

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

**COVER SHEET TO SEVENTH INTERIM FEE
APPLICATION OF BGBC PARTNERS LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED AS ACCOUNTANTS AND FINANCIAL ADVISORS FOR THE
TRUSTEE FOR THE PERIOD NOVEMBER 1, 2020 THROUGH OCTOBER 31, 2021**

Name of Applicant: BGBC Partners LLP (“BGBC”)
Authorized to Provide Professional Services to: Deborah J. Caruso, the trustee appointed in the above-captioned chapter 7 cases (the “Trustee”)
Date of Order Authorizing Employment: Order entered October 17, 2016 [Doc 407] nunc pro tunc to September 22, 2016
Period for Which Compensation is Sought: November 1, 2020 through October 31, 2021 (the “Current Compensation Period”)
Amount of Fees Sought: \$289,829.50
Amount of Expense Reimbursement Sought: \$21,830.17

This is a(n) _____ Monthly Interim _____ Final Fee Application

This is BGBC’s seventh fee application.

Compensation Sought in this Application Already Paid Pursuant to a Monthly Compensation Order but Not Yet Allowed:	\$231,863.60
Compensation Sought in this Application Not Paid Pursuant to a Monthly Compensation Order:	\$57,965.90
Expenses Sought in this Application Already Paid Pursuant to a Monthly Compensation Order but Not Yet Allowed:	\$21,830.17

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].

Respectfully submitted,

RUBIN & LEVIN, P.C.

By: /s/ Meredith R. Theisen

Meredith R. Theisen

Deborah J. Caruso (Atty. No. 4273-49)
Meredith R. Theisen (Atty. No. 28804-49)
RUBIN & LEVIN, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, Indiana 46204
Tel: (317) 634-0300
Fax: (317) 263-9411
Email: dcaruso@rubin-levin.net
mtheisen@rubin-levin.net
Attorneys for Deborah J. Caruso, Trustee

g:\wp80\trustee\caruso\itt educational - 86723901\drafts\fee applications\bgbc\7th interim fee application cover sheet - bgbc.docx

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

**SEVENTH INTERIM FEE APPLICATION OF
BGBC PARTNERS, LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED AS ACCOUNTANTS AND FINANCIAL ADVISORS FOR THE
TRUSTEE FOR THE PERIOD NOVEMBER 1, 2020 THROUGH OCTOBER 31, 2021**

BGBC Partners, LLP (“BGBC”), accountants and financial advisors to Deborah J. Caruso, the chapter 7 trustee in this case (the “Trustee”), hereby submits this seventh interim fee application, pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, for (a) allowance of interim compensation for professional services performed by BGBC for the period commencing November 1, 2020 through and including October 31, 2021 (the “Current Compensation Period”) in the amount of \$289,829.50, and (b) reimbursement of its actual and necessary expenses in the amount of \$21,830.17 incurred during the Current Compensation Period, on the following grounds:

I. JURISDICTION

1. The Court has jurisdiction over this application pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

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].

3. The statutory predicates for relief are sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

II. BACKGROUND

4. On September 16, 2016, ITT Educational Services, Inc. (“ITT”), ESI Service Corp. (“ESI”) and Daniel Webster College, Inc. (“DWC,” and together with ITT and ESI, the “Affiliated Debtors”) filed voluntary petitions for relief under chapter 7 of the Bankruptcy Code. The Trustee was appointed interim trustee in each of the Affiliated Debtors’ bankruptcy cases on the Petition Date pursuant to section 701(a)(1) of the Bankruptcy Code, and in accordance with section 702(d) of the Bankruptcy Code, became the permanent case trustee on November 1, 2016 following the conclusion of the meeting of creditors held pursuant to section 341(a) of the Bankruptcy Code.

5. On October 4, 2016, the Court entered its *Order Granting Motion for Joint Administration of Chapter 7 Cases* [Docs 221 & 222], directing the Affiliated Debtors’ bankruptcy cases to be jointly administered for procedural purposes only.

6. On October 17, 2016, the Court entered its *Order Granting Trustee’s Application to Employ BGBC Partners, LLP as Accountants and Financial Advisors to the Trustee Effective Nunc Pro Tunc as of September 22, 2016* (the “Employment Order”) [Doc 407], authorizing the employment of BGBC as the Trustee’s accountants and financial advisors in the Affiliated Debtors’ bankruptcy cases, effective *nunc pro tunc* as of September 22, 2016.

