewed retention app redlines.	Fee / Employment Applications	0.30	1,030.00	\$309.00
10/23/2023	Sanjuro Kietlinski	Reviewed H. Yan UCC updates.	Committee Activities	0.30	1,030.00	\$309.00
10/23/2023	Sanjuro Kietlinski	Corresponded with D. Dachelet re: retention app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/23/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: UCC presentation/updates.	Committee Activities	0.40	1,030.00	\$412.00
10/23/2023	Sanjuro Kietlinski	Reviewed various budget matters.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/23/2023	Sanjuro Kietlinski	Additional discussions with D. Mannal re: budget.	Business Analysis / Operations	0.20	1,030.00	\$206.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/23/2023	Sanjuro Kietlinski	Reviewed PPP budget requests.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/23/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: claims.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/23/2023	Sanjuro Kietlinski	Revised team workplan.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida Cash Collateral Order Exhibit B.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/24/2023	Sanjuro Kietlinski	Reviewed H. Yan additional comments to cash management order.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/24/2023	Sanjuro Kietlinski	Reviewed A. Almeida comments to Inventory & Service cost covenants.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and H. Yan re: UCC matters.	Committee Activities	0.10	1,030.00	\$103.00
10/24/2023	Arthur Almeida	Reviewed seller claims to estimate GUC pool.	Claims Analysis and Objections	2.40	600.00	\$1,440.00
10/24/2023	Arthur Almeida	Reviewed Exhibit B of proposed Cash Collateral Order and drafted memo on preliminary thoughts.	Business Analysis / Operations	1.40	600.00	\$840.00
10/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Hearing.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/24/2023	Arthur Almeida	Reviewed hearing transcript.	Court Hearings	1.40	600.00	\$840.00
10/24/2023	Alex Byrne	Call with A. Almeida regarding latest CoVenture diligence materials.	Business Analysis / Operations	0.20	320.00	\$64.00
10/24/2023	Sanjuro Kietlinski	Analyzed outstanding issues with Exhibit B of proposed Cash Collateral Order.	Business Analysis / Operations	1.60	1,030.00	\$1,648.00
10/24/2023	Sanjuro Kietlinski	Reviewed PPP response to markup questions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/24/2023	Arthur Almeida	Call with A. Byrne regarding latest CoVenture diligence materials.	Business Analysis / Operations	0.20	600.00	\$120.00
10/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: business plan.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/24/2023	Sanjuro Kietlinski	Reviewed additional changes to Inventory & Service cost covenants.	Business Analysis / Operations	0.70	1,030.00	\$721.00
10/24/2023	Arthur Almeida	Reviewed and revised dataroom index.	Business Analysis / Operations	0.90	600.00	\$540.00
10/24/2023	Sanjuro Kietlinski	Reviewed additional redlines to cash collateral order.	Business Analysis / Operations	0.80	1,030.00	\$824.00
10/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: dataroom updates.	Business Analysis / Operations	0.20	1,030.00	\$206.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/24/2023	Sanjuro Kietlinski	Corresponded internally re: retention matters.	Fee / Employment Applications	0.40	1,030.00	\$412.00
10/24/2023	Alex Byrne	Began summarizing the CoVenture communication database.	Business Analysis / Operations	1.10	320.00	\$352.00
10/24/2023	Arthur Almeida	Drafted communications between Debtor FA and Secured Lender.	Business Analysis / Operations	0.80	600.00	\$480.00
10/24/2023	Sanjuro Kietlinski	Analyzed raised allocation issues.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
10/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Third Interim Cash Management Order.	Business Analysis / Operations	0.70	1,030.00	\$721.00
10/24/2023	Alex Byrne	Finished summarizing CoVenture communication database.	Business Analysis / Operations	0.90	320.00	\$288.00
10/24/2023	Sanjuro Kietlinski	Reviewed Province/PPP/Dechert correspondences re: changes to Exhibit B.	Business Analysis / Operations	0.60	1,030.00	\$618.00
10/24/2023	Sanjuro Kietlinski	Additional correspondences with D. Dachelet re: UCC matters.	Committee Activities	0.20	1,030.00	\$206.00
10/24/2023	Sanjuro Kietlinski	Q&A with PPP re: cash collateral orders.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/24/2023	Sanjuro Kietlinski	Analyzed updated COGS analysis.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: markup/COGS matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/24/2023	Sanjuro Kietlinski	Corresponded with D. Dachelet re: retention matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/25/2023	Sanjuro Kietlinski	Reviewed staffing updates from H. Yan.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/25/2023	Sanjuro Kietlinski	Additional markups to CCO.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/25/2023	Arthur Almeida	Continued reviewing seller claims to estimate GUC pool.	Claims Analysis and Objections	2.10	600.00	\$1,260.00
10/25/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: updated budget.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/25/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and Dechert re: fee estimates.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/25/2023	Arthur Almeida	Analyzed historical brand performance.	Business Analysis / Operations	1.70	600.00	\$1,020.00
10/25/2023	Arthur Almeida	Reviewed historical Advance Notices under the LSA for the first 4 acquired brands.	Business Analysis / Operations	1.60	600.00	\$960.00
10/25/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: additional notes re: Exhibit B.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/25/2023	Sanjuro Kietlinski	Analyzed claims sizing analysis.	Claims Analysis and Objections	0.60	1,030.00	\$618.00
10/25/2023	Arthur Almeida	Analyzed latest estimates against prior budget and actual performance.	Business Analysis / Operations	2.40	600.00	\$1,440.00
10/25/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: latest iterations of exhibit B.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/25/2023	Sanjuro Kietlinski	Reviewed additional Dechert redlines to inventory and service cost covenants.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/25/2023	Sanjuro Kietlinski	Reviewed Province/PPP correspondences re: budget updates.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/25/2023	Sanjuro Kietlinski	Reviewed incremental markups to exhibit B.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/25/2023	Arthur Almeida	Further reviewed of seller claims to estimate GUC pool.	Claims Analysis and Objections	0.80	600.00	\$480.00
10/25/2023	Sanjuro Kietlinski	Analyzed latest variance report.	Business Analysis / Operations	0.70	1,030.00	\$721.00
10/25/2023	Sanjuro Kietlinski	Reviewed Exhibit B for resolved/open committee issues.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/25/2023	Sanjuro Kietlinski	Analyzed updated budget.	Business Analysis / Operations	1.40	1,030.00	\$1,442.00
10/25/2023	Sanjuro Kietlinski	Corresponded with UCC member.	Committee Activities	0.20	1,030.00	\$206.00
10/25/2023	Sanjuro Kietlinski	Analyzed restructuring fee estimates.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/25/2023	Sanjuro Kietlinski	Corresponded with T. Studebaker re: budget.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/25/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: claims analyses.	Claims Analysis and Objections	0.10	1,030.00	\$103.00
10/25/2023	Arthur Almeida	Compared revisions to cash collateral order and exhibits to concerns from prior drafts.	Business Analysis / Operations	2.50	600.00	\$1,500.00
10/26/2023	Alex Byrne	Reconciled Advance Notices against debtor provided documents.	Business Analysis / Operations	0.90	320.00	\$288.00
10/26/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: revised budget.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/26/2023	Sanjuro Kietlinski	Reviewed PPP comments re: business plan.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/26/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: cash management hearing.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/26/2023	Sanjuro Kietlinski	Additional correspondences with Dechert re: budget escrow.	Business Analysis / Operations	0.20	1,030.00	\$206.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/26/2023	Alex Byrne	Began reconciling APAs against debtor-provided documents.	Business Analysis / Operations	1.50	320.00	\$480.00
10/26/2023	Sanjuro Kietlinski	Reviewed draft edits to retention app.	Fee / Employment Applications	0.20	1,030.00	\$206.00
10/26/2023	Alex Byrne	Uploaded Advance Notices to internal database.	Business Analysis / Operations	0.70	320.00	\$224.00
10/26/2023	Sanjuro Kietlinski	Reviewed additional PPP budget updates.	Business Analysis / Operations	0.50	1,030.00	\$515.00
10/26/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UCC updates.	Committee Activities	0.10	1,030.00	\$103.00
10/26/2023	Arthur Almeida	Analyzed historical brand-level sales growth trends and contributions to consolidated entity.	Business Analysis / Operations	2.50	600.00	\$1,500.00
10/26/2023	Arthur Almeida	Compared historical brand-level performance to forecasts.	Business Analysis / Operations	1.60	600.00	\$960.00
10/26/2023	Alex Byrne	Reviewed historical brand-level performance questions regarding business plan analysis.	Business Analysis / Operations	0.50	320.00	\$160.00
10/26/2023	Sanjuro Kietlinski	Reviewed preliminary seller claims analysis	Claims Analysis and Objections	1.70	1,030.00	\$1,751.00
10/26/2023	Sanjuro Kietlinski	Reviewed D. Dachelet comments re: retention.	Fee / Employment Applications	0.20	1,030.00	\$206.00
10/26/2023	Arthur Almeida	Compared claim amount outstanding to prior schedule in response to counsel email.	Claims Analysis and Objections	1.50	600.00	\$900.00
10/26/2023	Arthur Almeida	Reviewed latest variance report.	Business Analysis / Operations	1.60	600.00	\$960.00
10/26/2023	Sanjuro Kietlinski	Reviewed Dechert memo re: CMS and CCO.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/26/2023	Arthur Almeida	Call with Portage team re: Business Plan and Cash Collateral Budget.	Business Analysis / Operations	0.50	600.00	\$300.00
10/26/2023	Arthur Almeida	Continued analyzing historical brand-level sales growth trends and contributions to consolidated entity.	Business Analysis / Operations	2.60	600.00	\$1,560.00
10/26/2023	Sanjuro Kietlinski	Reviewed S. Wolpert comments re: fee escrow.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/26/2023	Sanjuro Kietlinski	Corresponded with Dechert re: revised budget.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/26/2023	Sanjuro Kietlinski	Corresponded with S. Canna re: revised budget.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/26/2023	Arthur Almeida	Adjusted Excel format of latest budget.	Business Analysis / Operations	1.20	600.00	\$720.00
10/26/2023	Sanjuro Kietlinski	Reviewed draft brand performance analysis.	Business Analysis / Operations	0.80	1,030.00	\$824.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/26/2023	Sanjuro Kietlinski	Reviewed A. Almeida business plan analysis/follow up questions.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
10/26/2023	Sanjuro Kietlinski	Reviewed A. Almeida budget/biz plan reconciliations.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/26/2023	Sanjuro Kietlinski	Reviewed supplements to PPP budget updates based on Province comments.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/27/2023	Sanjuro Kietlinski	Reviewed latest claims reconciliation estimates.	Claims Analysis and Objections	0.50	1,030.00	\$515.00
10/27/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: retention matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
10/27/2023	Sanjuro Kietlinski	Corresponded with UCC member re claims.	Committee Activities	0.10	1,030.00	\$103.00
10/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Amazon expert.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/27/2023	Alex Byrne	Created an analysis calculating enterprise value and corresponding multiples for acquired brands.	Business Analysis / Operations	1.50	320.00	\$480.00
10/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: SOAL/SOFA analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/27/2023	Sanjuro Kietlinski	Corresponded with D. Dachelet re: retention matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
10/27/2023	Arthur Almeida	Continued reviewing historical performance against forward expectations.	Business Analysis / Operations	1.80	600.00	\$1,080.00
10/27/2023	Arthur Almeida	Reviewed historical performance against forward expectations.	Business Analysis / Operations	1.20	600.00	\$720.00
10/27/2023	Sanjuro Kietlinski	Reviewed A. Almeida business plan questions.	Business Analysis / Operations	0.40	1,030.00	\$412.00
10/27/2023	Sanjuro Kietlinski	Reviewed revisions to retention app.	Fee / Employment Applications	0.30	1,030.00	\$309.00
10/28/2023	Sanjuro Kietlinski	Follow ups with A. Almeida re: SOFA/SOAL analysis.	Business Analysis / Operations	0.30	1,030.00	\$309.00
10/28/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: SOFA/SOAL analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/28/2023	Sanjuro Kietlinski	Correspondences with UCC member re: various matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/28/2023	Arthur Almeida	Continued analyzing SOALs.	Business Analysis / Operations	1.20	600.00	\$720.00
10/28/2023	Arthur Almeida	Analyzed SOALs.	Business Analysis / Operations	1.70	600.00	\$1,020.00
10/28/2023	Arthur Almeida	Continued preparing materials for SOFA SOAL analysis.	Business Analysis / Operations	2.40	600.00	\$1,440.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/28/2023	Sanjuro Kietlinski	Corresponded with S. Canna re: SOFA/SOAL matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/28/2023	Arthur Almeida	Prepared SOFA SOAL materials for analysis.	Business Analysis / Operations	2.30	600.00	\$1,380.00
10/28/2023	Sanjuro Kietlinski	Reviewed business plan analysis slides.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
10/28/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: claims matters.	Claims Analysis and Objections	0.10	1,030.00	\$103.00
10/28/2023	Alex Byrne	Finished enterprise value analysis of acquired brands.	Business Analysis / Operations	0.90	320.00	\$288.00
10/28/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: draft UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
10/28/2023	Arthur Almeida	Further prepared materials for SOFA SOAL analysis.	Business Analysis / Operations	0.60	600.00	\$360.00
