

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

| | | |
|---------------------------|---|--|
| In re: |) | |
| |) | Chapter 11 |
| |) | Case No. 20-10343 (LSS) |
| BOY SCOUTS OF AMERICA AND |) | |
| DELAWARE BSA, LLC, |) | Jointly Administered |
| |) | |
| Debtors. ¹ |) | Objection Deadline: May 9, 2022 at 4:00 p.m. (ET) |
| |) | Hearing Date: To be determined |
| |) | |

**FOURTEENTH MONTHLY AND SEVENTH INTERIM APPLICATION OF
BERKELEY RESEARCH GROUP, LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS FINANCIAL
ADVISORS TO THE OFFICIAL TORT CLAIMANTS' COMMITTEE FOR THE
PERIOD FROM AUGUST 1, 2021 THROUGH OCTOBER 31, 2021**

| | |
|---|---|
| Name of Applicant: | Berkeley Research Group, LLC ("BRG") |
| Authorized to Provide Professional Services to: | Official Tort Claimants' Committee |
| Date of Retention: | March 6, 2020 by order entered on or about April 11, 2020 |
| Period for which Compensation and Reimbursement is Sought: | August 1, 2021 through October 31, 2021 |
| Amount of Compensation Sought as Actual, Reasonable and Necessary: | \$715,271.00 |
| Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary: | \$0.00 |

This is a(n): X monthly X interim ___ final application.

The total time expended for fee application preparation is approximately 66.10 hours and the corresponding compensation requested is approximately \$19,713.50.

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.

Attachment A – Prior Applications Filed

| Date Filed Docket No. | Period | Fees | Expenses | CNO/ Order | Paid Fees | Paid Expenses | Unpaid Balance |
|----------------------------------|--|-----------------------|--------------------|--------------------------|------------------------|----------------------|-----------------------|
| 6/3/20 Dkt No. 768 | 3/6/20 - 3/31/20 | \$281,697.00 | \$ - | 7/6/20 Dkt No. 956 | \$ 281,697.00 | \$ - | \$0.00 |
| 8/7/20 Dkt No. 1085 | 4/1/20 - 4/30/20 | \$390,313.00 | \$ 513.74 | 8/24/20 Dkt No. 1139 | \$ 385,630.57 | \$ 513.74 | \$0.00 |
| 10/27/20 Dkt No. 1581 | <i>First Interim</i> 3/3/30 - 4/30/20 | \$672,010.00 | \$513.74 | 3/8/21 Dkt No. 2330 | \$ 667,327.57 | \$ 513.74 | \$0.00 |
| 10/20/20 Dkt No. 1554 | 5/1/20 - 5/31/20 | \$398,111.50 | \$ 33.14 | 11/11/20 Dkt No. 1646 | \$ 318,489.20 | \$ 33.14 | \$79,622.30 |
| 11/2/20 Dkt No. 1613 | 6/1/20 - 6/30/20 | \$300,701.50 | \$ 48.55 | 11/30/20 Dkt No. 1755 | \$ 240,561.20 | \$ 48.55 | \$60,140.30 |
| 11/2/20 Dkt No. 1614 | 7/1/20 - 7/31/20 | \$359,632.50 | \$ 17.17 | 11/30/20 Dkt No. 1757 | \$ 287,706.00 | \$ 17.17 | \$71,926.50 |
| 1/6/2021 Dkt No. 1910 | <i>Second Interim</i> 5/1/20 - 7/31/20 | \$1,058,445.50 | \$ 98.86 | TBD | \$ 846,756.40 | \$ 98.86 | \$195,891.10 |
| 3/30/21 Dkt No. 2487 | 8/1/20 - 10/31/20 | \$1,206,072.00 | \$ 17,520.78 | 4/14/21 Dkt No. 2604 | \$ 964,857.60 | \$ 17,520.78 | \$241,214.40 |
| 5/26/21 Dkt No. 5058 | <i>Third Interim</i> 8/1/20 - 10/31/20 | \$1,206,072.00 | \$ 17,520.78 | TBD | \$ 964,857.60 | \$ 17,520.78 | \$229,600.40 |
| 6/17/21 Dkt No. 5365 | 11/1/20 - 1/31/21 | \$1,712,235.50 | \$ 21.07 | 7/13/21 Dkt No. 5567 | \$ 1,369,788.40 | \$ 21.07 | \$323,099.10 |
| 7/21/2021 Dkt. No 5660 | <i>Fourth Interim</i> 11/1/20 - 1/31/21 | \$1,712,235.50 | \$ 21.07 | TBD | \$ 1,369,788.40 | \$ 21.07 | \$323,099.10 |
| 10/1/21 Dkt No. 6467 | <i>Fifth Interim</i> 2/1/21 - 4/30/21 | \$1,371,709.50 | \$ - | TBD | \$ 1,097,367.60 | \$ - | \$274,341.90 |
| 3/17/22 Dkt No. 9367 | <i>Sixth Interim</i> 5/1/21 - 7/31/21 | \$784,414.00 | \$ - | TBD | \$ - | \$ - | \$784,414.00 |
| Total | | \$6,804,886.50 | \$18,154.45 | | \$ 4,946,097.57 | \$ 18,154.45 | \$1,807,346.50 |

Attachment B – Compensation by Professional**BRG PROFESSIONALS**

| Name of Professional | Title & Experience | Hourly Rate | Total Hours | Total Compensation |
|-----------------------------|--|--------------------|--------------------|---------------------------|
| R. Todd Neilson | Managing Director; Over 40 Years of Experience; BS Accountancy 1975; CPA Since 1981 | \$875.00 | 39.6 | \$34,650.00 |
| Vernon Calder | Managing Director; Over 38 Years of Experience; Master of Accountancy 1983 | \$775.00 | 0.5 | \$387.50 |
| David H. Judd | Managing Director; Over 40 Years of Experience; Master of Accountancy 1980 | \$770.00 | 317.6 | \$244,552.00 |
| Paul N. Shields | Managing Director; Over 33 Years of Experience; Master of Business Administration 1992; CPA Since 1991 | \$750.00 | 1.2 | \$900.00 |
| D. Ray Strong | Managing Director; Over 26 Years of Experience; Master of Accountancy 1995; CPA Since 1997 | \$705.00 | 56.8 | \$40,044.00 |
| Matthew K. Babcock | Director; Over 23 Years of Experience; Master of Accountancy 1998; CPA Since 2000 | \$655.00 | 311.3 | \$203,901.50 |
| Jeffrey Shaw | Senior Managing Consultant; Over 19 Years of Experience; Master of Accountancy 2002; CPA Since 2004. | \$520.00 | 161.2 | \$83,824.00 |
| Karl Schleip | Senior Managing Consultant; Over 4 Years of Experience; PhD in Materials Science & Engineering | \$435.00 | 2.4 | \$1,044.00 |
| Sarita Bhattacharya | Consultant; Over 6 Years of Experience; Bachelor of Science in Accounting | \$385.00 | 9.7 | \$3,734.50 |
| Christina Tergevorkian | Consultant; Over 5 Years of Experience; Master of Accountancy 2018; CPA Since 2019 | \$355.00 | 32.0 | \$11,360.00 |
| Amy Strong | Consultant; Over 28 Years of Experience; Master of Accountancy 1995; CPA | \$350.00 | 7.2 | \$2,520.00 |
| John Freeman | Senior Associate; Over 4 Years of Experience; Bachelor of Arts in Computer Science | \$305.00 | 4.9 | \$1,494.50 |

| | | | | |
|------------------|---|-----------------|----------------|---------------------|
| Shelby Chaffos | Senior Associate; Over 5 Years of Experience; Master of Accountancy 2018 | \$300.00 | 241.2 | \$72,360.00 |
| Tasha Hatton | Associate; Over 20 Years of Experience; Bachelor of Science in Accounting | \$265.00 | 19.2 | \$5,088.00 |
| Meagan Haverkamp | Case Manager; Over 11 Years of Experience; MA in International Affairs | \$275.00 | 14.1 | \$3,877.50 |
| Hannah Henritzy | Case Assistant; 1 Year of Experience; BS in Business Administration | \$155.00 | 35.7 | \$5,533.50 |
| | Blended Rate/ Totals | \$570.12 | 1,254.6 | \$715,271.00 |

Attachment C – Compensation by Project Category (Task Code)**COMPENSATION BY CATEGORY**

| Project Categories | Total Hours | Total Fees |
|--|--------------------|---------------------|
| 220.00 – Debtor Operations / Monitoring (Monthly Operating Reports) | 3.9 | \$1,170.00 |
| 221.00 – Debtor Operations / Monitoring (Cash Flow Reports) | 37.7 | \$18,107.50 |
| 223.00 – Debtor Operations / Monitoring (Cash Management Reports) | 21.3 | \$7,638.00 |
| 224.00 – Debtor Operations / Monitoring (Shared Services Reports) | 2.2 | \$660.00 |
| 303.00 – Asset Analysis (General - Local Councils) | 104.6 | \$69,547.50 |
| 333.00 – Asset Analysis (Real Property – Local Councils) | 226.4 | \$112,157.50 |
| 600.00 – Claims / Liability Analysis | 201.2 | \$110,701.00 |
| 800.00 – Plan & Disclosure Statement Analysis | 516.6 | \$321,250.50 |
| 900.00 - Report / Presentation Preparation | 45.0 | \$33,155.00 |
| 1020.00 – Meeting Preparation & Attendance | 29.6 | \$21,170.50 |
| 1060.00 – Fee Application Preparation & Hearing | 66.1 | \$19,713.50 |
| Total | 1,254.6 | \$715,271.00 |

