

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA

In Re. USA Gymnastics

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§
§Case No. 18-09108Debtor(s)☐ Jointly Administered**Monthly Operating Report**

Chapter 11

Reporting Period Ended: 11/30/2021Petition Date: 12/05/2018Months Pending: 36Industry Classification:

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Reporting Method:

Accrual Basis ☒Cash Basis ☐

Debtor's Full-Time Employees (current):

50

Debtor's Full-Time Employees (as of date of order for relief):

45**Supporting Documentation** (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- ☒ Statement of cash receipts and disbursements
- ☒ Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
- ☒ Statement of operations (profit or loss statement)
- ☐ Accounts receivable aging
- ☒ Postpetition liabilities aging
- ☐ Statement of capital assets
- ☒ Schedule of payments to professionals
- ☐ Schedule of payments to insiders
- ☐ All bank statements and bank reconciliations for the reporting period
- ☐ Description of the assets sold or transferred and the terms of the sale or transfer

/s/ Catherine Steege

Signature of Responsible Party

12/17/2021

Date

Catherine Steege, Jenner & Block LLP

Printed Name of Responsible Party

353 N. Clark St.
Chicago, Illinois 60654
 Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Debtor's Name USA Gymnastics

Case No. 18-09108

Part 1: Cash Receipts and Disbursements	Current Month	Cumulative
a. Cash balance beginning of month	\$9,472,965	
b. Total receipts (net of transfers between accounts)	\$962,391	\$89,234,005
c. Total disbursements (net of transfers between accounts)	\$1,573,128	\$85,658,922
d. Cash balance end of month (a+b-c)	\$8,862,228	
e. Disbursements made by third party for the benefit of the estate	\$0	\$0
f. Total disbursements for quarterly fee calculation (c+e)	\$1,573,128	\$85,658,922

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)	Current Month
a. Accounts receivable (total net of allowance)	\$0
b. Accounts receivable over 90 days outstanding (net of allowance)	\$0
c. Inventory (Book <input checked="" type="radio"/> Market <input type="radio"/> Other <input type="radio"/> (attach explanation))	\$86,032
d. Total current assets	\$8,948,260
e. Total assets	\$84,110,280
f. Postpetition payables (excluding taxes)	\$14,173,862
g. Postpetition payables past due (excluding taxes)	\$0
h. Postpetition taxes payable	\$0
i. Postpetition taxes past due	\$0
j. Total postpetition debt (f+h)	\$14,173,862
k. Prepetition secured debt	\$0
l. Prepetition priority debt	\$75,000,000
m. Prepetition unsecured debt	\$1,525,842
n. Total liabilities (debt) (j+k+l+m)	\$90,699,704
o. Ending equity/net worth (e-n)	\$-6,589,424

Part 3: Assets Sold or Transferred	Current Month	Cumulative
a. Total cash sales price for assets sold/transferred outside the ordinary course of business	\$0	\$0
b. Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	\$0	\$0
c. Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$0	\$0

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)	Current Month	Cumulative
a. Gross income/sales (net of returns and allowances)	\$1,314,612	
b. Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c. Gross profit (a-b)	\$1,314,612	
d. Selling expenses	\$0	
e. General and administrative expenses	\$1,018,305	
f. Other expenses	\$856,900	
g. Depreciation and/or amortization (not included in 4b)	\$1,373	
h. Interest	\$0	
i. Taxes (local, state, and federal)	\$0	
j. Reorganization items	\$76,253	
k. Profit (loss)	\$-638,219	\$-12,231,316

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Part 5: Professional Fees and Expenses

a.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$76,253	\$12,629,265	\$0	\$6,768,254
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	Jenner & Block	Lead Counsel	\$0	\$7,087,633	\$0	\$3,705,870
ii	Miller Johnson	Lead Counsel	\$26,073	\$2,048,199	\$0	\$1,242,861
iii	Plews Shadley Racher & Braun	Special Counsel	\$50,180	\$3,280,442	\$0	\$1,697,090
iv	Barnes & Thornburg	Special Counsel	\$0	\$212,991	\$0	\$122,433
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Debtor's Name	USA Gymnastics
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b.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>		\$0	\$974,340	\$0	\$974,340
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	BDO USA, LLP	Financial Professional	\$0	\$214,732	\$0	\$214,732
ii	APCO Worldwide LLC	Other	\$0	\$388,891	\$0	\$388,891
iii	Hilder & Associates, PC	Special Counsel	\$0	\$370,717	\$0	\$370,717
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c.	All professional fees and expenses (debtor & committees)			\$76,253	\$17,321,880	\$0	\$10,807,353

