

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

IN RE:	)	
	)	
ITT EDUCATIONAL SERVICES, INC., <i>et al.</i> 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 APRIL 1, 2021 THROUGH APRIL 30, 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 April 1, 2021 through April 30, 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]</u> <u>nunc pro tunc to September 22, 2016</u>
Interim Fees & Expenses Paid to Date Prior to Compensation Period:	<u>\$2,487,903.17²</u>
Period for Which Compensation is Sought:	<u>April 1, 2021 – April 30, 2021</u>
Total Fees for Compensation Period:	<u>\$37,751.50</u>
Total Expenses for Compensation Period:	<u>\$5,562.84</u>
Fees to be Held Back for Compensation Period:	<u>\$7,550.30</u>
Fees to be Paid for Compensation Period:	<u>\$30,201.20</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.

Total to be Paid for Compensation Period: \$35,764.04

Current Balance of Holdback: \$36,780.10

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 **May 13, 2021**. Pursuant to General Order 20-0012,³ those not required or not permitted to file electronically must deliver any objection as follows: (a) by U.S. 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; (b) by publicly accessible drop box available at the Indianapolis Division located at the New York Street and Pennsylvania Street entrance; or (c) by e-mail to bankruptcy@insb.uscourts.gov. 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 telephonic hearing on this notice and the objection will be conducted on **June 23, 2021** at **1:30 p.m.** (prevailing Eastern time). Interested parties may participate at the hearing by conference call by calling 1-888-273-3658, passcode 6349352#.

³ The filing procedures for parties not represented by an attorney as set forth in S.D. Ind. B-5005-4, have been temporarily amended pursuant to General Order 20-0012 in response to Coronavirus Disease (COVID-19).

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 May 6, 2021, a copy of the foregoing *Notice of Invoice for BGBC Partners, LLP's Fees and Expenses for the Period of April 1, 2021 through April 30, 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 May 6, 2021, 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 April 1, 2021 through April 30, 2021* was emailed to the following:

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Hung Duong: Kevin Schwin at kevin@schwinlaw.com
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: 5/6/2021
Invoice #: 248630
Client ID: 89026

For Professional Services rendered through April 30, 2021 related to the ITT Educational Services Matter per enclosed time records.

Accounting - 15.10 hours.	\$2,933.00
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Tax - 126.50 hours.	\$34,818.50
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Out-of-pocket expenses.	\$5,562.84
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141.60 total hours.

Total Due: \$43,314.34

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<u>Date</u>	<u>Staff</u>	<u>Hours</u>	<u>Amount</u>
Acctg Svcs			
04/07/2021	Barton, Tyler	1.50	\$307.50
	Prompt determinations received		
04/09/2021	Barton, Tyler	0.50	\$102.50
	Prompt determinations received		
04/12/2021	Lenahan, Maureen	1.00	\$185.00
04/13/2021	Barton, Tyler	3.00	\$615.00
	Prompt determinations received		
04/14/2021	Barton, Tyler	1.00	\$205.00
04/15/2021	Barton, Tyler	2.50	\$512.50
	Prompt Determinations and notices.		
04/29/2021	Barton, Tyler	0.50	\$102.50
	ITT Mail Received		
Acctg Svcs @ Client (Reg)			
04/02/2021	Gose, Jennifer	0.30	\$33.00
	Processing and/or delivery of mail		
04/05/2021	Gose, Jennifer	0.30	\$33.00
	Assist Howard Gross with Peaks and Deloitte Settlements.		
04/05/2021	Gose, Jennifer	0.60	\$66.00
	Month end procedures		
04/05/2021	Neese, Bethany	0.80	\$164.00
	Mail correspondence control		
04/07/2021	Neese, Bethany	1.20	\$246.00
	Mail correspondence control		
04/13/2021	Neese, Bethany	1.60	\$328.00
	Mail correspondence control		
04/20/2021	Gose, Jennifer	0.30	\$33.00
	Processing and/or delivery of mail		
Extension			

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04/08/2021	Thomas, Tia	4.30	\$1,096.50
04/09/2021	Thomas, Tia	2.80	\$714.00
04/10/2021	Simmerman, Kyle	2.20	\$935.00
04/10/2021	Thomas, Tia	3.50	\$892.50
04/11/2021	Thomas, Tia	4.30	\$1,096.50
04/12/2021	Simmerman, Kyle	1.40	\$595.00
04/12/2021	Thomas, Tia	10.00	\$2,550.00
04/13/2021	Thomas, Tia	8.50	\$2,167.50
04/13/2021	Simmerman, Kyle	0.50	\$212.50
Extension			
04/13/2021	Effinger, Shelby	4.00	\$500.00
Certified Set Ups for Extensions & Payments			
04/14/2021	Effinger, Shelby	1.00	\$125.00
Certified Processing			
Other Misc.			
04/01/2021	Gross, Howard	0.50	\$237.50
Deborah Caruso - Daniel Webster matters			
04/01/2021	Gross, Howard	0.80	\$340.00
Trustee - requested tax research			
04/01/2021	Gross, Howard	0.40	\$170.00
Deborah Caruso - tax matters.			
04/01/2021	Pollom, Sam	0.80	\$220.00
Teams call with Howard regarding Sch C for Deb and Daniel Webster issue			
04/02/2021	Gross, Howard	0.30	\$127.50
Deborah Caruso - Daniel Webster			
04/05/2021	Gross, Howard	2.50	\$1,062.50
Daniel Webster calculations			
04/05/2021	Gross, Howard	0.30	\$127.50
Start Sam Pollom			
04/05/2021	Pollom, Sam	0.50	\$137.50
meeting with Howard regarding Daniel Webster tax allocation issue			
04/07/2021	Pollom, Sam	0.80	\$220.00
completed memo regarding settlement proceeds and potential taxability			