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BERKELEY RESEARCH GROUP, LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS FINANCIAL
ADVISORS TO THE OFFICIAL TORT CLAIMANTS' COMMITTEE FOR THE
PERIOD FROM AUGUST 1, 2021 THROUGH OCTOBER 31, 2021**

Berkeley Research Group, LLC ("BRG") financial advisor to the Official Tort Claimants' Committee (the "Committee" or "TCC") of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"), hereby submits its Fourteenth Monthly and Seventh Interim Application (the "Application") pursuant to sections 105(a), 330 and 331 of chapter 11 of title 11 of the United States Code (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 for the United States Bankruptcy Court of the District of Delaware (the "Local Rules"), the Court's *Order (I) Approving Procedures For (A) Interim Compensation And Reimbursement Of Expenses Of Related Professionals And (B) Expense Reimbursement For Official Committee Members And (II) Granting Related Relief* (the "Administrative Order"), entered April 6, 2020, and the

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.

Order Amending 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, signed on or about August 6, 2021 (the “Amended Administrative Order”), and the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C § 330, effective January 30, 1996 (the “U.S. Trustee Guidelines”).

By this Application, BRG seeks entry of an order approving (a) the allowance of reasonable compensation for professional services rendered by BRG to the Committee during the period from August 1, 2021 through October 31, 2021 (the “Fee Period”) in the amount of \$715,271.00 and (b) reimbursement of actual and necessary charges and disbursements incurred by BRG during the Fee Period in the rendition of required professional services on behalf of the Committee in the amount of \$0.00, for a total award of \$715,271.00. In support of this Application, BRG represents as follows:

JURISDICTION

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over the Application pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order Of Reference* from the United States District Court for the District of Delaware, dated as of February 29, 2012. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). Pursuant to Local Rule 9013-1(f), the Committee consents to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent

consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

2. The statutory bases for the relief requested herein are sections 105(a), 330, 331, and 503(b) of the Bankruptcy Code and Bankruptcy Rule 2016 and Local Rule 2016.

BACKGROUND

3. On February 18, 2020 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code (the "Cases"). On February 18, 2020, the Debtors also filed certain motions and applications seeking certain "first day" orders. The factual background relating to the Debtors' commencement of these Cases is set forth in the *Declaration of Brian Whittman In Support Of The Debtors' Chapter 11 Petitions And First Day Pleadings* [Docket No. 16] (the "Whittman Declaration").

4. The Debtors have continued in possession of their property and have continued to operate and manage their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). No trustee or examiner has been appointed in these Cases.

5. On March 5, 2020 (the "Committee Formation Date"), the Office of the United States Trustee (the "U.S. Trustee") appointed the Official Tort Claimants' Committee to represent all tort claimants of the Debtors pursuant to section 1102 of the Bankruptcy Code [Docket No. 142].

6. Following the Committee Formation Date, the Committee determined to retain, subject to Court approval, BRG as its financial advisor in these Cases. The Committee also determined to retain, subject to Court approval, Pachulski Stang Ziehl & Jones LLP ("PSZJ") or "Counsel") to serve as its counsel.

7. On March 25, 2020, the Committee filed the *Application For Entry Of An Order Authorizing The Retention And Employment Of Berkeley Research Group, LLC, As Financial Advisor To The Official Tort Claimant Committee Effective As Of March 6, 2020* [Docket No. 293] (the “Retention Application”). On April 11, 2020, the Court entered the *Order Authorizing And Approving The Retention Of Berkeley Research Group, LLC, As Financial Advisor To The Official Tort Claimants Committee Effective As Of March 6, 2020* [Docket No. 384] (the “Retention Order”). The Retention Order authorizes BRG to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses. A copy of the Retention Order is attached hereto as **Exhibit A**.

8. On September 18, 2020, the Court entered the *Order Appointing Fee Examiner And Establishing Related Procedures For The Review Of Applications Of Retained Professionals*, appointing Rucki Fee Review, LLC as the Fee Examiner (the “Fee Examiner”) in these Cases.

9. BRG has filed monthly and interim compensation applications in accordance with the Interim Compensation Order as delineated in **Attachment A** above for the periods covering March 6, 2020 through July 31, 2021.

FEE PROCEDURES ORDER

10. On April 6, 2020, the Court signed the Administrative Order, authorizing certain professionals (the “Professionals”) to submit monthly applications for interim compensation and reimbursement for expenses, pursuant to the procedures specified therein. On or about August 6, 2021, the Court signed the Amended Administrative Order. The Administrative Order, as amended by the Amended Administrative Order, provides, among other things, that a Professional may submit monthly fee applications. If no objections are

made within fourteen (14) days after service of the monthly fee application, the Debtors are authorized to pay the Professionals eighty percent (80%) of the requested fees and one hundred percent (100%) of the requested expenses. Beginning with the period ending April 30, 2020, at three-month intervals, each of the Professionals must file with the court and serve an interim application for allowance of the amounts sought in its monthly fee applications for that period. All fees and expenses paid are on an interim basis until final allowance by the Court.

COMPENSATION PAID AND ITS SOURCE

11. All services for which BRG requests compensation were performed for or on behalf of the Tort Claimants' Committee.

12. BRG has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between BRG and any other person other than the partners / directors of BRG for the sharing of compensation to be received for services rendered in these Cases as described in Bankruptcy Rule 2016.

SUMMARY OF SERVICES RENDERED

13. BRG, by and through its professionals, has prepared and/or assisted in the preparation of various motions submitted to the Court for consideration, advised the Tort Claimants' Committee on a regular basis with respect to various matters in connection with the Debtors' bankruptcy case, and performed all necessary professional services which are described and narrated in detail below. BRG's efforts have been extensive due to the size and complexity of the Debtors' bankruptcy case.

14. Attached hereto as **Exhibit B** is the schedule of BRG's time and expense records for the Fee Period. These records include daily time logs describing the time spent by each BRG professional in these Cases organized by task code and by date incurred, including identifying the professionals who rendered services relating to each task code and the total compensation sought for each task code. At this time BRG is not requesting reimbursement for any expenses incurred during the Fee Period but reserves the right to request reimbursement therefor in the future. BRG is particularly sensitive to issues of "lumping" and, unless time was spent in one-time frame on a variety of different matters for a particular client, separate time entries are set forth in the time reports. Further, time was billed in tenths of an hour.

15. BRG, in accordance with the Bankruptcy Rules and the Local Rules, will be charging travel time at 50% of the time incurred. To the extent it is feasible, BRG professionals work during travel.

16. BRG's time reports are recorded contemporaneously at the time the work is performed. Further, BRG has carefully reviewed all time and expense charges to ensure they were reasonable and non-duplicative. BRG's charges for its professional services are based upon the time, nature, extent and value of such services and the cost of comparable services other than in a case under the Bankruptcy Code.

17. Resumes that describe the education and qualifications of each BRG professional whose time constitutes a basis for this Application are attached as **Exhibit C**.

18. **Exhibit D** is a schedule of BRG's normal hourly billing rates during the Fee Period. These were the rates charged by BRG's personnel to solvent clients where BRG ordinarily receives payment in full within less than 90 days. During January of each year,

BRG revises its billing rates for new cases accepted thereafter and for pending cases in the coming year. All services included in this fee application were billed at the applicable hourly rates.

SUMMARY OF SERVICES BY TASK CODE

19. The services rendered by BRG during the Fee Period can be grouped into the categories set forth below. BRG attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. The general summary of the services rendered by BRG during the Fee Period based on tasks and number of hours is set forth below.

220.00 – Debtors Operations / Monitoring (Monthly Operating Reports)

20. BRG evaluated and performed various analyses of monthly operating reports for the months May 2021 through August 2021, including analyzing balance sheet and income statement data on a comparative basis. BRG will continue to monitor the Debtors' operations and reporting thereon and report its findings to Counsel and the Committee.

21. BRG has expended 3.9 hours on this category for a fee of \$1,170.00

221.00 – Debtors Operations / Monitoring (Cash Flow Reports)

22. During the Fee Period, BRG updated its analysis of weekly cash flow budgets and actual results to continue to evaluate variances between budgeted and actual amounts as they are issued by the Debtor. The analysis included updating its rolling analysis of budgeted and actual results based on updated cash flow budgets provided by the Debtors, as well as making a comparison of actual results as compared to historical weekly actual results and monthly averages for various time periods. BRG continued its periodic comparison of updated

budgets to prior budgets in order to analyze variances between budgets. Budgets reviewed by BRG covered the time period from July 2021 – October 2021.