7. The Court previously awarded BGBC interim compensation and reimbursement of expenses in the total amount of \$2,367,267.06 for services rendered as the Trustee’s accountants and financial advisors for the following time periods:

- (a) \$243,245.60 for the time period commencing September 22, 2016 through January 31, 2017 (\$242,705.75 in fees and \$539.85 in expenses). [1st Interim Fee Order at Doc 1568.]
- (b) \$555,970.01 for the time period commencing February 1, 2017 through August 31, 2017 (\$544,248.50 in fees and \$11,721.51 in expenses). [2nd Interim Fee Order at Doc 2098.]
- (c) \$210,485.37 for the time period commencing September 1, 2017 through December 31, 2017 (\$202,548.50 in fees and \$7,936.87 in expenses). [3rd Interim Fee Order at Doc 2404.]
- (d) \$521,171.74 for the time period commencing January 1, 2018 through September 30, 2018 (\$504,993.50 in fees and \$16,178.24 in expenses). [4th Interim Fee Order at Doc 3071.]
- (e) \$449,582.14 for the time period commencing October 1, 2018 through November 30, 2019 (\$447,101.50 in fees and \$2,480.64 in expenses). [5th Interim Fee Order at Doc 3763.]
- (f) \$386,812.20 for the time period commencing December 1, 2019 through October 31, 2020 (\$373,433.00 in fees and \$13,379.20 in expenses). [6th Interim Fee Order at Doc 4161.]

Summary of Fees for Current Compensation Period

8. 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], BGBC has filed eleven (11) notices of invoices for services rendered during the Current Compensation Period. A summary of these notices is as follows:

Current Compensation Period	Total Fees	80% of Fees	20% Holdback	100% Expenses	Total Paid during Current Compensation Period
11/1/2020 to 11/30/2020	\$27,602.00	\$22,081.60	\$5,520.40	\$0.00	\$22,081.60
12/1/2020 to 1/31/2021	\$49,226.00	\$39,380.80	\$9,845.20	\$704.51	\$40,085.31
2/1/2021 to 2/28/2021	\$53,008.00	\$42,406.40	\$10,601.60	\$2,671.15	\$45,077.55
3/1/2021 to 3/31/2021	\$16,313.00	\$13,050.40	\$3,262.60	\$341.25	\$13,391.65
4/1/2021 to 4/30/2021	\$37,751.50	\$30,201.20	\$7,550.30	\$5,562.84	\$35,764.04
5/1/2021 to 5/31/2021	\$18,917.00	\$15,133.60	\$3,783.40	\$10,760.50	\$25,894.10
6/1/2021 to 6/30/2021	\$25,375.00	\$20,300.00	\$5,075.00	\$0.00	\$20,300.00
7/1/2021 to 7/31/2021	\$35,512.50	\$28,410.00	\$7,102.50	\$0.00	\$28,410.00
8/1/2021 to 8/31/2021	\$13,152.00	\$10,521.60	\$2,630.40	\$1,789.92	\$12,311.52
9/1/2021 to 9/30/2021	\$7,651.50	\$6,121.20	\$1,530.30	\$0.00	\$6,121.20
10/1/2021 to 10/31/2021	\$5,321.00	\$4,256.80	\$1,064.20	\$0.00	\$4,256.80
TOTAL:	\$289,829.50	\$231,863.60	\$57,965.90	\$21,830.17	\$253,693.77

9. Accordingly, pursuant to the 1st Interim Fee Order, the 2nd Interim Fee Order, the 3rd Interim Fee Order, the 4th Interim Fee Order, the 5th Interim Fee Order, the 6th Interim Fee Order and the notices of invoices filed thereafter, BGBC has received or will receive by the time of the hearing on this application a total amount of \$2,620,960.83, for the time period commencing September 22, 2016 through October 31, 2021. There remains a total unpaid amount of \$57,965.90 for the 20.0% holdback for the Current Compensation Period (the “Holdback”).²

10. A full accounting of all services rendered on behalf of the Trustee during Current Compensation Period is contained in related time records attached to the notices of invoices. [See Docs 4154, 4195, 4222, 4258, 4337, 4365, 4399, 4451, 4467, 4493 and 4512.]

11. As contained in the time records attached to the notices of invoices, BGBC has expended a total of 1,172.2 hours during the Current Compensation Period representing the

² Beginning August 1, 2021, all fees and expenses for BGBC are solely attributed to the ITT estate. Accordingly, the DWC estate is only responsible for the unpaid balance of the Holdback through July 31, 2021. The balance of the Holdback through July 31, 2021 was \$52,741.00, with the DWC’s estate’s portion being 1.498% or \$790.06. See *Order Granting Trustee’s Motion for Authority to Reconcile Certain Postpetition Claims of the Affiliated Debtors’ Bankruptcy Estates* (the “Reconciliation Order”) [Doc 4470]. Pursuant to the Reconciliation Order, the DWC estate previously reimbursed the ITT estate in advance for its proportionate share of the Holdback balance through July 31, 2021, in addition to its proportionate share of the fees and expenses previously awarded and paid to BGBC.

Trustee in the Affiliated Debtors' bankruptcy cases. The value of the services rendered to the Trustee by BGBC is \$289,829.50 and BGBC has incurred actual and necessary out-of-pocket expenses in the sum of \$21,830.17 during the Current Compensation Period in connection with such professional services.