10/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: creditors meeting.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/29/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: Amazon expert.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/29/2023	Arthur Almeida	Prepared committee presentation.	Committee Activities	2.10	600.00	\$1,260.00
10/29/2023	Alex Byrne	Finished committee meeting slides.	Committee Activities	2.50	320.00	\$800.00
10/29/2023	Sanjuro Kietlinski	Reviewed SOFA/SOAL analysis.	Business Analysis / Operations	1.90	1,030.00	\$1,957.00
10/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Benitago LLC findings.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Amazon expert.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/29/2023	Alex Byrne	Began creating presentations for the weekly meetings with the UCC.	Committee Activities	2.00	320.00	\$640.00
10/29/2023	Alex Byrne	Revised Committee meeting slides.	Committee Activities	1.10	320.00	\$352.00
10/29/2023	Arthur Almeida	Revised Excel budget to reflect changes made in the latest iteration that was filed with the courts.	Business Analysis / Operations	1.80	600.00	\$1,080.00
10/29/2023	Arthur Almeida	Finalized SOAL analysis worksheet.	Business Analysis / Operations	1.50	600.00	\$900.00
10/29/2023	Arthur Almeida	Finalized SOFA analysis worksheet.	Business Analysis / Operations	2.10	600.00	\$1,260.00
10/29/2023	Sanjuro Kietlinski	Reviewed A. Almeida updated budget analyses.	Business Analysis / Operations	0.20	1,030.00	\$206.00
10/29/2023	Arthur Almeida	Continued preparing committee presentation.	Committee Activities	0.80	600.00	\$480.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/29/2023	Arthur Almeida	Analyzed historical returns and promotional spending.	Business Analysis / Operations	2.80	600.00	\$1,680.00
10/30/2023	Arthur Almeida	Attended hearing re: cash collateral and cash management.	Court Hearings	0.70	600.00	\$420.00
10/30/2023	Sanjuro Kietlinski	Drafted UCC call updates.	Committee Activities	1.00	1,030.00	\$1,030.00
10/30/2023	Sanjuro Kietlinski	Attended cash collateral/cash management hearing.	Court Hearings	0.70	1,030.00	\$721.00
10/30/2023	Sanjuro Kietlinski	Continued review of draft UCC presentation.	Committee Activities	1.30	1,030.00	\$1,339.00
10/30/2023	Arthur Almeida	Analyzed historical sales trends in the 12-month period following brand acquisitions.	Business Analysis / Operations	1.20	600.00	\$720.00
10/30/2023	Sanjuro Kietlinski	Began review of draft UCC presentation.	Committee Activities	1.70	1,030.00	\$1,751.00
10/30/2023	Sanjuro Kietlinski	Reviewed modifications to CMS/CCO slides in UCC presentation.	Committee Activities	0.30	1,030.00	\$309.00
10/30/2023	Sanjuro Kietlinski	Final review of UCC presentation.	Committee Activities	0.80	1,030.00	\$824.00
10/30/2023	Sanjuro Kietlinski	Analyzed draft statements & schedules analysis.	Business Analysis / Operations	1.90	1,030.00	\$1,957.00
10/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
10/30/2023	Sanjuro Kietlinski	Reviewed Dechert notes to draft UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
10/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: pending workstreams.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/30/2023	Sanjuro Kietlinski	Reviewed draft brand acquisition investigation analysis.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
10/30/2023	Sanjuro Kietlinski	Reviewed business plan analysis slides.	Business Analysis / Operations	0.90	1,030.00	\$927.00
10/30/2023	Arthur Almeida	Finalized presentation materials.	Committee Activities	1.10	600.00	\$660.00
10/30/2023	Arthur Almeida	Prepared additional slides for committee presentation.	Committee Activities	1.20	600.00	\$720.00
10/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: budget issues.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/30/2023	Arthur Almeida	Revised committee presentation for latest requests from counsel.	Committee Activities	2.50	600.00	\$1,500.00
10/30/2023	Arthur Almeida	Continued preparing committee presentation.	Committee Activities	1.80	600.00	\$1,080.00
10/30/2023	Sanjuro Kietlinski	Reviewed Dechert UCC updates.	Committee Activities	0.20	1,030.00	\$206.00
10/30/2023	Arthur Almeida	Adjusted presentation materials to include business plan overview.	Business Analysis / Operations	2.10	600.00	\$1,260.00
10/31/2023	Sanjuro Kietlinski	Attended UCC meeting.	Committee Activities	0.80	1,030.00	\$824.00
10/31/2023	Sanjuro Kietlinski	Reviewed response from Amazon specialist.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/31/2023	Sanjuro Kietlinski	Reviewed H. Yan UCC updates.	Committee Activities	0.30	1,030.00	\$309.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
10/31/2023	Arthur Almeida	Call with A. Byrne regarding committee meeting and future workstreams.	Business Analysis / Operations	1.10	600.00	\$660.00
10/31/2023	Alex Byrne	Prep for Committee Presentation	Business Analysis / Operations	1.00	320.00	\$320.00
10/31/2023	Arthur Almeida	Attended call with S. Kietlinski to discuss case workstream progress.	Business Analysis / Operations	0.10	600.00	\$60.00
10/31/2023	Arthur Almeida	Prepared script for upcoming 10/31 committee meeting.	Committee Activities	2.20	600.00	\$1,320.00
10/31/2023	Alex Byrne	Attended and took notes during Committee call.	Committee Activities	0.80	320.00	\$256.00
10/31/2023	Sanjuro Kietlinski	Attended call with A. Almeida to discuss case workstream progress.	Business Analysis / Operations	0.10	1,030.00	\$103.00
10/31/2023	Sanjuro Kietlinski	Prepped for UCC presentation.	Committee Activities	1.00	1,030.00	\$1,030.00
10/31/2023	Arthur Almeida	Attended committee meeting on October 31, 2023.	Committee Activities	0.80	600.00	\$480.00
10/31/2023	Alex Byrne	Call with A. Almeida regarding committee meeting and future workstreams.	Business Analysis / Operations	1.10	320.00	\$352.00
10/31/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: case workstreams.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/1/2023	Sanjuro Kietlinski	Reviewed latest budget to actuals variance analysis.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/1/2023	Alex Byrne	Analyzed Debtor provided business plan analysis and generated questions regarding historical performance.	Business Analysis / Operations	1.40	320.00	\$448.00
11/1/2023	Sanjuro Kietlinski	Conducted analysis of brand financials (2.0); corresponded with A. Almeida re: same.	Business Analysis / Operations	2.10	1,030.00	\$2,163.00
11/1/2023	Arthur Almeida	Reviewed historical performance and business plan with internal team.	Business Analysis / Operations	0.80	600.00	\$480.00
11/1/2023	Sanjuro Kietlinski	Continued reconciliation of business plan to historical financials.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
11/1/2023	Sanjuro Kietlinski	Analyzed budget scenario analysis.	Business Analysis / Operations	0.90	1,030.00	\$927.00
11/2/2023	Alex Byrne	Call with Province and Portage Point Partners re: latest variance, business plan, and SOFA/SOAL filings.	Business Analysis / Operations	0.50	320.00	\$160.00
11/2/2023	Sanjuro Kietlinski	Reviewed brand unit economics analyses.	Business Analysis / Operations	0.80	1,030.00	\$824.00
11/2/2023	Alex Byrne	Finished reconciling APA related claims.	Business Analysis / Operations	1.70	320.00	\$544.00
11/2/2023	Arthur Almeida	Investigated reporting discrepancies between models.	Business Analysis / Operations	2.40	600.00	\$1,440.00
11/2/2023	Arthur Almeida	Continued analyzing historical brand-level P&Ls.	Business Analysis / Operations	2.60	600.00	\$1,560.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/2/2023	Sanjuro Kietlinski	Reviewed packaging concerns.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/2/2023	Arthur Almeida	Researched packaging costs and Amazon-specific unit economics.	Business Analysis / Operations	1.80	600.00	\$1,080.00
11/2/2023	Sanjuro Kietlinski	Reviewed draft brand marketing spend analysis.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/2/2023	Arthur Almeida	Analyzed historical marketing spend against historical sales growth.	Business Analysis / Operations	2.20	600.00	\$1,320.00
11/2/2023	Arthur Almeida	Call with A. Byrne re: APA claims reconciliation.	Business Analysis / Operations	1.50	600.00	\$900.00
11/2/2023	Alex Byrne	Reviewed Province Model and created exhibits surrounding historical performance.	Business Analysis / Operations	2.50	320.00	\$800.00
11/2/2023	Sanjuro Kietlinski	Attended Province/PPP conference call.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/2/2023	Sanjuro Kietlinski	Corresponded with UCC member re: packaging.	Committee Activities	0.30	1,030.00	\$309.00
11/2/2023	Alex Byrne	Finished creating slides for Benitago presentation.	Committee Activities	0.70	320.00	\$224.00
11/2/2023	Alex Byrne	Began creating slides for Committee presentations.	Committee Activities	1.90	320.00	\$608.00
11/2/2023	Alex Byrne	Call with A. Almeida regarding APA reconciliation.	Business Analysis / Operations	1.50	320.00	\$480.00
11/2/2023	Sanjuro Kietlinski	Reviewed A. Almeida model discrepancy analysis.	Business Analysis / Operations	1.40	1,030.00	\$1,442.00
11/2/2023	Sanjuro Kietlinski	Reviewed additional comments re: packaging.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/2/2023	Alex Byrne	Reconciled APA claims.	Business Analysis / Operations	1.10	320.00	\$352.00
11/2/2023	Arthur Almeida	Analyzed historical marketing spend per brand.	Business Analysis / Operations	2.60	600.00	\$1,560.00
11/2/2023	Arthur Almeida	Call between the Province and Portage teams regarding the latest variance, business plan, and SOFA / SOAL filings.	Business Analysis / Operations	0.50	600.00	\$300.00
11/3/2023	Arthur Almeida	Drafted response to committee question regarding packaging.	Committee Activities	1.20	600.00	\$720.00
11/3/2023	Sanjuro Kietlinski	Corresponded with UCC member re: packaging.	Committee Activities	0.20	1,030.00	\$206.00
11/3/2023	Arthur Almeida	Prepared analysis on intercompany reimbursements related to service costs.	Business Analysis / Operations	1.90	600.00	\$1,140.00
11/3/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: active workstreams.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/3/2023	Sanjuro Kietlinski	Reviewed UCC member comments re: packaging.	Committee Activities	0.20	1,030.00	\$206.00
11/3/2023	Alex Byrne	Revised slides for committee meeting.	Committee Activities	2.10	320.00	\$672.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/3/2023	Sanjuro Kietlinski	Reviewed updated seller claims reconciliation analysis.	Claims Analysis and Objections	0.80	1,030.00	\$824.00
11/3/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: variance analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/3/2023	Sanjuro Kietlinski	Reviewed draft analysis re: service costs/intercompany reimbursements.	Business Analysis / Operations	1.60	1,030.00	\$1,648.00
11/3/2023	Arthur Almeida	Compared reimbursement schedule to actual costs incurred between the Petition Date and the week ending 10/27.	Business Analysis / Operations	0.60	600.00	\$360.00
11/3/2023	Arthur Almeida	Researched FBA fee structure.	Business Analysis / Operations	1.60	600.00	\$960.00
11/3/2023	Sanjuro Kietlinski	Corresponded with Dechert re: budget matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/3/2023	Arthur Almeida	Reconciled claims related to past acquisitions.	Claims Analysis and Objections	2.40	600.00	\$1,440.00
11/3/2023	Sanjuro Kietlinski	Reviewed intercompany report.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/3/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: fee app matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/3/2023	Sanjuro Kietlinski	Reviewed vendor relief report.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/4/2023	Alex Byrne	Revised advance notices.	Business Analysis / Operations	0.60	320.00	\$192.00
11/5/2023	Arthur Almeida	Prepared slides re: APA liability claims.	Business Analysis / Operations	2.30	600.00	\$1,380.00
11/5/2023	Arthur Almeida	Analyzed contract liabilities.	Business Analysis / Operations	1.60	600.00	\$960.00
11/6/2023	Alex Byrne	Created comps for Amazon FBA stores.	Business Analysis / Operations	1.90	320.00	\$608.00
11/6/2023	Arthur Almeida	Drafted committee update email.	Committee Activities	0.90	600.00	\$540.00
11/6/2023	Arthur Almeida	Reviewed and revised APA claims analysis.	Business Analysis / Operations	2.30	600.00	\$1,380.00
11/6/2023	Alex Byrne	Refined Amazon FBA comps.	Business Analysis / Operations	1.50	320.00	\$480.00
11/6/2023	Alex Byrne	Finished reconciliation of APA claims.	Business Analysis / Operations	2.30	320.00	\$736.00
11/7/2023	Alex Byrne	Began creating Province business analysis consolidated operating model.	Business Analysis / Operations	2.30	320.00	\$736.00
11/7/2023	Alex Byrne	Created industry comparables list.	Business Analysis / Operations	1.10	320.00	\$352.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/7/2023	Alex Byrne	Finished refining list of Amazon FBA comparables.	Business Analysis / Operations	0.20	320.00	\$64.00
11/7/2023	Sanjuro Kietlinski	Reviewed A. Almeida UCC updates.	Committee Activities	0.50	1,030.00	\$515.00
11/7/2023	Arthur Almeida	Call with A. Byrne regarding workstream status.	Business Analysis / Operations	0.20	600.00	\$120.00
11/7/2023	Sanjuro Kietlinski	Analyzed seller claims analysis.	Claims Analysis and Objections	1.40	1,030.00	\$1,442.00
11/7/2023	Sanjuro Kietlinski	Reviewed case workstream updates.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/7/2023	Sanjuro Kietlinski	Reviewed Dechert UCC update.	Committee Activities	0.30	1,030.00	\$309.00
11/7/2023	Sanjuro Kietlinski	Reviewed key updates from variance report.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/8/2023	Arthur Almeida	Reviewed amended MOR.	Business Analysis / Operations	1.10	600.00	\$660.00
11/8/2023	Arthur Almeida	Analyzed September MORs.	Business Analysis / Operations	2.30	600.00	\$1,380.00
11/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: APA claims.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/8/2023	Sanjuro Kietlinski	Analyzed updated budget.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
11/8/2023	Arthur Almeida	Prepared October fee application.	Fee / Employment Applications	2.20	600.00	\$1,320.00
11/8/2023	Sanjuro Kietlinski	Corresponded internally re: fee app prep.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/8/2023	Arthur Almeida	Continued preparing October fee application.	Fee / Employment Applications	1.80	600.00	\$1,080.00
11/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: APA Claims questions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/8/2023	Sanjuro Kietlinski	Reviewed PPP correspondences re: revised budget.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/8/2023	Alex Byrne	Researched issue regarding Province business plan analysis consolidated operating model.	Business Analysis / Operations	0.30	320.00	\$96.00