23. The aforementioned analysis enables BRG to better evaluate the Debtors' financial performance as well as the Debtors' ability to forecast future financial performance. BRG will continue to monitor the Debtors' cash flows and financial performance and report its findings to Counsel and the TCC.

24. BRG has expended 37.7 hours on this category for a fee of \$18,107.50.

223.00 – Debtors Operations / Monitoring (Cash Management Reports)

25. During the Fee Period, BRG continued its analysis of periodic reports provided by the Debtors regarding cash receipts and disbursements. As part of this analysis, BRG analyzed transactions occurring between July 2021 through October 2021, which included over 2,511 individual receipts totaling over \$21.6 million and approximately 11,159 disbursements totaling over \$59.3 million. This analysis is ongoing and allows Counsel and the TCC to monitor the Debtors' cash transactions and related activity.

26. BRG has expended 21.3 hours on this category for a fee of \$7,638.00.

224.00 – Debtors Operations / Monitoring (Shared Services Reports)

27. During the Fee Period, BRG continued its analysis of reports provided by the Debtors regarding cash receipts and disbursements related to non-debtor affiliates and Local Councils. BRG analyzed transactions occurring during the June 2021 through September 2021 time period, which included over 3,408 receipts totaling over \$30.7 million, over 1,365 disbursements totaling over \$2.5 million, and 325 intercompany transfers totaling approximately \$4.0 million. This analysis is ongoing and allows Counsel and the TCC to monitor the Debtors' activity in relation to the Shared Services order.

28. BRG has expended 2.2 hours on this category for a fee of \$660.00.

303.00 – Asset Analysis (General – Local Councils)

29. During the Fee Period, BRG continued its investigation into Local Council assets potentially available to the Settlement Trust. BRG continued to update and refine its master Local Council dashboard/database (the “Local Council Dashboard”), which includes critical financial data going back to the early 2000’s for all 252 Local Councils, including assets (including cash and investments and significant real estate holdings such as camps, services centers, scout shops, and other properties), liabilities, revenue, expenses, membership, and number and estimated value of sex abuse claims going back decades. BRG’s Local Council Dashboard has and will continue to provide vital, comprehensive analysis of each Local Council (including historic trends with regard to assets, operations, and membership), an estimation of the value of sex abuse claims against each Local Council, and amounts that each Local Council can contribute to creditors as part of the BSA’s bankruptcy process. The Local Council Dashboard allows the TCC to efficiently analyze the assets, operations, and the ability / amounts to be contributed for each of the 252 Local Councils on an automated, timely, and seamless basis. Using the Local Council Dashboard, BRG prepared reports regarding its asset analysis for presentation to the Local Council Ad Hoc Committee, Local Councils, the Debtors, and other interested parties.

30. In addition, BRG continued its analysis of Local Council asset data obtained from the Debtors’ PeopleSoft accounting system, audit reports, and Forms 990. As part of this analysis, BRG continued its identification and analysis of previously unreported Local Council foundations, trusts, etc. (including any associated assets). BRG examined balance sheets and statement of operations provided for all Local Councils and compared that data with data contained within PeopleSoft, including detailed general ledger transaction data. BRG also continued its examination of assets identified in document productions provided by

all 252 Local Councils. Documents produced by the Local Councils generally related to real estate, restricted assets and income producing assets.

31. BRG's on-going examination of Local Council assets and related documentation has and will continue to benefit its analyses and investigations, including its identification and analysis of potential assets available to the Debtors' creditors.

32. BRG has expended 104.6 hours on this category for a fee of \$69,547.50.

333.00 - Asset Analysis (Real Property – Local Councils)

33. BRG continued its analysis of the significant real estate holdings owned by the Local Councils consisting of approximately 1,400 Local Council real properties (including camps, high adventure bases, reservations, service centers, scout shops, and other properties). As part of this analysis, BRG continued its examination of the on-going, rolling real-estate related documentation productions, investigation and analysis of data obtained from public and other sources, updating of its real estate database (in the Local Council Dashboard), and evaluation of restrictions asserted by the Local Councils.

34. BRG continued to work with CBRE to obtain current market values for selected Local Council real estate to supplement the historic cost basis council-provided values. As part of the valuation process, BRG worked with the Debtors' financial advisors to coordinate the separate valuations of Local Council properties being conducted by JLL (the Debtors' valuation firm). BRG continued to examine valuation reports provided by CBRE and JLL, including the analysis of underlying data and trends. Recent and updated valuation data obtained from CBRE, Keen, and JLL was used to revise BRG's Local Council Dashboard. This valuation data continues to be critical in determining current values of real estate assets owned and the resulting settlement contributions that can be made by individual Local Councils.

35. BRG continued to work with CBRE to update and refine its mapping analysis of all Local Council real estate holdings. Said mapping analysis provides invaluable details and analytics regarding Local Council real estate, including a visual depiction of critical data points such as location, ownership, values, membership trends, etc.

36. BRG also continued its examination of Local Council property documentation (including regional camp evaluations and other camp reports, studies, and files) prepared by the Debtors and Local Councils, which were included in Local Council document productions. Local Council camp information gleaned from these sources (including the regional camp evaluations) allowed BRG to evaluate camp operational volume within the region, issues related to the camps (including performance, maintenance, competition, oversupply), and the resulting negative impacts on the overall programming provided by the Local Councils. The regional camp evaluations provided insight into the Debtors' strategy of reducing the number of camps in an effort to improve overall operations and programming offered by the Local Councils. Using this documentation and data, BRG analyzed issues related to Local Council camps, including utilization, proximity / location, and competition.

37. Finally, BRG monitored notices of intent to sell and actual sales of Local Council properties (including the tracking and analysis of list prices and final sales proceeds).

38. BRG's analysis of the Local Councils' real estate holdings will benefit its ongoing analyses and investigations, including its identification and analysis of potential assets available to the Debtors' creditors.

39. BRG has expended 226.4 hours on this category for a fee of \$112,157.50.

600.00 – Claims / Liability Analysis

40. BRG continued its analysis of the various tranches of normalized claims data, including Tranches 5 and 6, which were provided by the Debtors' / Bates White (the Debtors'

consultants) containing over 117,000 claims. BRG examined and developed methodologies to merge the Tranche 5 and 6 claims data, which included various additional claim fields prepared by BRG at the request of Counsel (as discussed in more detail below). At the request of Counsel, BRG prepared and normalized additional claims fields (including tier, base and max claim values, insurance carrier and law firm information), which were used to further analyze and investigate the claims data. BRG also evaluated potential duplicate claims, compared raw claims data aggregated by the claims agent with the tranches of normalized data prepared by Debtors, and further investigated claims data by abuse levels, law firms filing claims, local council where abuse occurred, state where abuse occurred, insurance carrier responsible for coverage, statute of limitation criteria by state, charter / sponsoring organization, and utilized other statistical methodologies to address inquiries from Counsel, the Committee, and insurance professionals. As part of its services, BRG performed extensive analyses on the Tranche 6 claims data for claims related to both the Hartford and Chubb Group insurance companies in which claims were analyzed and summarized by local council, abuse type, abuse year, statute of limitations, and base and max claim values.

41. Pursuant to direction of Counsel, BRG investigated and evaluated claims estimation / valuation models, methodologies, and structures regarding a proposed claims estimation process to value abuse claims (including statistical and econometric approaches, evaluation of economic and non-economic related damages, and investigation of available sexual abuse settlement data).

42. BRG has expended 201.2 hours on this category for a fee of \$110,701.00.

800.00 – Plan & Disclosure Statement Analysis

43. BRG continued its evaluation of the Debtors’ various amended Plans and Disclosure Statements. BRG examined Disclosure Statement exhibits, including available supporting data and documentation provided by the Debtors.

44. As part of its analysis, BRG examined the Debtors’ original and updated 5-year business plans, cash flow forecasts, projected income streams, and membership reports / forecasts. BRG also analyzed available financial data, including the Debtors’ monthly Greybook financial reports and Local Council balance sheets for March 2021 and June 2021.

45. BRG updated its evaluation of the Debtors’ liquidation analyses contained in the Disclosure Statement for the Debtors and Local Councils, including sensitivity analyses using different assumptions regarding levels of assets, liabilities, and claims. BRG evaluated changes / increases in total Local Council assets that occurred from March 2021 to June 2021 and considered the potential impact on the Debtors’ liquidation analysis. BRG also considered the potential impact of other factors related to assets and liabilities.

46. BRG revised its analysis of Local Council assets (including cash, investments, and real estate), operations, payroll, supplies, asset additions, and capital expenditures to evaluate assumptions related to the amended Plans of Reorganization and Disclosure Statements.

47. BRG also analyzed the impact of liabilities related to the amended Plans of Reorganization and Disclosure Statements. BRG prepared an analysis of Small Business Administration (“SBA”) loans made to Local Councils pursuant to the CARES Act commonly referred to as “PPP Loans”. BRG was able to determine the amount of PPP Loans made to the Local Councils and to what extent they had been forgiven. BRG was able to determine the amount of PPP Loans made to Local Councils included as outstanding in the Disclosure

Statement and determine the impact to proposed distributions to creditors.