12. The value of the services rendered to the Trustee during the Current Compensation Period has been billed at rates normally charged by BGBC for comparable services performed for other clients. The requested fees in the amount of \$289,829.50 are reasonable under the circumstances, and reflect the expertise of accountants in representing the Trustee in the Affiliated Debtors' bankruptcy cases.

13. BGBC has attempted to avoid any duplication of services by its professionals in rendering services. When more than one professional participated in any conference or hearing, such joint participation was necessary because of the complexity of the issues involved, or the need to familiarize the professional with such matters so that he or she could independently perform further essential services in connection with the Affiliated Debtors' bankruptcy cases.

14. Each entry itemized in BGBC's time records includes (a) use of a project category (each a "Project Category"), (b) a description of each activity or service that an individual performed, and (c) the number of hours (in increments of one-tenth of an hour) spent by an individual performing the activity or providing service. Below is a list of the aggregate recorded hours and fees incurred for each Project Category:

Project Category	Hours	Fees Sought
Accounting	161.7	\$30,565.00
Tax	1,010.5	\$259,264.50
Litigation	0.0	\$0.00
Total:	1,172.2	\$289,829.50

Summary of Expenses for Current Compensation Period

15. During the Current Compensation Period, BGBC has incurred actual and necessary out-of-pocket expenses in the total amount of \$21,830.17.

16. BGBC seeks reimbursement only for the following types of expenses: (a) postage; (b) tax return processing charges; (c) consulting expenses; and (d) multi-state return processing charges. Below is a summary of the actual and necessary out-of-pocket expenses incurred on behalf of the Trustee during the Current Compensation Period:

Expense Category	Amount
Conference Calls	\$0.00
Postage	\$1,673.42
Miscellaneous	\$0.00
Tax Return Processing Charge	\$205.00
Meals	\$0.00
Consulting Expense	\$16,501.75
Multi-State Return Processing Charge	\$3,450.00
Extension Processing Charge	\$0.00
1120/S Tax Return Processing Charge	\$0.00
FedEx	\$0.00
Airfare	\$0.00
Hotel/Lodging	\$0.00
Mileage	\$0.00
Taxi/Rental Car/Gas	\$0.00
Parking	\$0.00
Total:	\$21,830.17

All expense entries detailed in BGBC's time records include an itemization of the expenses by category, the date the expense was incurred, and the amount of the expense. The requested expenses are of the kind customarily charged by BGBC for similar items in other similar matters.

III. RELIEF REQUESTED

17. BGBC respectfully requests (a) allowance of \$289,829.50 as compensation for professional services rendered during the Current Compensation Period and \$21,830.17 as reimbursement of actual and necessary out-of-pocket expenses incurred in connection with such

professional services, and (b) authorizing the Trustee to pay BGBC the sum of \$57,965.90 for the unpaid Holdback, which shall be paid from the ITT bankruptcy estate.

IV. GROUNDS FOR GRANTING RELIEF REQUESTED

18. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code that govern the Court's award of such compensation. *See* 11 U.S.C. § 331. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1)(A)-(B). Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement:

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 service was 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;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

19. BGBC has reviewed the requirements of each of the foregoing and believes that this application is in compliance with such requirements, as applicable.

20. All services for which BGBC seeks compensation, and expenses for which it seeks reimbursement, were performed on behalf of the Trustee and were necessary and beneficial to the Trustee and the Affiliated Debtors' bankruptcy estates. BGBC worked diligently to anticipate or respond to the Trustee's needs and assist in the Trustee's navigation of these very complex chapter 7 cases. The compensation requested herein is reasonable in light of the nature, extent, and value of such services rendered to the Trustee.

21. In connection with the matters covered by this application, BGBC received no payment and no promises of payment for services rendered, or to be rendered, from any source other than the Affiliated Debtors' bankruptcy estates. There is no agreement or understanding between BGBC and any other person, other than members of the firm, for the sharing of compensation received for services rendered in the Affiliated Debtors' bankruptcy cases. Moreover, BGBC has received no payment since the beginning of the Affiliated Debtors' bankruptcy cases.

22. To the extent time or disbursement charges for services rendered or expenses incurred relate to the Current Compensation Period but were not processed prior to the preparation of this application or BGBC has for any other reason not yet sought compensation or reimbursement of expenses herein with respect to any services rendered or expenses incurred during the Current Compensation Period, BGBC reserves the right to request compensation for such services and reimbursement of such expenses in a future application.

V. NOTICE

23. 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 application 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 Case Management Procedures, any objection to this motion must be in writing and filed with the Bankruptcy Clerk by no later than **4:00 p.m.** (prevailing Eastern time) on **December 8, 2021**. Parties not represented by an attorney may deliver any written objection to this motion 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). **If an objection is NOT timely filed, the requested relief may be granted without a hearing.**

NOTICE IS FURTHER GIVEN that in the event an objection to this motion is timely filed, a hearing on this motion and such objection will be conducted on **December 15, 2021** 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 also participate at the hearing by conference call by calling 1-888-273-3658, passcode 6349352#.

