

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC,¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Objection Deadline:

May 4, 2022 at 4:00 p.m. (ET)

**SUMMARY COVER SHEET OF TWENTY FOURTH MONTHLY APPLICATION
OF ALVAREZ & MARSAL NORTH AMERICA, LLC FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM MARCH 1, 2022 TO AND INCLUDING MARCH 31, 2022**

Name of Applicant: Alvarez & Marsal North America, LLC

Authorized to Provide Professional Services to: Debtors and Debtors in Possession

Date of Retention: February 18, 2020 (order entered April 7, 2020)

Period for Which Compensation and
Reimbursement Are Requested: March 1, 2022 – March 31, 2022

Amount of Compensation Requested: \$492,450.00 (80% of \$615,562.50)²

Amount of Expense Reimbursement Requested: \$1,061.82

This is a(n): monthly x interim final application

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors' mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

² A&M agreed to a voluntary reduction of fees in the amount of \$61,050.00 (90.7 hours). The amount reflected herein includes this reduction to fees and hours.

PRIOR MONTHLY APPLICATIONS FILED

		Requested		Approved		Outstanding	
Date Filed; Docket No.	Period Covered	Fees	Expenses	Fees	Expenses	Fees	Expenses
4/17/2020; D.I. 452	2/18/2020 through 3/31/2020	\$1,370,765.00	\$31,364.11	\$1,370,765.00	\$31,364.11	\$0.00	\$0.00
5/28/2020; D.I. 718	4/1/2020 through 4/30/2020	\$567,130.00	\$260.56	\$567,130.00	\$260.56	\$0.00	\$0.00
7/31/2020; D.I. 1059	5/1/2020 through 5/31/2020	\$315,645.77	\$200.38	\$315,645.77	\$200.38	\$0.00	\$0.00
8/28/2020; D.I. 1191	6/1/2020 through 7/31/2020	\$664,077.50	\$438.18	\$628,111.43	\$438.18	\$0.00	\$0.00
9/22/2020; D.I. 1357	8/1/2020 through 8/31/2020	\$339,727.50	\$2.85	\$271,782.00	\$2.85	\$67,945.50	\$0.00
10/14/2020; D.I. 1520	9/1/2020 through 9/30/2020	\$377,732.50	\$193.66	\$302,186.00	\$193.66	\$75,546.50	\$0.00
12/3/2020; D.I. 1783	10/1/2020 through 10/31/2020	\$458,640.00	\$2,009.24	\$366,912.00	\$2,009.24	\$91,728.00	\$0.00
3/5/2021; D.I. 2327	11/1/2020 through 11/30/2020	\$746,865.00	\$1,567.87	\$597,492.00	\$1,567.87	\$149,373.00	\$0.00
3/12/2021; D.I. 2362	12/1/2020 through 12/31/2020	\$852,767.50	\$452.81	\$682,214.00	\$452.81	\$170,553.50	\$0.00
3/17/2021; D.I. 2404	1/1/2021 through 1/31/2021	\$979,632.50	\$571.84	\$783,706.00	\$571.84	\$195,926.50	\$0.00
6/3/2021; D.I. 5222	2/1/2021 through 2/28/2021	\$944,837.00	\$695.07	\$755,869.60	\$695.07	\$188,967.40	\$0.00
6/18/2021; D.I. 5374	3/1/2021 through 3/31/2021	\$786,705.00	\$2,205.46	\$629,364.00	\$2,205.46	\$157,341.00	\$0.00
7/9/2021; D.I. 5543	4/1/2021 through 4/30/2021	\$814,475.00	\$1,704.31	\$651,580.00	\$1,704.31	\$162,895.00	\$0.00
7/30/2021; D.I. 5841	5/1/2021 through 5/31/2021	\$689,965.00	\$4,476.80	\$551,972.00	\$4,476.80	\$137,993.00	\$0.00

9/3/2021; D.I. 6165	6/1/2021 through 6/30/2021	\$701,072.50	\$2,861.41	\$560,858.00	\$2,861.41	\$140,214.50	\$0.00
10/13/2021; D.I. 6608	7/1/2021 through 7/31/2021	\$551,300.00	\$3,730.19	\$441,040.00	\$3,730.19	\$110,260.00	\$0.00
10/15/2021; D.I. 6646	8/1/2021 through 8/31/2021	\$561,147.50	\$3,566.89	\$448,918.00	\$3,566.89	\$112,229.50	\$0.00
1/18/2022; D.I. 8350	9/1/2021 through 9/30/2021	\$539,270.00	\$1,333.63	\$431,416.00	\$1,333.63	\$107,854.00	\$0.00
1/26/2022; D.I. 8528	10/1/2021 through 10/31/2021	\$680,373.00	\$5,374.04	\$544,298.40	\$5,374.04	\$136,074.60	\$0.00
2/11/2022; D.I. 8802	11/1/2021 through 11/30/2021	\$878,882.50	\$26,532.34	\$703,106.00	\$26,532.34	\$175,776.50	\$0.00
2/25/2022; D.I. 9022	12/1/2021 through 12/31/2021	\$840,057.50	\$14,182.18	\$672,046.00	\$14,182.18	\$168,011.50	\$0.00
3/8/2022; D.I. 9235	1/1/2022 through 1/31/2022	\$808,912.50	\$8,429.38	\$647,130.00	\$8,429.38	\$161,782.50	\$0.00
3/31/2022; D.I. 9534	2/1/2022 through 2/28/2022	\$545,835.00	\$1,061.76	\$436,668.00	\$1,061.76	\$545,835.00	\$1,061.76
Total		<u>\$16,015,815.77</u>	<u>\$113,214.96</u>	<u>\$13,360,210.20</u>	<u>\$113,214.96</u>	<u>\$3,056,307.50</u>	<u>\$1,061.76</u>

COMPENSATION AND HOURS BY PROFESSIONAL

COMPENSATION BY PROFESSIONAL
March 1, 2022 through March 31, 2022

PROFESSIONAL	POSITION	GROUP	BILLING RATE	TOTAL HOURS	TOTAL FEES
Brian Whittman	Managing Director	Restructuring	\$1,150	136.0	\$156,400.00
Erin McKeighan	Managing Director	Case Management	\$975	6.6	\$6,435.00
Carl Binggeli	Director	Restructuring	\$825	195.1	\$160,957.50
Robert Edgecombe	Director	Disputes & Investigations	\$525	1.0	\$525.00
Ryan Walsh	Senior Associate	Restructuring	\$725	192.3	\$139,417.50
Tim Deters	Senior Associate	Restructuring	\$700	154.0	\$107,800.00
Gerard Gigante	Associate	Case Management	\$575	11.5	\$6,612.50

Davis Jochim	Associate	Restructuring	\$550	161.8	\$88,990.00
Lewis Kordupel	Associate	Restructuring	\$550	12.5	\$6,875.00
Nicole Vander Veen	Paraprofessional	Restructuring/Case Management	\$325	8.0	\$2,600.00
Subtotal				<u>878.8</u>	<u>\$676,612.50</u>
Voluntary Reduction - General				-90.7	-61,050.00
Total				<u>788.1</u>	<u>\$615,562.50</u>
	Blended Rate:				<u>\$781.07</u>

COMPENSATION AND EXPENSES BY PROJECT CATEGORY

COMPENSATION BY PROJECT CATEGORY March 1, 2022 through March 31, 2022			
Task Code	Description	Total Hours	Total Fees Requested
Bankruptcy Support	Advise and assist the Debtors on matters concerning operating the business under Chapter 11 including accounting cutoff, development and execution of work plans, review of court documents and general case management, reporting requirements, and support counsel and others for Chapter 11 related items; communications; other general administrative tasks related to any Ch. 11 proceeding specific to Debtor's enterprise.	25.3	\$17,772.50
Cash	Assist the Debtors with the 13 week cash flow forecast, plan versus actual, DIP reporting requirements, covenant compliance, and other financial analyses.	108.2	\$70,032.50
Contracts	Assist the Debtors with contract analyses and the potential assumption or rejection of contracts.	21.1	\$15,567.50
Court	Prepare for and attend the Debtors' hearings.	235.8	\$180,917.50
Employee	Employee matters including pension plan and severance.	5.0	\$3,465.00
Fee Applications	Prepare the month and interim fee applications in accordance with Court guidelines.	14.4	\$6,822.50
Financial Analysis	Ad-hoc financial analyses made at the request of various constituencies, including the Debtor including analysis of local council assets, preparation of the 5 year business plan, and analysis of potential trust contributions.	56.8	\$40,422.50
Info Req	Address information requests from, and attend meetings and calls with, various constituencies including lenders, unsecured creditors committee, tort claimants committee, and advisors.	14.7	\$10,365.00

Litigation	Support negotiations with abuse claimants, insurers, local councils, and other parties both in the mediation process and in litigation as well as related discovery.	47.3	\$38,657.50
MOR	Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, and other related matters for the US Trustee.	10.5	\$6,897.50
Motions/Orders	Complete analyses and assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions.	4.1	\$3,277.50
Plan DS	Complete analysis and assist the Debtors with the Plan of Reorganization and Disclosure Statement; assist the Debtors with preparation of the Liquidation Analysis; prepare expert reports in support of Plan Confirmation; prepare for confirmation hearing.	308.5	\$259,867.50
Status Meeting	Prepare for and participate in the Debtors regular status meetings including BOD meetings, update meetings with management, and strategic meetings with Debtor counsel and advisors.	24.9	\$20,245.00
Travel	Billable travel time (reflects 50% of time incurred).	1.5	\$1,725.00
Vendor Management	Assist the Debtors with all vendor related items including, but not limited to vendor strategy, negotiation, settlements, stipulations, critical vendors and shippers/warehouseman agreements, and advising Debtors' on general accounts payable questions.	0.7	\$577.50
Subtotal		878.8	\$676,612.50
Voluntary Reduction - General		-90.7	-\$61,050.00
Total		788.1	\$615,562.50

Blended Rate: \$781.07

EXPENSES BY CATEGORY

SUMMARY OF EXPENSES BY CATEGORY March 1, 2022 through March 31, 2022	
Expense Category	Amount
Miscellaneous	\$1,061.82
Total	<u>\$1,061.82</u>

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC,¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Objection Deadline:
May 4, 2022 at 4:00 p.m. (ET)

**TWENTY FOURTH MONTHLY APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM MARCH 1, 2022 TO AND INCLUDING MARCH 31, 2022**

Alvarez & Marsal North America, LLC (“A&M”), financial advisor for the Boy Scouts of America and Delaware BSA, LLC, the non-profit corporations that are debtors and debtors in possession in the above-captioned chapter 11 cases (together, the “Debtors”), hereby submits this twenty fourth monthly application (this “Application”) requesting payment in the aggregate amount of \$493,511.82, which is equal to (a) 80% (\$492,450.00) of the \$615,562.50 of total compensation earned by A&M for its services to the Debtors during the period from March 1, 2022 to and including March 31, 2022 (the “Fee Period”) and (b) 100% of the \$1,061.82 of necessary expenses incurred by A&M during the Fee Period in connection with its services to the Debtors. In support of this Application, A&M respectfully represents as follows:

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors’ mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory and other bases for the relief requested herein are sections 330 and 331 of chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), and the *Order (I) Approving Procedures for (A) Interim Compensation and Reimbursement of Expenses of Retained Professionals and (B) Expense Reimbursement for Official Committee Members and (II) Granting Related Relief* [Docket No. 341] (the “Compensation Procedures Order”).

BACKGROUND

3. The Debtors commenced these cases on February 18, 2020 (the “Petition Date”), and they continue to operate their non-profit organization and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases are being jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1.

4. On March 5, 2020, the United States Trustee for the District of Delaware appointed an official committee of tort claimants and an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code.

5. On April 24, 2020, the Court appointed James L. Patton, Jr. as the representative of future abuse claimants pursuant to sections 105(a) and 1109(b) of the Bankruptcy Code.

6. The Court has authorized the Debtors to retain and employ A&M as their financial advisor, *nunc pro tunc* to the Petition Date, pursuant to the *Order Authorizing the Retention and Employment of A&M as Financial Advisor for the Debtors and Debtors in Possession, Nunc Pro Tunc to the Petition Date* [Docket No. 355] (the “Retention Order”). The Retention Order authorizes the Debtors to compensate and reimburse A&M in accordance with the terms and conditions set forth in the Debtors’ application to retain A&M, subject to A&M’s application to the Court.

7. On April 6, 2020, the Court entered the Compensation Procedures Order. The Compensation Procedures Order provides, among other things, that each professional shall be entitled, on or as soon as practicable after the fifteenth (15th) day of each month following the month for which compensation and/or expense reimbursement is sought, to file and serve an application for interim allowance of compensation earned and reimbursement of expenses incurred during the preceding month (each a “Monthly Fee Application”). Parties shall have fourteen (14) days after service of a Monthly Fee Application to file an objection to the compensation or expenses that are the subject thereof (the “Objection Deadline”). Upon the expiration of the Objection Deadline, the applicant may file a certificate of no objection (a “CNO”) with the Court with respect to the unopposed portion of the fees and/or expenses requested in the applicable Monthly Fee Application. After the filing of a CNO, the Debtors are authorized and directed to pay the applicant an amount equal to 80% of the fees and 100% of the expenses requested in the applicable Monthly Fee Application not subject to an objection.

RELIEF REQUESTED

8. By this Application, in accordance with the Compensation Procedures Order, A&M requests payment in the aggregate amount of \$493,511.82, which is equal to (a) 80% (*i.e.*, \$492,450.00) of the \$615,562.50 of total compensation earned by A&M during the Fee Period for its services to the Debtors and (b) 100% of the \$1,061.82 of necessary expenses incurred by A&M during the Fee Period in connection with its services to the Debtors.²

SUMMARY OF SERVICES RENDERED

9. Attached hereto are the following schedules for compensation sought by A&M for the Fee Period:

- Exhibit A Summary of Time Detail by Task
- Exhibit B Summary of Time Detail by Professional
- Exhibit C Summary of Time Detail by Task by Professional
- Exhibit D Time Detail by Activity by Professional

10. **Exhibits A–D** are detailed statements of the time expended and compensation earned by A&M during the Fee Period. A&M’s professionals expended a total of 788.1 hours in connection with these chapter 11 cases during the Fee Period. All services for which A&M is requesting compensation were performed for or on behalf of the Debtors. The services rendered by A&M during the Fee Period are categorized as set forth in **Exhibits A–D** and in the summary cover sheets prefixed to this Application. The professionals who provided services to the Debtors during the Fee Period are also identified in **Exhibits A–D** and in the summary cover sheets.

² A&M has agreed to a voluntary reduction of fees in the amount of \$61,050.00 (90.7 hours). The amount reflected herein includes this reduction to fees and hours.

ACTUAL AND NECESSARY EXPENSES

11. Attached hereto are the following schedules for reimbursement of expenses sought by A&M for the Fee Period:

Exhibit E Summary of Expense Detail by Category

Exhibit F Expense Detail by Category Professional

12. A&M incurred certain necessary expenses during the Fee Period for which it is entitled to reimbursement under the terms of its retention. As set forth in greater detail in **Exhibits E–F**, A&M’s total expenses incurred during the Fee Period are \$1,061.82.

13. A&M does not charge for photocopying, printing, or outgoing domestic facsimiles or incoming facsimiles.

VALUATION OF SERVICES

14. The hourly rates reflected on **Exhibits A–D** are A&M’s customary hourly rates for work of this character. The reasonable value of the services rendered by A&M for the Fee Period as financial advisors to the Debtors in these chapter 11 cases is \$615,562.50.

15. In accordance with section 330 of the Bankruptcy Code, the fees requested are reasonable in light of factors including, among other things, (a) the complexity of these chapter 11 cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

16. Although A&M has made every effort to include all fees and expenses incurred during the Fee Period in this Application, some fees and expenses might have been omitted from this Application due to delays caused by accounting and processing during the Fee Period. A&M reserves the right to submit further applications to the Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the

requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Compensation Procedures Order.

CERTIFICATION OF COMPLIANCE

17. The undersigned has reviewed the requirements of Local Rule 2016-2 and certifies that, to the best of his knowledge, information and belief, this Application complies with the requirements of that Local Rule.

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WHEREFORE, A&M requests payment in the aggregate amount of \$493,511.82, which is equal to (a) 80% (*i.e.*, \$492,450.00) of the \$615,562.50 of total compensation earned by A&M during the Fee Period for its services to the Debtors and (b) 100% of the \$1,061.82 of necessary expenses incurred by A&M during the Fee Period in connection with its services to the Debtors, for a total interim award of \$493,511.82.

Dated: April 20, 2022
Chicago, Illinois

Respectfully submitted,

**ALVAREZ & MARSAL NORTH
AMERICA, LLC**

/s/ Brian Whittman

Brian Whittman
Managing Director
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Chicago, Illinois 60661
Telephone: (312) 601-4227
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FINANCIAL ADVISORS FOR THE
DEBTORS AND DEBTORS IN
POSSESSION

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

BOY SCOUTS OF AMERICA, *et al.*,

Debtors.¹

Chapter 11

Case No. 20-10343 (LSS)

Jointly Administered

Objection Deadline:
May 4, 2022, at 4:00 p.m. (ET)

**NOTICE OF TWENTY-FOURTH MONTHLY APPLICATION OF ALVAREZ &
MARSAL NORTH AMERICA, LLC FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM
MARCH 1, 2022 TO AND INCLUDING MARCH 31, 2022**

PLEASE TAKE NOTICE that today, Alvarez & Marsal North America, LLC (“A&M”), financial advisor to the debtors in the above-captioned cases, filed the attached **Twenty-Fourth Monthly Application of Alvarez & Marsal North America, LLC for Allowance of Compensation and Reimbursement of Expenses for the Period from March 1, 2022 to and Including March 31, 2022** (the “Application”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application, must be: (a) filed with the Clerk of the Bankruptcy Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801, by **May 3, 2022, at 4:00 p.m. (ET)** (the “Objection Deadline”); and (b) served so as to be received on or before the Objection Deadline by:

- i. the Applicant: Alvarez & Marsal North America LLC, 540 W Madison 18th Floor Chicago, Illinois 60661, Attn: Brian Whittman, bwhittman@alvarezandmarsal.com;
- ii. the Debtors: Boy Scouts of America, 1325 West Walnut Hill Lane, Irving, Texas 75038, Attn: Steven P. McGowan, steve.mcgowan@scouting.org;
- iii. counsel to the Debtors: White & Case LLP, 111 South Wacker Drive, Chicago, Illinois 60606, Attn: Matthew E. Linder, mlinder@whitecase.com;
- iv. co-counsel to the Debtors: Morris, Nichols, Arsht & Tunnell LLP, 1201 N. Market Street, 16th Floor, Wilmington, Delaware 19801, Attn: Derek C. Abbott, dabbott@morrisnichols.com;
- v. the Office of the United States Trustee: J. Caleb Boggs Federal Building,

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal EIN, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors’ mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

Room 2207, 844 N. King Street, Wilmington, Delaware 19801, Attn: David Buchbinder, david.l.buchbinder@usdoj.gov; and Hannah M. McCollum, hannah.mccollum@usdoj.gov;

- vi. counsel to the Creditors' Committee: Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, New York 10036, Attn: Rachael Ringer, rringer@kramerlevin.com and Megan M. Wasson, mwasson@kramerlevin.com;
- vii. counsel to the Tort Claimants' Committee: Pachulski Stang Ziehl & Jones LLP, 10100 Santa Monica Boulevard, 13th Floor, Los Angeles, California 90067, Attn: Richard M. Pachulski, rpachulski@pszjlaw.com;
- viii. counsel to the Future Claimants' Representative: Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, Attn: Robert S. Brady, rbrady@ycst.com and Edwin J. Harron, eharron@ycst.com;
- ix. counsel to the Ad Hoc Committee of Local Councils: Wachtell, Lipton, Rosen & Katz, 51 West 52nd Street, New York, New York 10019, Attn: Richard G. Mason, rgmason@wlrk.com and Joseph C. Celentino, jccenlentino@wlrk.com;
- x. counsel to JPMorgan Chase Bank, National Association: Norton Rose Fulbright US LLP, 2200 Ross Avenue, Dallas, Texas 75201-7932, Attn: Louis R. Strubeck, louis.strubeck@nortonrosefullbright.com and Kristian W. Gluck, kristian.gluck@nortonrosefullbright.com;
- xi. counsel to the County Commission of Fayette County (West Virginia): Steptoe & Johnson PLLC, Chase Tower – 8th Floor, 707 Virginia Street East, Charleston, West Virginia 25301, Attn: John Stump; and
- xii. Rucki Fee Review, LLC: 1111 Windon Drive, Wilmington, Delaware 19803, Attn: Justin Rucki, justinrucki@ruckifeereview.com.