11/8/2023	Alex Byrne	Continued working on Province business plan analysis consolidated operating model.	Business Analysis / Operations	1.20	320.00	\$384.00
11/8/2023	Sanjuro Kietlinski	Reviewed PPP responses to APA matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/8/2023	Sanjuro Kietlinski	Analyzed variance report.	Business Analysis / Operations	0.60	1,030.00	\$618.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/8/2023	Arthur Almeida	Further reviewed October MORs.	Business Analysis / Operations	1.00	600.00	\$600.00
11/8/2023	Alex Byrne	Reviewed Province business plan analysis with A. Almeida.	Business Analysis / Operations	0.90	320.00	\$288.00
11/8/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: fee app matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/8/2023	Sanjuro Kietlinski	Reviewed draft valuation analyses.	Business Analysis / Operations	0.90	1,030.00	\$927.00
11/8/2023	Arthur Almeida	Reviewed valuation framework analysis.	Business Analysis / Operations	1.30	600.00	\$780.00
11/8/2023	Sanjuro Kietlinski	Began analysis/reconciliation of the Monthly Operating Reports.	Business Analysis / Operations	1.80	1,030.00	\$1,854.00
11/9/2023	Arthur Almeida	Reviewed consolidated model from A. Byrne.	Business Analysis / Operations	1.00	600.00	\$600.00
11/9/2023	Arthur Almeida	Call (0.4) and various correspondences with A. Byrne re: latest case status and workstreams.	Business Analysis / Operations	0.90	600.00	\$540.00
11/9/2023	Arthur Almeida	Attended weekly call between the Province and Portage Point teams.	Business Analysis / Operations	0.90	600.00	\$540.00
11/9/2023	Sanjuro Kietlinski	Attended weekly update call with PPP.	Business Analysis / Operations	0.90	1,030.00	\$927.00
11/9/2023	Alex Byrne	Call with A. Almeida re: latest case status and workstreams.	Business Analysis / Operations	0.40	320.00	\$128.00
11/9/2023	Sanjuro Kietlinski	Attended professionals update call with Dechert and Province teams.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
11/9/2023	Arthur Almeida	Corresponded with UCC professionals.	Committee Activities	0.90	600.00	\$540.00
11/9/2023	Sanjuro Kietlinski	Continued analysis of MORs.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
11/9/2023	Sanjuro Kietlinski	Reviewed (0.3) and revised (0.1) draft case update memo.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/9/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: fee app matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/9/2023	Arthur Almeida	Attended professionals update call with Dechert and Province teams.	Business Analysis / Operations	1.00	600.00	\$600.00
11/9/2023	Arthur Almeida	Analyzed revised budget.	Business Analysis / Operations	1.60	600.00	\$960.00
11/9/2023	Arthur Almeida	Researched comparable case outcomes.	Business Analysis / Operations	2.40	600.00	\$1,440.00
11/10/2023	Alex Byrne	Reviewed committee meeting slides.	Committee Activities	1.00	320.00	\$320.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/10/2023	Sanjuro Kietlinski	Corresponded with PPP re: budget Q&A.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/10/2023	Arthur Almeida	Attended a call with A. Byrne on latest model progress.	Business Analysis / Operations	1.50	600.00	\$900.00
11/10/2023	Arthur Almeida	Finalized consolidated model.	Business Analysis / Operations	1.00	600.00	\$600.00
11/10/2023	Sanjuro Kietlinski	Reviewed draft valuation model.	Business Analysis / Operations	1.90	1,030.00	\$1,957.00
11/10/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: liquidation analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/10/2023	Alex Byrne	Call with A. Almeida on latest model progress.	Business Analysis / Operations	1.50	320.00	\$480.00
11/10/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: balance sheets.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/10/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: cash collateral matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/10/2023	Sanjuro Kietlinski	Corresponded with E. Mattson re: fee app matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/10/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Liquidation Analysis estimates.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/10/2023	Sanjuro Kietlinski	Reviewed brand analysis.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
11/10/2023	Alex Byrne	Call with A. Almeida regarding workstream status.	Business Analysis / Operations	0.20	320.00	\$64.00
11/10/2023	Sanjuro Kietlinski	Reviewed draft UCC presentation.	Committee Activities	0.80	1,030.00	\$824.00
11/10/2023	Alex Byrne	Began creating Benitago slides for committee meeting.	Committee Activities	1.50	320.00	\$480.00
11/10/2023	Sanjuro Kietlinski	Analyzed Acrux/Benitago splits.	Business Analysis / Operations	0.90	1,030.00	\$927.00
11/10/2023	Arthur Almeida	Revised model for discrepancies between historical figures and forward estimates.	Business Analysis / Operations	2.30	600.00	\$1,380.00
11/10/2023	Alex Byrne	Deduced Cash Flow Statement in Province business plan analysis consolidated operating model.	Business Analysis / Operations	1.70	320.00	\$544.00
11/11/2023	Alex Byrne	Finished creating the Benitago committee meeting slides.	Committee Activities	2.20	320.00	\$704.00
11/11/2023	Alex Byrne	Reviewed committee meeting slides.	Committee Activities	1.00	320.00	\$320.00
11/12/2023	Sanjuro Kietlinski	Reviewed valuation model progress.	Business Analysis / Operations	1.70	1,030.00	\$1,751.00
11/12/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: case strategy.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/12/2023	Sanjuro Kietlinski	Reviewed preliminary datapoints for liquidation analysis.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/12/2023	Sanjuro Kietlinski	Analyzed Balance Sheet data.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/12/2023	Sanjuro Kietlinski	Reviewed draft MOR reconciliation.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/13/2023	Arthur Almeida	Attended a call between UCC professionals re: upcoming committee meeting (11/14).	Business Analysis / Operations	0.60	600.00	\$360.00
11/13/2023	Arthur Almeida	Revised weekly financials for restated historicals.	Business Analysis / Operations	0.60	600.00	\$360.00
11/13/2023	Sanjuro Kietlinski	Reviewed PPP engagement details.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/13/2023	Derrick Laton	Evaluated historical valuation multiples for acquired brands.	Business Analysis / Operations	1.40	680.00	\$952.00
11/13/2023	Derrick Laton	Call with Dechert team re: weekly Committee update and path forward.	Business Analysis / Operations	0.60	680.00	\$408.00
11/13/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: negotiation matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/13/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and Dechert re: PPP retention.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/13/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: retention matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
11/13/2023	Sanjuro Kietlinski	Reviewed updated budget analysis.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/13/2023	Arthur Almeida	Call with D. Laton re: financial update for Committee call.	Business Analysis / Operations	0.60	600.00	\$360.00
11/13/2023	Sanjuro Kietlinski	Reviewed (0.6); revised (0.5) UCC memo re: various analyses.	Committee Activities	1.10	1,030.00	\$1,133.00
11/13/2023	Sanjuro Kietlinski	Reviewed retention app modifications.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/13/2023	Derrick Laton	Analyzed latest budget variance reporting materials.	Business Analysis / Operations	0.90	680.00	\$612.00
11/13/2023	Sanjuro Kietlinski	Corresponded with Dechert re: budget matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/13/2023	Arthur Almeida	Corresponded with UCC professionals re: upcoming committee meeting.	Business Analysis / Operations	0.10	600.00	\$60.00
11/13/2023	Derrick Laton	Analyzed estate liquidity against debtors' forecast.	Business Analysis / Operations	0.70	680.00	\$476.00
11/13/2023	Arthur Almeida	Prepared committee update on financials and GUC Pool sizing.	Business Analysis / Operations	1.30	600.00	\$780.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/13/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: budget matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/13/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: balance sheet data.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/13/2023	Sanjuro Kietlinski	Attended a call between UCC professionals re: upcoming committee meeting (11/14).	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/13/2023	Sanjuro Kietlinski	Attended a call between UCC professionals re: upcoming committee meeting (11/14).	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/13/2023	Sanjuro Kietlinski	Evaluated discrepancies between internal and published balance sheets.	Business Analysis / Operations	1.40	1,030.00	\$1,442.00
11/13/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and D. Laton re: UCC meeting.	Committee Activities	0.20	1,030.00	\$206.00
11/13/2023	Derrick Laton	Call with A. Almeida re: financial update for Committee call.	Business Analysis / Operations	0.60	680.00	\$408.00
11/13/2023	Arthur Almeida	Revised variance report in weekly presentation materials.	Business Analysis / Operations	0.60	600.00	\$360.00
11/13/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and PPP re: balance sheet inquiries.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/13/2023	Alex Byrne	Finished creating Benitago committee meeting slides.	Committee Activities	1.50	320.00	\$480.00
11/13/2023	Derrick Laton	Reviewed summary of analyses for 11/14 Committee update.	Business Analysis / Operations	1.20	680.00	\$816.00
11/14/2023	Alex Byrne	Call with A. Almeida re: liquidation analysis.	Business Analysis / Operations	0.60	320.00	\$192.00
11/14/2023	Sanjuro Kietlinski	Discussed seller related claims with A. Almeida.	Claims Analysis and Objections	0.40	1,030.00	\$412.00
11/14/2023	Alex Byrne	Finished creating liquidation analysis.	Business Analysis / Operations	1.50	320.00	\$480.00
11/14/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: sellers claims reconciliation.	Claims Analysis and Objections	0.10	1,030.00	\$103.00
11/14/2023	Arthur Almeida	Call with A. Byrne re: liquidation analysis.	Business Analysis / Operations	0.60	600.00	\$360.00
11/14/2023	Sanjuro Kietlinski	Followed up with UCC member re: negotiations.	Committee Activities	0.20	1,030.00	\$206.00
11/14/2023	Alex Byrne	Call with A. Almeida re: liquidation analysis.	Business Analysis / Operations	0.60	320.00	\$192.00
11/14/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: seller claims calculations.	Claims Analysis and Objections	0.20	1,030.00	\$206.00
11/14/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: 341 meeting.	Court Hearings	0.10	1,030.00	\$103.00
11/14/2023	Arthur Almeida	Corresponded with S. Kietlinski re: APA related claims.	Claims Analysis and Objections	0.30	600.00	\$180.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/14/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: business plan matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/14/2023	Sanjuro Kietlinski	Reviewed draft liquidation analysis.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
11/14/2023	Sanjuro Kietlinski	Drafted preliminary notes to liquidation analysis.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/14/2023	Sanjuro Kietlinski	Reviewed budget solvency sensitivity analysis.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/14/2023	Arthur Almeida	Corresponded with S. Kietlinski re: APA-related claims and historical financial performance.	Claims Analysis and Objections	0.20	600.00	\$120.00
11/14/2023	Arthur Almeida	Call with A. Byrne regarding workstream status.	Business Analysis / Operations	0.10	600.00	\$60.00
11/14/2023	Sanjuro Kietlinski	Analyzed seller claims reconciliation calculations.	Claims Analysis and Objections	0.80	1,030.00	\$824.00
11/14/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: claims pool.	Claims Analysis and Objections	0.10	1,030.00	\$103.00
11/14/2023	Alex Byrne	Began creating liquidation analysis.	Business Analysis / Operations	2.60	320.00	\$832.00
11/14/2023	Arthur Almeida	Discussed seller related claims with S. Kietlinski.	Claims Analysis and Objections	0.40	600.00	\$240.00
11/15/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: CV and negotiations.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/15/2023	Arthur Almeida	Revised liquidation analysis.	Business Analysis / Operations	1.30	600.00	\$780.00
11/15/2023	Sanjuro Kietlinski	Additional correspondences with UCC member re: CV communications.	Committee Activities	0.30	1,030.00	\$309.00
11/15/2023	Sanjuro Kietlinski	Analyzed Parent/Acrux divisions in context of liquidation analysis.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/15/2023	Sanjuro Kietlinski	Corresponded with UCC member re: CV outreach.	Committee Activities	0.20	1,030.00	\$206.00
11/15/2023	Sanjuro Kietlinski	Corresponded with Committee members and Dechert re: status of negotiations and offer.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/15/2023	Sanjuro Kietlinski	Corresponded with Committee re: RJ/CV matters.	Committee Activities	0.10	1,030.00	\$103.00
11/15/2023	Sanjuro Kietlinski	Corresponded internally re: first monthly fee app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/15/2023	Arthur Almeida	Call with H. Yan re: updates from unsecured creditors.	Business Analysis / Operations	0.30	600.00	\$180.00
11/15/2023	Sanjuro Kietlinski	Corresponded with PPP re: additional business plan info.	Business Analysis / Operations	0.10	1,030.00	\$103.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/15/2023	Arthur Almeida	Corresponded between UCC professionals.	Business Analysis / Operations	0.60	600.00	\$360.00
11/15/2023	Arthur Almeida	Attended call with industry expert.	Business Analysis / Operations	0.90	600.00	\$540.00
11/15/2023	Arthur Almeida	Researched aggregator business models and industry dynamics.	Business Analysis / Operations	1.90	600.00	\$1,140.00
11/15/2023	Arthur Almeida	Reviewed latest docket updates.	Court Filings	1.10	600.00	\$660.00
11/15/2023	Arthur Almeida	Prepared questions for industry call.	Business Analysis / Operations	1.30	600.00	\$780.00
11/15/2023	Arthur Almeida	Further revised liquidation analysis.	Business Analysis / Operations	0.60	600.00	\$360.00
11/15/2023	Alex Byrne	Prepped for a call with Amazon FBA Store industry expert.	Business Analysis / Operations	0.70	320.00	\$224.00