WHEREFORE, BGBC respectfully requests the Court enter an order: (i) allowing interim compensation for professional services rendered during the Current Compensation Period in the amount of \$289,829.50 and reimbursement for actual and necessary out-of-pocket expenses BGBC incurred in connection with such professional services in the amount of \$21,830.17; (ii) authorizing the Trustee to pay BGBC the sum of \$57,965.90 for the unpaid Holdback incurred during the Current Compensation Period, which shall be paid from the ITT bankruptcy estate; (iii) allowing such compensation for professional services rendered and reimbursement of actual and necessary out-of-pocket expenses incurred without prejudice to BGBC's right to seek additional compensation for services performed and expenses incurred during the Current Compensation Period, which were not processed at the time of this application; and (iv) granting BGBC all other just and proper relief.

Respectfully submitted,

RUBIN & LEVIN, P.C.

By: /s/ Meredith R. Theisen

Meredith R. Theisen

Deborah J. Caruso (Atty. No. 4273-49)
Meredith R. Theisen (Atty. No. 28804-49)
RUBIN & LEVIN, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, Indiana 46204
Tel: (317) 634-0300
Fax: (317) 263-9411
Email: dcaruso@rubin-levin.net
mtheisen@rubin-levin.net
Attorneys for Deborah J. Caruso, Trustee

CERTIFICATE OF SERVICE

I hereby certify that on November 15, 2021, a copy of the foregoing *Seventh Interim Fee Application of BGBC Partners, LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Co-Counsel for the Trustee for the Period November 1, 2020 through October 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.

John Joseph Allman jallman@hbkfirm.com, dadams@hbkfirm.com
Richard Allyn rallyn@robinskaplan.com
Robert N Amkraut ramkraut@foxrothschild.com
Scott S. Anders scott.anders@jordanramis.com, litparalegal@jordanramis.com
Reuel D Ash rash@ulmer.com, mure@ulmer.com
Todd Allan Atkinson todd.atkinson@wbd-us.com
George Bach george@georgebachlaw.com
Kay Dee Baird kbaird@kdlegal.com, rhobdy@kdlegal.com; crbpgpleadings@kdlegal.com
Christopher E. Baker cbaker@hbkfirm.com, thignight@hbkfirm.com
James David Ballinger jim@kentuckytrial.com, jennifer@kentuckytrial.com
Joseph E. Bant jebant@lewisricekc.com
William J. Barrett william.barrett@bfkn.com, mark.mackowiak@bfkn.com
Ashley Flynn Bartram ashley.bartram@oag.texas.gov
Alex M Beeman alex@beemanlawoffice.com, abeeman@reminger.com
Thomas M Beeman tom@beemanlawoffice.com
Richard James Bernard rbernard@foley.com
Thomas Berndt tberndt@robinskaplan.com, jgerboth@robinskaplan.com
John J Berry john.berry@dinsmore.com, Christina.Lee@DINSMORE.COM
Brandon Craig Bickle bbickle@gablelaw.com
Jill B. Bienstock jillbienstock@hotmail.com