Part 6: Postpetition Taxes**Current Month****Cumulative**

a.	Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b.	Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c.	Postpetition employer payroll taxes accrued	\$0	\$0
d.	Postpetition employer payroll taxes paid	\$21,030	\$896,785
e.	Postpetition property taxes paid	\$0	\$0
f.	Postpetition other taxes accrued (local, state, and federal)	\$0	\$0
g.	Postpetition other taxes paid (local, state, and federal)	\$0	\$0

Part 7: Questionnaire - During this reporting period:

- a. Were any payments made on prepetition debt? (if yes, see Instructions) Yes ☐ No ☒
- b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions) Yes ☐ No ☒
- c. Were any payments made to or on behalf of insiders? Yes ☐ No ☒
- d. Are you current on postpetition tax return filings? Yes ☒ No ☐
- e. Are you current on postpetition estimated tax payments? Yes ☒ No ☐
- f. Were all trust fund taxes remitted on a current basis? Yes ☒ No ☐
- g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions) Yes ☐ No ☒
- h. Were all payments made to or on behalf of professionals approved by the court? Yes ☒ No ☐ N/A ☐
- i. Do you have:
- Worker's compensation insurance? Yes ☒ No ☐
 - If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
 - Casualty/property insurance? Yes ☒ No ☐
 - If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
 - General liability insurance? Yes ☒ No ☐
 - If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- j. Has a plan of reorganization been filed with the court? Yes ☒ No ☐
- k. Has a disclosure statement been filed with the court? Yes ☒ No ☐
- l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes ☒ No ☐

Debtor's Name USA Gymnastics

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Part 8: Individual Chapter 11 Debtors (Only)

- | | | |
|--|-------|-----|
| a. Gross income (receipts) from salary and wages | _____ | \$0 |
| b. Gross income (receipts) from self-employment | _____ | \$0 |
| c. Gross income from all other sources | _____ | \$0 |
| d. Total income in the reporting period (a+b+c) | _____ | \$0 |
| e. Payroll deductions | _____ | \$0 |
| f. Self-employment related expenses | _____ | \$0 |
| g. Living expenses | _____ | \$0 |
| h. All other expenses | _____ | \$0 |
| i. Total expenses in the reporting period (e+f+g+h) | _____ | \$0 |
| j. Difference between total income and total expenses (d-i) | _____ | \$0 |
| k. List the total amount of all postpetition debts that are past due | _____ | \$0 |
- l. Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)? Yes ☐ No ☒
- m. If yes, have you made all Domestic Support Obligation payments? Yes ☐ No ☐ N/A ☒

Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.