A HEARING ON THE APPLICATION, IF NECESSARY, WILL BE HELD AT THE CONVENIENCE OF THE COURT AND NOTICE OF ANY SUCH HEARING WILL BE GIVEN ONLY TO THE OBJECTING PARTY OR PARTIES.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED BY THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: April 20, 2022
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Paige N. Topper

Derek C. Abbott (No. 3376)
Andrew R. Remming (No. 5120)
Paige N. Topper (No. 6470)
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– and –

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– and –

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blair.warner@whitecase.com

Attorneys for the Debtors and Debtors in Possession

Exhibit A

Summary of Time Detail by Task

Exhibit A

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Task
March 1, 2022 through March 31, 2022***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bankruptcy Support	25.3	\$17,772.50
Cash	108.2	\$70,032.50
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Financial Analysis	56.8	\$40,422.50
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Status Meeting	24.9	\$20,245.00
Travel	1.5	\$1,725.00
Vendor Management	0.7	\$577.50
<i>Subtotal</i>		878.8
<i>Voluntary Reduction - General</i>		-90.7
<i>Total</i>		788.1
		\$615,562.50

Exhibit B

Summary of Time Detail by Professional

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
March 1, 2022 through March 31, 2022***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,150.00	136.0	\$156,400.00
Erin McKeighan	Managing Director	\$975.00	6.6	\$6,435.00
Carl Binggeli	Director	\$825.00	195.1	\$160,957.50
Robert Edgecombe	Director	\$525.00	1.0	\$525.00
Ryan Walsh	Senior Associate	\$725.00	192.3	\$139,417.50
Tim Deters	Senior Associate	\$700.00	154.0	\$107,800.00
Gerard Gigante	Associate	\$575.00	11.5	\$6,612.50
Davis Jochim	Associate	\$550.00	161.8	\$88,990.00
Lewis Kordupel	Associate	\$550.00	12.5	\$6,875.00
Nicole Vander Veen	Paraprofessional	\$325.00	8.0	\$2,600.00
<i>Subtotal</i>			878.8	\$676,612.50
<i>Voluntary Reduction - General</i>			-90.7	-\$61,050.00
<i>Total</i>			788.1	\$615,562.50

Exhibit C

Summary of Time Detail by Task by Professional

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
March 1, 2022 through March 31, 2022***

Bankruptcy Support

Advise and assist the Debtors on matters concerning operating the business under Chapter 11 including accounting cutoff, development and execution of work plans, review of court documents and general case management, reporting requirements, and support counsel and others for Chapter 11 related items; communications; other general administrative tasks related to any Ch. 11 proceeding specific to Debtor's enterprise.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,150	1.0	\$1,150.00
Erin McKeighan	Managing Director	\$975	0.4	\$390.00
Carl Binggeli	Director	\$825	9.3	\$7,672.50
Ryan Walsh	Senior Associate	\$725	2.0	\$1,450.00
Davis Jochim	Associate	\$550	5.4	\$2,970.00
Gerard Gigante	Associate	\$575	7.2	\$4,140.00
			<u>25.3</u>	<u>\$17,772.50</u>
				<u>\$702.47</u>
		<i>Average Billing Rate</i>		

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
March 1, 2022 through March 31, 2022***

Cash

Assist the Debtors with the 13 week cash flow forecast, plan versus actual, DIP reporting requirements, covenant compliance, and other financial analyses.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,150	2.2	\$2,530.00
Carl Binggeli	Director	\$825	13.8	\$11,385.00
Ryan Walsh	Senior Associate	\$725	30.9	\$22,402.50
Davis Jochim	Associate	\$550	61.3	\$33,715.00
			<u>108.2</u>	<u>\$70,032.50</u>
	<i>Average Billing Rate</i>			<u>\$647.25</u>

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
March 1, 2022 through March 31, 2022***

Contracts

Assist the Debtors with contract analyses and the potential assumption or rejection of contracts.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Carl Binggeli	Director	\$825	13.9	\$11,467.50
Ryan Walsh	Senior Associate	\$725	0.8	\$580.00
Lewis Kordupel	Associate	\$550	6.4	\$3,520.00
			<hr/> 21.1 <hr/>	<hr/> \$15,567.50 <hr/>
	<i>Average Billing Rate</i>			<hr/> \$737.80 <hr/>

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
March 1, 2022 through March 31, 2022***

Financial Analysis

Ad-hoc financial analyses made at the request of various constituencies, including the Debtor including analysis of local council assets, preparation of the 5 year business plan, and analysis of potential trust contributions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,150	4.6	\$5,290.00
Carl Binggeli	Director	\$825	9.1	\$7,507.50
Robert Edgecombe	Director	\$525	1.0	\$525.00
Ryan Walsh	Senior Associate	\$725	21.6	\$15,660.00
Tim Deters	Senior Associate	\$700	1.1	\$770.00
Davis Jochim	Associate	\$550	17.6	\$9,680.00
Lewis Kordupel	Associate	\$550	1.8	\$990.00
			<hr/> 56.8 <hr/>	<hr/> \$40,422.50 <hr/>
		<i>Average Billing Rate</i>		<hr/> \$711.66 <hr/>

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
March 1, 2022 through March 31, 2022***

MOR

Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, and other related matters for the US Trustee.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Carl Binggeli	Director	\$825	1.6	\$1,320.00
Ryan Walsh	Senior Associate	\$725	3.9	\$2,827.50
Davis Jochim	Associate	\$550	5.0	\$2,750.00
			<u>10.5</u>	<u>\$6,897.50</u>
	<i>Average Billing Rate</i>			<u>\$656.90</u>

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
March 1, 2022 through March 31, 2022***

Motions/Orders

Complete analyses and assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,150	1.0	\$1,150.00
Carl Binggeli	Director	\$825	0.9	\$742.50
Ryan Walsh	Senior Associate	\$725	1.0	\$725.00
Davis Jochim	Associate	\$550	1.2	\$660.00
			4.1	\$3,277.50
	Average Billing Rate			\$799.39

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
March 1, 2022 through March 31, 2022***

Plan DS

Complete analysis and assist the Debtors with the Plan of Reorganization and Disclosure Statement; assist the Debtors with preparation of the Liquidation Analysis; prepare expert reports in support of Plan Confirmation; prepare for confirmation hearing.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,150	93.7	\$107,755.00
Erin McKeighan	Managing Director	\$975	6.2	\$6,045.00
Carl Binggeli	Director	\$825	47.1	\$38,857.50
Ryan Walsh	Senior Associate	\$725	50.7	\$36,757.50
Tim Deters	Senior Associate	\$700	62.7	\$43,890.00
Davis Jochim	Associate	\$550	40.3	\$22,165.00
Gerard Gigante	Associate	\$575	4.3	\$2,472.50
Lewis Kordupel	Associate	\$550	3.5	\$1,925.00
			<u>308.5</u>	<u>\$259,867.50</u>
		<i>Average Billing Rate</i>		<u>\$842.36</u>

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
March 1, 2022 through March 31, 2022***

Status Meeting

Prepare for and participate in the Debtors regular status meetings including BOD meetings, update meetings with management, and strategic meetings with Debtor counsel and advisors.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,150	6.3	\$7,245.00
Carl Binggeli	Director	\$825	5.2	\$4,290.00
Ryan Walsh	Senior Associate	\$725	4.4	\$3,190.00
Tim Deters	Senior Associate	\$700	3.8	\$2,660.00
Davis Jochim	Associate	\$550	4.4	\$2,420.00
Lewis Kordupel	Associate	\$550	0.8	\$440.00
			24.9	\$20,245.00
		<i>Average Billing Rate</i>		\$813.05

Billable travel time (reflects 50% of time incurred).

Exhibit D

Time Detail by Activity by Professional

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
March 1, 2022 through March 31, 2022

Exhibit D

Bankruptcy Support

Professional	Date	Hours	Activity
Brian Whittman	3/1/2022	0.5	Call with Debtor (Ashline, Young, Parsons) and A&M (Binggeli) to discuss DST Note mechanics.
Carl Binggeli	3/1/2022	0.5	Call with Debtor (Ashline, Young, Parsons) and A&M (Whittman) to discuss DST Note mechanics.
Davis Jochim	3/2/2022	0.6	Prepare updated pro fee tracker, re: new filings.
Gerard Gigante	3/3/2022	1.2	Respond to question regarding the potential protected parties list.
Carl Binggeli	3/4/2022	0.4	Various follow-up e-mails with potential OCP firm for Northern Tier.
Davis Jochim	3/7/2022	0.6	Prepare updated pro fee tracker, re: new filings and disbursements made.
Gerard Gigante	3/10/2022	1.4	Put together explanation of the steps taken to compile list of chartered organizations.
Davis Jochim	3/11/2022	0.6	Prepare updated pro fee tracker, re: new filings.
Erin McKeighan	3/14/2022	0.4	Respond to questions from B. Warner (W&C) regarding data production.
Davis Jochim	3/15/2022	0.6	Prepare updated pro fee tracker, re: new filings and disbursements made.
Gerard Gigante	3/15/2022	1.2	Perform analysis to identify and categorize certain parties excluded from the potential protected parties list.
Davis Jochim	3/17/2022	0.6	Prepare updated pro fee tracker, re: new filings.
Gerard Gigante	3/18/2022	1.0	Create an updated summary of non-abuse litigation claims.
Davis Jochim	3/21/2022	0.6	Prepare updated pro fee tracker, re: new filings and disbursements made.
Gerard Gigante	3/22/2022	2.4	Update the names and addresses of certain potential protected parties as requested by counsel.
Ryan Walsh	3/22/2022	0.6	Initial review of pre-emergence and post-emergence checklists and reporting requirements.
Carl Binggeli	3/23/2022	0.9	Review and revise draft sale motion re: pending NDC transaction.
Carl Binggeli	3/23/2022	0.2	Call with Debtor (Eldridge) to discuss NDC sale process for motion.
Carl Binggeli	3/23/2022	0.3	Various e-mails with Fridman & Co. to finalize OCP declaration for filing.
Davis Jochim	3/23/2022	0.6	Prepare updated pro fee tracker, re: new filings.
Carl Binggeli	3/24/2022	0.3	Review and revise sale process section and insert into draft NDC sale motion.
Carl Binggeli	3/24/2022	0.5	Call with A&M (Walsh) re: initial discussion on emergence planning.

***Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
March 1, 2022 through March 31, 2022***

Exhibit D

Bankruptcy Support

Professional	Date	Hours	Activity
Carl Binggeli	3/24/2022	0.2	Various e-mails with W&C (Warner) and MNAT (Remington) re: review and filing of OCP declaration.
Ryan Walsh	3/24/2022	0.5	Call with A&M (Binggeli) re: initial discussion on emergence planning.
Carl Binggeli	3/25/2022	1.2	Continue to review and revise sale process section and insert into draft NDC sale motion.
Carl Binggeli	3/25/2022	0.2	Call with A&M (Whittman) re: Emergence planning.
Ryan Walsh	3/25/2022	0.3	Review of Guam Committee's resonance to Debtor's response to RCHC's objections.
Brian Whittman	3/28/2022	0.5	Call with A&M (Binggeli) re: liquidity scenarios and Emergence planning.
Carl Binggeli	3/28/2022	0.6	Review and comment on draft 2015.3 reporting due April 8, 2022.
Carl Binggeli	3/28/2022	0.5	Call with A&M (Whittman) re: liquidity scenarios and Emergence planning.
Davis Jochim	3/28/2022	0.6	Prepare updated pro fee tracker, re: new filings and disbursements made.
Carl Binggeli	3/30/2022	0.3	Provide further edits and comments to the draft sale motion for NDC.
Carl Binggeli	3/30/2022	0.4	Call with A&M (Whittman) to review comments and open items in latest draft sale motion for NDC.
Carl Binggeli	3/30/2022	0.7	Call with W&C (Ferrier) to review open items in latest draft sale motion for NDC (0.4); provide further edits and comments to the same (0.3).
Carl Binggeli	3/30/2022	0.2	Call with Debtor (Eldridge) re: additional details of NDC sales process for motion.
Davis Jochim	3/30/2022	0.6	Prepare updated pro fee tracker, re: new filings.
Ryan Walsh	3/30/2022	0.6	Review of trustee service proposal, including follow up questions; review of DST Note mechanics/provisions per Plan and DST Note Agreement.
Carl Binggeli	3/31/2022	0.3	Review and respond to various comments from Debtor (Eldridge) on NDC sale motion.
Carl Binggeli	3/31/2022	0.9	Call with W&C (Ferrier) to review open items in latest draft sale motion for NDC (0.5); provide further edits and comments to the same (0.4).
Carl Binggeli	3/31/2022	0.3	Follow-up call with W&C (Ferrier) to review certain open items in latest draft sale motion for NDC (0.2); make additional edits as necessary (0.1).
Carl Binggeli	3/31/2022	0.4	Final review and sign-off of NDC sale motion (0.3); follow-up call with W&C (Ferrier) re: the same (0.1).

***Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
March 1, 2022 through March 31, 2022***

*Exhibit D***Bankruptcy Support**

Professional	Date	Hours	Activity
Subtotal		25.3	

Cash

Professional	Date	Hours	Activity
Carl Binggeli	3/1/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Walsh, Jochim) re: weekly disbursements call.
Carl Binggeli	3/1/2022	1.2	Bi-weekly cash and AR meeting with Debtor finance team and A&M (Walsh).
Carl Binggeli	3/1/2022	0.5	Call with A&M (Walsh) re: cash flow forecast updates, including discussion on Debtor requests.
Davis Jochim	3/1/2022	0.3	Prepare schedule, re: summary pro fees accrual.
Davis Jochim	3/1/2022	0.6	Prepare reporting, re: disbursements expected greater than \$100K.
Davis Jochim	3/1/2022	0.3	Prepare file, re: final pay selections for the week.
Davis Jochim	3/1/2022	0.3	Prepare file, re: pre-petition payment selections for the week.
Davis Jochim	3/1/2022	0.6	Prepare schedule, re: disbursements call reporting on weekly cash actuals.
Davis Jochim	3/1/2022	0.7	Prepare analysis, re: weekly check run.
Davis Jochim	3/1/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Walsh) re: weekly disbursements call.
Davis Jochim	3/1/2022	0.9	Prepare schedule, re: pro fees approved over a month ago and yet to be paid to ensure payment.
Ryan Walsh	3/1/2022	0.2	Review / analysis of potential payments for the week ending 3/4/22; review of open liabilities report / invoices for payment consideration.
Ryan Walsh	3/1/2022	0.5	Call with A&M (Binggeli) re: cash flow forecast updates, including discussion on Debtor requests.
Ryan Walsh	3/1/2022	0.3	Review of weekly disbursement reporting, including requirement for payments greater than \$100k.
Ryan Walsh	3/1/2022	1.2	Bi-weekly cash and AR meeting with Debtor finance team and A&M (Binggeli).
Ryan Walsh	3/1/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Jochim) re: weekly disbursements call.
Carl Binggeli	3/2/2022	0.4	Review and edit of weekly disbursement reporting and send to BRG and Province.

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
March 1, 2022 through March 31, 2022

Exhibit D**Cash**

Professional	Date	Hours	Activity
Davis Jochim	3/2/2022	0.4	Prepare weekly reporting, re: receipts (0.2) and restricted donations (0.2).
Ryan Walsh	3/2/2022	0.4	Continued review of professional fee forecast, including correspondence with other professionals.
Brian Whittman	3/3/2022	0.1	Review cash flow report.
Carl Binggeli	3/3/2022	0.5	Review and comment on final cut of weekly cash actuals vs. forecast variance analysis for w/e 2/25/2022.
Carl Binggeli	3/3/2022	0.3	Review and respond to various requests from Debtor (Richardson) re: fee apps.
Davis Jochim	3/3/2022	0.6	Prepare updated analysis for new estimate, re: impacts to CFF of revised pro fee forecast as provided by professionals.
Ryan Walsh	3/3/2022	0.8	Assemble / review of cash flow weekly reporting package for week ending 2/25/22; review / analysis of restricted receipt / transfer activity, receipt / disbursement data for requirements per Cash Management Order.
Carl Binggeli	3/4/2022	0.5	Various e-mails with NRF (Gluck), PSZJ (O'Neil) and Omni (Osbourne) re: updated pro fee forecast.
Davis Jochim	3/4/2022	0.4	Prepare analysis, re: outstanding LC AR and AP.
Davis Jochim	3/4/2022	0.4	Prepare analysis, re: pre-petition payment tracker.
Ryan Walsh	3/4/2022	0.3	Review of restructuring fee forecast, including estimates provided by individual firms.
Carl Binggeli	3/7/2022	0.4	Review and comment on initial cut of weekly cash reporting for w/e 3/4/2022.
Davis Jochim	3/7/2022	0.4	Prepare commentary, re: budget to last week actuals.
Davis Jochim	3/7/2022	1.4	Prepare disbursements, re: info for actualization.
Davis Jochim	3/7/2022	1.7	Prepare treasury cash report, re: weekly receipts.
Ryan Walsh	3/7/2022	1.1	Review of cash disbursements, A/P activity for week ending 3/4/22; review of receipt activity, wires, debits as of 3/4/22; reconciliation of book to bank activity; update variance analysis for budget, including associated commentary; review of / updates f
Brian Whittman	3/8/2022	0.2	Review cash flow forecast update.
Carl Binggeli	3/8/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Walsh, Jochim) re: weekly disbursements call.
Davis Jochim	3/8/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Walsh) re: weekly disbursements call.
Davis Jochim	3/8/2022	0.3	Prepare file, re: pre-petition payment selections for the week.
Davis Jochim	3/8/2022	0.7	Prepare analysis, re: weekly check run.

***Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
March 1, 2022 through March 31, 2022***

Exhibit D

Cash

Professional	Date	Hours	Activity
Davis Jochim	3/8/2022	0.6	Prepare schedule, re: disbursements call reporting on weekly cash actuals.
Davis Jochim	3/8/2022	0.3	Prepare file, re: final pay selections for the week.
Davis Jochim	3/8/2022	0.6	Prepare disbursements weekly reporting.
Ryan Walsh	3/8/2022	0.2	Review / analysis of potential payments for the week ending 3/11/22; review of open liabilities report / invoices for payment consideration.
Ryan Walsh	3/8/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Jochim) re: weekly disbursements call.
Carl Binggeli	3/9/2022	0.4	Review and edit of weekly disbursement reporting and send to BRG and Province.
Davis Jochim	3/9/2022	0.6	Prepare reporting, re: disbursements expected greater than \$100K.
Ryan Walsh	3/9/2022	0.2	Review of weekly disbursement reporting, including requirement for payments greater than \$100k.
Brian Whittman	3/10/2022	0.1	Review weekly cash report.
Carl Binggeli	3/10/2022	0.2	Call with Alix (Winning) re: liquidity questions.
Carl Binggeli	3/10/2022	0.3	Call with Debtor (Ashline) re: liquidity and debt balances upon exit.
Carl Binggeli	3/10/2022	0.3	Call with A&M (Walsh) re: cash flow updates, including discussion on Alix Partners questions.
Carl Binggeli	3/10/2022	0.5	Review and comment on final cut of weekly cash actuals vs. forecast variance analysis for w/e 3/4/2022.
Davis Jochim	3/10/2022	0.4	Prepare weekly reporting, re: receipts (0.2) and restricted donations (0.2).
Ryan Walsh	3/10/2022	0.4	Review of cash flow forecast, including professional fee forecast.
Ryan Walsh	3/10/2022	0.7	Assemble / review of cash flow weekly reporting package for week ending 3/4/22; review / analysis of restricted receipt / transfer activity, receipt / disbursement data for requirements per Cash Management Order.
Ryan Walsh	3/10/2022	0.3	Call with A&M (Binggeli) re: cash flow updates, including discussion on Alix Partners questions.
Davis Jochim	3/13/2022	0.4	Prepare analysis, re: outstanding LC AR and AP.
Davis Jochim	3/13/2022	0.4	Prepare analysis, re: pre-petition payment tracker.
Carl Binggeli	3/14/2022	0.4	Review and comment on initial cut of weekly cash reporting for w/e 3/11/2022.
Davis Jochim	3/14/2022	0.6	Prepare disbursements weekly reporting.
Davis Jochim	3/14/2022	1.4	Prepare disbursements, re: info for actualization.

***Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
March 1, 2022 through March 31, 2022***

Exhibit D**Cash**

Professional	Date	Hours	Activity
Davis Jochim	3/14/2022	1.7	Prepare treasury cash report, re: weekly receipts.
Davis Jochim	3/14/2022	1.4	Prepare 3/18 budget analysis, re: HAB receipt estimates provided by HABs.
Davis Jochim	3/14/2022	0.4	Prepare commentary, re: budget to last week actuals.
Ryan Walsh	3/14/2022	0.8	Review of cash disbursements, A/P activity for week ending 3/11/22; review of receipt activity, wires, debits as of 3/11/22; reconciliation of book to bank activity; update variance analysis for budget, including associated commentary.
Carl Binggeli	3/15/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Walsh, Jochim) re: weekly disbursements call.
Davis Jochim	3/15/2022	0.7	Prepare analysis, re: weekly check run.
Davis Jochim	3/15/2022	0.6	Prepare reporting, re: disbursements expected greater than \$100K.
Davis Jochim	3/15/2022	0.6	Prepare schedule, re: disbursements call reporting on weekly cash actuals.
Davis Jochim	3/15/2022	0.3	Prepare file, re: final pay selections for the week.
Davis Jochim	3/15/2022	0.3	Prepare file, re: pre-petition payment selections for the week.
Davis Jochim	3/15/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Walsh) re: weekly disbursements call.
Davis Jochim	3/15/2022	1.2	Prepare budget for the cash flow forecast, re: professional fees forecast.
Davis Jochim	3/15/2022	0.4	Prepare template cash flow budget distribution file.
Ryan Walsh	3/15/2022	0.3	Review / analysis of potential payments for the week ending 3/18/22; review of open liabilities report / invoices for payment consideration.
Ryan Walsh	3/15/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Jochim) re: weekly disbursements call.
Carl Binggeli	3/16/2022	0.4	Review and edit of weekly disbursement reporting and send to BRG and Province.
Davis Jochim	3/16/2022	0.4	Prepare weekly reporting, re: receipts (0.2) and restricted donations (0.2).
Davis Jochim	3/16/2022	1.8	Prepare draft disbursements CFF budget, re: 3/18 budget.
Davis Jochim	3/16/2022	1.8	Prepare draft receipts CFF budget, re: 3/18 budget.
Ryan Walsh	3/16/2022	0.3	Review of weekly disbursement reporting, including requirement for payments greater than \$100k.
Ryan Walsh	3/16/2022	0.8	Initial review of 13-week cash flow forecast re: upcoming 13-week cash flow budget submission; review of operating receipts and disbursements re: the same.

***Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
March 1, 2022 through March 31, 2022***

Exhibit D

Cash

Professional	Date	Hours	Activity
Brian Whittman	3/17/2022	0.2	Review updated 13 week cash flow forecast.
Carl Binggeli	3/17/2022	0.5	Review proposed 13-week cash forecast for period of 3/18/2022 through 6/10/2022.
Carl Binggeli	3/17/2022	0.5	Review and comment on final cut of weekly cash actuals vs. forecast variance analysis for w/e 3/11/2022.
Carl Binggeli	3/17/2022	0.4	Review and comment on updated draft liquidity waterfall chart requested by Debtor (Ashline).
Carl Binggeli	3/17/2022	0.3	Call with A&M (Walsh, Jochim), re: next steps on the cashflow budget and open items.
Davis Jochim	3/17/2022	1.2	Prepare revised CF budget, re: comments from seniors.
Davis Jochim	3/17/2022	0.3	Call with A&M (Binggeli, Walsh), re: next steps on the cashflow budget and open items.
Ryan Walsh	3/17/2022	1.5	Updates to 2021-2023 liquidity forecast presentation at the request of the Debtor.
Ryan Walsh	3/17/2022	2.1	Continue to review and refine 13-week cash flow forecast re: upcoming budget submission; review of operating receipt and disbursement assumptions/estimates; updates to reconciliation to prior 13-week budget, including associated commentary.
Ryan Walsh	3/17/2022	0.7	Assemble / review of cash flow weekly reporting package for week ending 3/11/22; review / analysis of restricted receipt / transfer activity, receipt / disbursement data for requirements per Cash Management Order.
Ryan Walsh	3/17/2022	0.3	Call with A&M (Binggeli, Jochim), re: next steps on the cashflow budget and open items.
Carl Binggeli	3/18/2022	0.2	Final review and comment on updated draft liquidity waterfall chart requested by Debtor (Ashline).
Davis Jochim	3/18/2022	0.4	Prepare analysis, re: outstanding LC AR and AP.
Davis Jochim	3/18/2022	0.4	Prepare analysis, re: pre-petition payment tracker.
Ryan Walsh	3/18/2022	0.7	Review of / updates to cash flow budget package and 2021-2023 liquidity presentation prior to submission to Debtor.
Carl Binggeli	3/21/2022	0.4	Review and comment on initial cut of weekly cash reporting for w/e 3/18/2022.
Davis Jochim	3/21/2022	0.6	Prepare disbursements weekly reporting.
Davis Jochim	3/21/2022	1.4	Prepare disbursements, re: info for actualization.
Davis Jochim	3/21/2022	0.4	Prepare commentary, re: budget to last week actuals.
Davis Jochim	3/21/2022	1.7	Prepare treasury cash report, re: weekly receipts.

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*Exhibit D***Cash**

Professional	Date	Hours	Activity
Ryan Walsh	3/21/2022	0.9	Review of cash disbursements, A/P activity for week ending 3/18/22; review of receipt activity, wires, debits as of 3/18/22; reconciliation of book to bank activity; update variance analysis for budget, including associated commentary.
Carl Binggeli	3/22/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Walsh, Jochim) re: weekly disbursements call.
Carl Binggeli	3/22/2022	0.2	Call with PJT (Schwarzmann) and A&M (Walsh, Jochim), re: review of cash flow budget.
Davis Jochim	3/22/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Walsh) re: weekly disbursements call.
Davis Jochim	3/22/2022	0.3	Prepare file, re: pre-petition payment selections for the week.
Davis Jochim	3/22/2022	0.7	Prepare reconciliation, re: invoices on hold in BSA's system and their payment status as it relates to pro fee applications.
Davis Jochim	3/22/2022	0.2	Call with PJT (Schwarzmann) and A&M (Binggeli, Walsh), re: review of cash flow budget.
Davis Jochim	3/22/2022	0.6	Prepare reporting, re: disbursements expected greater than \$100K.
Davis Jochim	3/22/2022	0.3	Prepare file, re: final pay selections for the week.
Davis Jochim	3/22/2022	0.6	Prepare schedule, re: disbursements call reporting on weekly cash actuals.
Davis Jochim	3/22/2022	0.7	Prepare analysis, re: weekly check run.
Davis Jochim	3/22/2022	0.4	Prepare revised analysis for new pre-petition tracker data, re: pre-petition payment tracker.
Ryan Walsh	3/22/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Jochim) re: weekly disbursements call.
Ryan Walsh	3/22/2022	0.6	Review / analysis of potential payments for the week ending 3/18/22; review of open liabilities report / invoices for payment consideration; review of high adventure base disbursement forecast re: the same.
Ryan Walsh	3/22/2022	0.2	Call with PJT (Schwarzmann) and A&M (Binggeli, Jochim), re: review of cash flow budget.
Ryan Walsh	3/22/2022	0.3	Review of weekly disbursement reporting, including requirement for payments greater than \$100k.
Carl Binggeli	3/23/2022	0.2	Review analysis of outstanding invoices from Ogletree, including e-mails with Debtor (Richardson) and Ogletree (Norton) re: the same.
Carl Binggeli	3/23/2022	0.4	Review and edit of weekly disbursement reporting and send to BRG and Province.
Davis Jochim	3/23/2022	0.4	Prepare weekly reporting, re: receipts (0.2) and restricted donations (0.2).

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Exhibit D**Cash**

Professional	Date	Hours	Activity
Davis Jochim	3/23/2022	0.5	Prepare reconciliation, re: BSA's update to receipt classification.
Ryan Walsh	3/23/2022	0.8	Assemble / review of cash flow weekly reporting package for week ending 3/18/22; review / analysis of restricted receipt / transfer activity, receipt / disbursement data for requirements per Cash Management Order.
Brian Whittman	3/24/2022	0.1	Review cash flow report.
Carl Binggeli	3/24/2022	0.5	Review and comment on final cut of weekly cash actuals vs. forecast variance analysis for w/e 3/18/2022.
Brian Whittman	3/25/2022	0.2	Review updated cash flow waterfall slide.
Davis Jochim	3/25/2022	0.4	Prepare analysis, re: pre-petition payment tracker.
Davis Jochim	3/25/2022	0.4	Prepare analysis, re: outstanding LC AR and AP.
Ryan Walsh	3/25/2022	0.5	Review of restructuring professional fee forecast; review of high adventure base disbursement forecast.
Brian Whittman	3/28/2022	0.1	Review weekly cash report for management.
Carl Binggeli	3/28/2022	0.4	Review and comment on initial cut of weekly cash reporting for w/e 3/25/2022.
Davis Jochim	3/28/2022	1.7	Prepare treasury cash report, re: weekly receipts.
Davis Jochim	3/28/2022	0.2	Prepare revised analysis, re: FTI payments case to date.
Davis Jochim	3/28/2022	0.6	Prepare disbursements weekly reporting.
Davis Jochim	3/28/2022	0.4	Prepare commentary, re: budget to last week actuals.
Davis Jochim	3/28/2022	1.4	Prepare disbursements, re: info for actualization.
Ryan Walsh	3/28/2022	0.8	Review of cash disbursements, A/P activity for week ending 3/23/22; review of receipt activity, wires, debits as of 3/23/22; reconciliation of book to bank activity; update variance analysis for budget, including associated commentary.
Brian Whittman	3/29/2022	0.2	Follow-up call with A&M (Binggeli) various Emergence liquidity scenarios.
Brian Whittman	3/29/2022	0.4	Bi-weekly cash and AR meeting with Debtor finance team and A&M (Binggeli, Walsh).
Carl Binggeli	3/29/2022	0.5	Call with A&M (Walsh) re: next steps on cash flow emergence planning and February 2022 MOR.
Carl Binggeli	3/29/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Walsh, Jochim) re: weekly disbursements call.
Carl Binggeli	3/29/2022	0.2	Follow-up call with A&M (Whittman) various Emergence liquidity scenarios.
Carl Binggeli	3/29/2022	0.4	Bi-weekly cash and AR meeting with Debtor finance team and A&M (Whittman, Walsh).

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Professional	Date	Hours	Activity
Davis Jochim	3/29/2022	2.6	Prepare CFF sensitivity, re: rolling CF model through Mar-23.
Davis Jochim	3/29/2022	0.6	Prepare schedule, re: disbursements call reporting on weekly cash actuals.
Davis Jochim	3/29/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Walsh) re: weekly disbursements call.
Davis Jochim	3/29/2022	0.3	Prepare file, re: final pay selections for the week.
Davis Jochim	3/29/2022	0.7	Prepare analysis, re: weekly check run.
Davis Jochim	3/29/2022	0.6	Prepare analysis, re: internal > \$100K tracker for BSA reference.
Davis Jochim	3/29/2022	0.4	Prepare weekly reporting, re: receipts (0.2) and restricted donations (0.2).
Ryan Walsh	3/29/2022	0.5	Call with A&M (Binggeli) re: next steps on cash flow emergence planning and February 2022 MOR.
Ryan Walsh	3/29/2022	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Jochim) re: weekly disbursements call.
Ryan Walsh	3/29/2022	0.2	Review / analysis of potential payments for the week ending 4/1/22; review of open liabilities report / invoices for payment consideration; review of high adventure base disbursement forecast re: the same.
Ryan Walsh	3/29/2022	1.7	Begin cash flow scenario as requested by the Debtor; review of professional fee estimates and business plan re: the same; prepare initial cash flow estimates for Q1 2023.
Ryan Walsh	3/29/2022	0.3	Begin outline of presentation for contingency and cash planning for the Debtor.
Ryan Walsh	3/29/2022	0.4	Bi-weekly cash and AR meeting with Debtor finance team and A&M (Whittman, Binggeli).
Brian Whittman	3/30/2022	0.6	Working session with A&M (Binggeli, Walsh) re: Emergence liquidity scenarios and presentation to Management.
Carl Binggeli	3/30/2022	0.6	Working session with A&M (Whittman, Walsh) re: Emergence liquidity scenarios.
Davis Jochim	3/30/2022	1.6	Prepare CFF sensitivity, re: high and low expense appeal scenarios and toggle.
Davis Jochim	3/30/2022	0.8	Prepare bridge, re: reconciling high and low expense appeal scenarios to base case.
Davis Jochim	3/30/2022	1.6	Prepare CFF sensitivity, re: rolling CF model through Jun-23.
Davis Jochim	3/30/2022	0.2	Call with A&M (Walsh), re: extending CF sensitivity through June 2023 and next steps.
Ryan Walsh	3/30/2022	0.4	Review of proposed restricted donations account reconciliation for transfer to unrestricted cash management system; review of associated receipts and fund balances re: the same.

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Exhibit D**Cash**

Professional	Date	Hours	Activity
Ryan Walsh	3/30/2022	1.3	Continue to review and refine cash flow scenario / contingency analysis as requested by the Debtor; review of / edits to reconciliation between scenarios.
Ryan Walsh	3/30/2022	2.1	Continue to review and refine cash flow scenario / contingency analysis as requested by the Debtor; review of operating receipts, operating disbursements, donations, restructuring fee assumptions under delayed emergence / appeal scenarios.
Ryan Walsh	3/30/2022	0.6	Working session with A&M (Whittman, Binggeli) re: Emergence liquidity scenarios and presentation to Management.
Ryan Walsh	3/30/2022	0.2	Call with A&M (Jochim), re: extending CF sensitivity through June 2023 and next steps.
Ryan Walsh	3/30/2022	1.6	Continue to review and refine cash flow scenario / contingency analysis as requested by the Debtor.
Carl Binggeli	3/31/2022	0.5	Review and comment on final cut of weekly cash actuals vs. forecast variance analysis for w/e 3/25/2022.
Carl Binggeli	3/31/2022	0.3	Call with A&M (Walsh) re: restricted cash reconciliation and Arrow vendor question.
Davis Jochim	3/31/2022	1.3	Prepare cash forecast, re: base case for Jul-23 to Dec-23.
Davis Jochim	3/31/2022	1.2	Prepare bridge for appeal scenarios high/low at Dec-23 and Dec-24 as compared to the base case.
Davis Jochim	3/31/2022	1.3	Prepare cash forecast, re: base case for Jan-24 to Dec-24.
Davis Jochim	3/31/2022	1.9	Prepare cash scenarios, re: appeal high/low scenario analysis for Jul-23 to Dec-23.
Davis Jochim	3/31/2022	1.9	Prepare cash scenarios, re: appeal high/low scenario analysis for Jan-24 to Dec-24.
Davis Jochim	3/31/2022	0.2	Prepare reconciliation, re: BSA's update to receipt classification.
Ryan Walsh	3/31/2022	1.4	Continue to review and refine cash flow scenario / contingency analysis as requested by the Debtor; updates to operating and professional fee assumptions; refine reconciliation analysis.
Ryan Walsh	3/31/2022	0.3	Call with A&M (Binggeli) re: restricted cash reconciliation and Arrow vendor question.
Ryan Walsh	3/31/2022	0.7	Assemble / review of cash flow weekly reporting package for week ending 3/24/22; review / analysis of restricted receipt / transfer activity, receipt / disbursement data for requirements per Cash Management Order.
Subtotal		108.2	

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Exhibit D

Contracts

Professional	Date	Hours	Activity
Carl Binggeli	3/1/2022	0.5	Call with Debtor (Challa) to discuss next steps on AT&T and AWS contract cure negotiations.
Carl Binggeli	3/1/2022	0.7	Follow-up call with Debtor (Challa) to discuss next steps on AT&T and AWS contract cure negotiations.
Carl Binggeli	3/1/2022	1.0	Call with Debtor (Challa) and AWS representative to further negotiate contract cure amount.
Carl Binggeli	3/1/2022	0.5	Review and respond to additional requests from Oracle in re: negotiating potential cure amounts.
Carl Binggeli	3/1/2022	0.4	Call with W&C (Warner) re: contract cures.
Carl Binggeli	3/1/2022	0.5	Call with Debtor (Yeatman) re: reconciliation of AT&T invoices related to contract cure negotiations.
Carl Binggeli	3/1/2022	0.3	Call with A&M (Kordupel) to discuss open items related to contract cure amounts for purposes of filing updated plan supplement exhibits.
Lewis Kordupel	3/1/2022	0.3	Call with A&M (Binggeli) to discuss open items related to contract cure amounts for purposes of filing updated plan supplement exhibits.
Carl Binggeli	3/2/2022	1.0	Working session with Debtor (Yeatman) and A&M (Kordupel) to continue reconciling potential AT&T contract cures.
Lewis Kordupel	3/2/2022	1.0	Working session with Debtor (Yeatman) and A&M (Binggeli) to continue reconciling potential AT&T contract cures.
Lewis Kordupel	3/2/2022	2.8	Analysis of prepetition amounts related to BSA's contracts with AT&T.
Lewis Kordupel	3/3/2022	2.3	Prepare updates to the analysis of AT&T's outstanding prepetition amounts, including the summary for BSA's review.
Carl Binggeli	3/4/2022	0.7	Review and revise draft AT&T cure reconciliation (0.4); draft e-mail to W&C (Warner) for sharing with AT&T (0.3).
Carl Binggeli	3/7/2022	0.5	Continue reviewing and reconciling Amazon contract cure objection.
Carl Binggeli	3/7/2022	0.6	Continue reviewing and reconciling Oracle contract cure objection.
Carl Binggeli	3/7/2022	0.4	Fulsome follow-up e-mail to AWS and Debtor (Challa) re: open contract renewal and cure negotiation points.
Carl Binggeli	3/7/2022	0.6	Continue reviewing and reconciling AT&T contract cure objection.
Carl Binggeli	3/10/2022	0.7	Working session with Debtor (Yeatman) to map AT&T accounts to specific contracts.
Carl Binggeli	3/12/2022	0.5	Review and respond to various requests from counsel to Oracle re: cure reconciliation.
Carl Binggeli	3/22/2022	0.7	Review and respond to various questions from Oracle attorney re: payments and cure reconciliation.