Michael Blumenthal michael.blumenthal@hklaw.com
David J. Bodle dbodle@hhclaw.com, layres@hhlaw-in.com
Robert A. Breidenbach rab@goldsteinpressman.com
Wendy D Brewer wbrewer@fmdlegal.com, cbellner@fmdlegal.com
Kayla D. Britton kayla.britton@faegredrinker.com, noticeFRindy@faegreb.com
Robert Bernard Bruner bob.bruner@nortonrosefulbright.com
Jason R Burke jburke@bbrlawpc.com, kellis@bbrlawpc.com
Erin Busch ebusch@nebraska.edu
John Cannizzaro john.cannizzaro@icemiller.com, julia.yankula@icemiller.com
Kevin M. Capuzzi kcapuzzi@beneschlaw.com,
lmolinaro@beneschlaw.com;docket@beneschlaw.com
James E. Carlberg jcarlberg@boselaw.com,
mwakefield@boselaw.com;rmurphy@boselaw.com
Steven Dean Carpenter scarpenter1@dor.in.gov
Deborah Caruso dcaruso@rubin-levin.net, dwright@rubin-levin.net;csprague@rubin-levin.net;atty_dcaruso@bluestylus.com
Deborah J. Caruso trustecarusorubin@rubin-levin.net,
DJC@trustesolutions.net;cdjcl1@trustesolutions.net
Joshua W. Casselman jcasselman@rubin-levin.net, angie@rubin-levin.net;atty_jcasselman@bluestylus.com
Ben T. Caughey ben.caughey@merchocaughey.com
Sonia A. Chae chaes@sec.gov
John Andrew Chanin jchanin@lindquist.com, srummery@lindquist.com
Courtney Elaine Chilcote courtney@ckhattorneys.com,
ckh@ckhattorneys.com;tracy@ckhattorneys.com
Dale C Christensen christensen@sewkis.com
Eboney Delane Cobb ecobb@pbfcm.com
Tiffany Cobb tscobb@vorys.com
Michael Edward Collins mcollins@manierherod.com
Michael Anthony Collyard mcollyard@robinskaplan.com, rhoule@robinskaplan.com
Eileen Connor econnor@law.harvard.edu
Lawrence D. Coppel lcoppel@gfrlaw.com
Heather M. Crockett Heather.Crockett@atg.in.gov, marie.baker@atg.in.gov
J Russell Cunningham rcunningham@dnlc.net, reaster@dnlc.net
Erica Dausch edausch@babstcalland.com
Dustin R. DeNeal dustin.deneal@faegredrinker.com,
noticeFRindy@faegredrinker.com;faegrebddocket@faegredrinker.com
Laura A DuVall Laura.Duvall@usdoj.gov, Catherine.henderson@usdoj.gov
Annette England annette.english@btlaw.com
Charles Anthony Ercole cercole@klehr.com, acollazo@klehr.com
Carolyn Meredith Fast carolyn.fast@ag.ny.gov
Elaine Victoria Fenna elaine.fenna@morganlewis.com
Andrew W Ferich awf@chimicles.com
Scott Patrick Fisher sfisher@drewrysimmons.com, lgarrison@DSVlaw.com
John David Folds dfolds@bakerdonelson.com, sparson@bakerdonelson.com
Jennifer N Fountain jfountain@iislaw.com, sfilippini@iislaw.com
Sarah Lynn Fowler sfowler@ofattorneys.com,

deidre@ofattorneys.com,ellen@ofattorneys.com
Lauren Freeman lauren.freeman@doj.ca.gov
Robert W. Fuller rfuller@rbh.com,
shaupt@robinsonbradshaw.com,docketing@robinsonbradshaw.com
Carlos Galliani carlos@thelidjifirm.com
Jonathan William Garlough jgarlough@foley.com, mstockl@foley.com;mdlee@foley.com
Lisa Giandomenico lgiandomenico@nmag.gov
Lea Pauley Goff lea.goff@skofirm.com, emily.keith@skofirm.com
John C Goodchild john.goodchild@morganlewis.com
Douglas Gooding dgooding@choate.com
John Andrew Goodridge jagoodridge@jaglo.com, angray@jaglo.com;dwhiggs@jaglo.com
Michael Wayne Grant michael.w.grant@doj.state.or.us
Richard Grayson Grant rgrant@rgglaw.com, grantecf@gmail.com
Alan Mark Grochal agrochal@tydingslaw.com
Elizabeth N. Hahn ehahn@rubin-levin.net, mralph@rubin-levin.net
Gregory Forrest Hahn ghahn@boselaw.com, jmcneeley@boselaw.com
Julian Ari Hammond Jhammond@hammondlawpc.com, ppecherskaya@hammondlawpc.com
Wallace M Handler whandler@swappc.com, kkloock@swappc.com
William J. Hanlon whanlon@seyfarth.com
Adam Craig Harris adam.harris@srz.com
Jeffrey M. Hawkinson jhawkinson@pcslegal.com, danderson@pcslegal.com
Michael J. Hebenstreit mhebenstreit@lewiskappes.com,
ktierney@lewiskappes.com;pkerr@lewiskappes.com
Amanda Marie Hendren amanda@indianalawgroup.com
Claude Michael Higgins Michael.Higgins@ag.ny.gov
Michael W. Hile mhile@jacobsonhile.com, assistant@jacobsonhile.com
Sean M Hirschten shirschten@psrb.com
Robert M. Hirsh rhirsh@lowenstein.com
John C. Hoard johnh@rubin-levin.net, jkrichbaum@rubin-levin.net;atty_jch@trustesolutions.com;sturpin@rubin-levin.net
Curt Derek Hochbein chochbein@rubin-levin.net, kelly.paberzs@mbcblaw.com
Jeffrey A Hokanson jeff.hokanson@icemiller.com,
bgnotices@icemiller.com,david.young@icemiller.com
Steven Howard Holinstat sholinstat@proskauer.com
Diana Hooley diana.hooley@state.ma.us
Thomas Ross Hooper hooper@sewkis.com
George Wade Hopper ghopper@cohenandmalad.com, klandeck@cohenandmalad.com
Andrew E. Houha bkecfnotices@johnsonblumberg.com
Andrew W. Hull awhull@hooverhullturner.com, fgipson@hooverhullturner.com
James C Jacobsen jjacobsen@nmag.gov, eheltman@nmag.gov
Christine K. Jacobson cjacobson@jacobsonhile.com,
5412@notices.nextchapterbk.com,9992889420@filings.docketbird.com
Jay Jaffe jay.jaffe@faegredrinker.com, noticeFRindy@faegrebd.com
David Januszewski djanuszewski@cahill.com
Benjamin F Johns bfj@chimicles.com, klw@chimicles.com
Russell Ray Johnson russj4478@aol.com
Kenneth C. Jones kcjones@lewisricekc.com