/s/ Bernadette M. Barron

Signature of Responsible Party

Chief Financial Officer

Title

Bernadette M. Barron

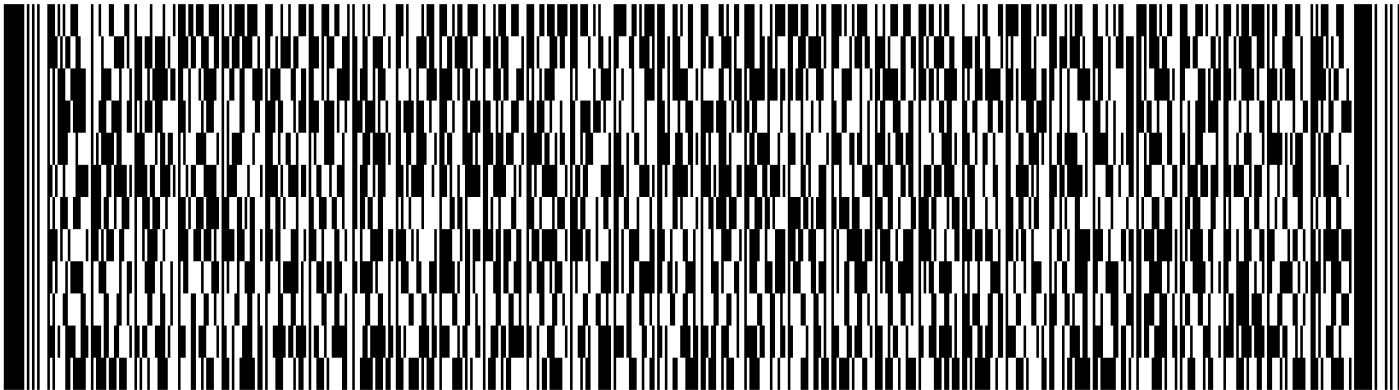
Printed Name of Responsible Party

12/15/2021

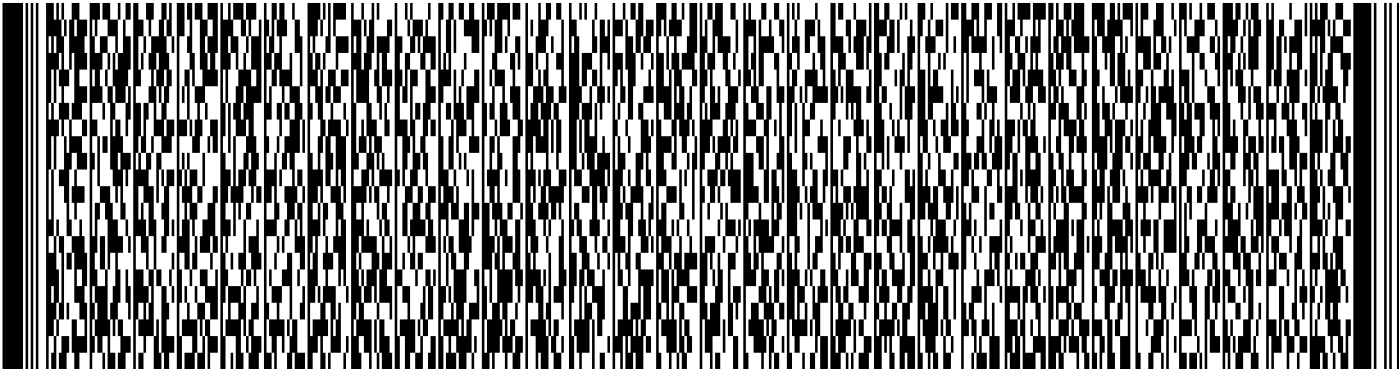
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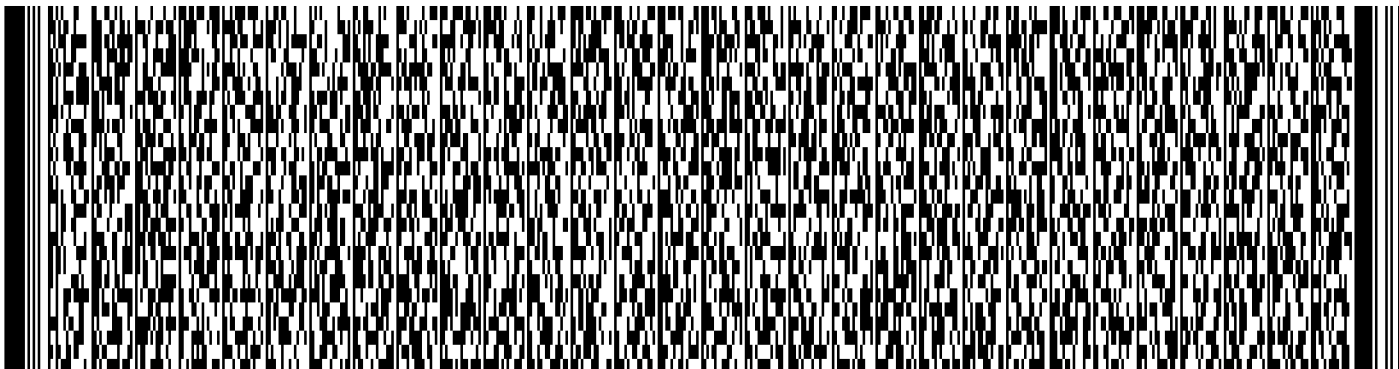