48. BRG continued to analyze the amount of cash and real property Local Councils could contribute to the Settlement Trust while still maintaining operations and fulfilling the mission of scouting. BRG further determined the impact increased Local Council contributions would have on the proposed distributions to the various classes of creditors.

49. Pursuant to instruction from Counsel, BRG reviewed Local Council document productions for all 252 Local Councils designated as “confidential” or “highly confidential” which had been used in its Local Council asset and contribution analysis. BRG’s analysis included the identification of documents by specific groups / categories and by specific document. BRG’s analysis was utilized by Counsel in discussions with the Debtors, Ad Hoc Committee, and individual Local Councils in order to identify documents that could be de-designated or reclassified in order to facilitate the release of the Local Council asset and contribution analysis as part of the solicitation and confirmation process.

50. BRG periodically met with Counsel and other professionals in order to evaluate and analyze issues related to the amended Plans and Disclosure Statements.

51. BRG has expended 516.6 hours on this category for a fee of \$321,250.50.

900.00 – Report / Presentation Preparation

52. BRG began its preparation of an expert report regarding issues related to the Debtors’ and Local Councils’ ability to pay and liquidation analysis as reported in the amended Plans and Disclosure Statements. BRG also participated in calls with Counsel and with other BRG professionals on issues related to the expert report.

53. BRG has expended 45.0 hours on this category for a fee of \$33,155.00.

1020.00 – Meeting Preparation & Attendance

54. During the Fee Period, BRG participated in various conference calls with Counsel, TCC State Court Counsel, TCC Members, Debtors' Counsel, Debtors' Financial Advisors, SCC Counsel, SCC Financial Advisors, and/or other BRG personnel regarding various case issues and assignments.

55. As requested by the TCC, BRG attended periodic meetings with the TCC Members and/or Counsel to report on its analyses and investigations and to coordinate additional work to be performed. BRG has and continues to conduct a number of complex detailed analyses and investigations.

56. In order to coordinate and ensure the greatest value is achieved from the complex analyses and investigations performed, BRG held periodic meetings involving certain members of its team. BRG kept these meetings to the minimum required to guarantee the benefit of its services to the creditors and to the Debtors. For example, analysis of PeopleSoft accounting data being performed by one member of BRG's team can benefit other separate analyses being conducted simultaneously by other team members (including analyses of Debtors' assets, Local Council assets, alleged asset restrictions, real estate, liabilities, claims and other critical issues). Periodic meetings between key individuals allow for communication and collaboration, thus providing the greatest value of services rendered.

57. BRG has expended 29.6 hours on this category for a fee of \$21,170.50.

1060.00 – Fee Application Preparation & Hearing

58. During the Fee Period, BRG prepared its twelfth monthly and fifth interim fee application for period of February through April 2021 as well as its thirteenth monthly and sixth interim fee application for the period of May through July 2021 (including fee application narrative and related exhibits and a review of all related time entries and expenses

to ensure benefit to the estate). Of note, prior to filing any fee application in this matter, BRG provides its fees and expenses to the Committee for review and comment and only files a fee application after it receives Committee approval of its fees and expenses.

59. BRG also evaluated issues raised by the fee examiner regarding the fourth Quarterly fee application and spoke to the fee examiner regarding such issues.

60. BRG has expended 66.1 hours on this category for a fee of \$19,713.50.

ACTUAL AND NECESSARY EXPENSES

61. BRG incurred no actual out-of-pocket expenses in connection with the rendition of the professional services to the Committee as summarized above, for which it is requesting reimbursement, during the Fee Period.

62. Disbursements and expenses are incurred in accordance with BRG's normal practice of charging clients for expenses clearly related to and required by particular matters. BRG endeavors to minimize these expenses to the fullest extent possible.

63. BRG's billing rates do not include charges for photocopying, telephone and facsimile charges, computerized research, travel expenses, "working meals", secretarial overtime, postage, and certain other office services because the needs of each client for such services differ. BRG believes that it is fairest to charge each client only for the services actually used in performing services for each client. BRG endeavors to minimize these expenses to the fullest extent possible. BRG believes the rates charged for services such as photocopying and facsimiles are the market rates that the majority of similar firms / providers charge clients for such services.

64. In providing a reimbursable service such as copying or telephone, BRG does not make a profit on that service. In charging for a particular service, BRG does not include in

the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay. BRG bills its clients the actual amounts charged by such services, with no premium. In seeking reimbursement for service which BRG justifiably purchased or contracted for from a third party, BRG requests reimbursement only for the amount billed to BRG by such third-party vendor and paid by BRG to that vendor.

CONCLUSION

65. Professionals of BRG expended a total of 1,254.6 hours as financial advisors to the Committee. The nature of work performed by the BRG professionals is more fully set forth in Exhibit B attached hereto. BRG charged its standard hourly rates for work of this character for the time incurred for the services provided. The reasonable value of the services rendered by BRG for the Committee during the Fee Period is \$715,271.00.

66. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, BRG respectfully submits that the fees and expenses requested are fair and reasonable given (a) the complexity of the case, (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 the Bankruptcy Code. Moreover, To the best of BRG's information, knowledge, and belief, this Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, and the Interim Compensation Order. To the extent there has not been material compliance with any particular rule or guideline, BRG respectfully requests a waiver or an opportunity to cure.

WHEREFORE, BRG respectfully requests (a) that it be allowed on an interim basis, (i) fees in the amount of \$715,271.00 for reasonable, actual, and necessary services rendered by it on behalf of the Committee during the Fee Period and (ii) reimbursement of \$0.00 for reasonable, actual, and necessary expenses incurred during the Fee Period; (b) that the Debtors be authorized and directed to immediately pay any allowed unpaid fees and expenses due to BRG for the Fee Period; and (c) granting such other and further relief as the Court may deem just and proper.

Dated: April 25, 2022

/s/ R. Todd Neilson, CPA
Berkeley Research Group, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111

Financial Advisor to the Official Tort
Claimants' Committee

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

| | | |
|---------------------------|---|-------------------------|
| <hr/> |) | |
| In re: |) | Chapter 11 |
| |) | Case No. 20-10343 (LSS) |
| BOY SCOUTS OF AMERICA AND |) | |
| DELAWARE BSA, LLC, |) | Jointly Administered |
| |) | |
| Debtors. |) | |
| <hr/> |) | |

VERIFICATION

R. Todd Neilson, pursuant to 28 U.S.C. 1746, declares as follows:

- a) I am a Managing Director at the applicant firm, Berkeley Research Group, LLC (“BRG”), and am authorized to submit this verification on behalf of BRG.
- b) I have read the foregoing *Fourteenth Monthly and Seventh Interim Application of Berkeley Research Group, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Financial Advisors to the Official Tort Claimants’ Committee for the Period from August 1, 2021 through October 31, 2021* (the "Application")³ and know the contents thereof and am familiar with the work performed on behalf of the Committee by the professionals in the firm.
- c) I certify the facts stated therein are true of my own knowledge, except for those stated upon information and belief, which I believe to be true. If called upon I could and would testify completely thereto.
- d) I have reviewed Del. Bankr. LR 2016-2 and the Interim Order signed on April 6, 2020 and submit that the Application substantially complies with such Rule and Order.

³ Terms not otherwise defined herein shall have the meaning ascribed to them in the Application.

- e) BRG has provided its fees and expenses and the Application to the Committee for review and comment and has caused the Application to be filed only after receipt of TCC approval of BRG's fees and expenses.
- f) I certify under penalty of perjury that the foregoing is true and correct.

Executed on April 25, 2022

/s/ R. Todd Neilson
R. Todd Neilson

**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 9, 2022 at 4:00 p.m. (ET)
Hearing Date: To be scheduled

NOTICE OF FILING OF FEE APPLICATION

PLEASE TAKE NOTICE that Berkeley Research Group, LLC (“BRG”), financial advisor to the official committee of tort claimants (consisting of survivors of childhood sexual abuse) (the “Tort Claimants’ Committee” or the “TCC”), in the above-captioned cases, has filed its *Fourteenth Monthly and Seventh Interim Application of Berkeley Research Group, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Financial Advisors to the Official Tort Claimants’ Committee for the Period from August 1, 2021 through October 31, 2021* (the “Application”) seeking fees in the amount of \$715,271.00 and reimbursement of actual and necessary expenses in the amount of \$0.00 for the period from August 1, 2021 through October 31, 2021.

PLEASE TAKE FURTHER NOTICE that any objection or response to the Application must be made in writing and be filed with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **May 9, 2022 at 4:00 p.m. prevailing Eastern Time.**

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.