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*Exhibit D***Contracts**

Professional	Date	Hours	Activity
Carl Binggeli	3/22/2022	0.4	Follow-up call and e-mail to AWS re: resolving AWS's cure objection and renewing its contract.
Ryan Walsh	3/23/2022	0.8	Review of agreements and invoices related to rejected contracts re: damage claims analysis.
Carl Binggeli	3/24/2022	0.3	Review and respond to various hotel contract questions from Debtor (McNamer).
Carl Binggeli	3/25/2022	0.3	Review response from AT&T re: cure reconciliation.
Carl Binggeli	3/29/2022	0.2	Call with W&C (Warner) re: status of AT&T and AWS contract cure reconciliations.
Carl Binggeli	3/29/2022	0.5	Review e-mail response from AWS (0.1); Draft resolution e-mail to W&C (Warner) re: AWS cure objection (0.4).
Carl Binggeli	3/30/2022	0.3	Draft follow-up resolution e-mail to W&C (Warner) re: AWS cure objection.
Carl Binggeli	3/31/2022	0.5	Call with W&C (Warner) re: AT&T contract cure reconciliation.
Carl Binggeli	3/31/2022	1.4	Telephonic working session with Debtor (Yeatman) continue reconciling AT&T cure amounts.
Carl Binggeli	3/31/2022	0.4	Call with AT&T counsel re: cure objection (0.2); Draft resolution e-mail to AT&T's counsel re: AT&T cure objection (0.2).
Subtotal		21.1	

Court

Professional	Date	Hours	Activity
Brian Whittman	3/2/2022	0.4	Listen to portion of court hearing.
Carl Binggeli	3/2/2022	3.1	Participate remotely in portion of court hearing.
Carl Binggeli	3/4/2022	0.7	Participate remotely in court hearing.
Carl Binggeli	3/8/2022	0.8	Participate remotely in pre-trial status conference.
Ryan Walsh	3/8/2022	0.8	Participate telephonically in portions of pre-trial conference hearing.
Tim Deters	3/8/2022	1.0	Attend pre-trial hearing via dial-in, take notes on potential changes to trial schedule re: A&M matters.
Brian Whittman	3/14/2022	0.3	Attend portion of confirmation hearing.
Carl Binggeli	3/14/2022	7.0	Participate in portions of Confirmation Hearing (Day 1) via Zoom.
Ryan Walsh	3/14/2022	2.3	Participate telephonically in portions of confirmation hearing / Devan Desai testimony.

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Court

Professional	Date	Hours	Activity
Ryan Walsh	3/14/2022	1.8	Participate telephonically in portions of confirmation hearing / Devan Desai testimony.
Tim Deters	3/14/2022	6.5	Attend day 1 of BSA confirmation hearing via Zoom, take notes re: topics potentially impacting the liquidation analysis and feasibility.
Brian Whittman	3/15/2022	1.5	Attend portion of confirmation hearing.
Carl Binggeli	3/15/2022	4.3	Participate in portions of Confirmation Hearing (Day 2) via Zoom.
Ryan Walsh	3/15/2022	2.3	Participate telephonically in portions of confirmation hearing / Bruce Griggs testimony.
Ryan Walsh	3/15/2022	1.5	Participate telephonically in portions of confirmation hearing / Bruce Griggs testimony.
Tim Deters	3/15/2022	6.5	Attend day 2 of BSA confirmation hearing via Zoom, take notes re: topics potentially impacting the liquidation analysis and feasibility.
Carl Binggeli	3/16/2022	4.6	Participate in portions of Confirmation Hearing (Day 3) via Zoom.
Ryan Walsh	3/16/2022	1.8	Participate telephonically in portions of confirmation hearing / Michael Burnett testimony.
Ryan Walsh	3/16/2022	1.2	Participate telephonically in portions of confirmation hearing / Michael Burnett testimony.
Ryan Walsh	3/16/2022	1.9	Participate telephonically in portions of confirmation hearing / Michael Burnett testimony.
Tim Deters	3/16/2022	6.5	Attend day 3 of BSA confirmation hearing via Zoom, take notes re: topics potentially impacting feasibility testimony.
Brian Whittman	3/17/2022	1.2	Attend portion of confirmation hearing.
Carl Binggeli	3/17/2022	5.1	Participate in portions of Confirmation Hearing (Day 4) via Zoom.
Ryan Walsh	3/17/2022	0.7	Participate telephonically in portions of confirmation hearing / Dr. Douglas Kennedy testimony.
Ryan Walsh	3/17/2022	1.4	Participate telephonically in portions of confirmation hearing / Adrian Azer testimony.
Ryan Walsh	3/17/2022	1.8	Participate telephonically in portions of confirmation hearing / Adrian Azer testimony.
Tim Deters	3/17/2022	6.5	Attend day 4 of BSA confirmation hearing via Zoom.
Brian Whittman	3/18/2022	2.0	Attend court hearing including testimony on feasibility.
Carl Binggeli	3/18/2022	4.7	Participate in portions of Confirmation Hearing (Day 5) via Zoom.
Davis Jochim	3/18/2022	2.2	Participate in portions of Whittman testimony and the hearing for the day (3.0 hours billed at 2.2 hours).

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Exhibit D

Court

Professional	Date	Hours	Activity
Ryan Walsh	3/18/2022	1.6	Participate telephonically in portions of confirmation hearing / Will Sugden testimony.
Ryan Walsh	3/18/2022	1.2	Participate telephonically in portions of confirmation hearing / Bishop Schol testimony.
Ryan Walsh	3/18/2022	2.1	Participate telephonically in portions of confirmation hearing / Brian Whittman testimony.
Tim Deters	3/18/2022	7.0	Attend day 5 of the BSA confirmation hearing; take notes on Whittman testimony on feasibility and all cross examination.
Carl Binggeli	3/21/2022	4.8	Participate in portions of Confirmation Hearing (Day 6) via Zoom.
Ryan Walsh	3/21/2022	1.8	Participate telephonically in portions of confirmation hearing / Makeda Murray testimony.
Ryan Walsh	3/21/2022	2.2	Participate telephonically in portions of confirmation hearing / Dr. Charles Bates testimony.
Ryan Walsh	3/21/2022	2.1	Participate telephonically in portions of confirmation hearing / Dr. Charles Bates testimony.
Tim Deters	3/21/2022	6.5	Attend BSA confirmation hearing via Zoom.
Carl Binggeli	3/22/2022	5.2	Participate in portions of Confirmation Hearing (Day 7) via Zoom.
Ryan Walsh	3/22/2022	2.6	Participate telephonically in portions of confirmation hearing / Jim Patton testimony.
Ryan Walsh	3/22/2022	2.3	Participate telephonically in portions of confirmation hearing / Dr. Charles Bates testimony.
Tim Deters	3/22/2022	6.5	Attend BSA confirmation hearing via Zoom.
Carl Binggeli	3/23/2022	4.1	Participate in portions of Confirmation Hearing (Day 8) via Zoom.
Ryan Walsh	3/23/2022	0.9	Participate telephonically in portions of confirmation hearing.
Ryan Walsh	3/23/2022	2.2	Participate telephonically in portions of confirmation hearing / Jim Patton testimony.
Ryan Walsh	3/23/2022	1.3	Participate telephonically in portions of confirmation hearing / Jim Patton testimony.
Ryan Walsh	3/23/2022	0.9	Participate telephonically in portions of confirmation hearing / Chris Meidl testimony.
Tim Deters	3/23/2022	6.5	Attend BSA confirmation hearing via Zoom.
Carl Binggeli	3/24/2022	4.4	Participate in portions of Confirmation Hearing (Day 9) via Zoom.
Ryan Walsh	3/24/2022	1.5	Participate telephonically in portions of confirmation hearing / Paul Rytting testimony.
Ryan Walsh	3/24/2022	1.2	Participate telephonically in portions of confirmation hearing / Nancy Gutzler testimony.

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Exhibit D**Court**

Professional	Date	Hours	Activity
Ryan Walsh	3/24/2022	3.6	Participate telephonically in portions of confirmation hearing / Nancy Gutzler testimony.
Tim Deters	3/24/2022	6.5	Attend BSA confirmation hearing via Zoom, takes notes on testimony of N. Gutzler re: insurance matters.
Brian Whittman	3/25/2022	0.3	Attend brief portions of confirmation hearing in preparation for potential testimony.
Carl Binggeli	3/25/2022	3.1	Participate in portions of Confirmation Hearing (Day 10) via Zoom.
Ryan Walsh	3/25/2022	1.0	Participate telephonically in portions of confirmation hearing / Aaron Lundberg testimony.
Ryan Walsh	3/25/2022	1.1	Participate telephonically in portions of confirmation hearing / Dr. Jessica Horewitz testimony.
Ryan Walsh	3/25/2022	0.5	Participate telephonically in portions of confirmation hearing / Katie Nownes testimony.
Tim Deters	3/25/2022	3.0	Attend portion of BSA confirmation hearing via Zoom.
Brian Whittman	3/28/2022	6.0	Attend court hearing - my testimony (part 3).
Carl Binggeli	3/28/2022	5.9	Participate in portions of Confirmation Hearing (Day 11) via Zoom.
Davis Jochim	3/28/2022	3.9	Participate in portions of Whittman testimony and the hearing for the day (5.2 hours billed at 3.9 hours).
Ryan Walsh	3/28/2022	1.7	Participate telephonically in portions of confirmation hearing / Brian Whittman testimony.
Ryan Walsh	3/28/2022	3.1	Participate telephonically in portions of confirmation hearing / Brian Whittman testimony.
Ryan Walsh	3/28/2022	1.0	Participate telephonically in portions of confirmation hearing.
Carl Binggeli	3/29/2022	5.4	Participate in portions of Confirmation Hearing (Day 12) via Zoom.
Ryan Walsh	3/29/2022	1.1	Participate telephonically in portions of confirmation hearing / Eileen Treacy testimony.
Ryan Walsh	3/29/2022	3.0	Participate telephonically in portions of confirmation hearing / Scott Harrington testimony.
Tim Deters	3/29/2022	6.0	Attend BSA confirmation hearing via Zoom.
Brian Whittman	3/30/2022	1.5	Listen to portion of confirmation hearing.
Carl Binggeli	3/30/2022	4.9	Participate in portions of Confirmation Hearing (Day 13) via Zoom.
Ryan Walsh	3/30/2022	1.7	Participate telephonically in portions of confirmation hearing / Jack Williams testimony.
Ryan Walsh	3/30/2022	1.3	Participate telephonically in portions of confirmation hearing / Ken Rothweiler testimony.
Tim Deters	3/30/2022	6.0	Attend BSA confirmation hearing via Zoom.

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Exhibit D**Court**

Professional	Date	Hours	Activity
Brian Whittman	3/31/2022	1.0	Listen to portion of confirmation hearing.
Carl Binggeli	3/31/2022	2.1	Participate in portions of Confirmation Hearing (Day 14) via Zoom.
Ryan Walsh	3/31/2022	1.7	Participate telephonically in portions of confirmation hearing / Karen Bitar testimony.
Ryan Walsh	3/31/2022	2.1	Participate telephonically in portions of confirmation hearing / Jason Amala testimony.
Tim Deters	3/31/2022	6.0	Attend BSA confirmation hearing via Zoom.
Subtotal		235.8	

Employee

Professional	Date	Hours	Activity
Davis Jochim	3/4/2022	0.2	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Davis Jochim	3/7/2022	0.4	Prepare noticing materials for committees, re: severance payment.
Carl Binggeli	3/9/2022	0.5	Review full-time payroll register to ensure compliance with policies and procedures.
Carl Binggeli	3/9/2022	0.4	Review part-time payroll register to ensure compliance with policies and procedures.
Carl Binggeli	3/9/2022	0.4	Review seasonal payroll register to ensure compliance with policies and procedures.
Davis Jochim	3/9/2022	0.4	Prepare noticing materials for committees, re: severance payment.
Davis Jochim	3/9/2022	0.3	Prepare reconciliation, re: PTO payments set for disbursement in payroll run.
Davis Jochim	3/17/2022	0.4	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Davis Jochim	3/22/2022	0.4	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Carl Binggeli	3/23/2022	0.4	Review part-time payroll register to ensure compliance with policies and procedures.
Carl Binggeli	3/23/2022	0.4	Review seasonal payroll register to ensure compliance with policies and procedures.
Carl Binggeli	3/23/2022	0.5	Review full-time payroll register to ensure compliance with policies and procedures.
Davis Jochim	3/23/2022	0.3	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.

***Boy Scouts of America and Delaware BSA, LLC
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Exhibit D**Employee**

Professional	Date	Hours	Activity
Subtotal		5.0	

Fee Applications

Professional	Date	Hours	Activity
Carl Binggeli	3/1/2022	0.4	Review and revise A&M January 2022 fee app prior to final internal review.
Carl Binggeli	3/1/2022	0.2	Review and approve for filing A&M's November fee app CNO.
Davis Jochim	3/1/2022	0.6	Review draft of A&M monthly fee app for January 2022 and CNO for November 2021.
Nicole Vander Veen	3/1/2022	1.8	Prepare draft of January monthly fee application.
Nicole Vander Veen	3/3/2022	0.7	Continue to prepare draft of January monthly fee application.
Brian Whittman	3/8/2022	0.1	Review January fee application.
Carl Binggeli	3/8/2022	0.2	Final review of A&M January 2022 fee app.
Davis Jochim	3/8/2022	0.7	Continue to assist with preparing, reviewing and editing A&M monthly fee app for January 2022.
Nicole Vander Veen	3/9/2022	0.9	Prepare initial draft of February monthly fee application.
Nicole Vander Veen	3/10/2022	0.6	Continue to prepare February monthly fee application.
Davis Jochim	3/13/2022	2.1	Prepare draft fee application, re: February fee app.
Carl Binggeli	3/14/2022	0.2	Review and approve CNO re: A&M December 2021 fee app for filing.
Carl Binggeli	3/14/2022	0.5	Review detail time entries and confirm voluntary reduction for A&M February 2022 monthly fee app.
Davis Jochim	3/14/2022	0.3	Prepare review of draft December CNO for filing.
Carl Binggeli	3/18/2022	0.3	Initial review of A&M detail time records from February 2022 for use in preparing monthly fee application.
Davis Jochim	3/18/2022	0.3	Prepare review and edits to the draft February fee application.
Nicole Vander Veen	3/18/2022	1.8	Continue to prepare February monthly fee application.
Carl Binggeli	3/23/2022	0.1	Review and approve CNO re: A&M January 2022 fee app for filing.
Davis Jochim	3/23/2022	0.2	Prepare review, re: CNO to Jan fee application.
Nicole Vander Veen	3/24/2022	2.2	Preparation of 11/1/21 to 1/31/22 interim fee application.
Brian Whittman	3/28/2022	0.2	Review February fee application.

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Exhibit D**Fee Applications**

Professional	Date	Hours	Activity
Subtotal		14.4	

Financial Analysis

Professional	Date	Hours	Activity
Brian Whittman	3/1/2022	0.1	Call with M. Linder (W&C) re restricted investments.
Brian Whittman	3/1/2022	0.2	Review draft modifications to JPM agreement and correspondence with C. Adler (W&C) re same.
Brian Whittman	3/1/2022	1.0	Call with BSA (Ashline, Phillips, McReynolds, Zirkman, Nelson) and W&C (Linder) re restricted investments.
Carl Binggeli	3/1/2022	0.6	Review updated debt and credit agreements re: updated covenant levels (0.3); follow-up call with PJT (Meyerson) re: the same (0.3).
Ryan Walsh	3/1/2022	1.2	Updates to covenant coverage estimates re: Debtor request; refine cash flow forecast re: the same.
Brian Whittman	3/2/2022	0.2	Review further edits to JPM credit agreements and correspondence with C. Adler (W&C) and K. Gluck (NRF) re same.
Brian Whittman	3/2/2022	0.1	Correspondence with D. Abbot (MNAT) re filing of JPM documents.
Ryan Walsh	3/2/2022	0.3	Review of NRF's proposed changes to credit agreement.
Brian Whittman	3/3/2022	0.2	Review treatment of letters of credit deposit.
Lewis Kordupel	3/3/2022	0.7	Review confirmation briefs filed on the docket for purposes of preparing for confirmation.
Ryan Walsh	3/3/2022	0.9	Continued sensitivity analysis for business plan; review of letter of credit draws and funded debt, including comparison to updated financial projections.
Ryan Walsh	3/3/2022	2.3	Sensitivity analysis for business plan re: membership and registration pricing, including comparison to updated financial projections re: the same; review of actual insurance costs, including comparison to updated projections.
Tim Deters	3/3/2022	0.4	Read and respond to emails re: Connecticut Yankee council and property sales.
Brian Whittman	3/4/2022	0.4	Call with L. Baccash and B. Warner (W&C) re oil & gas issue.
Carl Binggeli	3/4/2022	0.4	Various e-mails with SEs from both Connecticut Yankee and Gulf Stream councils re: pending property sales.
Lewis Kordupel	3/4/2022	0.8	Analysis of the latest non-binding LOIs related to the LC settlement trust for purposes of updating the contribution tracker.
Lewis Kordupel	3/4/2022	0.3	Analysis of a property sale related to Connecticut Yankee council.

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*Exhibit D***Financial Analysis**

Professional	Date	Hours	Activity
Ryan Walsh	3/4/2022	0.6	Review of insurance policies re: JPM advisor questions on condition precedent for credit agreement amendment; review of credit agreement re: the same.
Ryan Walsh	3/4/2022	0.7	Review of high adventure base attendance and projections; correspondence with Debtor re: the same.
Tim Deters	3/4/2022	0.4	Read and respond to email correspondence re: local council updated letters of intent (Deer Lake and others).
Carl Binggeli	3/7/2022	0.2	Teleconference with W&C (Linder, Baccash, Ferrier, others), NRF (Gluck, Badcock, others), and A&M (Walsh) re: next steps for documentation of debt agreements.
Carl Binggeli	3/7/2022	0.2	Call with A&M (Walsh, Jochim), re: workplan for opt out chartered organization analysis.
Davis Jochim	3/7/2022	0.2	Call with A&M (Binggeli, Walsh), re: workplan for opt out chartered organization analysis.
Ryan Walsh	3/7/2022	0.2	Teleconference with W&C (Linder, Baccash, Ferrier, others), NRF (Gluck, Badcock, others), and A&M (Binggeli) re: next steps for documentation of debt agreements.
Ryan Walsh	3/7/2022	0.7	Initial review of local councils' preliminary, unaudited 2021 P&L results.
Ryan Walsh	3/7/2022	0.4	Continued review of high adventure base estimates, including review of registered participants and financial projections.
Ryan Walsh	3/7/2022	0.2	Call with A&M (Binggeli, Jochim), re: workplan for opt out chartered organization analysis.
Ryan Walsh	3/7/2022	0.9	Initial review of opt-out chartered organizations, including current membership levels.
Ryan Walsh	3/8/2022	0.3	Continued review of opt-out chartered organizations, including current membership levels.
Ryan Walsh	3/8/2022	0.4	Initial review of oil & gas royalty agreements.
Ryan Walsh	3/9/2022	0.3	Continued review of opt-out chartered organizations, including current membership levels.
Carl Binggeli	3/10/2022	0.8	Review oil and gas lease documents and e-mails in preparation for upcoming call with Debtor.
Davis Jochim	3/10/2022	1.2	Prepare analysis, re: LC operating surplus from 2018 to 2021.
Davis Jochim	3/10/2022	2.2	Prepare analysis, re: current HAB registrations for 2022 and 2023 to date.
Davis Jochim	3/10/2022	0.6	Prepare reconciliation schedule, re: Omni payments held due to 20% holdback at request of Omni.
Davis Jochim	3/10/2022	0.2	Call with A&M (Walsh), re: HAB attendance analysis and next steps.