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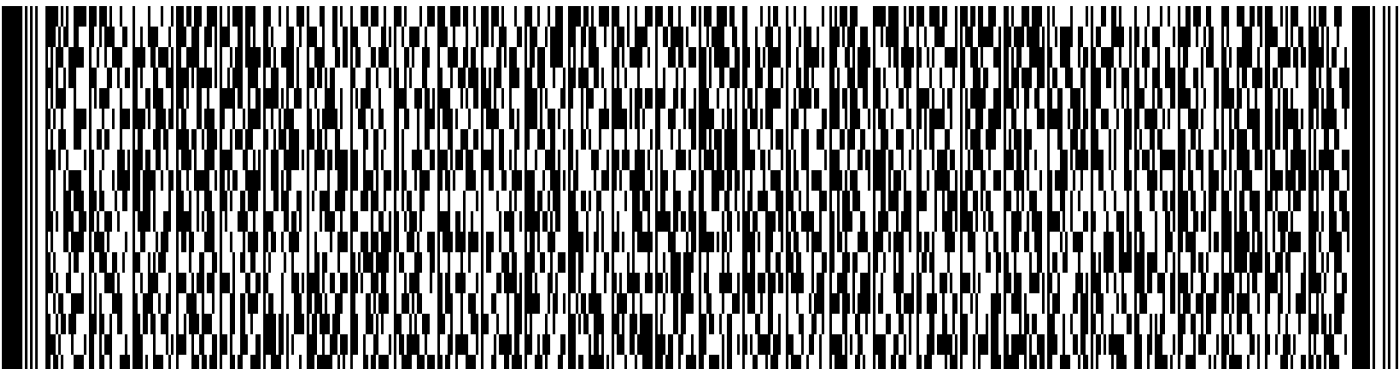
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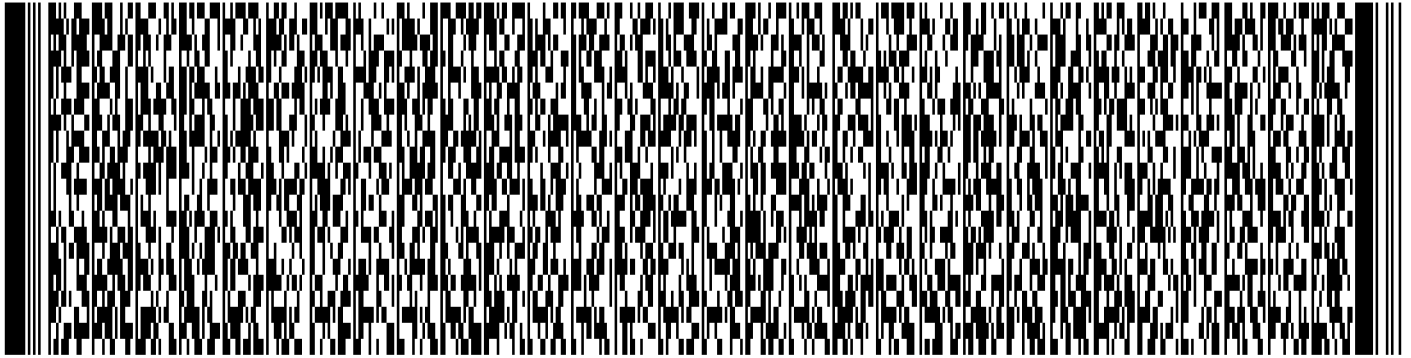
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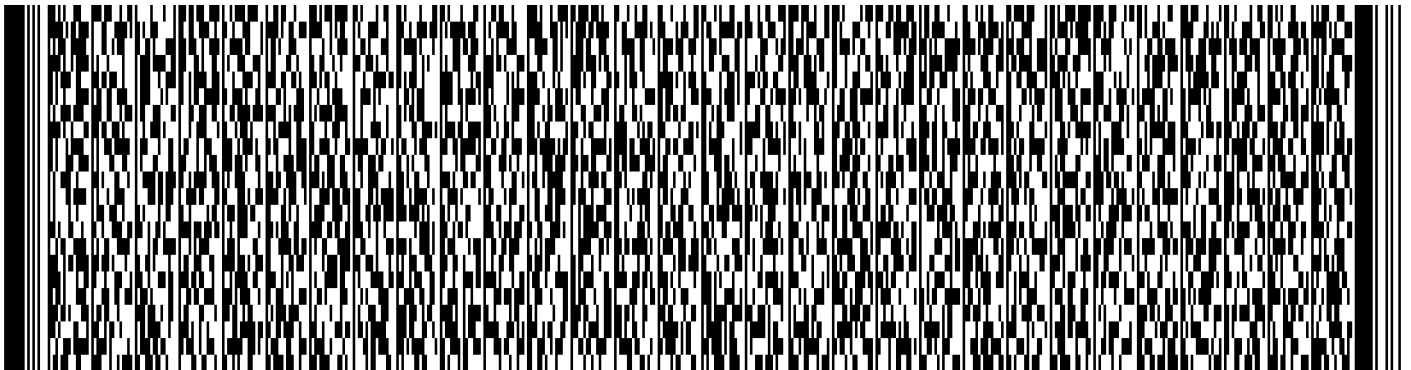