11/15/2023	Alex Byrne	Call with industry expert regarding Amazon FBA Store best practices.	Business Analysis / Operations	0.90	320.00	\$288.00
11/15/2023	Sanjuro Kietlinski	Corresponded with PPP re: admin matters.	Case Administration	0.10	1,030.00	\$103.00
11/15/2023	Sanjuro Kietlinski	Analyzed variance report.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/15/2023	Arthur Almeida	Analyzed trustee fee structure in Chapter 7 liquidation.	Plan and Disclosure Statement	0.70	600.00	\$420.00
11/15/2023	Sanjuro Kietlinski	Reviewed updates to liquidation analysis.	Business Analysis / Operations	0.90	1,030.00	\$927.00
11/15/2023	Sanjuro Kietlinski	Corresponded with Dechert re: CV correspondences.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/15/2023	Sanjuro Kietlinski	Reviewed draft liquidation analysis.	Business Analysis / Operations	1.70	1,030.00	\$1,751.00
11/16/2023	Sanjuro Kietlinski	Attended Province/PPP weekly update call.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/16/2023	Sanjuro Kietlinski	Corresponded with UCC and Dechert re: CV updates.	Committee Activities	0.30	1,030.00	\$309.00
11/16/2023	Sanjuro Kietlinski	Analyzed liquidation scenario model.	Business Analysis / Operations	2.10	1,030.00	\$2,163.00
11/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UCC updates.	Committee Activities	0.10	1,030.00	\$103.00
11/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Liquidation Analysis.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/16/2023	Alex Byrne	Call with A. Almeida regarding workstream status.	Business Analysis / Operations	1.30	320.00	\$416.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/16/2023	Derrick Laton	Began outlining liquidation analysis.	Business Analysis / Operations	1.70	680.00	\$1,156.00
11/16/2023	Sanjuro Kietlinski	Corresponded internally re: liquidation analyses.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/16/2023	Sanjuro Kietlinski	Follow up conversations with UCC members.	Committee Activities	0.30	1,030.00	\$309.00
11/16/2023	Derrick Laton	Evaluated GUC pool sizing and recoveries based on several liquidation scenarios.	Claims Analysis and Objections	2.20	680.00	\$1,496.00
11/16/2023	Arthur Almeida	Attended weekly call between debtor and UCC professionals.	Business Analysis / Operations	0.50	600.00	\$300.00
11/16/2023	Arthur Almeida	Analyzed costs under different liquidation scenarios.	Business Analysis / Operations	2.20	600.00	\$1,320.00
11/16/2023	Sanjuro Kietlinski	Corresponded internally re: fee app prep.	Fee / Employment Applications	0.20	1,030.00	\$206.00
11/16/2023	Alex Byrne	Reviewed cash collateral and cash management motion for consistency.	Business Analysis / Operations	1.10	320.00	\$352.00
11/16/2023	Derrick Laton	Reviewed debtors' SOAL to support liquidation analysis.	Business Analysis / Operations	1.80	680.00	\$1,224.00
11/16/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: exit plan model.	Business Analysis / Operations	0.80	1,030.00	\$824.00
11/16/2023	Alex Byrne	Case update call with Province and Portage Teams.	Business Analysis / Operations	0.50	320.00	\$160.00
11/16/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: CV updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/16/2023	Sanjuro Kietlinski	Drafted notes to liquidation scenario model.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/16/2023	Sanjuro Kietlinski	Reviewed notes from industry strategist.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/17/2023	Sanjuro Kietlinski	Corresponded with UCC member re: negotiations.	Committee Activities	0.30	1,030.00	\$309.00
11/17/2023	Sanjuro Kietlinski	Reviewed intercompany report.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/17/2023	Sanjuro Kietlinski	Corresponded with Dechert re: RJ communications.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/17/2023	Sanjuro Kietlinski	Corresponded with UCC member re: communications with CV.	Committee Activities	0.40	1,030.00	\$412.00
11/17/2023	Sanjuro Kietlinski	Call between UCC professionals re: case strategy.	Committee Activities	0.50	1,030.00	\$515.00
11/17/2023	Arthur Almeida	Analyzed variance report and budget liquidity.	Business Analysis / Operations	2.30	600.00	\$1,380.00
11/17/2023	Eric Mattson	Drafted September fee statement (2.3). Emailed to S. Kietlinski for review (0.1).	Fee / Employment Applications	2.40	270.00	\$648.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/17/2023	Arthur Almeida	Attended Section 341 meeting.	Court Hearings	1.00	600.00	\$600.00
11/17/2023	Arthur Almeida	Further researched comparable bankruptcy case conclusions.	Business Analysis / Operations	2.60	600.00	\$1,560.00
11/17/2023	Alex Byrne	Call with A. Almeida regarding workstream status.	Business Analysis / Operations	0.60	320.00	\$192.00
11/17/2023	Alex Byrne	Began creating liquidation analysis commentary.	Business Analysis / Operations	0.80	320.00	\$256.00
11/17/2023	Sanjuro Kietlinski	Analyzed projections in cash flow model.	Business Analysis / Operations	2.30	1,030.00	\$2,369.00
11/17/2023	Arthur Almeida	Continued analyzing liquidity & capital adequacy.	Business Analysis / Operations	2.20	600.00	\$1,320.00
11/17/2023	Sanjuro Kietlinski	Reviewed draft first monthly fee app.	Fee / Employment Applications	1.30	1,030.00	\$1,339.00
11/17/2023	Sanjuro Kietlinski	Corresponded with RJ re: plan negotiations.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/17/2023	Arthur Almeida	Call between UCC professionals re: case strategy.	Committee Activities	0.50	600.00	\$300.00
11/17/2023	Derrick Laton	Analyzed GUC recoveries under various liquidation scenarios.	Claims Analysis and Objections	1.60	680.00	\$1,088.00
11/17/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Amazon expert call.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/17/2023	Derrick Laton	Assessed liquidation recovery probabilities.	Business Analysis / Operations	2.50	680.00	\$1,700.00
11/17/2023	Arthur Almeida	Call with A. Byrne regarding workstream status.	Business Analysis / Operations	0.60	600.00	\$360.00
11/17/2023	Sanjuro Kietlinski	Corresponded with other UCC member re: negotiations.	Committee Activities	0.20	1,030.00	\$206.00
11/17/2023	Eric Mattson	Triangulated time entries in preparation for monthly fee statement.	Fee / Employment Applications	1.40	270.00	\$378.00
11/17/2023	Arthur Almeida	Researched comparable bankruptcy case conclusions.	Business Analysis / Operations	1.70	600.00	\$1,020.00
11/18/2023	Sanjuro Kietlinski	Reviewed draft UCC materials.	Committee Activities	0.20	1,030.00	\$206.00
11/18/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
11/18/2023	Sanjuro Kietlinski	Prepared case strategy/UCC presentation agenda.	Committee Activities	0.70	1,030.00	\$721.00
11/19/2023	Sanjuro Kietlinski	Reviewed updates to liquidation model.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/19/2023	Sanjuro Kietlinski	Reviewed draft UCC materials.	Committee Activities	0.80	1,030.00	\$824.00
11/19/2023	Alex Byrne	Entered in actuals and revised historical data for Province budget copy.	Business Analysis / Operations	1.40	320.00	\$448.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/19/2023	Alex Byrne	Began creating slides regarding liquidation analysis.	Business Analysis / Operations	1.10	320.00	\$352.00
11/19/2023	Alex Byrne	Edited Province liquidation analysis to include verified post-effective professional fees and trustee fee schedules.	Business Analysis / Operations	1.10	320.00	\$352.00
11/19/2023	Arthur Almeida	Revised liquidation analysis draft from A. Byrne.	Business Analysis / Operations	1.50	600.00	\$900.00
11/20/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: Ltd UK documents.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/20/2023	Alex Byrne	Began preparing slides for committee meeting.	Committee Activities	1.50	320.00	\$480.00
11/20/2023	Sanjuro Kietlinski	Reviewed/revised draft Liquidation waterfall.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
11/20/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: data availability for Benitago Ltd.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/20/2023	Arthur Almeida	Prepared variance and budget exhibits.	Business Analysis / Operations	1.50	600.00	\$900.00
11/20/2023	Sanjuro Kietlinski	Followed up re: inventory datapoints.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/20/2023	Alex Byrne	Began preparing commentary for committee meeting slides.	Committee Activities	0.50	320.00	\$160.00
11/20/2023	Sanjuro Kietlinski	Corresponded with S. Canna re: proposed term sheet.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/20/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: brand level financials.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/20/2023	Sanjuro Kietlinski	Finalized UCC presentation.	Committee Activities	0.70	1,030.00	\$721.00
11/20/2023	Arthur Almeida	Revised model structure for proposed settlement.	Business Analysis / Operations	1.50	600.00	\$900.00
11/20/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UK sub financials.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/20/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: proposed term sheet.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/20/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: weekly workplan.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/20/2023	Sanjuro Kietlinski	Drafted prep materials for UCC presentation.	Committee Activities	1.00	1,030.00	\$1,030.00
11/20/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: draft UCC presentation.	Committee Activities	0.40	1,030.00	\$412.00
11/20/2023	Alex Byrne	Expanded on the debtor-provided model to create a more elaborate balance sheet.	Business Analysis / Operations	0.40	320.00	\$128.00
11/20/2023	Arthur Almeida	Modeled (2.1) and analyzed (0.8) settlement proposal.	Business Analysis / Operations	2.90	600.00	\$1,740.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/20/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: CV negotiations.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/20/2023	Alex Byrne	Reviewed Province business plan analysis consolidated operating model.	Business Analysis / Operations	0.30	320.00	\$96.00
11/20/2023	Sanjuro Kietlinski	Revised draft UCC presentation.	Committee Activities	1.60	1,030.00	\$1,648.00
11/20/2023	Derrick Laton	Continued review of team's revised liquidation analysis.	Business Analysis / Operations	2.40	680.00	\$1,632.00
11/20/2023	Alex Byrne	Reviewed slides for committee meeting.	Committee Activities	0.30	320.00	\$96.00
11/20/2023	Alex Byrne	Reviewed script for committee meeting.	Committee Activities	0.60	320.00	\$192.00
11/20/2023	Arthur Almeida	Revised liquidation analysis with A. Byrne.	Business Analysis / Operations	1.10	600.00	\$660.00
11/20/2023	Sanjuro Kietlinski	Analyzed the proposed plan term sheet.	Business Analysis / Operations	0.80	1,030.00	\$824.00
11/20/2023	Alex Byrne	Reviewed call notes from Province and Jefferies call.	Business Analysis / Operations	0.40	320.00	\$128.00
11/20/2023	Alex Byrne	Reviewed materials from call with industry expert.	Business Analysis / Operations	1.50	320.00	\$480.00
11/20/2023	Sanjuro Kietlinski	Reviewed PPP plan deck.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/20/2023	Derrick Laton	Began review of team's revised liquidation analysis.	Business Analysis / Operations	2.10	680.00	\$1,428.00
11/20/2023	Arthur Almeida	Revised presentation materials from A. Byrne.	Committee Activities	0.80	600.00	\$480.00
11/20/2023	Alex Byrne	Reviewed committee meeting slides.	Committee Activities	0.60	320.00	\$192.00
11/21/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: settlement logistics matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/21/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: UCC and negotiations matters.	Committee Activities	0.10	1,030.00	\$103.00
11/21/2023	Arthur Almeida	Revised liquidation analysis per commentary from D. Laton.	Business Analysis / Operations	0.60	600.00	\$360.00
11/21/2023	Derrick Laton	Analyzed liquidation recovery amounts for comparable consumer brand cases.	Business Analysis / Operations	2.30	680.00	\$1,564.00
11/21/2023	Sanjuro Kietlinski	Drafted memo to Dechert team re: preliminary views on liquidation.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/21/2023	Sanjuro Kietlinski	Began review of inventory masterfile.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/21/2023	Arthur Almeida	Attended call between the Province and Raymond James teams.	Business Analysis / Operations	0.50	600.00	\$300.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/21/2023	Sanjuro Kietlinski	Reviewed settlement related Q&A with A. Almeida.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/21/2023	Sanjuro Kietlinski	Attended UCC meeting.	Committee Activities	0.50	1,030.00	\$515.00
11/21/2023	Sanjuro Kietlinski	Continued dialogue with A. Almeida re: Ltd UK documents.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/21/2023	Derrick Laton	Analyzed total admin and priority claims pool.	Claims Analysis and Objections	1.20	680.00	\$816.00
11/21/2023	Arthur Almeida	Prepared responses to questions from internal team.	Business Analysis / Operations	1.20	600.00	\$720.00
11/21/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: first monthly fee app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/21/2023	Arthur Almeida	Corresponded with Dechert team re: liquidation analysis.	Business Analysis / Operations	0.40	600.00	\$240.00
11/21/2023	Arthur Almeida	Reviewed settlement related Q&A with S. Kietlinski.	Business Analysis / Operations	0.40	600.00	\$240.00
11/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: 2004 matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/21/2023	Alex Byrne	Participated in committee meeting call.	Committee Activities	0.60	320.00	\$192.00
11/21/2023	Arthur Almeida	Corresponded with H. Yan re: committee meeting.	Committee Activities	0.20	600.00	\$120.00
11/21/2023	Arthur Almeida	Attended UCC meeting on 11/21.	Committee Activities	0.50	600.00	\$300.00
11/21/2023	Sanjuro Kietlinski	Reviewed settlement memo from UCC member.	Committee Activities	0.40	1,030.00	\$412.00
11/21/2023	Sanjuro Kietlinski	Reviewed Balance Sheet and MOR reconciliation issues.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: CV negotiation matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/21/2023	Sanjuro Kietlinski	Analyzed A. Almeida analysis re: historical brand financials.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/21/2023	Alex Byrne	Reviewed business plan analysis with A. Almeida.	Business Analysis / Operations	0.30	320.00	\$96.00
11/21/2023	Sanjuro Kietlinski	Reviewed the Supplemental Studebaker Declaration.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/21/2023	Sanjuro Kietlinski	Coordinated with Raymond James re: negotiations.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/21/2023	Sanjuro Kietlinski	Corresponded with E. Mattson re: first monthly fee app.	Fee / Employment Applications	0.40	1,030.00	\$412.00
