

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 NOVEMBER 1, 2021 THROUGH NOVEMBER 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 November 1, 2021 through November 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] 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>November 1, 2021 – November 30, 2021</u>
Total Fees for Compensation Period:	<u>\$16,880.50</u>
Total Expenses for Compensation Period:	<u>\$0.00</u>
Fees to be Held Back for Compensation Period:	<u>\$3,376.10</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>\$13,504.40</u>
Total to be Paid for Compensation Period:	<u>\$13,504.40</u>
Current Balance of Holdback:	<u>\$3,376.10</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 **December 22, 2021**. 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 **January 19, 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

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 December 15, 2021, a copy of the foregoing *Notice of Invoice for BGBC Partners, LLP's Fees and Expenses for the Period of November 1, 2021 through November 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.

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 trustecarusos@rubin-levin.net,
DJC@trustesolutions.net;cdjc11@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
Ebony Delane Cobb ecobb@pbfc.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.england@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, lking@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, rmcclintic@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
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
J. 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.Peerman@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 Moloy jmoloy@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, csprague@rubin-
levin.net;atty_rogers@bluestylus.com;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, mralph@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 vroytenberg@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 ashiple@mcguirewoods.com
William Shotzbarger wshotzbarger@duanemorris.com
Randall R Shouse rshouse@shouselanglois.com, mlanglois@shouselanglois.com
John Deitch Sigel jsigel@law.harvard.edu
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;mralfh@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, DCliterv@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 December 15, 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 November 1, 2021 through November 30, 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@pbfc.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: Jason Borntreger at jason.borntreger@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

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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: 12/15/2021
Invoice #: 252804
Client ID: 89026

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

Accounting - 7.00 hours \$1,445.50

Tax - 51.70 hours \$15,435.00

58.70 total hours.

Total Due: \$16,880.50

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<u>Date</u>	<u>Staff</u>	<u>Hours</u>	<u>Amount</u>
Acctg Svcs @ Client (Reg)			
11/02/2021	Neese, Bethany Mail Correspondence Control	2.30	\$552.00
11/10/2021	Gose, Jennifer Schedule meeting between Howard Gross, Deborah Caruso, and Meredith Theisen.	0.20	\$23.00
11/11/2021	Gose, Jennifer Month-end procedures	1.00	\$115.00
11/24/2021	Neese, Bethany Mail Correspondence Control	2.20	\$528.00
Notice from Tax Authority			
11/10/2021	Stromberger, Angela Researching, documenting and responding to various notices from 2010-2012, 2016, & 2018-2020.	3.00	\$930.00
11/15/2021	Bloomer, Chris Review 2010, 2011, and 2012 IL state tax notices related to amended return filings and IL request for additional information to process amended returns; discuss notices with Angela Stromberger and e-mail Angela with differences on 2011 and 2012 line items addressed in notices	0.50	\$155.00
Notice from Tax Authority			
11/18/2021	Bloomer, Chris Research 2012 IL state tax notice and differences on line items with amended return; left message with IL Department of Revenue agent (Josh LeMasters) to discuss 2010-2012 tax notices received and additional information requested by state for processing of amended returns	0.50	\$155.00
11/29/2021	Bloomer, Chris Phone call from Joshua LeMasters (IL Department of Revenue) regarding 2010-2012 tax notices received and information requested by state to continue processing of amended returns; e-mail IRS Form 870-AD to Joshua	0.40	\$124.00
Other Misc.			
11/01/2021	Pollom, Sam resumed PD project - phone call with Mrs. Priest at NC DOR	0.50	\$127.50
11/05/2021	Chabes, Marissa	4.00	\$700.00
11/08/2021	Simmerman, Kyle State Tax Matters - internal call, updates to tax and summary	1.50	\$585.00