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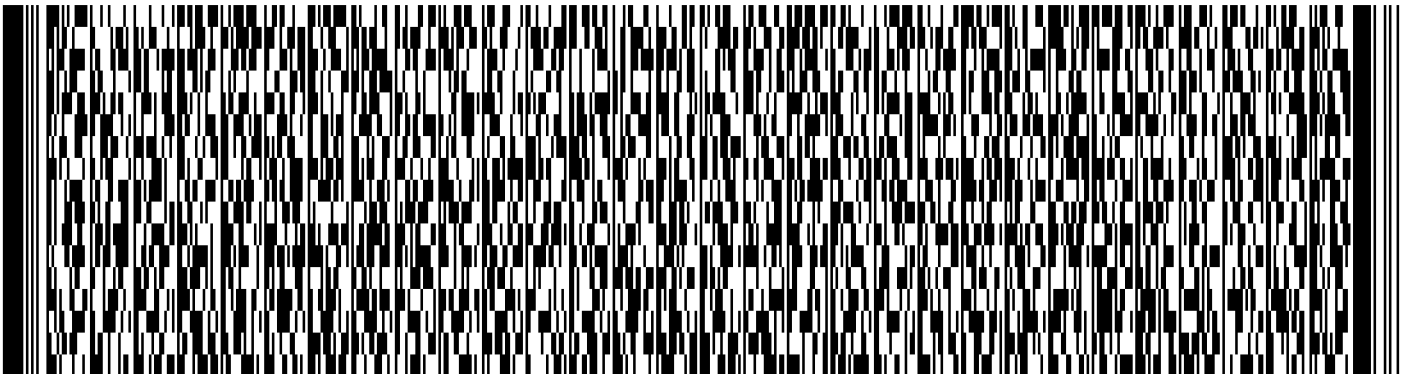
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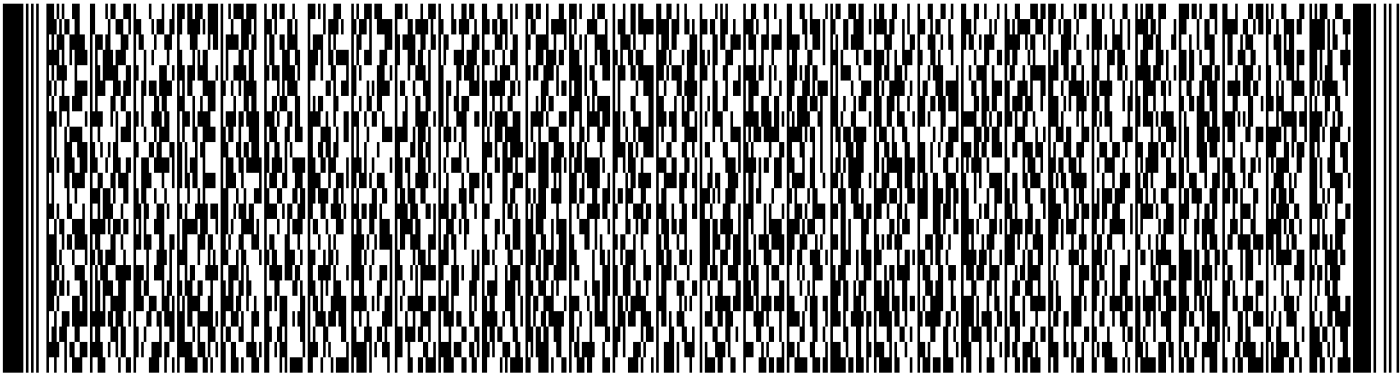
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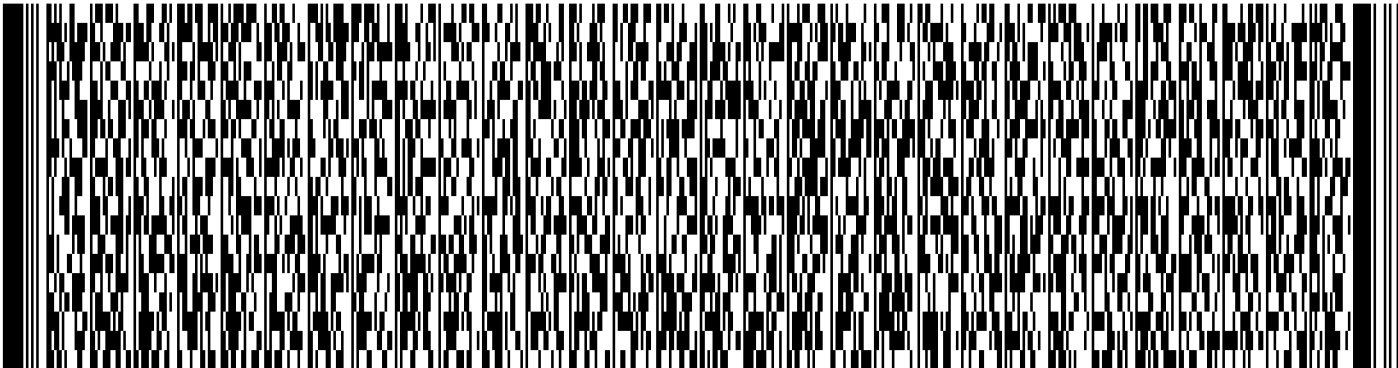
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Debtor's Name USA Gymnastics