11/21/2023	Sanjuro Kietlinski	Reviewed the Supplemental Nestares Declaration.	Business Analysis / Operations	0.20	1,030.00	\$206.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/21/2023	Sanjuro Kietlinski	Attended conference call with Raymond James.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/21/2023	Alex Byrne	Reviewed workstream status regarding UK subsidiary.	Business Analysis / Operations	0.20	320.00	\$64.00
11/21/2023	Arthur Almeida	Revised valuation model.	Business Analysis / Operations	1.30	600.00	\$780.00
11/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: case workplan.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/21/2023	Sanjuro Kietlinski	Corresponded with H. Yan and E. Mattson re: first monthly fee app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/21/2023	Sanjuro Kietlinski	Reviewed first monthly fee app.	Fee / Employment Applications	0.90	1,030.00	\$927.00
11/21/2023	Alex Byrne	Attended call between the Province and Raymond James teams.	Business Analysis / Operations	0.50	320.00	\$160.00
11/21/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: inventory splits.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/21/2023	Sanjuro Kietlinski	Analyzed (0.4); corresponded with A. Almeida (0.1) re: inventory splits.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/22/2023	Alex Byrne	Call with A. Almeida regarding case update.	Business Analysis / Operations	0.20	320.00	\$64.00
11/22/2023	Sanjuro Kietlinski	Analyzed potential settlement payout structures.	Business Analysis / Operations	1.70	1,030.00	\$1,751.00
11/22/2023	Alex Byrne	Researched industry comparable liquidation reports.	Business Analysis / Operations	1.30	320.00	\$416.00
11/22/2023	Sanjuro Kietlinski	Reviewed Province/PPP Q&A re: inventory reconciliation matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/22/2023	Arthur Almeida	Call with D. Laton re: alternative settlement structures.	Plan and Disclosure Statement	1.00	600.00	\$600.00
11/22/2023	Sanjuro Kietlinski	Reviewed A. Almeida comments to liquidation waterfall revisions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/22/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: GUC claims breakdown.	Claims Analysis and Objections	0.30	1,030.00	\$309.00
11/22/2023	Derrick Laton	Reviewed latest liquidation scenario analysis.	Business Analysis / Operations	0.80	680.00	\$544.00
11/22/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: inventory values.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/22/2023	Arthur Almeida	Call with H. Yan re: latest workstreams and other committee matters.	Business Analysis / Operations	0.50	600.00	\$300.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/22/2023	Alex Byrne	Call with Dechert Team and Province Team regarding liquidation analysis assumptions.	Business Analysis / Operations	0.60	320.00	\$192.00
11/22/2023	Sanjuro Kietlinski	Reviewed October '23 balance sheet data.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/22/2023	Sanjuro Kietlinski	Reviewed S. Canna comments re: inventory reconciliation.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/22/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: inventory purchases.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/22/2023	Arthur Almeida	Researched alternative transaction structures.	Plan and Disclosure Statement	1.70	600.00	\$1,020.00
11/22/2023	Derrick Laton	Evaluated potential GUC recoveries under alternate Plan structures.	Plan and Disclosure Statement	2.60	680.00	\$1,768.00
11/22/2023	Sanjuro Kietlinski	Analyzed weekly variance report.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/22/2023	Sanjuro Kietlinski	Reviewed additional brand related details related to settlement negotiations.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/22/2023	Arthur Almeida	Researched industry publications.	Business Analysis / Operations	2.10	600.00	\$1,260.00
11/22/2023	Sanjuro Kietlinski	Analyzed updated liquidation waterfall.	Business Analysis / Operations	0.80	1,030.00	\$824.00
11/22/2023	Sanjuro Kietlinski	Attended settlement strategy call with Dechert.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/22/2023	Derrick Laton	Call with A. Almeida re: alternative Plan construct.	Plan and Disclosure Statement	1.00	680.00	\$680.00
11/22/2023	Arthur Almeida	Revised liquidation analysis.	Business Analysis / Operations	1.50	600.00	\$900.00
11/22/2023	Sanjuro Kietlinski	Reviewed A. Almeida analysis notes re: October balance sheet.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/22/2023	Sanjuro Kietlinski	Reviewed Dechert comments to first monthly fee app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/22/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: inventory reports.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/22/2023	Derrick Laton	Analyzed lender's proposed go-forward capital structure.	Business Analysis / Operations	2.30	680.00	\$1,564.00
11/22/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: inventory reports.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UCC presentation.	Committee Activities	0.10	1,030.00	\$103.00
11/23/2023	Alex Byrne	Begun search for comparable liquidation analyses.	Business Analysis / Operations	1.50	320.00	\$480.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/23/2023	Arthur Almeida	Corresponded with S. Kietlinski on various case matters.	Business Analysis / Operations	0.60	600.00	\$360.00
11/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: sensitivity table.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/23/2023	Sanjuro Kietlinski	Additional Q&A with PPP re: inventory reconciliation matters.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: scenario modeling.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/23/2023	Alex Byrne	Concluded search for comparable liquidation analyses.	Business Analysis / Operations	1.50	320.00	\$480.00
11/23/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: aging analysis.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/23/2023	Arthur Almeida	Researched industry price trends.	Business Analysis / Operations	2.10	600.00	\$1,260.00
11/23/2023	Sanjuro Kietlinski	Drafted liquidation analysis structure memo to team.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/23/2023	Sanjuro Kietlinski	Analyzed comparable liquidation model analyses.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/23/2023	Arthur Almeida	Revised model for comparability issues between historical figures and forward estimates.	Business Analysis / Operations	1.30	600.00	\$780.00
11/23/2023	Sanjuro Kietlinski	Reviewed A. Almeida analysis of inventory masterfile.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/23/2023	Arthur Almeida	Corresponded with H. Yan re: diligence items.	Business Analysis / Operations	0.50	600.00	\$300.00
11/23/2023	Alex Byrne	Provided workstream update to Province team.	Case Administration	1.50	320.00	\$480.00
11/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: intercompany matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/23/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: inventory report matters.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/23/2023	Alex Byrne	Call with A. Almeida regarding workstream status.	Business Analysis / Operations	0.40	320.00	\$128.00
11/23/2023	Arthur Almeida	Researched comparable inventory recovery rates in past liquidations.	Business Analysis / Operations	1.70	600.00	\$1,020.00
11/23/2023	Sanjuro Kietlinski	Corresponded with S. Bremer re: Sellers counter.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/23/2023	Sanjuro Kietlinski	Continued inventory analysis.	Business Analysis / Operations	1.50	1,030.00	\$1,545.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/23/2023	Arthur Almeida	Reviewed selections from A. Byrne.	Business Analysis / Operations	0.40	600.00	\$240.00
11/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: liquidation analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/23/2023	Sanjuro Kietlinski	Reviewed draft 2004 diligence request list.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/23/2023	Arthur Almeida	Prepared memo re: alternative settlement structures.	Business Analysis / Operations	0.70	600.00	\$420.00
11/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UK liability analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UK sub treatment in liquidation analysis.	Business Analysis / Operations	0.90	1,030.00	\$927.00
11/23/2023	Arthur Almeida	Revised model scenarios.	Business Analysis / Operations	1.10	600.00	\$660.00
11/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: alternate plan structures for unsecured creditors.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/23/2023	Sanjuro Kietlinski	Reviewed draft analysis for UCC.	Committee Activities	1.70	1,030.00	\$1,751.00
11/23/2023	Sanjuro Kietlinski	Additional correspondence with A. Almeida re: liquidation analysis.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
11/23/2023	Sanjuro Kietlinski	Drafted inventory report/recovery comps for A. Almeida and A. Byrne.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/23/2023	Sanjuro Kietlinski	Corresponded with Dechert team re: first monthly fee app.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/23/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: liquidation scenario analyses.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/24/2023	Sanjuro Kietlinski	Reviewed S. Canna comments re: inventory.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: professional fee analysis.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/24/2023	Sanjuro Kietlinski	Followed up with D. Mannel re: counter offer.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/24/2023	Sanjuro Kietlinski	Attended UCC call.	Committee Activities	0.50	1,030.00	\$515.00
11/24/2023	Sanjuro Kietlinski	Corresponded with Dechert re: fee app.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/24/2023	Arthur Almeida	Reviewed major line-item discrepancies (2.3) and revised model to include unlinked expenses (0.3).	Business Analysis / Operations	2.60	600.00	\$1,560.00
11/24/2023	Sanjuro Kietlinski	Reviewed UCC member comments to settlement discussions.	Business Analysis / Operations	0.20	1,030.00	\$206.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: MOR/BS reconciliation.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/24/2023	Sanjuro Kietlinski	Followed up with Dechert re: liquidation analysis.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/24/2023	Arthur Almeida	Call with S. Kietlinski re: potential plan structures.	Business Analysis / Operations	0.20	600.00	\$120.00
11/24/2023	Sanjuro Kietlinski	Reviewed Dechert comments re: potential settlement structures.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/24/2023	Sanjuro Kietlinski	Call with Province and Dechert Team regarding workstream status.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/24/2023	Sanjuro Kietlinski	Reviewed Dechert UCC Update.	Committee Activities	0.10	1,030.00	\$103.00
11/24/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: additional fee app matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
11/24/2023	Sanjuro Kietlinski	Reviewed PPP response re: inventory SKU analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/24/2023	Alex Byrne	Reviewed and revised call notes from previous meetings.	Business Analysis / Operations	0.30	320.00	\$96.00
11/24/2023	Arthur Almeida	Began cleaning inventory data.	Business Analysis / Operations	1.60	600.00	\$960.00
11/24/2023	Daniel Radi	Prepared FA/IB comps analysis for Portage Point's fees.	Business Analysis / Operations	0.80	450.00	\$360.00
11/24/2023	Sanjuro Kietlinski	Corresponded with internally re: PPP retention analysis.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/24/2023	Sanjuro Kietlinski	Reviewed additional edits to UCC presentation.	Committee Activities	0.30	1,030.00	\$309.00
11/24/2023	Arthur Almeida	Attended conference call with S. Kietlinski and A. Byrne re: liquidation analysis.	Business Analysis / Operations	1.10	600.00	\$660.00
11/24/2023	Alex Byrne	Reviewed script for Province committee meeting	Committee Activities	1.10	320.00	\$352.00
11/24/2023	Sanjuro Kietlinski	Reviewed Province/PPP correspondences re: draft Liquidation Analysis.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: Sellers.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/24/2023	Alex Byrne	Reviewed and revised call notes from previous meetings.	Business Analysis / Operations	1.10	320.00	\$352.00
11/24/2023	Sanjuro Kietlinski	Call with A. Almeida re: potential plan structures.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/24/2023	Daniel Radi	Updated and revised the IB/FA comps per Portage's retention application.	Business Analysis / Operations	0.90	450.00	\$405.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/24/2023	Sanjuro Kietlinski	Reviewed A. Almeida analysis of 363 Motion.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/24/2023	Sanjuro Kietlinski	Reviewed updates to professional fee analysis.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/24/2023	Arthur Almeida	Analyzed retention fees against comparable cases.	Business Analysis / Operations	1.30	600.00	\$780.00
11/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: business plan.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/24/2023	Sanjuro Kietlinski	Reviewed D. Mannal settlement memo to the Committee.	Committee Activities	0.30	1,030.00	\$309.00
11/24/2023	Alex Byrne	Participated in committee meeting calls.	Committee Activities	1.20	320.00	\$384.00
11/24/2023	Arthur Almeida	Attended a call with C. Giancaspro and S. Canna re: inventory aging methodology.	Business Analysis / Operations	0.30	600.00	\$180.00
11/24/2023	Sanjuro Kietlinski	Attended conference call with A. Almeida and A. Byrne to discuss liquidation analysis.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
11/24/2023	Arthur Almeida	Drafted internal memo re: case update.	Business Analysis / Operations	1.00	600.00	\$600.00
11/24/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: PPP retention.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/24/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: MOR/BS reconciliation.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/24/2023	Sanjuro Kietlinski	Corresponded with Dechert re: counter offer.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/24/2023	Arthur Almeida	Finalized fee analysis.	Business Analysis / Operations	1.20	600.00	\$720.00