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04/07/2021 Pollom, Sam started DW project per Howard	2.70	\$742.50
04/08/2021 Pollom, Sam continued DW project	2.80	\$770.00
04/12/2021 Gose, Jennifer Assist with ITT state extensions	0.20	\$25.00
04/12/2021 Gose, Jennifer Setup a Teams meeting between Howard Gross and Paul Cheung, BDO.	0.10	\$12.50
04/12/2021 Gross, Howard Paul Cheung BDO/HG call	0.30	\$127.50
04/12/2021 Pollom, Sam Teams call with Howard regarding Daniel Webster issue; forwarded info	0.50	\$137.50
04/12/2021 Pollom, Sam reviewed Sch C issue for Deb	0.50	\$137.50
04/13/2021 Pollom, Sam prepared email to Howard regarding DW issue	0.30	\$82.50
04/14/2021 Pollom, Sam reviewed email from Deb Caruso regarding DW issues	0.30	\$82.50
04/21/2021 Gross, Howard BDO issue - payroll	2.20	\$935.00
04/21/2021 Pollom, Sam research regarding trustee responsibility for employer taxes; responded to email from Howard	0.80	\$220.00
04/21/2021 Gross, Howard Heumann matter - FICA	0.90	\$382.50
04/22/2021 Gross, Howard California tax matters, BDO/Rubin & Levin, Kyle Simmerman - arrange testing of California payroll taxes	0.90	\$382.50
04/26/2021 Pollom, Sam Teams call with Howard regarding contacting IRS Insolvency/Bankruptcy Unit to follow u on release of claims; reviewed Document for contact info	1.00	\$275.00

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04/27/2021 Pollom, Sam 0.80 \$220.00
 phone call to Bankruptcy/Insolvency Unit; obtained name & phone number of IRS person (Ms Harris) handling the case; left voicemail for Ms Harris

04/27/2021 Gross, Howard 2.50 \$1,062.50
 Conference call - California CPA form and preparation

04/28/2021 Pollom, Sam 0.30 \$82.50
 responded to email from Merideth Theising at Rubin & Levin

04/29/2021 Gross, Howard 0.30 \$127.50
 California CPA review matters

Other Misc.

04/01/2021 Gross, Howard 0.30 \$127.50
 Kyle Simmerman - status on elimination

04/02/2021 Gross, Howard 0.40 \$170.00
 Sam Pollom start projects - state and local

04/12/2021 Gross, Howard 0.80 \$340.00
 State tax extensions - DC - follow up

04/12/2021 Gross, Howard 0.40 \$170.00
 Sam Pollom - Daniel Webster

04/13/2021 Gross, Howard 0.20 \$85.00
 State tax extensions

Other Misc.

04/01/2021 Chabes, Marissa 3.00 \$495.00

04/01/2021 Simmerman, Kyle 0.40 \$148.00
 DWC state matters and state projects update

04/01/2021 Chabes, Marissa 2.00 \$330.00

04/02/2021 Gose, Jennifer 0.10 \$11.00
 Email Missouri Power of Attorney to Missouri Department of Revenue after the original secure email was rejected.

04/05/2021 Chabes, Marissa 2.00 \$330.00

04/07/2021 Simmerman, Kyle 0.20 \$74.00
 TN

04/09/2021 Chabes, Marissa 2.00 \$330.00

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04/13/2021	Chabes, Marissa	2.00	\$330.00
04/22/2021	Simmerman, Kyle	0.60	\$222.00
CA payroll tax			

04/26/2021	Gross, Howard	1.30	\$481.00
Meredith Theisen- IRS			

04/27/2021	Simmerman, Kyle	0.80	\$296.00
CA Settlement matters			

04/28/2021	Simmerman, Kyle	1.00	\$370.00
CA Matter			

04/29/2021	Simmerman, Kyle	0.60	\$222.00
CA Matters			

Staff Assistance

04/06/2021	Simmerman, Kyle	1.00	\$425.00
State apportionment			

04/10/2021	Simmerman, Kyle	1.00	\$425.00
State Sales Apportionment			

04/13/2021	Stromberger, Angela	0.20	\$58.00
Check in with Tia and sending CT and DC account #s.			

Tax Preparation

04/06/2021	Thomas, Tia	2.30	\$586.50
04/20/2021	Thomas, Tia	2.50	\$637.50
04/21/2021	Thomas, Tia	8.00	\$2,040.00
04/22/2021	Thomas, Tia	5.50	\$1,402.50
04/23/2021	Thomas, Tia	6.50	\$1,657.50
04/26/2021	Thomas, Tia	6.00	\$1,530.00
04/27/2021	Thomas, Tia	4.30	\$1,096.50
04/28/2021	Thomas, Tia	2.50	\$637.50
04/28/2021	Thomas, Tia	1.80	<u>\$459.00</u>

Total: \$37,751.50

<u>Activity</u>	<u>Staff</u>	<u>Date</u>	<u>Units</u>	<u>Amount</u>
CE99-Other Misc. Expense	Firm Expense	04/13/2021		\$5,400.00
CE31-Postage	Firm Expense	04/14/2021		<u>\$162.84</u>

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Total: \$5,562.84