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In re: USA Gymnastics					Case No. 18-09108
					11/01-11/30/2021
BALANCE SHEET					
ASSETS					
Current Assets					
Cash: Operating		6,574,336			1,525,842
Cash: Special Purpose		2,287,892			6,664,000
Total Cash		8,862,228			75,000,000
					7,158,909
Accounts Receivable		-			350,953
Prepaid Expenses		-			
Inventory		86,032			90,699,704
Total Current Assets		8,948,260			
Furniture, Fixtures, and Equipment					
Property, Plant and Equipment		1,654,030			(6,589,424)
Accumulated Depreciation		(1,492,010)			
Net Furniture, Fixtures, and Equipment		162,020			
Insurance Receivable		75,000,000			
Total Other Assets		75,000,000			
Total Assets		84,110,280		Total Liabilities and Equity	84,110,280

In re: USA Gymnastics

Case No. 18-09108
11/01-11/30/2021

STATEMENT OF OPERATIONS

REVENUE		EXPENSES	
Marketing	-	Marketing	-
Events	299,464	Events	84,629
Total Marketing and Events	299,464	Total Marketing and Events	84,629
Communications	-	Communications	2,700
Creative/New Media	7,442	Creative/New Media	7,760
Total Communications	7,442	Total Communications	10,460
Women	8,950	Women	216,433
Men	5,588	Men	212,361
Trampoline & Tumbling, net of refunds	-	Trampoline & Tumbling	51,487
Rhythmic	1,440	Rhythmic	124,476
Sports Acro	10,085	Sports Acro	16,131
Multit-Discipline	15	Multi Discipline	11,188
Gym for All	-	Olympics	14,243
Total Program	26,078	Emerging Disciplines	-
		Gym for All	-
		Medical, net of reimbursement	(9,920)
		Total Program	636,399
Membership	699,937		
Congress	-	Congress	336
Education	89,232	Education	65,876
Merchandising	14,799	Merchandising	13,201
Total Member Services	803,968	Safe Sport	45,999
		Total Member Services	125,412
Grant Income - USOPC and NGF	143,316		
Administrative / PPP Loan Forgiveness	34,344	International Relations	2,267
Total Revenue	1,314,612	State & Region Rebates	45,000
		Administrative	647,834
		Legal	76,253
		Insurance	323,204
		Depreciation	1,373
		Total Admin	1,095,931
		Total Expenses	1,952,831
		TOTAL NET INCOME	(638,219)

In re: USA Gymnastics		Case No. 18-09108		
		11/01-11/30/2021		
LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
11/30/2021	0	Plews Shadley Racher & Braun LLP	Professional Fees	50,179.90
11/30/2021	0	Miller Johnson Snell & Cummiskey	Professional Fees	26,072.95
10/31/2021	30	Miller Johnson Snell & Cummiskey	Professional Fees	42,850.19
10/31/2021	30	Plews Shadley Racher & Braun LLP	Professional Fees	78,248.23
10/31/2021	30	FrankGecker	Professional Fees	18,467.50
9/30/2021	61	Plews Shadley Racher & Braun LLP	Professional Fees	24,555.32
9/30/2021	61	Miller Johnson Snell & Cummiskey	Professional Fees	26,383.22
9/30/2021	61	Jenner & Block	Professional Fees	245,825.58
8/31/2021	91	Plews Shadley Racher & Braun LLP	Professional Fees	32,495.50
8/31/2021	91	Miller Johnson Snell & Cummiskey	Professional Fees	32,129.20
8/31/2021	91	Jenner & Block	Professional Fees	118,950.42
7/31/2021	122	Plews Shadley Racher & Braun LLP	Professional Fees	36,205.95
7/31/2021	122	Miller Johnson Snell & Cummiskey	Professional Fees	41,312.50
7/31/2021	122	Jenner & Block	Professional Fees	98,950.05
6/30/2021	153	Plews Shadley Racher & Braun LLP	Professional Fees	47,538.59
6/30/2021	153	Miller Johnson Snell & Cummiskey	Professional Fees	50,771.12
6/30/2021	153	Jenner & Block	Professional Fees	92,278.51
5/31/2021	183	Jenner & Block	Professional Fees	278,724.97
4/30/2021	214	Plews Shadley Racher & Braun LLP	Professional Fees	56,306.00
4/30/2021	214	Miller Johnson Snell & Cummiskey	Professional Fees	47,027.40
4/30/2021	214	Jenner & Block	Professional Fees	126,441.25
3/31/2021	244	Miller Johnson Snell & Cummiskey	Professional Fees	59,686.00
3/31/2021	244	Plews Shadley Racher & Braun LLP	Professional Fees	36,844.00
3/31/2021	244	Rubin & Levin	Professional Fees	6,317.07
3/31/2021	244	Jenner & Block	Professional Fees	155,364.05
2/28/2021	275	Jenner & Block	Professional Fees	211,650.05
1/31/2021	303	Fred Caruso	Professional Fees	5,000.00
1/21/2021	313	Miller Johnson Snell & Cummiskey	Professional Fees	38,276.00
1/11/2021	323	Rubin & Levin	Professional Fees	4,715.12
12/31/2020	334	Development Specialists, Inc	Professional Fees	1,700.00
12/31/2020	334	FrankGecker	Professional Fees	800.00
12/31/2020	334	Jenner & Block	Professional Fees	124,939.00
12/30/2020	335	Miller Johnson Snell & Cummiskey	Professional Fees	44,980.50
12/30/2020	335	Miller Johnson Snell & Cummiskey	Professional Fees	150,105.00
12/16/2020	349	Plews Shadley Racher & Braun LLP	Professional Fees	124,662.50
12/16/2020	349	Plews Shadley Racher & Braun LLP	Professional Fees	109,870.00
12/9/2020	356	Rubin & Levin	Professional Fees	1,281.50
12/9/2020	356	Rubin & Levin	Professional Fees	8,326.00
11/30/2020	365	Jenner & Block	Professional Fees	96,720.91
11/30/2020	365	Jenner & Block	Professional Fees	121,261.00
11/30/2020	365	Miller Johnson Snell & Cummiskey	Professional Fees	45,085.61
11/30/2020	365	Pachulski Stang Ziehl & Jones LLP	Professional Fees	295,221.00
11/30/2020	365	Plews Shadley Racher & Braun LLP	Professional Fees	113,119.27
11/30/2020	365	Rubin & Levin	Professional Fees	4,466.60
10/31/2020	395	Jenner & Block	Professional Fees	155,712.00