11/24/2023	Sanjuro Kietlinski	Reviewed PPP retention structure.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/24/2023	Arthur Almeida	Researched consolidation procedures under GAAP.	Business Analysis / Operations	1.20	600.00	\$720.00
11/24/2023	Alex Byrne	Reviewed conversations from Province and Dechert calls.	Business Analysis / Operations	0.30	320.00	\$96.00
11/24/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: slides re: conversion analysis.	Committee Activities	0.10	1,030.00	\$103.00
11/24/2023	Alex Byrne	Call with A. Almeida and S. Kietlinski regarding liquidation analysis.	Business Analysis / Operations	1.10	320.00	\$352.00
11/24/2023	Arthur Almeida	Updated liquidation analysis to reflect revised inventory liquidation values.	Business Analysis / Operations	2.40	600.00	\$1,440.00
11/25/2023	Arthur Almeida	Researched collateral encumbrances.	Business Analysis / Operations	1.90	600.00	\$1,140.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/25/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: equity dividend line item.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/25/2023	Alex Byrne	Began scenario analysis for potential proposals.	Business Analysis / Operations	2.10	320.00	\$672.00
11/25/2023	Alex Byrne	Finished modeling the potential terms of the transaction.	Business Analysis / Operations	1.20	320.00	\$384.00
11/25/2023	Sanjuro Kietlinski	Reviewed PPP FA fee comp analysis.	Business Analysis / Operations	0.80	1,030.00	\$824.00
11/25/2023	Sanjuro Kietlinski	Drafted memo to A. Almeida re: Plan discussions.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/25/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: inventory analysis.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/25/2023	Arthur Almeida	Prepared model based on proposed terms.	Business Analysis / Operations	1.30	600.00	\$780.00
11/25/2023	Alex Byrne	Reviewed finished version of scenario models.	Business Analysis / Operations	0.20	320.00	\$64.00
11/25/2023	Arthur Almeida	Analyzed historical diligence requests against available information.	Business Analysis / Operations	2.00	600.00	\$1,200.00
11/25/2023	Arthur Almeida	Further prepared financial model.	Business Analysis / Operations	2.10	600.00	\$1,260.00
11/25/2023	Arthur Almeida	Reviewed model adjustments with A. Byrne.	Business Analysis / Operations	1.70	600.00	\$1,020.00
11/25/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: 363 Motion.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/25/2023	Sanjuro Kietlinski	Reviewed A. Almeida memos re: distributions.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/25/2023	Sanjuro Kietlinski	Reviewed letter re 363 Motion.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/25/2023	Arthur Almeida	Finished cleaning inventory data.	Business Analysis / Operations	1.40	600.00	\$840.00
11/25/2023	Sanjuro Kietlinski	Analyzed potential counter offer scenarios.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/25/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: PPP retention.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/25/2023	Arthur Almeida	Analyzed inventory data.	Business Analysis / Operations	2.10	600.00	\$1,260.00
11/26/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: draft liquidation waterfall analysis.	Business Analysis / Operations	0.40	1,030.00	\$412.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/26/2023	Sanjuro Kietlinski	Attended a call with A. Almeida re: latest updates across workstreams and settlement structures.	Business Analysis / Operations	1.50	1,030.00	\$1,545.00
11/26/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: fee app matters.	Fee / Employment Applications	0.20	1,030.00	\$206.00
11/26/2023	Sanjuro Kietlinski	Corresponded with H. Yan and E. Mattson re: fee app matters.	Fee / Employment Applications	0.10	1,030.00	\$103.00
11/26/2023	Arthur Almeida	Revised liquidation analysis for unencumbered asset bridge.	Business Analysis / Operations	1.90	600.00	\$1,140.00
11/26/2023	Sanjuro Kietlinski	Reviewed updated draft liquidation analysis.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/26/2023	Arthur Almeida	Reconciled identifiers in inventory aging model.	Business Analysis / Operations	2.40	600.00	\$1,440.00
11/26/2023	Sanjuro Kietlinski	Analyzed updated draft settlement model.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/26/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: case strategy.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/26/2023	Sanjuro Kietlinski	Reviewed 2004/diligence correspondences.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/26/2023	Arthur Almeida	Attended a call with S. Kietlinski re: workstreams and settlement structures.	Business Analysis / Operations	1.50	600.00	\$900.00
11/26/2023	Arthur Almeida	Reviewed latest inventory data.	Business Analysis / Operations	1.10	600.00	\$660.00
11/26/2023	Sanjuro Kietlinski	Drafted liquidation strawman for A. Almeida.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/26/2023	Arthur Almeida	Finalized modeling scenarios for upcoming negotiations.	Business Analysis / Operations	2.10	600.00	\$1,260.00
11/26/2023	Arthur Almeida	Prepared presentation for upcoming meeting.	Business Analysis / Operations	2.80	600.00	\$1,680.00
11/26/2023	Sanjuro Kietlinski	Drafted corrections/notes re: draft liquidation analysis.	Business Analysis / Operations	0.80	1,030.00	\$824.00
11/26/2023	Sanjuro Kietlinski	Reviewed additional diligence from PPP.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/26/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: negotiation strategy.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/27/2023	Sanjuro Kietlinski	Attended conference call between UCC, and Debtor and CoVenture professionals.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/27/2023	Arthur Almeida	Call with D. Radi re: intercompany transaction analysis methodology.	Business Analysis / Operations	0.70	600.00	\$420.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/27/2023	Daniel Radi	Further analyzed intercompany activity.	Business Analysis / Operations	1.80	450.00	\$810.00
11/27/2023	Sanjuro Kietlinski	Reviewed Dechert updates re: 2004.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Arthur Almeida	Call between the Province, Dechert, Togut, and Portage teams re: diligence items.	Business Analysis / Operations	0.50	600.00	\$300.00
11/27/2023	Arthur Almeida	Began preparing time series of entity inventory purchases by SKU.	Business Analysis / Operations	1.10	600.00	\$660.00
11/27/2023	Derrick Laton	Began review of filed Plan.	Plan and Disclosure Statement	1.80	680.00	\$1,224.00
11/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: UCC updates.	Committee Activities	0.20	1,030.00	\$206.00
11/27/2023	Daniel Radi	Prepared presentation materials for upcoming committee meeting.	Business Analysis / Operations	1.70	450.00	\$765.00
11/27/2023	Sanjuro Kietlinski	Analyzed filed Plan.	Plan and Disclosure Statement	0.60	1,030.00	\$618.00
11/27/2023	Sanjuro Kietlinski	Corresponded with H. Yan re: 2004 comments.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Daniel Radi	Analyzed intercompany transactions.	Business Analysis / Operations	1.40	450.00	\$630.00
11/27/2023	Derrick Laton	Completed review of filed Plan.	Plan and Disclosure Statement	2.20	680.00	\$1,496.00
11/27/2023	Sanjuro Kietlinski	Analyzed internal comparison of business plan economics to liquidation.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/27/2023	Sanjuro Kietlinski	Reviewed draft 2004 Motion.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/27/2023	Sanjuro Kietlinski	Reviewed/revised draft Committee deck.	Committee Activities	1.60	1,030.00	\$1,648.00
11/27/2023	Sanjuro Kietlinski	Reviewed additional inventory related correspondences.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/27/2023	Arthur Almeida	Reviewed draft motion against requests received to-date.	Business Analysis / Operations	1.00	600.00	\$600.00
11/27/2023	Derrick Laton	Edited 2004 request based on key issues and upcoming workstreams.	Business Analysis / Operations	2.10	680.00	\$1,428.00
11/27/2023	Sanjuro Kietlinski	Reviewed A. Almeida comments re: SellerBoard.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: 2004 updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Daniel Radi	Further prepared materials for the upcoming UCC meeting.	Business Analysis / Operations	1.60	450.00	\$720.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/27/2023	Arthur Almeida	Further prepared presentation materials for upcoming meeting.	Business Analysis / Operations	1.30	600.00	\$780.00
11/27/2023	Arthur Almeida	Drafted correspondence on latest analysis revisions.	Business Analysis / Operations	0.30	600.00	\$180.00
11/27/2023	Sanjuro Kietlinski	Corresponded with Dechert re: Sellers/CV negotiation updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Sanjuro Kietlinski	Attended conference call with PPP to discuss liquidation analysis.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/27/2023	Arthur Almeida	Reviewed information requirements for presentation materials.	Business Analysis / Operations	0.60	600.00	\$360.00
11/27/2023	Sanjuro Kietlinski	Reviewed updated UCC deck.	Committee Activities	0.80	1,030.00	\$824.00
11/27/2023	Sanjuro Kietlinski	Reviewed draft inventory analysis.	Business Analysis / Operations	1.40	1,030.00	\$1,442.00
11/27/2023	Sanjuro Kietlinski	Corresponded with S. Bremer re: settlement matters.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/27/2023	Sanjuro Kietlinski	Corresponded with Dechert re: liquidation values.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/27/2023	Arthur Almeida	Aggregated product SKUs in current inventory by brand and region.	Business Analysis / Operations	1.30	600.00	\$780.00
11/27/2023	Arthur Almeida	Call between the Province and Portage teams re: inventory and liquidation mechanics.	Business Analysis / Operations	0.50	600.00	\$300.00
11/27/2023	Sanjuro Kietlinski	Analyzed filed Disclosure Statement.	Plan and Disclosure Statement	1.10	1,030.00	\$1,133.00
11/27/2023	Daniel Radi	Analyzed and updated the liquidation slides for the UCC deck.	Business Analysis / Operations	1.20	450.00	\$540.00
11/27/2023	Sanjuro Kietlinski	Corresponded with Dechert re: Plan and Disclosure Statement.	Plan and Disclosure Statement	0.10	1,030.00	\$103.00
11/27/2023	Arthur Almeida	Analyzed inventory balance and purchasing discrepancies.	Business Analysis / Operations	1.40	600.00	\$840.00
11/27/2023	Arthur Almeida	Revised liquidation analysis per comments from S. Kietlinski.	Business Analysis / Operations	0.60	600.00	\$360.00
11/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: case staffing matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Daniel Radi	Prepared financial charts for the business plan slide.	Business Analysis / Operations	1.40	450.00	\$630.00
11/27/2023	Daniel Radi	Attended the Plan Discussion call.	Business Analysis / Operations	0.60	450.00	\$270.00
11/27/2023	Arthur Almeida	Prepared monthly brand sales matrix.	Business Analysis / Operations	1.60	600.00	\$960.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/27/2023	Daniel Radi	Call with A. Almeida re: intercompany transactions analysis.	Business Analysis / Operations	0.70	450.00	\$315.00
11/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: case workplan.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: inventory aging analysis.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/27/2023	Sanjuro Kietlinski	Corresponded with Dechert re: inventory analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Sanjuro Kietlinski	Corresponded with S. Bremer re: various updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Sanjuro Kietlinski	Reviewed Dechert comments re: potential settlement structures.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Arthur Almeida	Continued analyzing data discrepancy.	Business Analysis / Operations	0.50	600.00	\$300.00
11/27/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: settlement matters.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Hunter Thompson	Analyzed inventory data.	Business Analysis / Operations	1.20	390.00	\$468.00
11/27/2023	Sanjuro Kietlinski	Attended conference call between the Province, Dechert, Togut, and Portage teams re: various case matters.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/27/2023	Sanjuro Kietlinski	Corresponded with D. Mannal re: settlement negotiations.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/27/2023	Arthur Almeida	Call between UCC, Debtor, and CoVenture professionals.	Business Analysis / Operations	0.60	600.00	\$360.00
11/28/2023	Arthur Almeida	Analyzed inventory matrix output.	Business Analysis / Operations	1.40	600.00	\$840.00
11/28/2023	Sanjuro Kietlinski	Reviewed redlines to 2004.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/28/2023	Arthur Almeida	Attended call between Province and Portage teams re: inventory and intercompany reconciliations.	Business Analysis / Operations	1.00	600.00	\$600.00
11/28/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: inventory aging analysis.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/28/2023	Arthur Almeida	Finalized presentation materials ahead of upcoming call.	Business Analysis / Operations	0.50	600.00	\$300.00
11/28/2023	Garo Khachikian	Call with A. Almeida re: data provider.	Business Analysis / Operations	0.30	430.00	\$129.00
11/28/2023	Sanjuro Kietlinski	Attended call between Province and Portage teams re: inventory and intercompany reconciliations.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/28/2023	Garo Khachikian	Call with data provider re: metrics analyzing services for Amazon aggregators.	Business Analysis / Operations	0.40	430.00	\$172.00
11/28/2023	Arthur Almeida	Conducted preliminary review of GL data.	Business Analysis / Operations	1.50	600.00	\$900.00
11/28/2023	Sanjuro Kietlinski	Reviewed intercompany analysis.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/28/2023	Arthur Almeida	Analyzed intercompany transfer structure.	Business Analysis / Operations	1.10	600.00	\$660.00
11/28/2023	Arthur Almeida	Revised inventory aging model ahead of receipt of COGS data.	Business Analysis / Operations	2.20	600.00	\$1,320.00
11/28/2023	Arthur Almeida	Analyzed product sales data.	Business Analysis / Operations	1.30	600.00	\$780.00
11/28/2023	Sanjuro Kietlinski	Analyzed updates to liquidation analysis.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
11/28/2023	Sanjuro Kietlinski	Analyzed draft inventory aging model.	Business Analysis / Operations	1.10	1,030.00	\$1,133.00
11/28/2023	Sanjuro Kietlinski	Reviewed Togut comments to UCC 2004.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/28/2023	Arthur Almeida	Researched intercompany transaction recording for Company's accounting software.	Business Analysis / Operations	2.40	600.00	\$1,440.00