***Boy Scouts of America and Delaware BSA, LLC
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Exhibit D

Financial Analysis

Professional	Date	Hours	Activity
Davis Jochim	3/10/2022	1.7	Prepare reconciliation schedule of 2018 to 2020 LC operating surplus, re: LC operating surplus from 2018 to 2021 to output in expert report.
Ryan Walsh	3/10/2022	0.3	Continued review of opt-out chartered organizations, including current membership levels.
Ryan Walsh	3/10/2022	0.2	Call with A&M (Jochim), re: HAB attendance analysis and next steps.
Ryan Walsh	3/10/2022	0.3	Initial review of February 2022 preliminary membership reports.
Ryan Walsh	3/10/2022	0.6	Continued review of high adventure base registrations for 2022 and 2023, including comparison of financial projections re: the same.
Carl Binggeli	3/11/2022	0.4	Review and respond to various e-mails re: LC property sale (Narragansett).
Carl Binggeli	3/11/2022	0.2	Call with W&C (Linder) re: LC issues and status of NDC sale.
Carl Binggeli	3/11/2022	0.5	Call with A&M (Walsh) re: Debtor's request of post-emergence debt and oil & gas royalty offer and Debtor's request on post-emergence debt.
Carl Binggeli	3/11/2022	0.6	Call with Debtor (McNamer) and A&M (Walsh) re: Debtor's oil & gas royalty offer, including discussion on bankruptcy considerations and timelines.
Ryan Walsh	3/11/2022	0.5	Call with A&M (Binggeli) re: Debtor's request of post-emergence debt and oil & gas royalty offer and Debtor's request on post-emergence debt.
Ryan Walsh	3/11/2022	0.6	Continued review of high adventure base attendance and estimated cash flows, including correspondence with Debtor.
Ryan Walsh	3/11/2022	0.7	Prepare Effective Date debt summary analysis at the Debtor's request.
Ryan Walsh	3/11/2022	0.6	Call with Debtor (McNamer) and A&M (Binggeli) re: Debtor's oil & gas royalty offer, including discussion on bankruptcy considerations and timelines.
Carl Binggeli	3/13/2022	0.6	Review and comment on roof analysis/study in re: to sale of NDC.
Davis Jochim	3/13/2022	0.3	Prepare reconciliation, re: payment status of 2 invoices in question.
Carl Binggeli	3/14/2022	0.4	Call with Debtor (Eldridge) re: Buyer-proposed amendment to PSA for distribution center and next steps re: the same.
Davis Jochim	3/14/2022	0.7	Prepare review of BSA census data to determine what parties may have been responsible for prior diligence requests.
Davis Jochim	3/14/2022	1.1	Prepare schedule, re: free cashflow excluding debt service bridging for the impact of debt service.
Ryan Walsh	3/14/2022	0.8	Review of documents produced re: W&C requests on documents to be used as evidence for confirmation hearing.

Boy Scouts of America and Delaware BSA, LLC
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Exhibit D**Financial Analysis**

Professional	Date	Hours	Activity
Carl Binggeli	3/15/2022	0.2	Call with McGuireWoods (Markle) re: latest communication with buyer of NDC and next steps to closing.
Davis Jochim	3/15/2022	0.4	Prepare revised schedule, re: free cashflow excluding debt service bridging for the impact of debt service following comments from seniors.
Ryan Walsh	3/15/2022	0.6	Review of Foundation Loan agreement re: JPM revised covenant levels and associated amendments.
Carl Binggeli	3/16/2022	0.4	Review and respond to McGuireWoods (Markle) response to buyer title objection re: NDC transaction.
Carl Binggeli	3/16/2022	0.3	E-mails with W&C (Adler) re: foundation loan updates resulting from updated JPM debt documents.
Carl Binggeli	3/16/2022	0.6	Review and respond to various debt and liquidity questions from Debtor (Ashline).
Carl Binggeli	3/16/2022	0.4	Call with Debtor (Nooner) re: Arrow restricted funds.
Davis Jochim	3/16/2022	0.6	Prepare revised analysis, re: current HAB registrations for 2022 and 2023 to date following updates from the HABs.
Ryan Walsh	3/16/2022	0.4	Continued review of high adventure base attendance and revenue estimates.
Ryan Walsh	3/16/2022	0.7	Review of preliminary February 2022 membership reports; review of prior membership materials on retention re: the same.
Ryan Walsh	3/16/2022	0.3	Review of RCAHC term sheet.
Ryan Walsh	3/16/2022	0.7	Initial review of February 2022 Greybook financials.
Brian Whittman	3/17/2022	0.7	Draft outline for emergence planning.
Brian Whittman	3/17/2022	0.1	Review correspondence from R. Walsh (A&M) re model for JPM.
Brian Whittman	3/17/2022	0.2	Review waterfall chart for finance committee.
Brian Whittman	3/17/2022	0.3	Review February Greybook.
Robert Edgecombe	3/17/2022	0.3	Coordination of JLL invoicing - correspondence with JLL and A&M/White & Case.
Carl Binggeli	3/18/2022	0.3	Review various communications related to sale of NDC, including follow-up call with Debtor (Eldridge).
Robert Edgecombe	3/18/2022	0.5	Coordination of JLL invoicing - correspondence JLL and A&M/White & Case.
Ryan Walsh	3/18/2022	0.7	Initial review of business plan model re: January and February 2022 actualization; update budget vs. actual analysis for YTD through February 2022; review of Greybook financials and trial balance re: the same.
Brian Whittman	3/20/2022	0.2	Review analysis of Aloha council.

***Boy Scouts of America and Delaware BSA, LLC
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Exhibit D

Financial Analysis

Professional	Date	Hours	Activity
Davis Jochim	3/20/2022	1.4	Prepare financial info package for Aloha council at request of W&C.
Carl Binggeli	3/21/2022	0.4	Review and comment on monthly Shared Service order reporting.
Davis Jochim	3/21/2022	0.3	Prepare analysis, re: accident insurance reimbursements to Local Councils over Feb and Mar.
Davis Jochim	3/21/2022	0.6	Prepare schedule at the request of counsel, re: index list for all 3 data rooms.
Robert Edgecombe	3/21/2022	0.2	Coordination of JLL invoice processing - internal emails and emails to JLL.
Ryan Walsh	3/21/2022	1.9	Continue review of business plan model re: January and February 2022 actualization; update budget vs. actual analysis for YTD through February 2022; review of Greybook financials and trial balance re: the same.
Brian Whittman	3/22/2022	0.3	Review YTD financial performance (.2) and correspondence with R. Walsh (A&M) re questions (.1).
Brian Whittman	3/22/2022	0.1	Correspondence with M. Levy (WLRK) re local council question.
Carl Binggeli	3/22/2022	0.2	Call with McGuireWoods (Markle) re: latest communication with buyer of NDC and next steps to closing.
Carl Binggeli	3/22/2022	0.2	Call with Debtor (Eldridge) re: next steps on finalizing NDC sale.
Carl Binggeli	3/22/2022	0.3	Call with potential claim buyer re: various diligence questions.
Carl Binggeli	3/22/2022	0.4	Review and comment on budget vs. actual analysis for February 2022 P&L.
Davis Jochim	3/22/2022	0.7	Prepare reporting draft, re: 2015.3 reporting.
Davis Jochim	3/22/2022	0.5	Prepare schedule, re: status of pre-petition invoices for vendor in question.
Davis Jochim	3/22/2022	0.4	Prepare analysis, re: pre-petition invoices paid and missing from tracker. Send follow up request to BSA to modify system output.
Ryan Walsh	3/22/2022	0.9	Continue to review and refine YTD February 2022 income statement budget vs. actual analysis; review of changes to working capital.
Carl Binggeli	3/23/2022	0.2	Cal with McGuireWoods (Markle) re: status of NDC sale process.
Davis Jochim	3/23/2022	0.7	Prepare analysis, re: Whittman time related to hearing on 12/21.
Davis Jochim	3/23/2022	0.7	Prepare analysis, re: Whittman time related to DS hearing beginning 9/21.
Ryan Walsh	3/23/2022	0.4	Provide input on NDC sale motion; review of Plan re: the same.
Carl Binggeli	3/24/2022	0.3	Call with A&M (Deters) re: supporting documentation for NDC valuation.

***Boy Scouts of America and Delaware BSA, LLC
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*Exhibit D***Financial Analysis**

Professional	Date	Hours	Activity
Davis Jochim	3/24/2022	0.4	Prepare schedule, re: next steps needed to pay Quinn Emmanuel.
Ryan Walsh	3/24/2022	0.2	Provide additional input on NDC sale motion; review of property appraisals re: the same.
Tim Deters	3/24/2022	0.3	Call with A&M (Binggeli) re: supporting documentation for NDC valuation.
Davis Jochim	3/25/2022	2.4	Prepare consolidation analysis, re: February LC balance sheets.
Brian Whittman	3/29/2022	0.5	Review examples of analysis required for any post-confirmation litigation.
Davis Jochim	3/31/2022	0.3	Prepare analysis, re: dated invoices in BSA's system as of 2/28 and their current status.
Ryan Walsh	3/31/2022	0.8	Review of examples of appeal-related / equitable mootness support materials re: preparation for potential appeals.
Subtotal		56.8	

Info Req

Professional	Date	Hours	Activity
Carl Binggeli	3/3/2022	0.3	Initial review of multiple diligence questions from Alix re: cash flow and monthly financials.
Carl Binggeli	3/3/2022	0.3	Call with A&M (Walsh) re: initial discussion on Alix Partners cash flow and financials due diligence questions.
Carl Binggeli	3/3/2022	0.5	Review and revise proposed responses to multiple diligence questions from Alix re: cash flow and monthly financials.
Davis Jochim	3/3/2022	2.3	Prepare draft responses, re: CF budget, MOR, and greybook questions from Alix.
Ryan Walsh	3/3/2022	0.3	Call with A&M (Binggeli) re: initial discussion on Alix Partners cash flow and financials due diligence questions.
Ryan Walsh	3/3/2022	0.9	Review of Alix Partners cash flow, financials, and expert report due diligence questions; provide responses re: the same.
Carl Binggeli	3/4/2022	0.4	Call with A&M (Walsh, Jochim), re: responses to Alix questions on CF budget, MOR, and greybook.
Carl Binggeli	3/4/2022	0.5	Participate in teleconference with Alix (McGlynn, Winning, Weiner, Ibanga) and A&M (Walsh, Jochim) re: Alix questions and cash flow update.
Davis Jochim	3/4/2022	0.4	Call with A&M (Binggeli, Walsh), re: responses to Alix questions on CF budget, MOR, and greybook.
Davis Jochim	3/4/2022	0.5	Participate in teleconference with Alix (McGlynn, Winning, Weiner, Ibanga) and A&M (Binggeli, Walsh) re: Alix questions and cash flow update.

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Exhibit D**Info Req**

Professional	Date	Hours	Activity
Davis Jochim	3/4/2022	0.4	Prepare review, re: flood insurance at request of diligence for JPM.
Ryan Walsh	3/4/2022	0.5	Participate in teleconference with Alix (McGlynn, Winning, Weiner, Ibanga) and A&M (Binggeli, Jochim) re: Alix questions and cash flow update.
Ryan Walsh	3/4/2022	0.4	Call with A&M (Binggeli, Jochim), re: responses to Alix questions on CF budget, MOR, and greybook.
Carl Binggeli	3/7/2022	0.3	Call with Debtor (Phillips) re: insurance coverage request from JPM.
Carl Binggeli	3/11/2022	0.5	Review and respond to various insurance policy questions from NRF (Gluck).
Carl Binggeli	3/14/2022	0.5	Call with A&M (Walsh) to review and discuss various requests from PJT/JPM.
Carl Binggeli	3/14/2022	0.4	Follow-up call with A&M (Walsh) re: various requests from PJT/JPM.
Ryan Walsh	3/14/2022	0.4	Follow-up call with A&M (Binggeli) re: various requests from PJT/JPM.
Ryan Walsh	3/14/2022	1.3	Prepare support schedules as requested by PJT re: financial projections, debt services, and cash flow.
Ryan Walsh	3/14/2022	0.2	Call with PJT (Schwarzmann) re: business plan requests.
Ryan Walsh	3/14/2022	0.5	Call with A&M (Binggeli) to review and discuss various requests from PJT/JPM.
Carl Binggeli	3/15/2022	0.6	Review and provide comments to covenant analysis requested by JPM (0.4); follow-up call with NRF (Gluck) re: the same (0.2).
Davis Jochim	3/16/2022	1.3	Prepare files, re: shared services reporting.
Brian Whittman	3/17/2022	0.2	Correspondence with J. Singh (PJT) re BSA update.
Carl Binggeli	3/17/2022	0.5	Review and comment on draft P&L / debt / covenant model for PJT.
Ryan Walsh	3/17/2022	0.3	Review and revise support schedules as requested by PJT re: financial projections, debt services, and cash flow.
Subtotal		14.7	

Litigation

Professional	Date	Hours	Activity
Brian Whittman	3/1/2022	1.2	Mediation session with Debtors, AHCLC and Catholics.
Brian Whittman	3/1/2022	0.4	Review updated presentation for mediation session.

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Exhibit D**Litigation**

Professional	Date	Hours	Activity
Brian Whittman	3/4/2022	0.1	Correspondence with A. Hammond (W&C) re deposition on supplemental report.
Brian Whittman	3/7/2022	0.2	Call with A. Hammond (W&C) re deposition topics.
Brian Whittman	3/8/2022	1.0	Call with A. Hammond (W&C) re deposition prep.
Brian Whittman	3/8/2022	0.4	Review Gutzler supplemental reports.
Brian Whittman	3/8/2022	0.7	Working session with A&M (Walsh) re: feasibility-related prep for upcoming depositions, including walk through of 2021 financial results.
Brian Whittman	3/8/2022	1.4	Review prior reports in preparation for deposition.
Brian Whittman	3/8/2022	0.7	Consider potential questions in preparation for deposition.
Brian Whittman	3/8/2022	0.3	Review 30(b)(6) topics.
Brian Whittman	3/8/2022	0.4	Review sections of plan of reorganization to prepare for deposition.
Ryan Walsh	3/8/2022	0.7	Working session with A&M (Whittman) re: feasibility-related prep for upcoming depositions, including walk through of 2021 financial results.
Ryan Walsh	3/8/2022	0.4	Review of December 2021 Greybook financials re: Whittman deposition prep.
Tim Deters	3/8/2022	0.2	Read and respond to emails re: deposition prep for Whittman.
Brian Whittman	3/9/2022	0.3	Call with A. Hammond to debrief on deposition and next steps.
Brian Whittman	3/9/2022	0.7	Review documents in preparation for deposition.
Brian Whittman	3/9/2022	0.4	Post-deposition debrief with A&M (Binggeli, Walsh).
Brian Whittman	3/9/2022	0.2	Call with A. Hammond re deposition prep.
Brian Whittman	3/9/2022	1.4	Attend my deposition by RCAHC.
Carl Binggeli	3/9/2022	3.3	Participate remotely and support portions of Devang deposition.
Carl Binggeli	3/9/2022	1.3	Participate remotely and support portions of Whittman deposition.
Carl Binggeli	3/9/2022	0.4	Post-deposition debrief with A&M (Whittman, Walsh).
Carl Binggeli	3/9/2022	0.3	Call with A&M (Walsh) re: next steps for confirmation support, Whittman declaration, and initial recap of Desai deposition.
Davis Jochim	3/9/2022	2.5	Participate in portions of Devang deposition (3.3 hours billed at 2.5 hours).
Davis Jochim	3/9/2022	1.1	Participate in portions of Whittman deposition (1.4 hours billed at 1.1 hours).

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Exhibit D

Litigation

Professional	Date	Hours	Activity
Davis Jochim	3/9/2022	0.6	Prepare consolidated notes summary, re: key topics of Devang deposition.
Ryan Walsh	3/9/2022	0.3	Call with A&M (Binggeli) re: next steps for confirmation support, Whittman declaration, and initial recap of Desai deposition.
Ryan Walsh	3/9/2022	3.2	Participate telephonically in portions of Devang Desai deposition.
Ryan Walsh	3/9/2022	0.4	Post-deposition debrief with A&M (Whittman, Binggeli).
Ryan Walsh	3/9/2022	1.3	Participate telephonically in portions of Brian Whittman deposition.
Tim Deters	3/9/2022	1.3	Attend portion of Whittman deposition via telephone; take notes on points in preparation for confirmation hearings.
Tim Deters	3/9/2022	3.5	Attend Devang Desai deposition via telephone; draft notes on questioning of Mr. Desai for review and prep for confirmation.
Brian Whittman	3/11/2022	0.3	Call with T. Gallagher and M. Andolina re mediation update.
Carl Binggeli	3/11/2022	3.4	Participate in and support portions of Azer deposition.
Carl Binggeli	3/11/2022	0.7	Review and update notes from various depositions (Whittman, Desai, Azer) and share with team.
Davis Jochim	3/11/2022	4.0	Participate in Azer deposition (5.5 hours billed at 4.0 hours).
Davis Jochim	3/11/2022	0.8	Prepare consolidated notes summary, re: key topics of Azer deposition.
Ryan Walsh	3/11/2022	1.6	Participate telephonically in portions of Adrian Azer deposition.
Tim Deters	3/11/2022	0.4	Review Whittman and Desai deposition notes and summary from internal team.
Carl Binggeli	3/13/2022	0.8	Review recent objections to Whittman declaration and prepare summary for team.
Carl Binggeli	3/14/2022	0.4	Review and respond to various questions from W&C (Warner) re: document sources.
Brian Whittman	3/15/2022	0.4	Review draft settlement with RCAHC.
Carl Binggeli	3/16/2022	0.3	Review and comment on draft settlement term sheet with RCAHC.
Carl Binggeli	3/20/2022	0.3	Various e-mails with W&C (Baccash, Lauria) and A&M (Whittman) re: Aloha Council information and next steps.
Carl Binggeli	3/20/2022	0.4	Review and comment various versions of financial summary of Aloha Council at request of W&C (Baccash).
Carl Binggeli	3/21/2022	0.1	Follow-up call with W&C (Baccash) re: Aloha Council financials.
Carl Binggeli	3/21/2022	0.7	Review and respond to multiple e-mail requests re: Aloha Council from W&C (Baccash, Gorsich) (0.4); Review various schedules from A&M (Jochim) re: the same (0.3).