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11/08/2021	Pollom, Sam	1.00	\$255.00
Teams meeting with Howard, Kyle , and Angela; updated PPT schedule; updated PD schedule			
11/08/2021	Stromberger, Angela	1.40	\$378.00
Reviewing, documenting and following up on various state notices received in September for 2010-2012 and 2018-2020.			
11/08/2021	Stromberger, Angela	0.50	\$135.00
Catch up call with internal group regarding outstanding tax liabilities and plan to provide information to trustee.			
11/11/2021	Pollom, Sam	1.00	\$255.00
resumed PD project			
11/12/2021	Pollom, Sam	5.50	\$1,402.50
resumed PD project; saved all PPT & PD notices/letters/emails to Engagement; exchanged Teams messages with Angela			
11/12/2021	Chabes, Marissa	0.50	\$87.50
11/12/2021	Chabes, Marissa	0.30	\$52.50
11/13/2021	Simmerman, Kyle	4.70	\$1,833.00
State tax Liabilities Summary			
11/15/2021	Simmerman, Kyle	0.50	\$195.00
HIG call to discuss state matters			
11/15/2021	Simmerman, Kyle	1.30	\$507.00
State Tax Summary			
11/15/2021	Simmerman, Kyle	1.40	\$546.00
Trustee call			
11/17/2021	Pollom, Sam	0.50	\$127.50
received response from FL; prepared email with follow up questions; received 2nd response			
11/18/2021	Stromberger, Angela	0.50	\$135.00
Gathering open items for various states to determine next steps, internal discussions with CCB and SMP, and looking into 2012 refund status.			
11/18/2021	Pollom, Sam	0.50	\$127.50
resumed PD project; Angela's list			
11/19/2021	Simmerman, Kyle	0.90	\$351.00

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CADTFA - Claim review and p/c CA regarding audit assessment

11/19/2021 Pollom, Sam 3.00 \$765.00
 resumed PD Project

11/22/2021 Pollom, Sam 2.80 \$714.00
 continued PD project; POAs for states

11/23/2021 Pollom, Sam 2.50 \$637.50
 continued PD project; prepared POAs for certain states

11/29/2021 Pollom, Sam 1.00 \$255.00
 continued PD project - POAs

11/30/2021 Pollom, Sam 1.50 \$382.50
 continued PD project

Other Misc.

11/03/2021 Gross, Howard 0.20 \$102.00
 Student distribution matter

Other Misc.

11/29/2021 Gross, Howard 0.20 \$90.00
 State tax notices

Payroll Prep

11/10/2021 Hall, Whitney 0.10 \$17.50
 follow up with Deb Caruso on payroll for Daniel Webster College

11/22/2021 Hall, Whitney 0.30 \$52.50
 Daniel Webster - email 2021 payroll summary and clarify BGBC payroll duties with Howard Gross and Debbie Wright

11/23/2021 Hall, Whitney 0.50 \$87.50
 Daniel Webster - discuss payroll tax calculations with Debbie Wright, send updated payroll summary

11/24/2021 Hall, Whitney 0.30 \$52.50
 Daniel Webster - email Debbie Wright 2021 4th quarter 941 tax and 2021 Form 940 tax payment information

11/30/2021 Hall, Whitney 0.10 \$17.50
 Daniel Webster - discuss process for payroll tax checks with Debbie Wright

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Tax Conference (Client Office)

11/15/2021 Gross, Howard 1.30 \$585.00
 Conference with the Trustee on state taxes

Tax Conference (CPA Office)

11/08/2021 Gross, Howard 0.80 \$360.00
 Conference call - state tax issues

11/15/2021 Gross, Howard 0.50 \$225.00
 State taxes - Kyle Simmer and associates

Tax Preparation

11/12/2021 Stromberger, Angela 3.50 \$1,085.00
 Compiling 2010-2020 details for all states. Documenting amounts due that have been confirmed, making notes on those that need followed up on, and clearing up notices.

11/15/2021 Stromberger, Angela 2.50 \$775.00
 Finish compiling 2010-2020 state information for Trustee call.

11/15/2021 Pollom, Sam 1.00 \$295.00
 exchanged messages about PPT with Kyle; exchanged messages with Angela about PD; rcvd email from IL and prepared email to Angela & Bloomer about response