11/28/2023	Sanjuro Kietlinski	Reviewed product sales data analysis.	Business Analysis / Operations	0.90	1,030.00	\$927.00
11/28/2023	Sanjuro Kietlinski	Reviewed draft inventory model.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/28/2023	Daniel Radi	Attended the Portage & Province Update Call.	Committee Activities	1.00	450.00	\$450.00
11/28/2023	Sanjuro Kietlinski	Reviewed A. Almeida analysis re: inventory/intercompany transactions.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/28/2023	Sanjuro Kietlinski	Reviewed draft conversion analysis presentation.	Business Analysis / Operations	1.50	1,030.00	\$1,545.00
11/28/2023	Sanjuro Kietlinski	Reviewed intercompany report.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/28/2023	Arthur Almeida	Prepared script for upcoming committee meeting.	Committee Activities	0.40	600.00	\$240.00
11/28/2023	Sanjuro Kietlinski	Corresponded internally re: intercompany payables calculations.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/28/2023	Sanjuro Kietlinski	Reviewed updates to inventory analysis.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/28/2023	Arthur Almeida	Prepared inventory matrix.	Business Analysis / Operations	1.80	600.00	\$1,080.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/28/2023	Sanjuro Kietlinski	Reviewed UCC member memo.	Committee Activities	0.10	1,030.00	\$103.00
11/29/2023	Sanjuro Kietlinski	Analyzed variance report.	Business Analysis / Operations	0.30	1,030.00	\$309.00
11/29/2023	Garo Khachikian	Continued analyzing inventory schedule and prepared inventory aging model.	Business Analysis / Operations	2.20	430.00	\$946.00
11/29/2023	Sanjuro Kietlinski	Reviewed Dechert memo re: DS and Mediation.	Plan and Disclosure Statement	0.20	1,030.00	\$206.00
11/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida and Dechert team re: liquidation analysis assumptions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/29/2023	Arthur Almeida	Call with G. Khachikian re: aging schedule analysis and integration with liquidation files.	Business Analysis / Operations	0.40	600.00	\$240.00
11/29/2023	Arthur Almeida	Reviewed general ledger and transaction structure.	Business Analysis / Operations	1.90	600.00	\$1,140.00
11/29/2023	Arthur Almeida	Calls with H. Thompson re: sales data consolidation and reconciliation requirements.	Business Analysis / Operations	0.20	600.00	\$120.00
11/29/2023	Sanjuro Kietlinski	Reviewed data mapping memos.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/29/2023	Arthur Almeida	Downloaded historical product data.	Business Analysis / Operations	2.10	600.00	\$1,260.00
11/29/2023	Arthur Almeida	Analyzed intercompany transaction journal entries.	Business Analysis / Operations	1.20	600.00	\$720.00
11/29/2023	Sanjuro Kietlinski	Attended call between the Province and Portage teams re: liquidation analysis assumptions.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
11/29/2023	Sanjuro Kietlinski	Corresponded with Dechert re: liquidation analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/29/2023	Sanjuro Kietlinski	Reviewed PPP responses to inventory/COGS questions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: wholesale transaction.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/29/2023	Sanjuro Kietlinski	Continued intercompany analysis review.	Business Analysis / Operations	0.80	1,030.00	\$824.00
11/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: liquidation analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/29/2023	Sanjuro Kietlinski	Began analysis of PPP liquidation model.	Business Analysis / Operations	1.20	1,030.00	\$1,236.00
11/29/2023	Hunter Thompson	Discussed inventory aging with the Province team.	Business Analysis / Operations	1.00	390.00	\$390.00
11/29/2023	Arthur Almeida	Call with G. Khachikian and H. Thompson re: inventory aging analysis.	Business Analysis / Operations	1.00	600.00	\$600.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/29/2023	Hunter Thompson	Two (0.1) discussions with A. Almeida about sales data.	Business Analysis / Operations	0.20	390.00	\$78.00
11/29/2023	Sanjuro Kietlinski	Corresponded with PPP and A. Almeida re: liquidation analysis.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/29/2023	Garo Khachikian	Call with A. Almeida following up on inventory schedule analysis and other workstreams.	Business Analysis / Operations	0.40	430.00	\$172.00
11/29/2023	Sanjuro Kietlinski	Corresponded with Portage re: chapter 7 analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/29/2023	Sanjuro Kietlinski	Corresponded with Dechert re: intercompany payables from prepetition inventory.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/29/2023	Sanjuro Kietlinski	Reviewed wholesale inventory sale analysis.	Business Analysis / Operations	0.60	1,030.00	\$618.00
11/29/2023	Sanjuro Kietlinski	Reviewed the Motion to Shorten DS Approval.	Plan and Disclosure Statement	0.10	1,030.00	\$103.00
11/29/2023	Sanjuro Kietlinski	Analyzed the vendor relief report.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/29/2023	Hunter Thompson	Analyzed sales unit data from Nov 2022 - present.	Business Analysis / Operations	2.30	390.00	\$897.00
11/29/2023	Sanjuro Kietlinski	Analyzed PPP intercompany analysis.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/29/2023	Sanjuro Kietlinski	Reviewed chapter 7 memo.	Business Analysis / Operations	1.30	1,030.00	\$1,339.00
11/29/2023	Arthur Almeida	Attended call between the Province and Portage teams re: liquidation analysis assumptions.	Business Analysis / Operations	1.00	600.00	\$600.00
11/29/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: intercompany analysis.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/29/2023	Garo Khachikian	Began analyzing the inventory purchasing and sales schedules.	Business Analysis / Operations	1.50	430.00	\$645.00
11/29/2023	Garo Khachikian	Call with A. Almeida and H. Thompson - Introduction to ongoing workstreams.	Business Analysis / Operations	1.00	430.00	\$430.00
11/29/2023	Hunter Thompson	Mapped SellerBoard brand names to inventory aging brand names.	Business Analysis / Operations	0.90	390.00	\$351.00
11/29/2023	Sanjuro Kietlinski	Followed up with A. Almeida re: fee comps.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/29/2023	Sanjuro Kietlinski	Reviewed updated intercompany exhibit.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/29/2023	Arthur Almeida	Reviewed assumptions embedded in liquidation analysis from Portage.	Business Analysis / Operations	1.50	600.00	\$900.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/29/2023	Hunter Thompson	Analyzed sales data stored on SellerBoard.	Business Analysis / Operations	1.00	390.00	\$390.00
11/29/2023	Hunter Thompson	Analyzed sales data from Nov 2022 - present.	Business Analysis / Operations	2.30	390.00	\$897.00
11/29/2023	Arthur Almeida	Further analyzed intercompany journal entries.	Business Analysis / Operations	2.30	600.00	\$1,380.00
11/29/2023	Daniel Radi	Attended the Portage & Province Call re: liquidation analysis.	Business Analysis / Operations	1.00	450.00	\$450.00
11/30/2023	Sanjuro Kietlinski	Reviewed supplemental info re: brand mapping.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: PPP retention analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/30/2023	Arthur Almeida	Analyzed historical ASPs and mark ups.	Business Analysis / Operations	1.40	600.00	\$840.00
11/30/2023	Sanjuro Kietlinski	Reviewed S. Canna responses re: wholesale transaction questions.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/30/2023	Sanjuro Kietlinski	Reviewed unit pricing reconciliation analysis.	Business Analysis / Operations	0.80	1,030.00	\$824.00
11/30/2023	Sanjuro Kietlinski	Reviewed A. Almeida summary comments re: draft UCC presentation.	Committee Activities	0.20	1,030.00	\$206.00
11/30/2023	Arthur Almeida	Analyzed products included in proposed liquidation offer.	Business Analysis / Operations	1.50	600.00	\$900.00
11/30/2023	Sanjuro Kietlinski	Conducted final review of UCC presentation.	Committee Activities	0.90	1,030.00	\$927.00
11/30/2023	Arthur Almeida	Call with H. Thompson re: data reconciliation for inventory aging	Business Analysis / Operations	0.30	600.00	\$180.00
11/30/2023	Sanjuro Kietlinski	Reviewed S. Canna responses re: inventory bucketing.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/30/2023	Arthur Almeida	Call with H. Thompson re: unique identifier reconciliation bridge for liquidation analysis	Business Analysis / Operations	0.50	600.00	\$300.00
11/30/2023	Hunter Thompson	Calls with A. Almeida re: inventory aging (0.3) and liquidation (0.5).	Business Analysis / Operations	0.80	390.00	\$312.00
11/30/2023	Sanjuro Kietlinski	Reviewed draft memo from A. Almeida re: liquidation analysis summary.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: weekly updates.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/30/2023	Hunter Thompson	Analyzed October 2023 MORs.	Business Analysis / Operations	0.50	390.00	\$195.00
11/30/2023	Garó Khachikian	Continued analyzing inventory schedule to reconcile disparate data sources.	Business Analysis / Operations	0.50	430.00	\$215.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/30/2023	Arthur Almeida	Prepared presentation materials for upcoming UCC meeting.	Business Analysis / Operations	2.40	600.00	\$1,440.00
11/30/2023	Sanjuro Kietlinski	Reviewed A. Almeida comments re: SellerBoard/Wholesale transactions.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/30/2023	Sanjuro Kietlinski	Reviewed Revised Mediation Order.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/30/2023	Sanjuro Kietlinski	Corresponded with Dechert re: liquidation analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/30/2023	Garo Khachikian	Call with A. Almeida re: inventory recovery assumptions.	Business Analysis / Operations	1.10	430.00	\$473.00
11/30/2023	Sanjuro Kietlinski	Attended call between UCC professionals re: latest case updates and liquidation analysis.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/30/2023	Sanjuro Kietlinski	Reviewed modifications to UCC deck.	Committee Activities	0.60	1,030.00	\$618.00
11/30/2023	Arthur Almeida	Attended call between UCC professionals re: latest case updates and liquidation analysis.	Business Analysis / Operations	0.50	600.00	\$300.00
11/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: draft UCC presentation.	Committee Activities	0.20	1,030.00	\$206.00
11/30/2023	Sanjuro Kietlinski	Reviewed clarifications from S. Canna re: conversion.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/30/2023	Arthur Almeida	Call with S. Kietlinski re: upcoming presentation materials	Committee Activities	0.40	600.00	\$240.00
11/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: liquidation analysis.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/30/2023	Hunter Thompson	Analyzed inventory & sales data comparability issues.	Business Analysis / Operations	2.10	390.00	\$819.00
11/30/2023	Garo Khachikian	Workstream catch-up call with A. Almeida and H. Thompson	Business Analysis / Operations	0.50	430.00	\$215.00
11/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: intercompany analysis.	Business Analysis / Operations	0.10	1,030.00	\$103.00
11/30/2023	Sanjuro Kietlinski	Reviewed/commented on draft UCC presentation.	Committee Activities	1.60	1,030.00	\$1,648.00
11/30/2023	Arthur Almeida	Revised inventory aging model to use derived unit sales data.	Business Analysis / Operations	2.30	600.00	\$1,380.00
11/30/2023	Sanjuro Kietlinski	Reviewed follow up brand mapping memos from A. Almeida.	Business Analysis / Operations	0.20	1,030.00	\$206.00
11/30/2023	Hunter Thompson	Discussed sales data with the Province team.	Business Analysis / Operations	0.50	390.00	\$195.00
11/30/2023	Sanjuro Kietlinski	Attended call with A. Almeida to discuss UCC presentation.	Committee Activities	0.40	1,030.00	\$412.00
11/30/2023	Sanjuro Kietlinski	Corresponded with A. Almeida re: wholesale transaction.	Business Analysis / Operations	0.30	1,030.00	\$309.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
11/30/2023	Sanjuro Kietlinski	Drafted guidance memo to A. Almeida re: responses to liquidation analysis.	Business Analysis / Operations	0.50	1,030.00	\$515.00
11/30/2023	Sanjuro Kietlinski	Continued analysis of liquidation model.	Business Analysis / Operations	1.00	1,030.00	\$1,030.00
11/30/2023	Arthur Almeida	Call with G. Khachikian re: inventory recovery value assumptions.	Business Analysis / Operations	1.10	600.00	\$660.00
11/30/2023	Sanjuro Kietlinski	Reviewed A. Almeida analysis of wholesale eligible inventory.	Business Analysis / Operations	0.70	1,030.00	\$721.00
11/30/2023	Sanjuro Kietlinski	Corresponded with PPP re: wholesale transaction.	Business Analysis / Operations	0.40	1,030.00	\$412.00
11/30/2023	Arthur Almeida	Reconciled unit pricing data with inventory data.	Business Analysis / Operations	1.20	600.00	\$720.00
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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. Cana 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

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
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
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
1/1/2024	Sanjuro Kietlinski	Drafted memo to A. Almeida re: claims and reconciliation.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/2/2024	Sanjuro Kietlinski	Reviewed correspondences with PPP re: claims.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/2/2024	Sanjuro Kietlinski	Followed up with A. Almeida re: claims.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/2/2024	Sanjuro Kietlinski	Drafted follow ups to A. Almeida re: claims and reconciliation.	Claims Analysis and Objections	0.40	1,180.00	\$472.00
1/2/2024	Sanjuro Kietlinski	Reviewed updated budget.	Business Analysis / Operations	0.40	1,180.00	\$472.00
1/2/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: claims analysis.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/3/2024	Sanjuro Kietlinski	Corresponded with UCC member.	Committee Activities	0.30	1,180.00	\$354.00
1/4/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: budget matters.	Business Analysis / Operations	0.10	1,180.00	\$118.00
1/4/2024	Sanjuro Kietlinski	Reviewed correspondence with Dechert.	Business Analysis / Operations	0.10	1,180.00	\$118.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
1/8/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: fee matters.	Fee / Employment Applications	0.10	1,180.00	\$118.00