***Boy Scouts of America and Delaware BSA, LLC
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Exhibit D**Litigation**

Professional	Date	Hours	Activity
Carl Binggeli	3/21/2022	0.5	Review and respond to multiple e-mail requests re: Direct Services District from W&C (Baccash, Gorsich) (0.3); Follow-up e-mails with Debtor (Day) re: the same (0.2).
Carl Binggeli	3/23/2022	0.3	Review and comment on supporting info pulled re: resolving certain plan objections.
Carl Binggeli	3/24/2022	0.3	Call with W&C (Hammond) re: status of resolving outstanding objections to Confirmation.
Brian Whittman	3/31/2022	0.5	Call with Debtor advisory team (W&C, H&B, MNAT, A&M (Binggeli)) to discuss case strategy after the day's hearing.
Carl Binggeli	3/31/2022	0.5	Call with Debtor advisory team (W&C, H&B, MNAT, A&M (Whittman)) to discuss case strategy after the day's hearing.
Subtotal		47.3	

MOR

Professional	Date	Hours	Activity
Carl Binggeli	3/2/2022	0.2	Call with A&M (Walsh) re: February 2021 MOR updates.
Carl Binggeli	3/2/2022	0.2	Review and provide comments to MOR for Delaware BSA; share the same with BSA (Nooner) for review.
Carl Binggeli	3/2/2022	0.5	Review and provide comments to MOR for BSA; share the same with BSA (Nooner) for review.
Davis Jochim	3/2/2022	0.3	Prepare revised MOR part 5, re: presentation of fees.
Ryan Walsh	3/2/2022	0.2	Call with A&M (Binggeli) re: February 2022 MOR updates.
Davis Jochim	3/18/2022	1.5	Prepare BSA MOR schedule 5.
Davis Jochim	3/21/2022	1.6	Prepare BSA MOR schedules 1 - 4 and 6 - 8.
Davis Jochim	3/22/2022	0.8	Prepare MOR, re: Delaware legal entity report.
Davis Jochim	3/25/2022	0.6	Prepare reconciliation, re: tax (part 6) data.
Ryan Walsh	3/25/2022	1.6	Initial review of February 2022 monthly operating report; detailed review of tax payments and accruals; detailed review of accounts receivable rollforward details.
Ryan Walsh	3/28/2022	1.9	Continued review of February 2022 monthly operating report; review schedule of cash receipts and disbursements and schedule of professional fees; detailed review of accounts receivable rollforward details; detailed review of trial balance and Greybook fin
Davis Jochim	3/29/2022	0.2	Call with A&M (Walsh), re: review of MOR pre-petition taxes data and next steps.

***Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
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Exhibit D**MOR**

Professional	Date	Hours	Activity
Ryan Walsh	3/29/2022	0.2	Call with A&M (Jochim), re: review of MOR taxes data and next steps.
Carl Binggeli	3/31/2022	0.5	Review and provide comments to February 2022 MOR for BSA; share the same with Debtor (Nooner) for review.
Carl Binggeli	3/31/2022	0.2	Review and provide comments to February 2022 MOR for Delaware BSA; share the same with Debtor (Nooner) for review.
Subtotal		10.5	

Motions/Orders

Professional	Date	Hours	Activity
Davis Jochim	3/21/2022	1.0	Prepare schedule, re: quarterly OCP payments.
Ryan Walsh	3/21/2022	0.3	Review of February 2022 detailed receipts / disbursements from local councils and intercompany transactions re: Shared Services Order reporting; review of trial balance re: the same.
Davis Jochim	3/22/2022	0.2	Prepare reporting file, re: wages motion reporting.
Ryan Walsh	3/23/2022	0.4	Review of quarterly ordinary course professional payment reporting.
Carl Binggeli	3/24/2022	0.6	Review and comment on quarterly OCP reporting (0.4); e-mails with A&M (Jochim) re: the same (0.2).
Carl Binggeli	3/24/2022	0.3	Further review of draft quarterly OCP reporting and 2015.3 reporting for period ended 12/31/2021, including e-mails with A&M (Walsh, Jochim).
Brian Whittman	3/30/2022	0.4	Review warehouse sale motion.
Brian Whittman	3/30/2022	0.4	Call with A&M (Binggeli) to review comments and open items in latest draft sale motion for NDC.
Ryan Walsh	3/30/2022	0.3	Initial review of draft NDC sale motion.
Brian Whittman	3/31/2022	0.2	Review updated draft of warehouse sale motion.
Subtotal		4.1	

Plan DS

Professional	Date	Hours	Activity
Brian Whittman	3/1/2022	1.8	Begin review of full confirmation brief.

***Boy Scouts of America and Delaware BSA, LLC
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Exhibit D

Plan DS

Professional	Date	Hours	Activity
Brian Whittman	3/1/2022	0.1	Correspondence with A. Hammond (W&C) re questions on confirmation brief.
Brian Whittman	3/1/2022	2.2	Finish review of confirmation brief (2.1) and correspondence with L. Baccash (W&C) re same (.1).
Brian Whittman	3/1/2022	0.1	Review balloting update.
Brian Whittman	3/1/2022	0.4	Call with A&M (Binggeli) to discuss open items re: Confirmation brief and supplemental report.
Brian Whittman	3/1/2022	1.4	Continue review of full confirmation brief.
Carl Binggeli	3/1/2022	1.4	Continue reviewing and revising the latest versions of the Confirmation brief.
Carl Binggeli	3/1/2022	0.7	Review and revise latest draft of supplemental expert report.
Carl Binggeli	3/1/2022	0.4	Call with A&M (Deters) re: updates to the insurance value for local councils in the confirmation brief.
Carl Binggeli	3/1/2022	0.4	Call with A&M (Whittman) to discuss open items re: Confirmation brief and supplemental report.
Lewis Kordupel	3/1/2022	0.6	Review supplemental expert report for purposes of providing feedback, including next steps re: same.
Ryan Walsh	3/1/2022	2.1	Continued review of draft confirmation brief with emphasis on feasibility sections; updates to commentary; review of citations.
Ryan Walsh	3/1/2022	2.1	Continue to review and refine supplemental expert report; assemble materials considered exhibit for documents referenced.
Tim Deters	3/1/2022	1.0	Review KCIC excel file produced to support Gutzler updated report, tie back to local council insurance analysis.
Tim Deters	3/1/2022	0.2	Coordinate BSA_PLAN references for citation of insurance supporting data in the confirmation brief.
Tim Deters	3/1/2022	0.3	Read and respond to email correspondence re: status of Whittman supplemental expert report.
Tim Deters	3/1/2022	0.8	Review updated draft of Whittman supplemental expert report for comments and edits, share review comments internally.
Tim Deters	3/1/2022	0.7	Read and respond to emails re: local council insurance analysis and liability coverage; update citation references for supporting data.
Tim Deters	3/1/2022	1.8	Review and refine the best interests test confirmation brief, prepare edits and comments in track changes and circulate updated brief to A&M for additional review and comment.
Tim Deters	3/1/2022	0.4	Call with A&M (Binggeli) re: updates to the insurance value for local councils in the confirmation brief.
Tim Deters	3/1/2022	0.4	Prepare updates to Whittman supplemental expert report draft for footnotes and updates to liquidation recoveries based on delayed emergence.

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Exhibit D

Plan DS

Professional	Date	Hours	Activity
Tim Deters	3/1/2022	0.5	Respond to various email correspondence on status of review of supplemental report edits.
Brian Whittman	3/2/2022	0.3	Call with A&M (Deters) re: updates to the best interests test confirmation brief.
Brian Whittman	3/2/2022	0.2	Correspondence with D. Kim re confirmation brief question.
Brian Whittman	3/2/2022	0.4	Call with W&C (Hammond) and A&M (Binggeli) re: report issues.
Brian Whittman	3/2/2022	0.2	Correspondence with R. Telemi (W&C) re report comments.
Brian Whittman	3/2/2022	0.5	Call with A. Hammond (W&C) and C. Binggeli (A&M) re Confirmation hearing prep.
Brian Whittman	3/2/2022	1.6	Draft further updates to my supplemental expert report.
Brian Whittman	3/2/2022	0.8	Review edits to liquidation section of brief.
Brian Whittman	3/2/2022	0.7	Review edits to feasibility section of brief.
Brian Whittman	3/2/2022	0.1	Review further updated balloting report.
Brian Whittman	3/2/2022	0.1	Review notice of filing for 5th amended plan supplement.
Brian Whittman	3/2/2022	0.5	Call with W&C (Hammond) and A&M (Binggeli) to further discuss Confirmation hear strategy and timing, including Whittman declaration.
Brian Whittman	3/2/2022	0.3	Review draft report from C. Bates.
Brian Whittman	3/2/2022	0.3	Correspondence with A. Hammond (W&C) re questions on confirmation brief.
Carl Binggeli	3/2/2022	0.4	Call with W&C (Hammond) to discuss additional revisions to supplemental report and confirmation brief.
Carl Binggeli	3/2/2022	0.5	Call with W&C (Hammond) and A&M (Whittman) to further discuss Confirmation hearing strategy and timing, including Whittman declaration.
Carl Binggeli	3/2/2022	0.8	Follow-up working session with A&M (Kordupel) re: AT&T recon and other Plan Supplement schedules.
Carl Binggeli	3/2/2022	0.4	Call with W&C (Hammond) and A&M (Whittman) re: report issues.
Carl Binggeli	3/2/2022	0.7	Final review of and edits to supplemental report.
Carl Binggeli	3/2/2022	0.4	Additional final revisions to supplemental report; package together and send to W&C team for submission.
Carl Binggeli	3/2/2022	0.6	Call with A&M (Walsh) re: updates and next steps on supplemental expert report, confirmation brief, and credit agreement amendments.
Carl Binggeli	3/2/2022	0.5	Call with W&C (Hammond) and A&M (Whittman) re: Confirmation Hearing prep.

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Exhibit D

Plan DS

Professional	Date	Hours	Activity
Lewis Kordupel	3/2/2022	0.8	Follow-up working session with A&M (Binggeli) re: AT&T recon and other Plan Supplement schedules.
Lewis Kordupel	3/2/2022	1.4	Prepare updates to the latest LC contribution exhibit for purposes of filing the updated plan supplement.
Ryan Walsh	3/2/2022	2.1	Continued review of and updates to supplemental expert report; review of schedules and reference documents re: the same.
Ryan Walsh	3/2/2022	0.8	Continued review of and updates to supplemental expert report before submission.
Ryan Walsh	3/2/2022	1.8	Continued review of and updates to confirmation brief; review citations in the feasibility section re: the same.
Ryan Walsh	3/2/2022	0.6	Call with A&M (Binggeli) re: updates and next steps on supplemental expert report, confirmation brief, and credit agreement amendments.
Tim Deters	3/2/2022	0.4	Prepare for working session with Whittman on BIT brief final edits.
Tim Deters	3/2/2022	0.6	Read and respond to email correspondence re: text updates in the best interests test brief and liquidation recovery updates based on delayed emergence.
Tim Deters	3/2/2022	0.8	Tick and tie amounts presented in best interests test brief to liquidation analysis model and expert reports.
Tim Deters	3/2/2022	0.5	Propose edits to confirmation brief draft on the best interests test (footnotes).
Tim Deters	3/2/2022	0.8	Respond to various email questions re: final edits to the best interests test brief.
Tim Deters	3/2/2022	0.3	Call with A&M (Whittman) re: updates to the best interests test confirmation brief.
Tim Deters	3/2/2022	0.9	Review final edits to Whittman supplemental expert report and provide responses to A&M team for comment.
Tim Deters	3/2/2022	0.7	Propose updated text re: liquidation versus plan recoveries for class 8 claims under a delayed emergence scenario; provide other comments on BIT draft.
Tim Deters	3/2/2022	0.2	Email updated best interests brief to A&M team for additional review; comment on main open items.
Tim Deters	3/2/2022	0.4	Read and respond to email correspondence re: the feasibility section of the confirmation brief.
Brian Whittman	3/3/2022	0.7	Call with A&M (Binggeli) re: next steps and planning for confirmation prep.
Brian Whittman	3/3/2022	0.9	Review initial draft liquidation section of declaration.
Brian Whittman	3/3/2022	0.6	Review substantial contribution section of declaration.
Brian Whittman	3/3/2022	0.1	Review updated opt out schedule.

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Exhibit D

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Professional	Date	Hours	Activity
Brian Whittman	3/3/2022	1.1	Review final version of confirmation brief.
Carl Binggeli	3/3/2022	0.7	Call with A&M (Whittman) re: next steps and planning for confirmation prep.
Carl Binggeli	3/3/2022	0.5	Call with A&C (Hammond) to discuss potential order of operations re: Whittman testimony.
Carl Binggeli	3/3/2022	1.1	Begin review of various briefs filed in re: Confirmation.
Carl Binggeli	3/3/2022	1.6	Begin review of draft liquidation analysis section of Whittman declaration for Confirmation Hearing.
Carl Binggeli	3/3/2022	0.4	E-mail to W&C team (Hammond, Telemi, Levy) re: next steps and workplan for confirmation prep (0.3); follow-up call with W&C (Hammond) re: the same (0.1).
Carl Binggeli	3/3/2022	0.7	Working session with A&M (Kordupel) on outstanding items related to AT&T reconciliation, including planning next steps re: same.
Carl Binggeli	3/3/2022	0.7	Calls with A&M (Walsh) re: next steps for confirmation preparation, demonstratives, and strategy.
Lewis Kordupel	3/3/2022	0.7	Working session with A&M (Binggeli) on outstanding items related to AT&T reconciliation, including planning next steps re: same.
Ryan Walsh	3/3/2022	0.7	Calls with A&M (Binggeli) re: next steps for confirmation preparation, demonstratives, and strategy.
Ryan Walsh	3/3/2022	1.1	Begin review of draft Whittman declaration and confirmation briefs for other parties.
Tim Deters	3/3/2022	1.1	Continue reading other briefs submitted on 3/2 (UCC and JPM).
Tim Deters	3/3/2022	1.9	Review and refine updated draft of the liquidation analysis section of Whittman declaration.
Tim Deters	3/3/2022	2.2	Read other confirmation briefs submitted by Hartford and Ad Hoc Committee of Local Councils.
Brian Whittman	3/4/2022	0.1	Review voting update.
Brian Whittman	3/4/2022	0.3	Review draft of trial exhibit list.
Brian Whittman	3/4/2022	0.4	Review draft feasibility direct outline.
Brian Whittman	3/4/2022	0.2	Follow-up call with A&M (Binggeli, Walsh, Deters) re: declaration drafts and confirmation preparation.
Brian Whittman	3/4/2022	1.7	Live working session with A&M (Binggeli, Walsh, Deters) and White & Case (Hammond, Levy, Telemi) re: preparation of Whittman declarations and other confirmation prep.
Brian Whittman	3/4/2022	0.2	Review credentials section of confirmation declaration.
Brian Whittman	3/4/2022	1.2	Continue to draft edits to liquidation section of declaration.

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Exhibit D

Plan DS

Professional	Date	Hours	Activity
Brian Whittman	3/4/2022	2.3	Begin review of full confirmation declaration.
Carl Binggeli	3/4/2022	0.2	Call with A&M (Deters) re: edits to and open items re: liquidation analysis section of Whittman declaration.
Carl Binggeli	3/4/2022	1.7	Live working session with A&M (Whittman, Walsh, Deters) and White & Case (Hammond, Levy, Telemi) re: preparation of Whittman declarations and other confirmation prep.
Carl Binggeli	3/4/2022	1.1	Continue reviewing draft liquidation analysis section of Whittman declaration for Confirmation Hearing, including edits/comments from others.
Carl Binggeli	3/4/2022	0.8	Review and edit Whittman credentials section of Declaration, including e-mail to W&C team re: the same.
Carl Binggeli	3/4/2022	0.4	Review and comment on draft outline of Whittman testimony re: feasibility.
Carl Binggeli	3/4/2022	0.2	Follow-up call with A&M (Whittman, Walsh, Deters) re: declaration drafts and confirmation preparation.
Ryan Walsh	3/4/2022	1.7	Live working session with A&M (Whittman, Binggeli, Deters) and White & Case (Hammond, Levy, Telemi) re: preparation of Whittman declarations and other confirmation prep.
Ryan Walsh	3/4/2022	0.2	Follow-up call with A&M (Whittman, Binggeli, Deters) re: declaration drafts and confirmation preparation.
Ryan Walsh	3/4/2022	1.4	Prepare schedules and support for feasibility demonstratives; review of membership forecast and sensitivities re: the same.
Ryan Walsh	3/4/2022	0.8	Initial review of draft Whittman declaration; review of expert reports and rebuttals re: the same.
Ryan Walsh	3/4/2022	0.3	Initial review of draft trial exhibit/document list.
Tim Deters	3/4/2022	2.0	Continue to review and refine liquidation analysis section of Whittman declaration; draft comments in track changes.
Tim Deters	3/4/2022	0.2	Draft email with track changes and other comments to liquidation analysis section of Whittman declaration and distribute to A&M.
Tim Deters	3/4/2022	1.8	Refine local council contribution section of the Whittman declaration, prepare edits in track changes and add open items and comments to draft doc.
Tim Deters	3/4/2022	0.3	Review W&C draft of trial exhibits and note open items related to A&M analysis.
Tim Deters	3/4/2022	1.7	Live working session with A&M (Whittman, Binggeli, Walsh) and White & Case (Hammond, Levy, Telemi) re: preparation of Whittman declarations and other confirmation prep.
Tim Deters	3/4/2022	0.2	Follow-up call with A&M (Whittman, Binggeli, Walsh) re: declaration drafts and confirmation preparation.
Tim Deters	3/4/2022	0.2	Call with A&M (Binggeli) re: edits to and open items re: liquidation analysis section of Whittman declaration.

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*Exhibit D***Plan DS**

Professional	Date	Hours	Activity
Brian Whittman	3/5/2022	0.3	Review further comments on confirmation declaration.
Brian Whittman	3/5/2022	0.2	Correspondence with A. Hammond (W&C) re document exhibit.
Brian Whittman	3/5/2022	0.2	Correspondence with P. Jaried (Omni) re questions on opt out elections.
Brian Whittman	3/5/2022	1.2	Continue review of full confirmation declaration.
Carl Binggeli	3/5/2022	0.7	Review and comment on latest draft of Whittman confirmation declaration.
Carl Binggeli	3/5/2022	0.3	Review and respond to various document requests from W&C litigation team (Jaoude, others).
Ryan Walsh	3/5/2022	2.2	Continue detailed review of draft Whittman declaration, including proposed edits; updates to JPM debt and financial projections schedules.
Tim Deters	3/5/2022	0.3	Circulate review comments on draft declaration to A&M team summarizing open points on LC contribution section.
Tim Deters	3/5/2022	1.2	Continue to review and refine local council contribution section of the Whittman draft declaration.
Brian Whittman	3/6/2022	0.2	Correspondence with A. Hammond (W&C) re exhibits for confirmation hearing.
Brian Whittman	3/6/2022	0.7	Call with A. Hammond (W&C) re confirmation declaration.
Carl Binggeli	3/6/2022	0.6	Review comments to Whittman confirmation declaration and create follow-up / open items list.
Carl Binggeli	3/6/2022	0.4	Call with W&C (Hammond) re: evidence and supporting docs for Whittman declaration and next steps re: edits.
Carl Binggeli	3/6/2022	0.3	Review and comment on trial exhibit tracker and open items list.
Erin McKeighan	3/6/2022	0.7	Work with White and Case team to address questions from UNC counsel.
Ryan Walsh	3/6/2022	0.4	Continued review of draft Whittman declaration, including W&C edits.
Tim Deters	3/6/2022	0.4	Read and respond to various email correspondence re: status and updates required to the Whittman declaration.
Tim Deters	3/6/2022	0.5	Review updates to the LC settlement contribution exhibit to the plan supplement.
Brian Whittman	3/7/2022	0.2	Correspondence with M. Andolina (W&C) re confirmation issues.
Brian Whittman	3/7/2022	0.7	Review updated draft of liquidation section of confirmation declaration.
Brian Whittman	3/7/2022	1.4	Review further draft of main section of confirmation declaration.
Brian Whittman	3/7/2022	0.3	Call with A. Hammond (W&C) re confirmation declaration.