PLEASE TAKE FURTHER NOTICE that at the same time, you must also serve a copy of the objection or response, if any, upon the following: (i) the Debtors: Boy Scouts of America, 1325 W. Walnut Hill Lane, Irving, TX 75038 (Attn: Steven P. McGowan); (ii) counsel to the Debtors: (a) White & Case LLP, 1221 Avenue of the Americas, New York, NY 10020 (Attn: Jessica C. Lauria (jessica.lauria@whitecase.com)), (b) White & Case LLP, 111 S. Wacker Drive, Chicago, IL 60606 (Attn: Michael C. Andolina (mandolina@whitecase.com) and Matthew E. Linder (mlinder@whitecase.com)); and (c) Morris, Nichols, Arsht & Tunnell LLP, 1201 N. Market Street, 16th Floor, P.O. Box 1347, Wilmington, DE 19899-1347 (Attn: Derek C. Abbott (dabbott@mnat.com)); (iii) the United States Trustee: 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801 (Attn: David Buchbinder (david.l.buchbinder@usdoj.gov) and Hannah M. McCollum (hannah.mccollum@usdoj.gov)); (iv) counsel to the Official Committee of Unsecured Creditors: (a) Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, NY 10036 (Attn: Rachael Ringer (rringer@kramerlevin.com) and Megan M. Wasson (mwasson@kramerlevin.com)) and (b) Reed Smith LLP, 1201 N. Market Street, Suite 1500, Wilmington, DE 19801 (Attn: Kurt F. Gwynne (kgwynne@reedsmith.com) and Katelin A Morales (kmorales@reedsmith.com)); (v) counsel to the Tort Claimants' Committee: Pachulski Stang Ziehl & Jones LLP, 919 N. Market Street, 17th Floor, P.O. Box 8705, Wilmington, DE 19801 (Attn: James I. Stang (jstang@pszjlaw.com) and James E. O'Neill (joneill@pszjlaw.com)); (vi) counsel to the Future Claimants' Representative: Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 N. King Street, Wilmington, DE 19801 (Attn: Robert S. Brady (rbrady@ycst.com) and Edwin J. Harron (eharron@ycst.com)); (vii) counsel to the Ad Hoc Committee of Local Councils: Wachtell, Lipton, Rosen & Katz, 51 W. 52nd Street, New York, NY 10019 (Attn: Richard G. Mason (rgmason@wlrk.com) and Joseph C. Celentino

(jccelentino@wlrk.com)); (viii) counsel to JPMorgan Chase Bank, National Association: (a) Norton Rose Fulbright US LLP, 2200 Ross Avenue, Dallas, TX 75201-7932 (Attn: Louis R. Strubeck (louis.strubeck@nortonrosefulbright.com) and Kristian W. Gluck (kristian.gluck@nortonrosefulbright.com) and (b) Womble Bond Dickinson (US) LLP, 1313 N. Market Street, Suite 1200, Wilmington, DE 19801 (Attn: Matthew Ward (matthew.ward@wbd-us.com) and Morgan Patterson (morgan.patterson@wbd-us.com)); and (ix) counsel to the County Commission of Fayette County (West Virginia): Steptoe & Johnson PLLC, Chase Tower, 8th Floor, 707 Virginia Street East, Charleston, WV 25301 (Attn: John C. Stump (john.stump@steptoe-johnson.com)).

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

PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER THE RELIEF SOUGHT IN THE APPLICATION WILL BE HELD ON A DATE AND TIME TO BE DETERMINED BEFORE THE HONORABLE LAURIE SELBER SILVERSTEIN, UNITED STATES BANKRUPTCY JUDGE, AT THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 6TH FLOOR, COURTROOM NO. 2, WILMINGTON, DELAWARE 19801.

Dated: April 25, 2022

PACHULSKI STANG ZIEHL & JONES LLP

/s/ James E. O'Neill

Richard M. Pachulski (CA Bar No. 90073)

Alan J. Kornfeld (CA Bar No. 130063)

Debra I. Grassgreen (CA 169978)

Iain A.W. Nasatir (CA Bar No. 148977)

James E. O'Neill (DE Bar No. 4042)

919 North Market Street, 17th Floor

P.O. Box 8705

Wilmington, DE 19899-8705 (Courier 19801)

Telephone: (302) 652-4100

Facsimile: (302) 652-4400

Email: rpachulski@pszjlaw.com

akornfeld@pszjlaw.com

dgrassgreen@pszjlaw.com

inasatir@pszjlaw.com

joneill@pszjlaw.com

Counsel for the Tort Claimants' Committee

EXHIBIT A

**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

Re: Docket No. 293

**ORDER AUTHORIZING AND
APPROVING THE RETENTION OF BERKELEY RESEARCH GROUP, LLC,
AS FINANCIAL ADVISOR TO THE OFFICIAL TORT CLAIMANTS'
COMMITTEE EFFECTIVE AS OF MARCH 6, 2020**

Upon the Application of the official committee of sexual abuse survivors (the “Tort Claimants’ Committee”) for entry of an Order Pursuant to 11 U.S.C. §§ 328 and 1103, and Fed. R. Bankr. P. 2014, Authorizing and Approving the Employment and Retention of Berkeley Research Group, LLC as Financial Advisor to the Tort Claimants’ Committee Effective as of March 6, 2020 (the “Application”);² and upon the Declarations of Marvin A. Tenebaum and the Chair Person as of the Tort Claimants’ Committee filed in support of the Application (the “Declarations”); and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and venue being proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that the relief requested in the Application is in the best interests of the Tort Claimants’ Committee, the Debtors and other parties in interest; and the

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 Capitalized terms not otherwise defined herein shall have the meanings and definitions ascribed to such terms in the Application.

Tort Claimants' Committee having provided adequate and appropriate notice of the Application under the circumstances; and after due deliberation and good and sufficient cause appearing therefor; and it appearing to the Court that the said Application should be approved.

IT IS HEREBY ORDERED THAT:

1. The Application is GRANTED as set forth herein.
2. The Tort Claimants' Committee is hereby authorized to retain and employ BRG as financial advisor to the Tort Claimants' Committee pursuant to sections 328 and 1103 of the Bankruptcy Code, and Bankruptcy Rule 2014 *effective as of March 6, 2020*.
3. BRG shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' Cases in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, and any other applicable procedures and orders of this Court.
4. BRG is authorized to render professional services to the Tort Claimants' Committee as described in the Application.
5. The Tort Claimants' Committee and BRG are authorized and empowered to take all actions necessary to implement the relief granted in this Order.
6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
7. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

EXHIBIT B



Counsel for the Tort Claimants' Committee
 Pachulski Stang Ziehl & Jones LLP
 919 North Market Street, 17th Floor
 PO Box 8705
 Wilmington, DE 19899

April 12, 2022
 Client: 18457
 Matters: 029586 | 038179
 Invoice #: 131439
 Tax ID # 27-1451273

Services Rendered From August 1, 2021 Through October 31, 2021

RE: The Official Committee Of Tort Claimants of Boy Scouts Of America

| | | |
|------------------------|----------------------|------------|
| Professional Services | \$ 715,271.00 | USD |
| CURRENT CHARGES | \$ 715,271.00 | USD |

PAYMENT IS DUE BY May 12, 2022

Please direct questions regarding this invoice to: Matthew Babcock at (801) 364-6233 or MBabcock@thinkbrg.com.

| OTHER OUTSTANDING INVOICES AS OF TODAY | | | |
|---|------------|--------------------|----------------------|
| Invoice # 98719 - Dated 10/20/20 | 79,622.30 | Due Date: 11/19/20 | PAST DUE |
| Invoice # 102002 - Dated 11/02/20 | 60,140.30 | Due Date: 12/02/20 | PAST DUE |
| Invoice # 102004 - Dated 11/02/20 | 71,926.50 | Due Date: 12/02/20 | PAST DUE |
| Invoice # 106487 - Dated 03/30/21 | 241,214.40 | Due Date: 04/29/21 | PAST DUE |
| Invoice # 113271 - Dated 06/17/21 | 342,447.10 | Due Date: 07/17/21 | PAST DUE |
| Invoice # 117917 - Dated 10/01/21 | 274,341.90 | Due Date: 10/31/21 | PAST DUE |
| Invoice # 128292 - Dated 03/17/22 | 784,414.00 | Due Date: 04/16/22 | DUE IN 4 DAYS |

Please remit wire/ACH payment to:

Bank Name: PNC BANK, N.A.
 SWIFT: PNCCUS33
 ABA #: 031207607
 Account Name: BERKELEY RESEARCH GROUP, LLC
 Account #: 8026286672
 Reference: 131439

Remittance advice to be sent to:
 remitadvice@thinkbrg.com

Please remit check payment to:

BERKELEY RESEARCH GROUP, LLC
 PO BOX 676158
 DALLAS, TX 75267-6158

Please remit express/overnight payment to:

PNC BANK C/O BERKELEY RESEARCH GROUP, LLC
 LOCKBOX NUMBER 676158
 1200 E CAMPBELL RD, STE 108
 RICHARDSON, TX 75081

****Due to COVID-19, we are kindly requesting all payments to be made electronically.**



To: Counsel for the Tort Claimants' Committee
c/o: Pachulski Stang Ziehl & Jones LLP

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Invoice # 131439
Client: 18457