Anthony R. Jost tjost@rbelaw.com, rmclintic@rbelaw.com;baguado@rbelaw.com
David J. Jurkiewicz DJurkiewicz@boselaw.com,
mwakefield@boselaw.com;rmurphy@boselaw.com;dlingenfelter@boselaw.com
Aaron Kappler akappler@tokn.com
Timothy Q. Karcher tkarcher@proskauer.com
Steven Joseph Kasyjanski sjk-yount-atty@ameritech.net, skasyjan@gmail.com
Alan Katz akatz@lockelord.com
Richard B. Kaufman richardkfmn@gmail.com
Carly Kessler carly@oandzlaw.com
John M. Ketcham jketcham@psrb.com, scox@psrb.com
Taejin Kim tae.kim@srz.com
Edward M King tking@fbtlaw.com, lsugg@fbtlaw.com;tking@ecf.inforuptcy.com
Roy F. Kiplinger bankruptcy@kiplingerlaw.com, bankruptcy@kiplingerlaw.com
Jackson Taylor Kirklin taylor.kirklin@usdoj.gov, melanie.crouch@usdoj.gov
James A. Knauer jak@kgrlaw.com, tjf@kgrlaw.com
Kevin Dale Koons kkoons@kgrlaw.com, cjh@kgrlaw.com
Harris J. Koroglu hkoroglu@shutts.com, fsantelices@shutts.com
Lawrence Joel Kotler ljkotler@duanemorris.com
Robert R Kracht rrk@mccarthylebit.com
Andrew L. Kraemer akraemer@johnsonblumberg.com, akraemerlawoffice@att.net
David R. Krebs dkrebs@hbkfirm.com, dadams@hbkfirm.com
Jerold Scott Kulback jkulback@archerlaw.com
Jay R LaBarge jlabarge@stroblpc.com
Darryl S Laddin bkrfilings@agg.com
Michael J. Langlois mlanglois@shouselanglois.com, rshouse@shouselanglois.com
Vilda Samuel Laurin slaurin@boselaw.com
Jordan A Lavinsky jlavinsky@hansonbridgett.com
Todd Evan Leatherman todd.leatherman@ky.gov
David S Lefere dlefer@mikameyers.com, jfortney@mikameyers.com
Anthony Darrell Lehman alehman@hlpwlaw.com
Martha R. Lehman mlehman@salawus.com,
marthalehman87@gmail.com;ispells@salawus.com;lengle@salawus.com
Gary H Leibowitz gleibowitz@coleschotz.com,
pratkowiak@coleschotz.com;gleibowitz@coleschotz.com
Donald D Levenhagen dlevenhagen@landmanbeatty.com
Elizabeth Marie Little elizabeth.little@faegredrinker.com, noticeFRindy@faegredrinker.com
Edward J LoBello elobello@msek.com
Melinda Hoover MacAnally Melinda.MacAnally@atg.in.gov,
Carrie.Spann@atg.in.gov;Kenyatta.Perman@atg.in.gov
John A. Majors jam@morganandpottinger.com, majormajors44@yahoo.com
Steven A. Malcoun dsmith@mayallaw.com
John Marshall JMarshall@JMPartnersLLC.com
Jonathan Marshall jmarshall@choate.com, jonathan-marshall-4638@ecf.pacerpro.com
Thomas Marvin Martin tmmartin@lewisricekc.com
Jeff J. Marwil jmarwil@proskauer.com
Charles Edward Massey mbracken@nkylawyers.com, cedmassey@nkylawyers.com
Ann Wilkinson Matthews amatthews@ncdoj.gov