In re: USA Gymnastics			Case No. 18-09108	
			11/01-11/30/2021	
LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
10/31/2020	395	Rubin & Levin	Professional Fees	2,569.00
9/30/2020	426	Miller Johnson Snell & Cummiskey	Professional Fees	29,346.08
9/30/2020	426	Miller Johnson Snell & Cummiskey	Professional Fees	7,324.90
9/30/2020	426	Miller Johnson Snell & Cummiskey	Professional Fees	6,093.00
9/30/2020	426	Miller Johnson Snell & Cummiskey	Professional Fees	1,499.20
9/30/2020	426	Plews Shadley Racher & Braun LLP	Professional Fees	108,994.05
9/30/2020	426	Plews Shadley Racher & Braun LLP	Professional Fees	27,082.60
9/30/2020	426	Rubin & Levin	Professional Fees	5,834.88
9/30/2020	426	Rubin & Levin	Professional Fees	1,453.10
8/31/2020	456	Jenner & Block	Professional Fees	146,654.48
8/31/2020	456	Jenner & Block	Professional Fees	187,094.74
8/31/2020	456	Miller Johnson Snell & Cummiskey	Professional Fees	49,890.00
8/31/2020	456	Miller Johnson Snell & Cummiskey	Professional Fees	12,463.40
8/31/2020	456	Miller Johnson Snell & Cummiskey	Professional Fees	62,353.40
8/31/2020	456	Plews Shadley Racher & Braun LLP	Professional Fees	138,482.95
8/31/2020	456	Plews Shadley Racher & Braun LLP	Professional Fees	34,003.60
7/31/2020	487	Rubin & Levin	Professional Fees	619.30
7/31/2020	487	Rubin & Levin	Professional Fees	2,480.50
6/30/2020	518	Jenner & Block	Professional Fees	279,654.02
6/30/2020	518	Miller Johnson Snell & Cummiskey	Professional Fees	44,152.78
6/30/2020	518	Plews Shadley Racher & Braun LLP	Professional Fees	57,382.27
6/30/2020	518	Plews Shadley Racher & Braun LLP	Professional Fees	9,015.95
6/30/2020	518	Rubin & Levin	Professional Fees	889.40
6/30/2020	518	Rubin & Levin	Professional Fees	2,645.50
5/31/2020	548	Jenner & Block	Professional Fees	43,622.19
5/31/2020	548	Jenner & Block	Professional Fees	175,187.04
5/31/2020	548	Plews Shadley Racher & Braun LLP	Professional Fees	113,380.60
5/31/2020	548	Plews Shadley Racher & Braun LLP	Professional Fees	28,337.20
5/31/2020	548	Rubin & Levin	Professional Fees	11,856.97
5/31/2020	548	Rubin & Levin	Professional Fees	2,940.10
4/30/2020	579	Barnes & Thornburg	Professional Fees	1,078.00
4/30/2020	579	Jenner & Block	Professional Fees	125,272.44
4/30/2020	579	Jenner & Block	Professional Fees	35,595.54
4/30/2020	579	Jenner & Block	Professional Fees	143,642.01
4/30/2020	579	Pachulski Stang Ziehl & Jones LLP	Professional Fees	26,970.96
4/30/2020	579	Pachulski Stang Ziehl & Jones LLP	Professional Fees	6,573.40
4/30/2020	579	Plews Shadley Racher & Braun LLP	Professional Fees	18,508.70
4/30/2020	579	Plews Shadley Racher & Braun LLP	Professional Fees	74,075.45
4/30/2020	579	Rubin & Levin	Professional Fees	17,035.95
3/31/2020	609	Barnes & Thornburg	Professional Fees	7,915.59
3/31/2020	609	Development Specialists, Inc	Professional Fees	2,357.09
3/31/2020	609	FrankGecker	Professional Fees	8,802.25
3/31/2020	609	Fred Caruso	Professional Fees	5,472.00
3/31/2020	609	Jenner & Block	Professional Fees	31,318.11
3/31/2020	609	Jenner & Block	Professional Fees	155,848.16

