

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF INDIANA
 INDIANAPOLIS DIVISION

IN RE:)
)
 ITT EDUCATIONAL SERVICES, INC., *et al.*¹) Case No. 16-07207-JMC-7A
)
 Debtors.) Jointly Administered

**NOTICE OF INVOICE FOR
 BGBC PARTNERS, LLP’S FEES AND EXPENSES FOR
 THE PERIOD OF DECEMBER 1, 2021 THROUGH DECEMBER 31, 2021**

BGBC Partners, LLP (“BGBC”), accountants and financial advisors to Deborah J. Caruso, the chapter 7 trustee in this case (the “Trustee”), pursuant to the *Order Granting Trustee’s Motion for Authority to Establish Procedures for Interim Compensation and Reimbursement of Expenses for Professionals Effective as of February 1, 2017* (the “Interim Compensation Procedures Order”) [Doc 1569], hereby provides notice of BGBC’s fees and expenses for the period of December 1, 2021 through December 31, 2021 (the “Compensation Period”), which have previously been approved by the Trustee. An itemized statement of BGBC’s time and expenses for the Compensation Period is attached and incorporated as Exhibit 1.

Name of Applicant:	<u>BGBC Partners, LLP</u>
Authorized to Provide Professional Services to:	<u>Deborah J. Caruso, Trustee</u>
Date of Order Authorizing Employment:	<u>Order entered October 17, 2016 [Doc 407] nunc pro tunc to September 22, 2016</u>
Interim Fees & Expenses Paid to Date Prior to Compensation Period:	<u>\$2,678,926.73²</u>
Period for Which Compensation is Sought:	<u>December 1, 2021 – December 31, 2021</u>
Total Fees for Compensation Period:	<u>\$2,131.50</u>
Total Expenses for Compensation Period:	<u>\$0.00</u>
Fees to be Held Back for Compensation Period:	<u>\$426.30</u>

¹ The debtors in these cases, along with the last four digits of their respective federal tax identification numbers are ITT Educational Services, Inc. [1311]; ESI Service Corp. [2117]; and Daniel Webster College, Inc. [5980].

² This only includes interim fees and expenses in connection with general services provided to the Trustee as accountants and financial advisors. It does not include requested and/or paid fees and expenses in connection with accounting services related to the audits of the 401K Plan and Pension Plan that were provided to the Trustee in her capacity as plan administrator.

Fees to be Paid for Compensation Period:	<u>\$1,705.20</u>
Total to be Paid for Compensation Period:	<u>\$1,705.20</u>
Current Balance of Holdback:	<u>\$3,802.40</u>

Pursuant to the *Notice, Case Management and Administrative Procedures* (the “Case Management Procedures”) approved by the Court on October 4, 2016 [Doc 220], the Trustee will serve a copy of this notice on the following (as defined in the Case Management Procedures): (a) the Core Group; (b) the Request for Notice List; and (c) the Appearance List.

NOTICE IS GIVEN, that pursuant to the Interim Compensation Procedures Order, any objection to this notice must be in writing and filed with the Bankruptcy Clerk by no later than **4:00 p.m.** (prevailing Eastern time) on **January 13, 2022**. Parties not represented by an attorney may deliver any written objection as follows: (a) by U.S. mail, courier, overnight/express mail at Clerk, United States Bankruptcy Court, Re: *In re ITT Educational Services, Inc. et al.*, 116 U.S. Courthouse, 46 East Ohio Street, Indianapolis, IN 46204; or (b) by publicly accessible drop box available at the Indianapolis Division located at the New York Street and Pennsylvania Street entrance.

The objecting party must also serve a copy of the written objection upon the Trustee’s counsel, at Counsel for Trustee Deborah J. Caruso, Rubin & Levin, P.C., 135 N. Pennsylvania Street, Suite 1400, Indianapolis, IN 46204 (mtheisen@rubin-levin.net). **In the event an objection is NOT timely filed, the Trustee is authorized to pay 80.0% of the total fees and 100.0% of the total expenses incurred during the Compensation Period, subject to the availability of funds as determined by the Trustee.**

NOTICE IS FURTHER GIVEN that all objections shall (i) specifically identify the time entries to which the objecting party objects, (ii) conspicuously state the nature of the objection, and (iii) identify the amount of fees or costs proposed to be paid pursuant to this notice to which the objection is made. If an objecting party objects to only a portion of the proposed compensation, then the Trustee is authorized to pay the amount of the compensation or expense reimbursement which is not challenged, subject to the availability of funds as determined by the Trustee.