Services Rendered From August 1, 2021 Through October 31, 2021

PROFESSIONAL SERVICES

| | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|------------------------------------|-------------|-----------------|-------------------|
| Managing Director | | | |
| R. Todd Neilson | 875.00 | 39.60 | 34,650.00 |
| Vernon Calder | 775.00 | 0.50 | 387.50 |
| David Judd | 770.00 | 317.60 | 244,552.00 |
| Paul Shields | 750.00 | 1.20 | 900.00 |
| Ray Strong | 705.00 | 56.80 | 40,044.00 |
| Director | | | |
| Matthew Babcock | 655.00 | 311.30 | 203,901.50 |
| Senior Managing Consultant | | | |
| Jeffrey Shaw | 520.00 | 161.20 | 83,824.00 |
| Karl Schliep | 435.00 | 2.40 | 1,044.00 |
| Consultant | | | |
| Sarita Bhattacharya | 385.00 | 9.70 | 3,734.50 |
| Christina Tergevorkian | 355.00 | 32.00 | 11,360.00 |
| Amy Strong | 350.00 | 7.20 | 2,520.00 |
| Senior Associate | | | |
| John Freeman | 305.00 | 4.90 | 1,494.50 |
| Shelby Chaffos | 300.00 | 241.20 | 72,360.00 |
| Associate | | | |
| Tasha Hatton | 265.00 | 19.20 | 5,088.00 |
| Case Manager | | | |
| Meagan B. Haverkamp | 275.00 | 14.10 | 3,877.50 |
| Case Assistant | | | |
| Hannah Henritz | 155.00 | 35.70 | 5,533.50 |
| Total Professional Services | | 1,254.60 | 715,271.00 |



To: Counsel for the Tort Claimants' Committee
 c/o: Pachulski Stang Ziehl & Jones LLP

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 Invoice # 131439
 Client: 18457

SUMMARY BY TASK CODE

| <u>Task Code</u> | <u>Description</u> | <u>Hours</u> | <u>Amount</u> |
|------------------------------------|--|-----------------|-------------------|
| 220.00 | Debtor Operations / Monitoring (Monthly Operating Reports) | 3.90 | 1,170.00 |
| 221.00 | Debtor Operations / Monitoring (Cash Flow Reports) | 37.70 | 18,107.50 |
| 223.00 | Debtor Operations / Monitoring (Cash Management Reports) | 21.30 | 7,638.00 |
| 224.00 | Debtor Operations / Monitoring (Shared Services Reports) | 2.20 | 660.00 |
| 303.00 | Asset Analysis (General - Local Councils) | 104.60 | 69,547.50 |
| 333.00 | Asset Analysis (Real Property - Local Councils) | 226.40 | 112,157.50 |
| 600.00 | Claims / Liability Analysis | 201.20 | 110,701.00 |
| 800.00 | Plan & Disclosure Statement Analysis | 516.60 | 321,250.50 |
| 900.00 | Report Preparation | 45.00 | 33,155.00 |
| 1020.00 | Meeting Preparation & Attendance | 29.60 | 21,170.50 |
| 1060.00 | Fee Application Preparation & Hearing | 66.10 | 19,713.50 |
| Total Professional Services | | 1,254.60 | 715,271.00 |



To: Counsel for the Tort Claimants' Committee
c/o: Pachulski Stang Ziehl & Jones LLP

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Client: 18457

Services Rendered From August 1, 2021 Through October 31, 2021

DETAIL OF PROFESSIONAL SERVICES

| <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---|----------------|--|--------------|-------------|-----------------|
| Task Code: 220.00 - Debtor Operations / Monitoring (Monthly Operating Reports) | | | | | |
| 08/20/21 | Shelby Chaffos | Updated schedule of professional fees and expenses paid from Monthly Operating Reports for month June 2021. | 0.40 | 300.00 | 120.00 |
| 08/31/21 | Shelby Chaffos | Updated MOR balance sheet comparative schedules for months May - July 2021. | 0.50 | 300.00 | 150.00 |
| 08/31/21 | Shelby Chaffos | Updated MOR income statement comparative schedules for months May - July 2021. | 0.70 | 300.00 | 210.00 |
| 08/31/21 | Shelby Chaffos | Updated schedule of professional fees and expenses paid from Monthly Operating Report for month July 2021. | 0.60 | 300.00 | 180.00 |
| 09/08/21 | Shelby Chaffos | Updated MOR cash receipts and disbursement comparison schedule for months June 2021 - July 2021. | 0.40 | 300.00 | 120.00 |
| 10/18/21 | Shelby Chaffos | Updated schedule of professional fees and expenses paid from Monthly Operating Reports for month August 2021. | 0.60 | 300.00 | 180.00 |
| 10/18/21 | Shelby Chaffos | Updated MOR income statement comparative schedules for months August 2021. | 0.40 | 300.00 | 120.00 |
| 10/18/21 | Shelby Chaffos | Updated MOR balance sheet comparative schedules for months August 2021. | 0.30 | 300.00 | 90.00 |
| Total for Task Code 220.00 | | | 3.90 | | 1,170.00 |
| Task Code: 221.00 - Debtor Operations / Monitoring (Cash Flow Reports) | | | | | |
| 08/05/21 | David Judd | Analyzed updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |



To: Counsel for the Tort Claimants' Committee
 c/o: Pachulski Stang Ziehl & Jones LLP

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| <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-------------|----------------|---|--------------|-------------|---------------|
| 08/07/21 | David Judd | Evaluated updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 08/09/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 07/30/2021. | 0.90 | 300.00 | 270.00 |
| 08/09/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 08/06/2021. | 0.40 | 300.00 | 120.00 |
| 08/11/21 | David Judd | Analyzed updated 13-week cash flow budget as of August 6, 2021, prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 1.40 | 770.00 | 1,078.00 |
| 08/11/21 | David Judd | Updated 13-week cash flow budget as of August 6, 2021, prepared by BSA for estimated unrestricted liquidity. | 1.30 | 770.00 | 1,001.00 |
| 08/13/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 08/06/2021. | 0.40 | 300.00 | 120.00 |
| 08/13/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 08/06/2021. | 1.00 | 300.00 | 300.00 |
| 08/13/21 | Shelby Chaffos | Updated budget variance in the cash flow analysis with the new 13-week forecast covering the period of 08/06/2021 - 10/29/2021. | 2.00 | 300.00 | 600.00 |
| 08/16/21 | David Judd | Analyzed updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 08/20/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 08/13/2021. | 0.40 | 300.00 | 120.00 |
| 08/20/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 08/13/2021. | 1.10 | 300.00 | 330.00 |



To: Counsel for the Tort Claimants' Committee
 c/o: Pachulski Stang Ziehl & Jones LLP

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| <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-------------|----------------|---|--------------|-------------|---------------|
| 08/20/21 | David Judd | Revised analysis of updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 08/30/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 08/20/2021. | 0.50 | 300.00 | 150.00 |
| 08/30/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 08/20/2021. | 1.20 | 300.00 | 360.00 |
| 08/31/21 | David Judd | Continued analysis of updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 09/07/21 | David Judd | Analyzed updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 1.10 | 770.00 | 847.00 |
| 09/08/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 08/27/21. | 0.60 | 300.00 | 180.00 |
| 09/08/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 08/27/21. | 0.90 | 300.00 | 270.00 |
| 09/09/21 | David Judd | Updated 13-week cash flow budget as of 9/3/21, prepared by BSA for estimated unrestricted liquidity. | 1.30 | 770.00 | 1,001.00 |
| 09/10/21 | Shelby Chaffos | Updated budget variance in the cash flow analysis with the new 13-week forecast covering the period of 09/03/21 - 11/26/21. | 1.80 | 300.00 | 540.00 |
| 09/10/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 09/03/21. | 0.40 | 300.00 | 120.00 |
| 09/10/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 09/03/21. | 0.80 | 300.00 | 240.00 |



To: Counsel for the Tort Claimants' Committee
 c/o: Pachulski Stang Ziehl & Jones LLP

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 Invoice # 131439
 Client: 18457

| <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-------------|-----------------|---|--------------|-------------|---------------|
| 09/13/21 | David Judd | Continued analysis of updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.70 | 770.00 | 539.00 |
| 09/17/21 | David Judd | Revised updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 09/18/21 | Paul Shields | Reviewed request for evaluation of most recent BSA cash flow projections. | 0.10 | 750.00 | 75.00 |
| 09/23/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 09/10/21. | 1.00 | 300.00 | 300.00 |
| 09/23/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 09/10/21. | 0.40 | 300.00 | 120.00 |
| 09/27/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 09/17/21. | 0.30 | 300.00 | 90.00 |
| 09/27/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 09/17/21. | 1.10 | 300.00 | 330.00 |
| 09/27/21 | David Judd | Updated analysis of updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.70 | 770.00 | 539.00 |
| 10/01/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 09/24/21. | 0.30 | 300.00 | 90.00 |
| 10/04/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 09/24/21. | 1.30 | 300.00 | 390.00 |
| 10/04/21 | David Judd | Continued analysis of updated weekly cash flow budget prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 10/06/21 | R. Todd Neilson | Reviewed budget and cash forecast for BSA. | 0.30 | 875.00 | 262.50 |