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Exhibit D

Plan DS

Professional	Date	Hours	Activity
Brian Whittman	3/7/2022	0.7	Review first day declaration for confirmation relevant information (.6); correspondence with S. Levy (W&C) re same (.1).
Brian Whittman	3/7/2022	0.2	Call with A&M (Deters) and White & Case (Hammond) re: Whittman declaration updates related to the abuse claims range.
Brian Whittman	3/7/2022	0.3	Review questions on confirmation declaration.
Brian Whittman	3/7/2022	0.5	Live working session with A&M (Deters) re: the draft Whittman declaration, liquidation analysis section.
Brian Whittman	3/7/2022	0.2	Correspondence with A. Hammond (W&C) re exhibits for confirmation declaration.
Brian Whittman	3/7/2022	0.1	Review updates to voting.
Brian Whittman	3/7/2022	0.3	Call with A&M (Binggeli) re: status of declaration review/edits and next steps for Confirmation prep.
Carl Binggeli	3/7/2022	0.2	Call with W&C (Levy) re: clarification and next steps on drafting Whittman declaration.
Carl Binggeli	3/7/2022	0.5	Call with A&M (Walsh) re: next steps on feasibility testimony outline, demonstratives deck and Whittman declaration.
Carl Binggeli	3/7/2022	0.3	Call with A&M (Deters) re: updates to work plan on draft Whittman declaration and other confirmation prep.
Carl Binggeli	3/7/2022	0.4	Call with W&C (Hammond) re: prep for Kibler cross examination.
Carl Binggeli	3/7/2022	1.6	Review and revise latest draft of Whittman Confirmation declaration.
Carl Binggeli	3/7/2022	0.3	Call with A&M (Whittman) re: status of declaration review/edits and next steps for Confirmation prep.
Davis Jochim	3/7/2022	2.6	Prepare analysis, re: Methodist opt out COs and relation to current membership base.
Davis Jochim	3/7/2022	2.8	Prepare analysis, re: Lutheran opt out COs and relation to current membership base.
Ryan Walsh	3/7/2022	0.4	Review of liquidation section of draft of Whittman declaration.
Ryan Walsh	3/7/2022	0.5	Call with A&M (Binggeli) re: next steps on feasibility testimony outline, demonstratives deck and Whittman declaration.
Ryan Walsh	3/7/2022	1.6	Continued review of latest draft of Whittman declaration, including proposed edits / additions re: the same.
Ryan Walsh	3/7/2022	0.8	Continue to build out demonstratives presentation for confirmation hearing; sensitivity analysis of membership.
Tim Deters	3/7/2022	0.3	Draft email correspondence summarize updates to Whittman liquidation insert to declaration for confirmation.
Tim Deters	3/7/2022	0.3	Call with A&M (Binggeli) re: updates to work plan on draft Whittman declaration and other confirmation prep.

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Exhibit D

Plan DS

Professional	Date	Hours	Activity
Tim Deters	3/7/2022	0.2	Call with A&M (Whittman) and White & Case (Hammond) re: Whittman declaration updates related to the abuse claims range.
Tim Deters	3/7/2022	0.5	Call with W&C (Levy) re: the Whittman declaration and the liquidation analysis draft.
Tim Deters	3/7/2022	0.5	Live working session with A&M (Whittman) re: the draft Whittman declaration, liquidation analysis section.
Tim Deters	3/7/2022	0.4	Review emails from S. Levy re: updated language for the Whittman declaration on modified and updated liquidation recoveries; respond with edits.
Tim Deters	3/7/2022	0.4	Read various email correspondence from W&C re: confirmation brief evidence.
Tim Deters	3/7/2022	1.7	Review the most updated Whittman declaration draft; mark up edits and track changes, add open comment items.
Tim Deters	3/7/2022	0.7	Update the Whittman declaration - local council contribution section for recent comments and suggested edits from team.
Tim Deters	3/7/2022	0.4	Summarize review of updated declaration draft and email comments to internal team for additional review and next steps.
Tim Deters	3/7/2022	1.3	Prepare updates to the confirmation demonstrative for changes to liquidation output charts and related commentary.
Tim Deters	3/7/2022	2.3	Review and refine Whittman declaration related to the liquidation analysis based on working sessions and team comments.
Brian Whittman	3/8/2022	0.2	Correspondence with A. Hammond re questions on liquidation analysis section of declaration.
Brian Whittman	3/8/2022	0.5	Review edits from A. Hammond on confirmation declaration.
Brian Whittman	3/8/2022	0.7	Review further comments on confirmation declaration.
Brian Whittman	3/8/2022	0.1	Correspondence with R. Telemi (W&C) re question for declaration.
Brian Whittman	3/8/2022	0.6	Review further insert to declaration.
Brian Whittman	3/8/2022	0.9	Live working session with A&M (Binggeli, Walsh, Deters) and White & Case (Hammond, Levy, Telemi) re: updates and open items related to the Whittman declaration for confirmation.
Brian Whittman	3/8/2022	0.2	Call with A. Hammond, R. Gorsich (W&C) and A. Azer (H&B) re discovery provision in plan.
Carl Binggeli	3/8/2022	0.7	various turns (review, revise, review others edits, follow-up e-mails, etc.) of liq analysis section of declaration.
Carl Binggeli	3/8/2022	1.5	various turns (review, revise, review others edits, follow-up e-mails, etc.) of Whittman declaration.
Carl Binggeli	3/8/2022	0.9	Live working session with A&M (Whittman, Walsh, Deters) and White & Case (Hammond, Levy, Telemi) re: updates and open items related to the Whittman declaration for confirmation.

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Exhibit D

Plan DS

Professional	Date	Hours	Activity
Carl Binggeli	3/8/2022	0.4	Review and revise latest draft of liquidation analysis section of Whittman Confirmation declaration.
Davis Jochim	3/8/2022	2.7	Prepare analysis, re: non-Carella represented Catholic opt out COs and relation to current membership base.
Davis Jochim	3/8/2022	2.6	Prepare analysis, re: Episcopal opt out COs and relation to current membership base.
Davis Jochim	3/8/2022	2.8	Prepare analysis, re: United Church of Christ opt out COs and relation to current membership base.
Davis Jochim	3/8/2022	1.6	Prepare analysis, re: all other (American Legion, Ruritan, etc) opt out COs and relation to current membership base.
Ryan Walsh	3/8/2022	0.9	Live working session with A&M (Whittman, Binggeli, Deters) and White & Case (Hammond, Levy, Telemi) re: updates and open items related to the Whittman declaration for confirmation.
Ryan Walsh	3/8/2022	2.1	Continued review of draft Whittman declaration; review of Disclosure Statement, Whittman expert report, and financial projections re: the same; assemble proposed comments and questions.
Ryan Walsh	3/8/2022	0.8	Continued detailed review of liquidation analysis section of the draft Whittman declaration, including proposed edits re: the same.
Ryan Walsh	3/8/2022	2.2	Detailed review of liquidation analysis section of the draft Whittman declaration; review of Disclosure Statement and Whittman expert report re: the same.
Tim Deters	3/8/2022	0.9	Prepare for working sessions and calls with A&M and White & Case re: declaration review.
Tim Deters	3/8/2022	0.5	Review proposed edits to the draft Whittman declaration from A&M and prepare for calls.
Tim Deters	3/8/2022	0.9	Live working session with A&M (Whittman, Binggeli, Walsh) and White & Case (Hammond, Levy, Telemi) re: updates and open items related to the Whittman declaration for confirmation.
Tim Deters	3/8/2022	0.3	Prepare work plan to complete open items and address comments from working session with A&M and W&C teams.
Tim Deters	3/8/2022	0.8	Review updates on the most recent draft of the Whittman declaration.
Tim Deters	3/8/2022	2.7	Review draft Whittman declaration, tick and tie all charts to supporting source documents, track all changes for additional review on text updates.
Tim Deters	3/8/2022	0.3	Draft email correspondence summarizing review of Whittman declaration and distribute to A&M team for review.
Brian Whittman	3/9/2022	0.7	Begin review of virtual exhibit binder for confirmation declaration.
Brian Whittman	3/9/2022	2.5	Review proposed exhibits to my confirmation declaration (2.3); correspondence with A. Hammond re questions on same (.2).

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Professional	Date	Hours	Activity
Carl Binggeli	3/9/2022	1.0	Participate in all-hands working session to finalize pre-trial order for filing.
Carl Binggeli	3/9/2022	0.2	Call with W&C (Hammond) re: status of Declaration and next steps re: Confirmation hearing prep.
Carl Binggeli	3/9/2022	0.8	Call with A&M (Walsh, Deters) re: updates to the Whittman declaration and status of open items.
Carl Binggeli	3/9/2022	1.4	Review and comment on latest draft of main declaration document (1.1); additional revisions and e-mail to A&M team re: next steps (0.3).
Carl Binggeli	3/9/2022	0.4	Review latest draft of demonstrative deck in preparation for confirmation hearing, including e-mail to team re: the same.
Carl Binggeli	3/9/2022	0.5	Review and comment on latest draft of liq analysis section of declaration (0.4); additional revisions and e-mail to A&M team re: next steps (0.2).
Davis Jochim	3/9/2022	0.8	Prepare output of potential supplemental items to review, re: opt out COs and relation to current membership base.
Davis Jochim	3/9/2022	2.8	Prepare analysis, re: Carella represented Catholic opt out COs and relation to current membership base.
Davis Jochim	3/9/2022	1.4	Prepare summary output, re: opt out COs and relation to current membership base.
Ryan Walsh	3/9/2022	1.4	Continue to review and revise draft Whittman declaration; updates to JPM security interest schedule and footnotes re: the same.
Ryan Walsh	3/9/2022	0.8	Call with A&M (Binggeli, Deters) re: updates to the Whittman declaration and status of open items.
Ryan Walsh	3/9/2022	1.3	Continue to review / edit demonstratives presentation for confirmation hearing; sensitivity analysis of membership; review of Kibler report sensitivities re: the same.
Tim Deters	3/9/2022	1.2	Prepare all review edits and address comments on the liquidation analysis insert to the Whittman declaration.
Tim Deters	3/9/2022	0.7	Continue to prepare all review edits and address comments on the liquidation analysis insert to the Whittman declaration.
Tim Deters	3/9/2022	0.8	Call with A&M (Binggeli, Walsh) re: updates to the Whittman declaration and status of open items.
Brian Whittman	3/10/2022	2.2	Review updated draft of confirmation declaration.
Brian Whittman	3/10/2022	0.2	Review Chartered Organization schedule.
Brian Whittman	3/10/2022	0.3	Review results of opt out analysis.
Brian Whittman	3/10/2022	0.1	Draft language on CO list for declaration.
Brian Whittman	3/10/2022	0.9	Continue to edit liquidation section of confirmation declaration.

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Professional	Date	Hours	Activity
Brian Whittman	3/10/2022	0.6	Call with A&M (Binggeli) re: open items in draft Confirmation declaration.
Brian Whittman	3/10/2022	0.6	Call with A. Hammond (W&C) re confirmation declaration.
Brian Whittman	3/10/2022	1.1	Working session with W&C (Hammond, Telemi, Levy) and A&M (Binggeli, Walsh, Deters) to discuss new, combined Whittman declaration document and potential revisions thereto (1.0); follow-up call with A&M team (Binggeli, Walsh, Deters) to coordinate next step
Brian Whittman	3/10/2022	0.3	Correspondence with L. Baccash (W&C) re declaration questions.
Brian Whittman	3/10/2022	1.3	Review further edits on confirmation declaration.
Brian Whittman	3/10/2022	0.5	Call with A&M (Binggeli, Walsh, Deters) re: final updates to the Whittman declaration.
Brian Whittman	3/10/2022	0.2	Correspondence with R. Gorsich (W&C) re insurance settlements.
Brian Whittman	3/10/2022	0.2	Correspondence with S. Levy (W&C) re confirmation declaration.
Carl Binggeli	3/10/2022	0.2	Follow-up call with A&M (Walsh, Deters) to coordinate review of Whittman declaration draft.
Carl Binggeli	3/10/2022	1.1	Working session with W&C (Hammond, Telemi, Levy) and A&M (Whittman, Walsh, Deters) to discuss new, combined Whittman declaration document and potential revisions thereto (1.0); follow-up call with A&M team (Whittman, Walsh, Deters) to coordinate next step
Carl Binggeli	3/10/2022	0.7	Continue/further review and comment on latest draft of new, combined Whittman declaration document.
Carl Binggeli	3/10/2022	1.3	Review and comment on draft of new, combined Whittman declaration document.
Carl Binggeli	3/10/2022	0.6	Call with A&M (Whittman) re: open items in draft Confirmation declaration.
Carl Binggeli	3/10/2022	0.5	Call with A&M (Whittman, Walsh, Deters) re: final updates to the Whittman declaration.
Carl Binggeli	3/10/2022	0.7	Participate in portion of all-hands follow-up working session to finalize pre-trial order for filing.
Davis Jochim	3/10/2022	3.1	Prepare additional analysis, re: Carella represented Catholic opt out COs and relation to current membership base.
Erin McKeighan	3/10/2022	1.1	Prepare materials to assist B. Whittman (A&M) in preparing for hearing testimony.
Ryan Walsh	3/10/2022	1.3	Continue to review draft Whittman declaration, including proposed edits re: the same.
Ryan Walsh	3/10/2022	1.8	Continue to review and revise draft Whittman declaration; updates to restricted and core asset sections and JPM debt language.

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Professional	Date	Hours	Activity
Ryan Walsh	3/10/2022	1.1	Working session with W&C (Hammond, Telemi, Levy) and A&M (Whittman, Binggeli, Deters) to discuss new, combined Whittman declaration document and potential revisions thereto (1.0); follow-up call with A&M team (Whittman, Binggeli, Deters) to coordinate next
Ryan Walsh	3/10/2022	0.2	Follow-up call with A&M (Binggeli, Deters) to coordinate review of Whittman declaration draft.
Ryan Walsh	3/10/2022	0.5	Call with A&M (Whittman, Binggeli, Deters) re: final updates to the Whittman declaration.
Tim Deters	3/10/2022	0.5	Call with A&M (Whittman, Binggeli, Walsh) re: final updates to the Whittman declaration.
Tim Deters	3/10/2022	1.5	Review and refine liquidation analysis section in the draft Whittman declaration.
Tim Deters	3/10/2022	0.2	Follow-up call with A&M (Walsh, Binggeli) to coordinate review of Whittman declaration draft.
Tim Deters	3/10/2022	1.2	Read and respond to final comments and track change edits to the Whittman declaration document.
Tim Deters	3/10/2022	0.5	Consolidate A&M edits on the declaration draft into master doc; circulate updates to internal team.
Tim Deters	3/10/2022	0.5	Review updated voting results and compare impacts to liquidation analysis and plan recovery matters.
Tim Deters	3/10/2022	1.1	Working session with W&C (Hammond, Telemi, Levy) and A&M (Whittman, Binggeli, Walsh) to discuss new, combined Whittman declaration document and potential revisions thereto (1.0); follow-up call with A&M team (Whittman, Binggeli, Walsh) to coordinate next
Tim Deters	3/10/2022	0.7	Review A. Hammonds edits and comments on the liquidation analysis insert to the Whittman declaration (0.4); respond to footnote comments via email responses to W&C team (0.3).
Brian Whittman	3/11/2022	0.9	Working session with W&C (Hammond) and A&M (Binggeli, Walsh, Jochim), re: outline for demonstratives and Whittman testimony.
Brian Whittman	3/11/2022	0.1	Call with M. Andolina (W&C) re confirmation issues.
Brian Whittman	3/11/2022	0.6	Call with A&M (Binggeli) re: notes/comments to draft demonstratives deck and follow-up items re: the same.
Brian Whittman	3/11/2022	0.8	Working session with A&M (Binggeli, Walsh, Jochim), re: draft demonstratives outline and next steps.
Brian Whittman	3/11/2022	0.1	Call with A. Hammond re declaration.
Brian Whittman	3/11/2022	0.5	Call with A&M (Binggeli) re: various Confirmation prep items.
Brian Whittman	3/11/2022	0.6	Review documents in preparation for confirmation hearing.

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Brian Whittman	3/11/2022	0.2	Consider potential slides for confirmation hearing.
Brian Whittman	3/11/2022	0.2	Review Desai declaration.
Brian Whittman	3/11/2022	0.2	Review updated opt-out schedule.
Brian Whittman	3/11/2022	0.2	Review final draft of declaration for filing.
Carl Binggeli	3/11/2022	0.6	Review notes/comments to draft demonstratives deck from W&C (Hammond).
Carl Binggeli	3/11/2022	0.2	Call with A&M (Walsh) re: next steps for demonstratives presentation and confirmation hearing prep.
Carl Binggeli	3/11/2022	0.6	Call with A&M (Whittman) re: notes/comments to draft demonstratives deck and follow-up items re: the same.
Carl Binggeli	3/11/2022	0.5	Call with A&M (Whittman) re: various Confirmation prep items.
Carl Binggeli	3/11/2022	0.8	Working session with A&M (Whittman, Walsh, Jochim), re: draft demonstratives outline and next steps.
Carl Binggeli	3/11/2022	0.9	Working session with W&C (Hammond) and A&M (Whittman, Walsh, Jochim), re: outline for demonstratives and Whittman testimony.
Davis Jochim	3/11/2022	0.9	Working session with W&C (Hammond) and A&M (Whittman, Binggeli, Walsh), re: outline for demonstratives and Whittman testimony.
Davis Jochim	3/11/2022	2.5	Prepare revised analysis of potential supplemental items to review, re: opt out COs and relation to current membership base.
Davis Jochim	3/11/2022	0.8	Prepare schedule, re: BSA corporate expenses from 2019 to 2021 for Whittman testimony demonstrative.
Davis Jochim	3/11/2022	0.8	Working session with A&M (Whittman, Binggeli, Walsh), re: draft demonstratives outline and next steps.
Ryan Walsh	3/11/2022	2.1	Continue to review and revise feasibility demonstratives presentation for confirmation hearing; review of cash flow estimates re: the same.
Ryan Walsh	3/11/2022	0.9	Working session with W&C (Hammond) and A&M (Whittman, Binggeli, Jochim), re: outline for demonstratives and Whittman testimony.
Ryan Walsh	3/11/2022	0.5	Final review of Whittman declaration prior to submission.
Ryan Walsh	3/11/2022	0.2	Call with A&M (Binggeli) re: next steps for demonstratives presentation and confirmation hearing prep.
Ryan Walsh	3/11/2022	2.4	Continue to review and revise feasibility demonstratives presentation for confirmation hearing; review of membership forecast and charts re: the same.
Ryan Walsh	3/11/2022	0.8	Working session with A&M (Whittman, Binggeli, Jochim), re: draft demonstratives outline and next steps.

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Tim Deters	3/11/2022	0.6	Read and comment on White & Case outline for direct testimony preparation for Whittman at confirmation.
Tim Deters	3/11/2022	0.8	Review updated demonstrative deck for Whittman confirmation testimony; assess open items and quality review of draft deck.
Tim Deters	3/11/2022	1.8	Review track changes to Whittman declaration and review updated document for changes to local council and liquidation analysis sections; propose edits to certain updated for final declaration document.
Brian Whittman	3/12/2022	0.4	Review outline for testimony.
Carl Binggeli	3/12/2022	0.4	Review and comment on draft demonstratives for confirmation hearing.
Carl Binggeli	3/12/2022	0.6	Review and comment on updated analyses for use in Confirmation hearing demonstratives.
Ryan Walsh	3/12/2022	2.3	Continue to review and revise feasibility demonstratives presentation for confirmation hearing.
Brian Whittman	3/13/2022	4.5	Preparation session for confirmation testimony with A. Hammond (W&C).
Brian Whittman	3/13/2022	0.3	Review summary of objections to my declaration.
Brian Whittman	3/13/2022	0.4	Review Desai demonstrative draft (.3); correspondence with M. Andolina (W&C) re same (.1).
Brian Whittman	3/13/2022	1.8	Review exhibits for confirmation testimony.
Carl Binggeli	3/13/2022	0.3	Call with A&M (Walsh) re: case update and next steps for confirmation hearing.
Carl Binggeli	3/13/2022	0.6	Review, comment on and edits to latest draft demonstratives for confirmation hearing.
Carl Binggeli	3/13/2022	0.7	Review and comment on latest draft demonstratives for confirmation hearing.
Ryan Walsh	3/13/2022	0.3	Call with A&M (Binggeli) re: case update and next steps for confirmation hearing.
Ryan Walsh	3/13/2022	0.6	Prepare membership schedules for feasibility demonstratives presentation.
Tim Deters	3/13/2022	0.5	Review confirmation hearing agenda and prepare for confirmation week.
Tim Deters	3/13/2022	1.8	Read and comment on objections to the Whittman declaration (RCAHC, certain insurers, and Guam objections); assess potential impacts to liquidation analysis testimony.
Tim Deters	3/13/2022	0.2	Register for plan confirmation hearing.
Brian Whittman	3/14/2022	3.8	Continue preparation for testimony.
Brian Whittman	3/14/2022	0.4	Review updated draft demonstratives.