1/8/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: GUC Trust and Initial Distribution.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/8/2024	Sanjuro Kietlinski	Reviewed A. Almeida proposed distribution mechanics model.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/10/2024	Sanjuro Kietlinski	Followed up with Dechert re: claims updates.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/10/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: initial distribution calculations.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/10/2024	Sanjuro Kietlinski	Corresponded internally re: fee app matters.	Fee / Employment Applications	0.10	1,180.00	\$118.00
1/10/2024	Sanjuro Kietlinski	Corresponded with Dechert re: initial distribution.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/10/2024	Sanjuro Kietlinski	Analyzed Portage distribution analysis.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/10/2024	Sanjuro Kietlinski	Corresponded with Dechert re: claims updates.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/10/2024	Sanjuro Kietlinski	Corresponded with A. Almeida and E. Mattson re: December fee app.	Fee / Employment Applications	0.20	1,180.00	\$236.00
1/10/2024	Sanjuro Kietlinski	Reviewed additional info related to disputed claims.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/10/2024	Sanjuro Kietlinski	Attended phone call with A. Almeida to discuss open claims analyses.	Claims Analysis and Objections	0.40	1,180.00	\$472.00
1/10/2024	Arthur Almeida	Call with S. Kietlinski re: claims analysis.	Claims Analysis and Objections	0.40	600.00	\$240.00
1/11/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: changes to claims pool.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/11/2024	Sanjuro Kietlinski	Attended call between Province and Portage teams re: claims reconciliation and funds flows.	Claims Analysis and Objections	1.20	1,180.00	\$1,416.00
1/11/2024	Sanjuro Kietlinski	Corresponded with D. Mannal re: changes to claims estimates.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/11/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: claims pool changes.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/11/2024	Arthur Almeida	Call between Province and Portage teams re: funding and claims analysis.	Claims Analysis and Objections	1.20	600.00	\$720.00
1/11/2024	Sanjuro Kietlinski	Followed up with A. Almeida re: changes to claims pool.	Claims Analysis and Objections	0.20	1,180.00	\$236.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
1/12/2024	Arthur Almeida	Discussed disputed claims with S. Kietlinski.	Claims Analysis and Objections	0.30	600.00	\$180.00
1/12/2024	Sanjuro Kietlinski	Attended call between UCC and Debtor professionals re: GUC sizing and distribution mechanics.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/12/2024	Sanjuro Kietlinski	Conversations with A. Almeida re: APA claims dispute.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/12/2024	Sanjuro Kietlinski	Corresponded with D. Mannal re: APA claim.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/13/2024	Sanjuro Kietlinski	Followed up with A. Almeida re: claims analysis.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/14/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: claims updates.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/15/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: interim distributions.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/15/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: hearing.	Court Hearings	0.10	1,180.00	\$118.00
1/15/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: outstanding issues.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/16/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: distribution calculations.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/16/2024	Sanjuro Kietlinski	Additional correspondence with UCC member re: claims.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/16/2024	Sanjuro Kietlinski	Reviewed H. Yan update re: settlement discussions.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/16/2024	Sanjuro Kietlinski	Corresponded with PPP re: APA claims.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/16/2024	Sanjuro Kietlinski	Corresponded with UCC member re: claim.	Claims Analysis and Objections	0.40	1,180.00	\$472.00
1/16/2024	Sanjuro Kietlinski	Prepared for global claims/distributions call.	Claims Analysis and Objections	0.40	1,180.00	\$472.00
1/16/2024	Sanjuro Kietlinski	Followed up with UCC member re: claim.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/16/2024	Sanjuro Kietlinski	Corresponded with H. Yan re: global call.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/16/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: disputed claim.	Claims Analysis and Objections	0.60	1,180.00	\$708.00
1/16/2024	Sanjuro Kietlinski	Drafted memo to Dechert re: APA claim.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/16/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: claims matters.	Claims Analysis and Objections	0.30	1,180.00	\$354.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
1/16/2024	Sanjuro Kietlinski	Drafted summary of substantive updates to UCC.	Committee Activities	0.30	1,180.00	\$354.00
1/16/2024	Sanjuro Kietlinski	Corresponded internally re: fee app matters.	Fee / Employment Applications	0.10	1,180.00	\$118.00
1/16/2024	Sanjuro Kietlinski	Corresponded with PPP re: distribution methodology.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/16/2024	Sanjuro Kietlinski	Reviewed H. Yan Committee update memo.	Committee Activities	0.10	1,180.00	\$118.00
1/16/2024	Arthur Almeida	Attended call with Dechert, Portage and Togut teams to discuss claims.	Claims Analysis and Objections	0.60	600.00	\$360.00
1/16/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: settlement discussions.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/16/2024	Sanjuro Kietlinski	Corresponded with Debtors and Dechert team re: global claims call.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/16/2024	Sanjuro Kietlinski	Attended call with Dechert, Portage and Togut teams to discuss claims.	Claims Analysis and Objections	0.60	1,180.00	\$708.00
1/17/2024	Sanjuro Kietlinski	Reviewed H. Yan UCC update memo.	Committee Activities	0.10	1,180.00	\$118.00
1/17/2024	Eric Mattson	Drafted December fee statement (1.1). Emailed to S. Kietlinski for review (0.1).	Fee / Employment Applications	1.20	300.00	\$360.00
1/17/2024	Sanjuro Kietlinski	Additional correspondence with Portage re: distribution methodology.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/17/2024	Sanjuro Kietlinski	Attended phone call with A. Almeida to discuss interim distribution analysis.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/17/2024	Sanjuro Kietlinski	Attended conference call with PPP team and GUC to discuss claim.	Claims Analysis and Objections	0.40	1,180.00	\$472.00
1/17/2024	Sanjuro Kietlinski	Followed up with A. Almeida re: interim distribution methodology.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/17/2024	Sanjuro Kietlinski	Reviewed latest PPP BvA report.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/17/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: interim distribution methodology.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/17/2024	Sanjuro Kietlinski	Corresponded with Dechert team re: initial distribution methodology.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/17/2024	Arthur Almeida	Call with S. Kietlinski re: interim distribution.	Claims Analysis and Objections	0.30	600.00	\$180.00
1/17/2024	Sanjuro Kietlinski	Attended confirmation hearing.	Court Hearings	0.90	1,180.00	\$1,062.00
1/17/2024	Sanjuro Kietlinski	Call between Province and Portage teams re: interim distribution calculation.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/17/2024	Sanjuro Kietlinski	Corresponded with H. Yan re: claims discussion.	Claims Analysis and Objections	0.10	1,180.00	\$118.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
1/17/2024	Sanjuro Kietlinski	Reviewed draft press release.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/17/2024	Arthur Almeida	Call between Province and Portage teams re: interim distribution calculation.	Claims Analysis and Objections	0.30	600.00	\$180.00
1/17/2024	Sanjuro Kietlinski	Reviewed H. Yan query re: certain GUC claim.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/17/2024	Sanjuro Kietlinski	Follow up correspondence with UCC member.	Committee Activities	0.10	1,180.00	\$118.00
1/17/2024	Sanjuro Kietlinski	Followed up with S. Canna re: interim distribution analysis.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/17/2024	Sanjuro Kietlinski	Analyzed claims file (0.5); corresponded with A. Almeida re: same (0.2).	Claims Analysis and Objections	0.70	1,180.00	\$826.00
1/18/2024	Sanjuro Kietlinski	Corresponded with Dechert re: December fee application.	Fee / Employment Applications	0.10	1,180.00	\$118.00
1/18/2024	Sanjuro Kietlinski	Followed up with S. Canna re: interim distribution methodology.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/18/2024	Sanjuro Kietlinski	Followed up with PPP re: interim distribution.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/18/2024	Sanjuro Kietlinski	Finalized December fee application.	Fee / Employment Applications	0.50	1,180.00	\$590.00
1/18/2024	Sanjuro Kietlinski	Reviewed H. Yan draft UCC update.	Committee Activities	0.10	1,180.00	\$118.00
1/18/2024	Sanjuro Kietlinski	Coordinated claims settlement with creditor.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/19/2024	Sanjuro Kietlinski	Reviewed Stipulation for settled claim.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/19/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: stipulation.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/19/2024	Sanjuro Kietlinski	Corresponded with GUC re: settlement matters.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/19/2024	Sanjuro Kietlinski	Corresponded with H. Yan re: fee app matters.	Fee / Employment Applications	0.10	1,180.00	\$118.00
1/22/2024	Sanjuro Kietlinski	Corresponded with Dechert re: escrow expenses.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/22/2024	Sanjuro Kietlinski	Followed up with H. Yan re: escrow.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/22/2024	Sanjuro Kietlinski	Reviewed H. Yan confirmation updates.	Plan and Disclosure Statement	0.20	1,180.00	\$236.00
1/22/2024	Sanjuro Kietlinski	Reviewed H. Yan escrow memo.	Claims Analysis and Objections	0.10	1,180.00	\$118.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
1/22/2024	Sanjuro Kietlinski	Reviewed UCC member updates re: proposal.	Committee Activities	0.10	1,180.00	\$118.00
1/22/2024	Sanjuro Kietlinski	Reviewed PPP updates re: claims.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/22/2024	Sanjuro Kietlinski	Corresponded with H. Yan re: agreement re: escrow expenses.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/22/2024	Sanjuro Kietlinski	Reviewed H. Yan updates re: escrow negotiations.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/22/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: escrow expenses.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/22/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: alternative proposal.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/22/2024	Sanjuro Kietlinski	Reviewed specified sections to confirmation order related to escrow matters.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/22/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: claim related matters.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/22/2024	Sanjuro Kietlinski	Followed up with A. Almeida re: claims related matters.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/23/2024	Sanjuro Kietlinski	Followed up with H. Yan re: agreement re: escrow expenses.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/23/2024	Sanjuro Kietlinski	Corresponded with S. Canna re: Plan Effective Date.	Plan and Disclosure Statement	0.30	1,180.00	\$354.00
1/23/2024	Sanjuro Kietlinski	Followed up with PPP re: case close matters.	Plan and Disclosure Statement	0.20	1,180.00	\$236.00
1/23/2024	Sanjuro Kietlinski	Reviewed H. Yan UCC updates.	Committee Activities	0.10	1,180.00	\$118.00
1/23/2024	Sanjuro Kietlinski	Corresponded with PPP re: claimant remittance information.	Claims Analysis and Objections	0.30	1,180.00	\$354.00
1/23/2024	Sanjuro Kietlinski	Reviewed S. Canna memo re: claims register.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/23/2024	Sanjuro Kietlinski	Followed up with S. Canna re: escrow expenses.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/23/2024	Sanjuro Kietlinski	Corresponded with Dechert team re: Plan Effective Date.	Plan and Disclosure Statement	0.10	1,180.00	\$118.00
1/23/2024	Sanjuro Kietlinski	Reviewed escrow updates from H. Yan.	Claims Analysis and Objections	0.10	1,180.00	\$118.00
1/24/2024	Sanjuro Kietlinski	Reviewed PPP reporting updates.	Business Analysis / Operations	0.10	1,180.00	\$118.00
1/26/2024	Sanjuro Kietlinski	Reviewed H. Yan update memo.	Business Analysis / Operations	0.10	1,180.00	\$118.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
1/26/2024	Sanjuro Kietlinski	Reviewed H. Yan UCC update.	Committee Activities	0.10	1,180.00	\$118.00
1/26/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: claims related matters.	Claims Analysis and Objections	0.20	1,180.00	\$236.00
1/26/2024	Sanjuro Kietlinski	Corresponded with A. Almeida re: admin matters.	Case Administration	0.20	1,180.00	\$236.00
1/26/2024	Sanjuro Kietlinski	Corresponded with Dechert re: Effective Date.	Plan and Disclosure Statement	0.20	1,180.00	\$236.00
1/26/2024	Sanjuro Kietlinski	Followed up with PPP re: Effective Date matters.	Plan and Disclosure Statement	0.30	1,180.00	\$354.00
1/26/2024	Sanjuro Kietlinski	Reviewed S. Canna case updates.	Business Analysis / Operations	0.20	1,180.00	\$236.00
1/26/2024	Sanjuro Kietlinski	Corresponded with H. Yan re: UCC updates.	Committee Activities	0.10	1,180.00	\$118.00

**EXPENSE DETAILS**

Date	Expense Category	Description	Total Expenses
10/2/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
10/10/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
10/26/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
10/28/2023	Meals	Piola - A. Almeida working dinner.	\$20.00
10/30/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
10/31/2023	Miscellaneous	October research fees.	\$215.00
11/13/2023	Meals	DoorDash - A. Byrne working dinner.	\$20.00
11/9/2023	Meals	DoorDash - A. Byrne working dinner.	\$20.00
11/15/2023	Meals	DoorDash - A. Byrne working dinner.	\$20.00
11/23/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
11/27/2023	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
11/30/2023	Miscellaneous	November research fees.	\$529.00
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
1/17/2024	Meals	Uber Eats - S. Kietlinski working dinner.	\$18.14
1/31/2024	Miscellaneous	January research fees.	\$465.00
	<b>Total Expenses</b>		<b>\$2,256.14</b>