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|-------------|----------------|---|--------------|-------------|---------------|
| 10/07/21 | David Judd | Updated the historical BSA operating metrics analysis for the new 13-week cash flow budget as of 10/1/21, prepared by BSA. | 1.40 | 770.00 | 1,078.00 |
| 10/14/21 | David Judd | Analyzed updated weekly cash flow for 10/1/21, prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 10/18/21 | Shelby Chaffos | Updated budget variance in the cash flow analysis with the new 13-week forecast covering the period of 10/01/21 - 12/24/21. | 2.00 | 300.00 | 600.00 |
| 10/18/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 10/01/21. | 0.30 | 300.00 | 90.00 |
| 10/18/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 10/01/21. | 1.30 | 300.00 | 390.00 |
| 10/19/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 10/08/21. | 0.20 | 300.00 | 60.00 |
| 10/19/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 10/08/21. | 1.10 | 300.00 | 330.00 |
| 10/19/21 | David Judd | Analyzed updated weekly cash flow for 10/8/21, prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.20 | 770.00 | 154.00 |
| 10/25/21 | Shelby Chaffos | Updated weekly cash flow analysis for week 10/08/21. | 1.30 | 300.00 | 390.00 |
| 10/25/21 | Shelby Chaffos | Updated the weekly average cash flow analysis comparison analysis for 10/08/21. | 0.30 | 300.00 | 90.00 |
| 10/25/21 | David Judd | Analyzed updated weekly cash flow for 10/15/21, prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.50 | 770.00 | 385.00 |



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|---|----------------|---|--------------|-------------|------------------|
| 10/30/21 | David Judd | Analyzed updated weekly cash flow for 10/22/21, prepared by BSA to compare to the prior budgets provided pursuant to the BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| Total for Task Code 221.00 | | | 37.70 | | 18,107.50 |
| Task Code: 223.00 - Debtor Operations / Monitoring (Cash Management Reports) | | | | | |
| 08/09/21 | Shelby Chaffos | Analyzed disbursements for week 07/30/2021. | 0.70 | 300.00 | 210.00 |
| 08/09/21 | Shelby Chaffos | Analyzed receipts for week 07/30/2021. | 0.10 | 300.00 | 30.00 |
| 08/13/21 | Shelby Chaffos | Reviewed estimated disbursements for week 08/06/2021 including prepare analysis. | 0.20 | 300.00 | 60.00 |
| 08/13/21 | Shelby Chaffos | Analyzed disbursements for week 08/06/2021. | 0.40 | 300.00 | 120.00 |
| 08/13/21 | Shelby Chaffos | Analyzed receipts for week 08/06/2021. | 0.20 | 300.00 | 60.00 |
| 08/13/21 | Shelby Chaffos | Analyzed receipts for week 08/06/2021. | 0.20 | 300.00 | 60.00 |
| 08/13/21 | Shelby Chaffos | Reviewed estimated disbursements for week 08/13/2021 including prepare analysis. | 0.20 | 300.00 | 60.00 |
| 08/20/21 | Shelby Chaffos | Reviewed estimated disbursements for week 08/20/2021 including prepare analysis. | 0.20 | 300.00 | 60.00 |
| 08/20/21 | Shelby Chaffos | Reviewed estimated disbursements for week 08/13/2021 including prepare analysis. | 0.30 | 300.00 | 90.00 |
| 08/20/21 | Shelby Chaffos | Analyzed disbursements for week 08/13/2021. | 0.60 | 300.00 | 180.00 |
| 08/20/21 | Shelby Chaffos | Analyzed receipts for week 08/13/2021. | 0.30 | 300.00 | 90.00 |
| 08/30/21 | Shelby Chaffos | Analyzed disbursements for week 08/20/2021. | 0.50 | 300.00 | 150.00 |
| 08/30/21 | Shelby Chaffos | Analyzed receipts for week 08/20/2021. | 0.30 | 300.00 | 90.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 08/30/21 | Shelby Chaffos | Reviewed estimated disbursements for week 09/03/2021 including update analysis. | 0.30 | 300.00 | 90.00 |
| 08/30/21 | Shelby Chaffos | Reviewed estimated disbursements for week 08/27/2021 including update analysis. | 0.20 | 300.00 | 60.00 |
| 09/08/21 | Shelby Chaffos | Reviewed estimated disbursements for week 09/10/21 including update analysis. | 0.30 | 300.00 | 90.00 |
| 09/08/21 | Shelby Chaffos | Analyzed disbursements for week 08/27/21. | 0.70 | 300.00 | 210.00 |
| 09/08/21 | Shelby Chaffos | Analyzed receipts for week 08/27/21. | 0.40 | 300.00 | 120.00 |
| 09/10/21 | Shelby Chaffos | Analyzed disbursements for week 09/03/21. | 0.50 | 300.00 | 150.00 |
| 09/10/21 | Shelby Chaffos | Analyzed receipts for week 09/03/21. | 0.30 | 300.00 | 90.00 |
| 09/10/21 | Shelby Chaffos | Reviewed estimated disbursements for week 09/17/21 including update analysis. | 0.30 | 300.00 | 90.00 |
| 09/14/21 | Matthew Babcock | Met with BRG (DJ, SC) to analyze post-petition receipt and disbursement activity. | 1.00 | 655.00 | 655.00 |
| 09/14/21 | Shelby Chaffos | Spoke with BRG (MB, DJ) to discuss reconciling the weekly disbursement report with the cash report. | 1.00 | 300.00 | 300.00 |
| 09/14/21 | Shelby Chaffos | Reconciled 09/03/21 weekly disbursements to disbursement section of weekly actual cash flow report. | 1.30 | 300.00 | 390.00 |
| 09/14/21 | David Judd | Participated in call with BRG (MB, SC) regarding detailed receipt and disbursement activity. | 1.00 | 770.00 | 770.00 |
| 09/20/21 | Shelby Chaffos | Analyzed cash disbursements made to Local Councils for time period 04/10/2020 - 09/03/21. | 1.70 | 300.00 | 510.00 |
| 09/20/21 | Shelby Chaffos | Prepared a master Local Council list from the inconsistent vendor name in preparation for Local Council disbursement analysis. | 1.40 | 300.00 | 420.00 |



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|-----------------------------------|----------------|---|--------------|-------------|-----------------|
| 09/20/21 | David Judd | Reviewed cash disbursement analysis compared to actual cash flows for the week ended September 3, 2021. | 0.90 | 770.00 | 693.00 |
| 09/23/21 | Shelby Chaffos | Reviewed estimated disbursements for week 09/24/21. | 0.20 | 300.00 | 60.00 |
| 09/23/21 | Shelby Chaffos | Analyzed receipts for week 09/10/21. | 0.30 | 300.00 | 90.00 |
| 09/23/21 | Shelby Chaffos | Analyzed disbursements for week 09/10/21. | 0.40 | 300.00 | 120.00 |
| 09/27/21 | Shelby Chaffos | Reviewed estimated disbursements for week 10/01/21. | 0.20 | 300.00 | 60.00 |
| 09/27/21 | Shelby Chaffos | Analyzed receipts for week 09/17/21. | 0.20 | 300.00 | 60.00 |
| 09/27/21 | Shelby Chaffos | Analyzed disbursements for week 09/17/21. | 0.60 | 300.00 | 180.00 |
| 10/01/21 | Shelby Chaffos | Reviewed estimated disbursements for week 10/08/21. | 0.20 | 300.00 | 60.00 |
| 10/01/21 | Shelby Chaffos | Analyzed disbursements for week 09/24/21. | 0.60 | 300.00 | 180.00 |
| 10/01/21 | Shelby Chaffos | Analyzed receipts for week 09/24/21. | 0.20 | 300.00 | 60.00 |
| 10/08/21 | Shelby Chaffos | Reviewed estimated disbursements for week 10/15/21. | 0.10 | 300.00 | 30.00 |
| 10/15/21 | Shelby Chaffos | Reviewed estimated disbursements for week 10/22/21. | 0.20 | 300.00 | 60.00 |
| 10/18/21 | Shelby Chaffos | Reviewed estimated disbursements for week 10/01/21. | 0.20 | 300.00 | 60.00 |
| 10/18/21 | Shelby Chaffos | Analyzed disbursements for week 10/01/21. | 0.60 | 300.00 | 180.00 |
| 10/18/21 | Shelby Chaffos | Analyzed receipts for week 10/01/21. | 0.20 | 300.00 | 60.00 |
| 10/19/21 | Shelby Chaffos | Analyzed receipts for week 10/08/21. | 0.20 | 300.00 | 60.00 |
| 10/19/21 | Shelby Chaffos | Analyzed disbursements for week 10/08/21. | 0.50 | 300.00 | 150.00 |
| 10/25/21 | Shelby Chaffos | Reviewed estimated disbursements for week 10/29/21. | 0.10 | 300.00 | 30.00 |
| 10/25/21 | Shelby Chaffos | Analyzed disbursements for week 10/08/21. | 0.60 | 300.00 | 180.00 |
| 10/25/21 | Shelby Chaffos | Analyzed receipts for week 10/08/21. | 0.20 | 300.00 | 60.00 |
| Total for Task Code 223.00 | | | 21.30 | | 7,638.00 |