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Brian Whittman	3/14/2022	2.3	Continue preparation for testimony.
Brian Whittman	3/14/2022	3.5	Prepare for testimony.
Carl Binggeli	3/14/2022	0.2	Call with A&M (Walsh) re: membership schedules for confirmation hearing demonstratives presentation.
Erin McKeighan	3/14/2022	0.6	Draft response for UMC counsel in re: protected party listing.
Ryan Walsh	3/14/2022	0.2	Call with A&M (Binggeli) re: membership schedules for confirmation hearing demonstratives presentation.
Ryan Walsh	3/14/2022	0.5	Review and updates to membership support schedules for feasibility demonstratives presentation.
Brian Whittman	3/15/2022	1.6	Edit demonstrative deck for testimony.
Brian Whittman	3/15/2022	0.9	Call with W&C (Hammond) and A&M (Binggeli) re: edits to demonstrative deck in prep for direct testimony.
Brian Whittman	3/15/2022	0.2	Follow-up call with A&M (Binggeli) re: various Confirmation topics and potential settlements.
Brian Whittman	3/15/2022	2.0	Continue preparation for testimony.
Brian Whittman	3/15/2022	1.8	Begin preparation for 2nd section of testimony.
Carl Binggeli	3/15/2022	0.9	Call with W&C (Hammond) and A&M (Whittman) re: edits to demonstrative deck in prep for direct testimony.
Carl Binggeli	3/15/2022	0.4	Call with A&M (Walsh) re: feasibility demonstrative presentation updates.
Carl Binggeli	3/15/2022	0.2	Follow-up call with A&M (Whittman) re: various Confirmation topics and potential settlements.
Carl Binggeli	3/15/2022	0.7	Additional revisions to demonstratives in preparation for Whittman Confirmation testimony.
Davis Jochim	3/15/2022	2.6	Prepare quality check review, demonstratives deck for upcoming Whittman testimony.
Erin McKeighan	3/15/2022	1.1	Respond to questions from UMC counsel.
Ryan Walsh	3/15/2022	2.6	Continue to review and revise feasibility demonstratives presentation for confirmation hearing prior to submission.
Ryan Walsh	3/15/2022	0.4	Call with A&M (Binggeli) re: feasibility demonstrative presentation updates.
Tim Deters	3/15/2022	0.6	Review and refine updated demonstrative deck for the Whittman testimony on feasibility.
Brian Whittman	3/16/2022	0.2	Correspondence with E. McKeighan on list of protected parties.
Brian Whittman	3/16/2022	1.1	Review exhibit binder for 2nd part of testimony.
Brian Whittman	3/16/2022	1.3	Review updated demonstratives.

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Professional	Date	Hours	Activity
Brian Whittman	3/16/2022	0.4	Review issues for closing argument support.
Brian Whittman	3/16/2022	2.8	Continue to prepare for 2nd part of testimony.
Carl Binggeli	3/16/2022	0.5	Review various membership-related responses from Debtor (Hunt) (0.3); prepare summary to support testimony prep (0.2).
Erin McKeighan	3/16/2022	1.6	Work with G. Gigante (A&M) in re: updates to protected party list.
Gerard Gigante	3/16/2022	1.6	Work with E. McKeighan (A&M) in re: updates to protected party list.
Gerard Gigante	3/16/2022	2.7	Make changes to the entities included in the potential protected parties listing as requested by counsel.
Tim Deters	3/16/2022	0.8	Read the draft RCAHC term sheet and understand potential impacts on BSA cash.
Brian Whittman	3/17/2022	1.7	Prepare for testimony.
Brian Whittman	3/17/2022	1.8	Continue preparation for testimony.
Brian Whittman	3/17/2022	1.4	Review final testimony binder of documents.
Carl Binggeli	3/17/2022	0.2	Call with W&C (Warner, Baccash) re: status of cure negotiations with Oracle and draft slides to support closing arguments.
Davis Jochim	3/17/2022	2.1	Prepare analysis, re: estimated operating surplus/deficit in expert report model February 2022 YTD.
Davis Jochim	3/17/2022	2.3	Prepare update, re: updating business plan model for February actuals.
Davis Jochim	3/17/2022	1.6	Prepare analysis, re: actual operating surplus/deficit February 2021 YTD.
Davis Jochim	3/17/2022	2.3	Prepare update, re: updating business plan model for January actuals.
Brian Whittman	3/18/2022	1.8	Final preparation for testimony.
Brian Whittman	3/18/2022	0.3	Debrief with J. Lauria (W&C) on confirmation hearing.
Carl Binggeli	3/18/2022	0.7	Review and comment on various draft slides to support W&C with closing arguments, including multiple e-mails with A&M (Deters) re: the same.
Carl Binggeli	3/18/2022	0.2	Minor edits to closing argument slides to assist W&C with preparation for the same.
Carl Binggeli	3/18/2022	0.4	Follow-up call with A&M (Deters) re: Confirmation hearing takeaways and edits to closing argument slides re: liquidation analysis.
Davis Jochim	3/18/2022	0.5	Prepare consolidated notes summary, re: key topics of Whittman testimony.

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Professional	Date	Hours	Activity
Tim Deters	3/18/2022	0.8	Review and refine updated contribution analysis (liquidation recoveries vs. plan recoveries).
Tim Deters	3/18/2022	1.3	Prepare updated demonstrative deck at W&C request for closing arguments.
Tim Deters	3/18/2022	0.4	Follow-up call with A&M (Binggeli) re: Confirmation hearing takeaways and edits to closing argument slides re: liquidation analysis.
Tim Deters	3/18/2022	0.4	Assess chart included in updated liquidation analysis demonstrative deck for completeness and accuracy.
Tim Deters	3/18/2022	0.5	Reference all chart sources to docket numbers and disclose any new charts in demonstrative deck on liquidation analysis.
Brian Whittman	3/20/2022	0.4	Review draft reply to Guam objection (.3); correspondence with A. Hammond (W&C) re same (.1).
Tim Deters	3/20/2022	1.2	Prepare analysis re: Aloha Council and liquidation recoveries.
Tim Deters	3/20/2022	0.4	Update Aloha Council summary snapshot and distribute updated version to internal team for review.
Tim Deters	3/20/2022	0.3	Read and respond to email correspondence re: Aloha Council and liquidation analysis questions.
Carl Binggeli	3/21/2022	0.2	Review and respond to various questions from W&C (Warner) re: finalization of cure reconciliation and contract listing.
Brian Whittman	3/22/2022	0.1	Correspondence with A. Hammond (W&C) re Guam objection.
Erin McKeighan	3/22/2022	0.6	Begin working on response to UMC counsel.
Brian Whittman	3/24/2022	0.7	Review relevant sections of declaration for potential testimony.
Brian Whittman	3/24/2022	0.2	Call with A. Hammond (W&C) re potential testimony prep.
Brian Whittman	3/24/2022	0.1	Call with M. Andolina (W&C) re confirmation issues.
Brian Whittman	3/24/2022	1.0	Call with A. Hammond (W&C) re potential testimony prep.
Erin McKeighan	3/24/2022	0.5	Finalize response to UMC counsel.
Brian Whittman	3/25/2022	0.9	Call with A. Hammond (W&C) re potential testimony prep.
Brian Whittman	3/25/2022	0.3	Call with A. Hammond (W&C) re potential testimony prep.
Brian Whittman	3/25/2022	0.2	Call with C. Binggeli (A&M) re confirmation issues.
Ryan Walsh	3/25/2022	0.9	Prepare debt service schedules at the request of the Debtor; review of Whittman supplemental expert report re: the same.
Brian Whittman	3/27/2022	0.2	Review first day declaration on preliminary injunction.
Brian Whittman	3/27/2022	1.3	Call with A. Hammond (W&C) re testimony prep.

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Brian Whittman	3/27/2022	0.7	Review slides on JPM and restricted asset settlement.
Brian Whittman	3/28/2022	0.4	Review declaration in preparation for testimony.
Brian Whittman	3/28/2022	0.2	Review outline on local council escrow.
Davis Jochim	3/28/2022	0.7	Prepare consolidated notes summary, re: key topics of Whittman testimony.
Brian Whittman	3/29/2022	0.3	Correspondence with M. Dreyer (CSC) re DST.
Brian Whittman	3/29/2022	0.1	Correspondence with M. Andolina (W&C) re trial update.
Carl Binggeli	3/29/2022	0.2	Follow-up call with A&M (Deters) re: Confirmation Hearing and next steps.
Tim Deters	3/29/2022	0.2	Follow-up call with A&M (Binggeli) re: Confirmation Hearing and next steps.
Brian Whittman	3/30/2022	0.3	Review DST proposal.
Brian Whittman	3/30/2022	0.7	Call with M. Andolina, L. Bacash (W&C) and R. Mason, W. Sugden (AHCLC) re emergence issues.
Carl Binggeli	3/30/2022	0.2	follow-up e-mail to W&C (Baccash) re: questions from W&C related to liquidation analysis for Confirmation closing arguments.
Carl Binggeli	3/30/2022	0.1	Call with A&M (Deters) re: questions from W&C related to liquidation analysis for Confirmation closing arguments.
Tim Deters	3/30/2022	0.1	Call with A&M (Binggeli) re: questions from W&C related to liquidation analysis for Confirmation closing arguments.
Brian Whittman	3/31/2022	0.1	Correspondence with L. Baccash (W&C) re question for closing arguments.
Subtotal		308.5	

Status Meeting

Professional	Date	Hours	Activity
Brian Whittman	3/1/2022	0.4	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Carl Binggeli	3/1/2022	0.4	Participate in teleconference with A&M (Whittman, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Davis Jochim	3/1/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Kordupel) re: status of the case and workstream updates.
Lewis Kordupel	3/1/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates.

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
March 1, 2022 through March 31, 2022

Exhibit D**Status Meeting**

Professional	Date	Hours	Activity
Ryan Walsh	3/1/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Tim Deters	3/1/2022	0.5	Prepare for internal status call re: liquidation analysis demonstratives, BIT brief, and other confirmation items.
Tim Deters	3/1/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Kordupel, Jochim) re: status of the case and workstream updates.
Brian Whittman	3/2/2022	0.3	Call with S. McGowan (BSA), M. Andolina (W&C), others re case strategy.
Brian Whittman	3/2/2022	0.4	Call with R. Mosby (BSA) re business update.
Brian Whittman	3/3/2022	0.4	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Carl Binggeli	3/3/2022	0.4	Participate in teleconference with A&M (Whittman, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Davis Jochim	3/3/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Kordupel) re: status of the case and workstream updates.
Lewis Kordupel	3/3/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates.
Ryan Walsh	3/3/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Tim Deters	3/3/2022	0.3	Prepare for internal status call re: updates to final confirmation brief.
Tim Deters	3/3/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Kordupel, Jochim) re: status of the case and workstream updates.
Brian Whittman	3/4/2022	0.5	Call with S. McGowan (BSA), M. Andolina (W&C), others re case strategy.
Carl Binggeli	3/7/2022	0.2	Call with A&M (Jochim), re: outstanding items for the week and next steps.
Davis Jochim	3/7/2022	0.2	Call with A&M (Binggeli), re: outstanding items for the week and next steps.
Brian Whittman	3/10/2022	0.2	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates.
Carl Binggeli	3/10/2022	0.2	Participate in teleconference with A&M (Whittman, Walsh, Deters, Jochim) re: status of the case and workstream updates.
Davis Jochim	3/10/2022	0.2	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters) re: status of the case and workstream updates.

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
March 1, 2022 through March 31, 2022

Exhibit D**Status Meeting**

Professional	Date	Hours	Activity
Ryan Walsh	3/10/2022	0.2	Participate in teleconference with A&M (Whittman, Binggeli, Deters, Jochim) re: status of the case and workstream updates.
Tim Deters	3/10/2022	0.3	Prepare for internal team status call re: updates to confirmation prep work streams.
Tim Deters	3/10/2022	0.2	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Jochim) re: status of the case and workstream updates.
Carl Binggeli	3/14/2022	0.2	Call with A&M (Jochim), re: outstanding items for the week and next steps.
Davis Jochim	3/14/2022	0.2	Call with A&M (Binggeli), re: outstanding items for the week and next steps.
Brian Whittman	3/15/2022	1.0	Attend NEC meeting.
Brian Whittman	3/15/2022	0.5	Draft presentation for NEC.
Carl Binggeli	3/15/2022	0.5	Participate in teleconference with A&M (Walsh, Deters, Jochim) re: status of the case and workstream updates.
Davis Jochim	3/15/2022	0.5	Participate in teleconference with A&M (Binggeli, Walsh, Deters) re: status of the case and workstream updates.
Ryan Walsh	3/15/2022	0.5	Participate in teleconference with A&M (Binggeli, Deters, Jochim) re: status of the case and workstream updates.
Tim Deters	3/15/2022	0.5	Participate in teleconference with A&M (Binggeli, Walsh, Jochim) re: status of the case and workstream updates.
Carl Binggeli	3/16/2022	0.5	Call with A&M (Walsh) to discuss open items re: Confirmation and liquidity.
Ryan Walsh	3/16/2022	0.5	Call with A&M (Binggeli) to discuss open items re: Confirmation and liquidity.
Brian Whittman	3/17/2022	0.5	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates.
Carl Binggeli	3/17/2022	0.5	Participate in teleconference with A&M (Whittman, Walsh, Deters, Jochim) re: status of the case and workstream updates.
Davis Jochim	3/17/2022	0.5	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters) re: status of the case and workstream updates.
Ryan Walsh	3/17/2022	0.5	Participate in teleconference with A&M (Whittman, Binggeli, Deters, Jochim) re: status of the case and workstream updates.
Tim Deters	3/17/2022	0.5	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Jochim) re: status of the case and workstream updates.
Carl Binggeli	3/21/2022	0.2	Call with A&M (Jochim), re: outstanding items for the week and next steps.
Davis Jochim	3/21/2022	0.2	Call with A&M (Binggeli), re: outstanding items for the week and next steps.
Carl Binggeli	3/22/2022	0.2	Participate in teleconference with A&M (Walsh, Jochim) re: status of the case and workstream updates.

Boy Scouts of America and Delaware BSA, LLC
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Exhibit D**Status Meeting**

Professional	Date	Hours	Activity
Davis Jochim	3/22/2022	0.2	Participate in teleconference with A&M (Binggeli, Walsh) re: status of the case and workstream updates.
Ryan Walsh	3/22/2022	0.2	Participate in teleconference with A&M (Binggeli, Jochim) re: status of the case and workstream updates.
Carl Binggeli	3/24/2022	0.3	Participate in teleconference with A&M (Walsh, Deters, Jochim) re: status of the case and workstream updates.
Davis Jochim	3/24/2022	0.3	Participate in teleconference with A&M (Binggeli, Walsh, Deters) re: status of the case and workstream updates.
Ryan Walsh	3/24/2022	0.3	Participate in teleconference with A&M (Binggeli, Deters, Jochim) re: status of the case and workstream updates.
Tim Deters	3/24/2022	0.3	Participate in teleconference with A&M (Binggeli, Walsh, Jochim) re: status of the case and workstream updates.
Brian Whittman	3/25/2022	0.2	Review BTF draft minutes for 2/15 meeting.
Carl Binggeli	3/25/2022	0.3	Call with A&M (Walsh) re: workstream update and next steps, including initial discussion on emergence planning.
Ryan Walsh	3/25/2022	0.3	Call with A&M (Binggeli) re: workstream update and next steps, including initial discussion on emergence planning.
Brian Whittman	3/26/2022	0.2	Review draft slides for NEC meeting.
Brian Whittman	3/27/2022	0.1	Call with M. Andolina re NEC meeting.
Brian Whittman	3/27/2022	0.3	Participate in portion of NEC meeting.
Carl Binggeli	3/28/2022	0.2	Call with A&M (Jochim) re: outstanding items for the week and next steps.
Davis Jochim	3/28/2022	0.2	Call with A&M (Binggeli), re: outstanding items for the week and next steps.
Brian Whittman	3/29/2022	0.4	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates.
Brian Whittman	3/29/2022	0.2	Correspondence with J. Lauria (W&C) re NEC presentation.
Carl Binggeli	3/29/2022	0.4	Participate in teleconference with A&M (Whittman, Walsh, Deters, Jochim) re: status of the case and workstream updates.
Davis Jochim	3/29/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters) re: status of the case and workstream updates.
Ryan Walsh	3/29/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Deters, Jochim) re: status of the case and workstream updates.
Tim Deters	3/29/2022	0.4	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Jochim) re: status of the case and workstream updates.
Brian Whittman	3/31/2022	0.7	Participate in teleconference with A&M (Binggeli, Walsh, Jochim) re: status of the case and workstream updates.

***Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
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Exhibit D**Status Meeting**

Professional	Date	Hours	Activity
Carl Binggeli	3/31/2022	0.7	Participate in teleconference with A&M (Whittman, Walsh, Jochim) re: status of the case and workstream updates.
Davis Jochim	3/31/2022	0.7	Participate in teleconference with A&M (Whittman, Binggeli, Walsh) re: status of the case and workstream updates.
Ryan Walsh	3/31/2022	0.7	Participate in teleconference with A&M (Whittman, Binggeli, Jochim) re: status of the case and workstream updates.
Subtotal		24.9	

Travel

Professional	Date	Hours	Activity
Brian Whittman	3/13/2022	1.5	Travel to Miami for confirmation hearing (half time).
Subtotal		1.5	

Vendor Management

Professional	Date	Hours	Activity
Carl Binggeli	3/28/2022	0.4	Various e-mails with Debtor (Willett) and vendor (JLL) to obtain information for vendor set-up.
Carl Binggeli	3/30/2022	0.3	Review and respond to inquiries re: potential vendor payment from Debtor (Nester, Nooner).
Subtotal		0.7	

Grand Total 878.8

Exhibit E

Summary of Expense Detail by Category

Exhibit E

***Boy Scouts of America and Delaware BSA, LLC
Summary of Expense Detail by Category
March 1, 2022 through March 31, 2022***

<i>Expense Category</i>	<i>Sum of Expenses</i>
Miscellaneous	\$1,061.82
<i>Total</i>	\$1,061.82

Exhibit F

Expense Detail by Category Professional

Exhibit F

Boy Scouts of America and Delaware BSA, LLC
Expense Detail by Category
March 1, 2022 through March 31, 2022

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Erin McKeighan	3/31/2022	\$1,061.82	CMS Monthly Data Storage Fee.
Expense Category Total		\$1,061.82	
<i>Grand Total</i>		<u>\$1,061.82</u>	