Rachel Jaffe Mauceri rmauceri@rc.com
Sarah Thomas Mayhew sarah.t.mayhew@usdoj.gov, northern.taxcivil@usdoj.gov
Melissa J. McCarty mdegroff@kgrlaw.com, cresler@kgrlaw.com
Michael K. McCrory mmccrory@btlaw.com, bankruptcyindy@btlaw.com
Maureen Elin McOwen molly.mcowen@cfpb.gov
Harley K Means hkm@kgrlaw.com,
kwhigham@kgrlaw.com;cjs@kgrlaw.com;tfroelich@kgrlaw.com
Toby Merrill toby.merrill@ed.gov, ppsl@law.harvard.edu
Robert W. Miller rmiller@manierherod.com
Sherry Millman smillman@stroock.com
Jason Milstone jason.milstone@cmsenergy.com
Thomas E Mixdorf thomas.mixdorf@icemiller.com, brandy.matney@icemiller.com
James P Moley jmoley@boselaw.com,
dlingenfelter@boselaw.com;mwakefield@boselaw.com
Ronald J. Moore Ronald.Moore@usdoj.gov
Hal F Morris hal.morris@oag.texas.gov
Michael David Morris michael.morris@ago.mo.gov
Kevin Alonzo Morrissey kmorrissey@lewis-kappes.com, soliver@lewis-
kappes.com;leckert@lewis-kappes.com;kwilliams@lewis-kappes.com
Whitney L Mosby whitney.mosby@dentons.com,
faith.wolfe@dentons.com;nancy.branham@dentons.com
C Daniel Motsinger cmotsinger@kdlegal.com,
cmotsinger@kdlegal.com;rhobdy@kdlegal.com;crbpgpleadings@kdlegal.com
Lee Duck Moylan lmoylan@klehr.com, acollazo@klehr.com
Joseph L. Mulvey joseph@mulveyllc.com, linda@mulveyllc.com
Abraham Murphy murphy@abrahammurphy.com
Justin Scott Murray jmurray@atg.state.il.us
Alissa M. Nann anann@foley.com, DHeffer@foley.com
Henry Seiji Newman hsnewman@dglaw.com
Kevin M. Newman knewman@menterlaw.com, kmnbk@barclaydamon.com
Cassandra A. Nielsen cnielsen@rubin-levin.net,
atty_cnielsen@bluestylus.com,mralph@rubin-levin.net;lking@rubin-levin.net
Ryan Charles Nixon rcnixon@lamarcalawgroup.com
Isaac Nutovic inutovic@nutovic.com
Michael O'Donnell mike.odonnell@nortonrosefulbright.com
Gregory Ostendorf gostendorf@scopelitis.com, agregory@scopelitis.com
Weston Erick Overturf wes@ofattorneys.com,
deidre@ofattorneys.com;ellen@ofattorneys.com
Pamela A. Paige ppaige@plunkettcooney.com, amiller@plunkettcooney.com
Kenneth Pasquale kpasquale@stroock.com
Eric Pendergraft ependergraft@slp.law, dwoodall@slp.law;bss@slp.law
Danielle Ann Pham danielle.pham@usdoj.gov
Anthony Pirraglia anthony.pirraglia@hklaw.com
Jack A Raisner jar@raisnerroupinian.com, rrlp@ecf.courtdrive.com
Jonathan Hjalmer Reischl jonathan.reischl@cfpb.gov
Michael Rella mrella@mmlawus.com
Caroline Ellona Richardson caroline@paganelligroup.com,

robin@paganelligroup.com;buffy@paganelligroup.com
James Leigh Richmond James.Richmond@fldoe.org
John M. Rogers johnr@rubin-levin.net, jkrichbaum@rubin-levin.net;atty_rogers@bluestylus.com;mralfp@rubin-levin.net;lking@rubin-levin.net
Melissa M. Root mroot@jenner.com, wwilliams@jenner.com
David A. Rosenthal darlaw@nlci.com
James E Rossow jim@rubin-levin.net, mralfp@rubin-levin.net;ATTY_JER@trustesolutions.com
Rene Sara Roupinian rsr@raisnerroupinian.com, warnlawyers@raisnerroupinian.com;jenny--hoxha--5459@ecf.pacerpro.com;rrllp@ecf.courtdrive.com
Victoria Fay Roytenberg vrotyenberg@law.harvard.edu, eschmidt@law.harvard.edu
Steven Eric Runyan ser@kgrlaw.com
Karl T Ryan info@ryanesq.com, kryan@ryanesq.com
Joseph Michael Sanders jsanders@atg.state.il.us
Thomas C Scherer thomas.scherer@dentons.com, faith.wolfe@dentons.com
James R. Schrier jrs@rtslawfirm.com, jar@rtslawfirm.com
Ronald James Schutz rschutz@robinskaplan.com
H. Jeffrey Schwartz jschwartz@robinskaplan.com
Courtney Michelle Scott cscott1@dor.in.gov
Joseph E Shickich jshickich@foxrothschild.com, vmagda@foxrothschild.com
Mary Alexandra Shipley ashipley@mcguirewoods.com
William Shotzbarger wshotzbarger@duanemorris.com
Randall R Shouse rshouse@shouselanglois.com, mlanglois@shouselanglois.com
William E Smith wsmith@k-glaw.com, cshaughnessy@k-glaw.com
Lauren C. Sorrell lsorrell@kdlegal.com,
ayeskie@kdlegal.com;swaddell@kdlegal.com;cmotsinger@kdlegal.com;shammersley@kdlegal.com
Berry Dan Spears berrydspears616@gmail.com
Catherine L. Steege csteege@jenner.com,
mhinds@jenner.com;thooker@jenner.com;aswingle@jenner.com
LaChelle D Stepp lstepp@steppjaffe.com, lastepp@yahoo.com
Jason V Stitt jstitt@kmklaw.com
Sharon Stolte sstolte@sandbergphoenix.com
Jesse Ellsworth Summers esummers@burr.com, sguest@burr.com
Matthew G. Summers summersm@ballardspahr.com, lanoc@ballardspahr.com
Jonathan David Sundheimer jsundheimer@btlaw.com
Nathan L Swehla nswehla@graydon.law
Nancy K. Swift nswift@buchalter.com, cbohnsack@buchalter.com
Andrew W.J. Tarr atarr@robinsonbradshaw.com,
jrobey@robinsonbradshaw.com,docketing@robinsonbradshaw.com
Eric Jay Taube eric.taube@wallerlaw.com,
annmarie.jezisek@wallerlaw.com;sherri.savala@wallerlaw.com
Meredith R. Theisen mtheisen@rubin-levin.net, dwright@rubin-levin.net;mcruser@rubin-levin.net
Meredith R. Theisen mtheisen@rubin-levin.net,
atty_mtheisen@bluestylus.com;mralfp@rubin-levin.net;csprague@rubin-levin.net
Jessica L Titler jt@chimicles.com