In re: USA Gymnastics			Case No. 18-09108	
			11/01-11/30/2021	
LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
3/31/2020	609	Pachulski Stang Ziehl & Jones LLP	Professional Fees	55,021.38
3/31/2020	609	Pachulski Stang Ziehl & Jones LLP	Professional Fees	161,629.28
3/31/2020	609	Plews Shadley Racher & Braun LLP	Professional Fees	18,208.40
3/31/2020	609	Plews Shadley Racher & Braun LLP	Professional Fees	72,833.60
3/31/2020	609	Rubin & Levin	Professional Fees	5,789.98
2/28/2020	641	FrankGecker	Professional Fees	18,556.80
2/28/2020	641	Jenner & Block	Professional Fees	57,362.04
2/28/2020	641	Plews Shadley Racher & Braun LLP	Professional Fees	17,323.10
2/28/2020	641	Plews Shadley Racher & Braun LLP	Professional Fees	69,292.40
1/31/2020	669	Jenner & Block	Professional Fees	173,694.48
1/31/2020	669	Plews Shadley Racher & Braun LLP	Professional Fees	19,747.10
1/31/2020	669	Plews Shadley Racher & Braun LLP	Professional Fees	28,730.27
12/31/2019	700	Barnes & Thornburg	Professional Fees	4,687.94
12/31/2019	700	Development Specialists, Inc	Professional Fees	1,968.12
12/31/2019	700	FrankGecker	Professional Fees	2,215.90
12/31/2019	700	Fred Caruso	Professional Fees	1,466.00
11/30/2019	731	Barnes & Thornburg	Professional Fees	5,032.00
10/31/2019	761	Barnes & Thornburg	Professional Fees	4,403.00
9/30/2019	792	Barnes & Thornburg	Professional Fees	20,725.55
8/31/2019	822	Barnes & Thornburg	Professional Fees	7,579.45
7/31/2019	853	Barnes & Thornburg	Professional Fees	6,554.90
6/30/2019	884	Barnes & Thornburg	Professional Fees	8,532.95
5/31/2019	914	Barnes & Thornburg	Professional Fees	6,354.31
4/30/2019	945	Barnes & Thornburg	Professional Fees	17,391.54
2/28/2019	1006	Barnes & Thornburg	Professional Fees	302.56
11/30/2021	0	Administrative	Administrative	137,010.00
		Total Post Petition		6,663,999.43
		Includes 20% Holdback on Professional fees		

In re: USA GymnasticsCase No. 18-09108
11/01-11/30/2021**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID**

Payee	Role	Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
Debtor's Bankruptcy					
Jenner & Block	Lead Counsel	-	7,087,633	-	3,705,870
Miller Johnson	Lead Counsel	26,073	2,048,199	-	1,242,861
Plews Shadley Racher & Braum	Special Counsel	50,180	3,280,442	-	1,697,090
Barnes & Thornburg	Special Counsel	-	212,991	-	122,433
Subtotal Debtor's Bankruptcy		76,253	12,629,265	-	6,768,254
Debtor's Non-Bankruptcy					
BDO USA, LLC	Financial Professional	-	214,732	-	214,732
APCO Worldwide	Other	-	388,891	-	388,891
Hilder & Associates PC	Special Counsel	-	370,717	-	370,717
Subtotal Debtor's Non-Bankruptcy		-	974,340	-	974,340
Other Professionals Bankruptcy					
Pachulski, Stang, Ziehl & Jones	Creditors Committee	-	2,623,837	-	2,116,349
Rubin & Levin	Creditors Committee	-	381,817	-	302,596
Development Specialists, Inc.	Future Claimants' Representative	-	148,527	-	130,564
FrankGecker LLP	Future Claimants' Representative	-	167,598	-	118,754
Omni Management Group	Other - Claims Agent	-	396,496	-	396,496
Subtotal Other Professionals		-	3,718,275	-	3,064,759
Totals		76,253	17,321,880	-	10,807,353