NOTICE IS FURTHER GIVEN that in the event an objection is timely filed, a hearing on this notice and the objection will be conducted on **February 16, 2022** at **1:30 p.m.** (prevailing Eastern time), in Room 325 of the United States Courthouse, 46 East Ohio Street, Indianapolis, IN 46204. Interested parties may participate at the hearing by conference call by calling 1-888-273-3658, passcode 6349352#.

Respectfully submitted,

RUBIN & LEVIN, P.C.

By: /s/ Meredith R. Theisen

Meredith R. Theisen

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CERTIFICATE OF SERVICE

I hereby certify that on January 6, 2022, a copy of the foregoing *Notice of Invoice for BGBC Partners, LLP's Fees and Expenses for the Period of December 1, 2021 through December 31, 2021* was filed electronically. Pursuant to Section IV.C.3(a) of the Case Management Procedures, notice of this filing will be sent to the following parties through the Court's Electronic Case Filing System. Parties may access this filing through the Court's system.

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I further certify that on January 6, 2022, pursuant to Section IV.C.3(c) of the Case Management Procedures, a copy of the foregoing *Notice of Invoice for BGBC Partners, LLP's Fees and Expenses for the Period of December 1, 2021 through December 31, 2021* was emailed to the following:

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Travis County: Kay D. Brock at kay.brock@traviscountytexas.gov
Able Building Maintenance: Scott D. Fink at bronationalecf@weltman.com
Marathon Ventures, LLC: Daniel M. Karger at kargerlaw@gmail.com
Oklahoma County Treasurer: Tammy Jones at tammy.jones@oklahomacounty.org
JM Partners LLC: John Marshall at jmarshall@jmpartnersllc.com

/s/ Meredith R. Theisen

Meredith R. Theisen

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CPAs & ADVISORS

300 N. Meridian Street
1100
Indianapolis, IN 46204

ITT Educational Services, Chapter 7
c/o Rubin & Levin, PC
135 N. Pennsylvania Street
Ste 1400
Indianapolis, IN 46204

Date: 1/5/2022
Invoice #: 253317
Client ID: 89026

For Professional Services rendered through December 31, 2021 related to the ITT Educational Services Matter per enclosed time records.

Accounting - 3.40 hours. \$653.50

Tax - 4.70 hours. \$1,478.00

8.10 total hours.

Total Due: \$2,131.50

Client ID: 89026

Invoice #: 253317

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<u>Date</u>	<u>Staff</u>	<u>Hours</u>	<u>Amount</u>
Acctg Svcs @ Client (Reg)			
12/13/2021	Gose, Jennifer Processing and/or delivery of mail	0.50	\$57.50
12/13/2021	Neese, Bethany Mail correspondence control	0.30	\$72.00
12/14/2021	Gose, Jennifer Month-end procedures	0.50	\$57.50
12/16/2021	Gose, Jennifer Processing and/or delivery of mail	0.30	\$34.50
12/21/2021	Neese, Bethany Mail Correspondence Control	1.80	\$432.00
Notice from Tax Authority			
12/07/2021	Stromberger, Angela Documenting IL notice information and contact with the State.	0.20	\$62.00
Other Misc.			
12/06/2021	Gross, Howard 1099 issue, priority issue claims	0.20	\$90.00
Other Misc.			
12/06/2021	Gross, Howard California issue - sales tax	0.30	\$135.00
12/15/2021	Gross, Howard Texas issues - Kyle Simmerman email	0.30	\$135.00
12/22/2021	Gross, Howard California assessment and Kyle Simmerman notes	0.30	\$135.00
Other Misc.			
12/12/2021	Simmerman, Kyle CA BOE matters	0.40	\$156.00
12/15/2021	Pollom, Sam resumed PD project	1.00	\$255.00

Client ID: 89026
Invoice #: 253317
Page: 3

12/17/2021 Pollom, Sam
resumed PD project

2.00 \$510.00

Total: \$2,131.50