David Tocco djtocco@vorys.com, mdwalkuski@vorys.com
Todd Christian Toral todd.toral@dlapiper.com, todd-toral-9280@ecf.pacerpro.com
Ronald M. Tucker rtucker@simon.com, cmartin@simon.com, bankruptcy@simon.com
Christopher Turner christopher.turner@lw.com, DClitServ@lw.com
Michael Tye michael.tye@usdoj.gov
U.S. Trustee ustpreion10.in.ecf@usdoj.gov
Lauren Valkenaar lvalkenaar@chasnoffstribling.com
Sally E Veghte sveghte@klehr.com, acollazo@klehr.com
Rachel Claire Verbeke rverbeke@stroblpc.com
Aimee Vidaurri aimee.vidaurri@nortonrosefulbright.com
Amy L VonDielingen amy.vondielingen@woodenlawyers.com
Amy E Vulpio vulpioa@whiteandwilliams.com
Carolyn Graff Wade Carolyn.G.Wade@doj.state.or.us
Christopher D Wagner cwagner@hooverhullturner.com
Louis Hanner Watson louis@watsonnorris.com
Jeffrey R. Waxman jwaxman@morrisjames.com,
jdawson@morrisjames.com;wweller@morrisjames.com
Philip A. Whistler philip.whistler@icemiller.com, holly.minnis@icemiller.com
Bradley Winston bwinston@winstonlaw.com, lwheaton@winstonlaw.com
Brandon Michael Wise bwise@prwlegal.com
Cathleen Dianne Wyatt cwyatt@fbtlaw.com, tacton@fbtlaw.com
James T Young james@rubin-levin.net, lking@rubin-levin.net;atty_young@bluestylus.com
James E. Zoccola jzoccola@lewis-kappes.com

I further certify that on November 15, 2021, pursuant to Section IV.C.3(c) of the Case Management Procedures, a copy of the foregoing *Seventh Interim Fee Application of BGBC Partners, LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Co-Counsel for the Trustee for the Period November 1, 2020 through October 31, 2021* was emailed to the following:

CEC Red Run, LLC: Alan M. Grochal at agrochal@tydingslaw.com
SWRE Deal V Building, LLC: Paul Weiser at pweiser@buchalter.com
Tarrant County/Dallas County: Elizabeth Weller at dallas.bankruptcy@publicans.com
Northwest Natural Gas Company: Ashlee Minty at Ashlee.Minty@nwnatural.com
Solar Drive Business, LLC: Chris W. Halling at challing@hallingmeza.com
Market-Turk Company: Jordan A. Lavinsky at jlavinsky@hansonbridgett.com
Taxing Authority for Harris County, Texas: John P. Dillman at houston_bankruptcy@lgbs.com
Texas Comptroller of Public Accounts: Rachel Obaldo at rachel.obaldo@oag.texas.gov
Clear Creek Independent School District: Carl O. Sandin at csandin@pbfcm.com
Synchrony Bank: Recovery Management Systems Corporation at claims@recoverycorp.com
Bexar County: Don Stecker at sanantonio.bankruptcy@publicans.com
SWRE Deal V Building, LLC: Nancy K. Swift at nswift@buchalter.com
TN Dept. of Revenue: Michael Willey at michael.willey@ag.tn.gov
Florida Department of Education: Benman D. Szeto at benman.szeto@fldoe.org
Last Second Media, Inc.: T. Todd Eglund at tegland@beldenblaine.com
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

g:\wp80\trustee\caruso\itt educational - 86723901\drafts\fee applications\bgbc\7th interim fee application - bgbc.docx