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|---|-----------------|---|--------------|-------------|---------------|
| Task Code: 224.00 - Debtor Operations / Monitoring (Shared Services Reports) | | | | | |
| 08/30/21 | Shelby Chaffos | Analyzed Shared Services Reports for July 2021. | 0.60 | 300.00 | 180.00 |
| 08/31/21 | Shelby Chaffos | Analyzed Shared Services Reports for June 2021. | 0.50 | 300.00 | 150.00 |
| 10/19/21 | Shelby Chaffos | Analyzed Shared Services Reports for August 2021. | 0.50 | 300.00 | 150.00 |
| 10/25/21 | Shelby Chaffos | Analyzed Shared Services Reports for September 2021. | 0.60 | 300.00 | 180.00 |
| Total for Task Code 224.00 | | | 2.20 | | 660.00 |
| Task Code: 303.00 - Asset Analysis (General - Local Councils) | | | | | |
| 08/03/21 | Shelby Chaffos | Reviewed Local Council batch of follow up asset document production for 08/04/2021. | 0.30 | 300.00 | 90.00 |
| 08/05/21 | David Judd | Prepared analysis of the actual June monthly youth membership for 2021 from the Greybook monthly report compared to projected membership for the same period. | 0.50 | 770.00 | 385.00 |
| 08/05/21 | David Judd | Prepared analysis of Local Council financial statements for the period June 30, 2021 compared to prior periods. | 0.60 | 770.00 | 462.00 |
| 08/09/21 | Matthew Babcock | Met with BRG (DJ, SC [partial call]) to analyze issues related to assessment of current Local Council assets. | 0.50 | 655.00 | 327.50 |
| 08/09/21 | Shelby Chaffos | Participated in partial call with BRG (MB, DJ) to discuss Local Council balance sheets. | 0.10 | 300.00 | 30.00 |
| 08/09/21 | Shelby Chaffos | Analyzed Local Council balance sheets. | 1.30 | 300.00 | 390.00 |
| 08/09/21 | David Judd | Participated in call with BRG (MB, SC [partial call]) regarding updates and assignments analyzing the Local Council financial statements. | 0.50 | 770.00 | 385.00 |
| 08/11/21 | Shelby Chaffos | Prepared Local Council balance sheets for further analysis (November 2019 and June 2021). | 1.20 | 300.00 | 360.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 08/11/21 | Karl Schliep | Analyzed Local Council balance sheets for November 2019 and June 2021 using Python script. | 1.60 | 435.00 | 696.00 |
| 08/16/21 | Shelby Chaffos | Reviewed Local Council batch of follow up asset document production for 08/16/2021. | 0.20 | 300.00 | 60.00 |
| 08/30/21 | R. Todd Neilson | Reviewed request for donations from Great West Council and transmittal to Counsel and BRG. | 0.60 | 875.00 | 525.00 |
| 08/31/21 | Shelby Chaffos | Reviewed batch of Local Council document production for 08/30/21. | 0.20 | 300.00 | 60.00 |
| 08/31/21 | David Judd | Prepared updated analysis of the actual July monthly youth membership for 2021 from the Greybook monthly report compared to projected membership for the same period. | 1.10 | 770.00 | 847.00 |
| 08/31/21 | David Judd | Prepared updated analysis of the actual and budgeted monthly registration fees for 2021 from the Greybook monthly report. | 0.90 | 770.00 | 693.00 |
| 09/02/21 | Shelby Chaffos | Reviewed batch of Local Council document production for 08/26/21. | 0.80 | 300.00 | 240.00 |
| 09/09/21 | Matthew Babcock | Updated analysis of excess Local Council net assets. | 0.40 | 655.00 | 262.00 |
| 09/10/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to Local Council net asset analysis. | 0.50 | 655.00 | 327.50 |
| 09/10/21 | David Judd | Participated in call with BRG (MB) regarding Local Council net contribution analysis. | 0.50 | 770.00 | 385.00 |
| 09/10/21 | David Judd | Analyzed the Local Council net contribution analysis to determine source of net asset amounts. | 1.30 | 770.00 | 1,001.00 |
| 09/13/21 | Matthew Babcock | Revised analysis of excess Local Council net assets. | 2.20 | 655.00 | 1,441.00 |
| 09/14/21 | Shelby Chaffos | Analyzed updated June 2021 Local Council balance sheets. | 0.70 | 300.00 | 210.00 |
| 09/16/21 | Shelby Chaffos | Compared current and previous June 2021 Local Council balance sheet data to identify variance. | 1.60 | 300.00 | 480.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 09/16/21 | Shelby Chaffos | Compared February 2021 and June 2021 Local Council balance sheet data to calculate change in net assets. | 1.80 | 300.00 | 540.00 |
| 09/16/21 | Shelby Chaffos | Met with BRG (KS) regarding python program for Local Council balance sheet analysis. | 0.80 | 300.00 | 240.00 |
| 09/16/21 | Karl Schliep | Met with BRG (SC) regarding python program for Local Council balance sheet analysis. | 0.80 | 435.00 | 348.00 |
| 09/17/21 | Shelby Chaffos | Compared June 2021 and July 2021 Local Council balance sheet data to calculate change in net assets. | 1.70 | 300.00 | 510.00 |
| 09/17/21 | Shelby Chaffos | Examined available Form 990 data in GuideStar for Evangeline Area Council. | 0.20 | 300.00 | 60.00 |
| 09/27/21 | Matthew Babcock | Prepared Local Council asset summary schedule in response to TCC Counsel request. | 0.30 | 655.00 | 196.50 |
| 09/28/21 | Matthew Babcock | Prepared updated Local Council asset summary schedule in response to TCC Counsel request. | 0.30 | 655.00 | 196.50 |
| 10/07/21 | David Judd | Prepared analysis of Local Council Other Assets including Beneficial Interests in Perpetual Trusts. | 0.90 | 770.00 | 693.00 |
| 10/11/21 | David Judd | Prepared analysis of Local Council Related Entities (Trusts, Foundations and Joint Ventures). | 2.70 | 770.00 | 2,079.00 |
| 10/18/21 | Matthew Babcock | Revised Local Council contribution analysis. | 2.40 | 655.00 | 1,572.00 |
| 10/18/21 | Matthew Babcock | Met with BRG (DJ, RS) in order to update dashboard analysis. | 1.70 | 655.00 | 1,113.50 |
| 10/18/21 | David Judd | Participated in call with BRG (MB, RS) in order to update the dashboard analysis. | 1.70 | 770.00 | 1,309.00 |
| 10/18/21 | David Judd | Evaluated issues related to Local Council contribution analysis. | 0.60 | 770.00 | 462.00 |
| 10/18/21 | Ray Strong | Attended call with BRG (MB, DJ) regarding updates to dashboards. | 1.70 | 705.00 | 1,198.50 |
| 10/19/21 | David Judd | Prepared updated Local Council cash and investment contribution template for the dashboard presentation. | 1.30 | 770.00 | 1,001.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/20/21 | Matthew Babcock | Met with BRG (DJ) in order to revise Local Council contribution/dashboard analysis. | 2.70 | 655.00 | 1,768.50 |
| 10/20/21 | Matthew Babcock | Updated Local Council contribution analysis. | 1.80 | 655.00 | 1,179.00 |
| 10/20/21 | David Judd | Participated in call with BRG (MB) regarding the updated Local Council contribution/dashboard analysis. | 2.70 | 770.00 | 2,079.00 |
| 10/21/21 | Ray Strong | Updated Local Council dashboards with revised claims data for sexual abuse claims type 4-6 claims. | 2.70 | 705.00 | 1,903.50 |
| 10/21/21 | Ray Strong | Updated Local Council tableau dashboard programming with additional survivor claims data. | 1.30 | 705.00 | 916.50 |
| 10/21/21 | Ray Strong | Developed additional Local Council tableau dashboards for Plan confirmation. | 2.10 | 705.00 | 1,480.50 |
| 10/21/21 | Ray Strong | Updated Local Council dashboards with revised claims data for sexual abuse claims type 1-3 claims. | 2.80 | 705.00 | 1,974.00 |
| 10/22/21 | Matthew Babcock | Analyzed issues related to Local Council ownership data presented in dashboard. | 0.30 | 655.00 | 196.50 |
| 10/22/21 | Matthew Babcock | Spoke with TCC Counsel (JS, JP) in regard to inquiries from Local Council related to ownership data presented in dashboard. | 0.10 | 655.00 | 65.50 |
| 10/22/21 | Matthew Babcock | Participated in a partial call with BRG (RS, DJ) in order to update Local Council dashboard analysis. | 1.00 | 655.00 | 655.00 |
| 10/22/21 | David Judd | Participated in call with BRG (MB, RS) in order to update the dashboard analysis. | 1.00 | 770.00 | 770.00 |
| 10/22/21 | Ray Strong | Developed additional Local Council tableau dashboards for Plan confirmation. | 1.70 | 705.00 | 1,198.50 |
| 10/22/21 | Ray Strong | Continued update of Local Council dashboards with revised claims data for sexual abuse claims type 4-6 claims. | 2.90 | 705.00 | 2,044.50 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/22/21 | Ray Strong | Continued update of Local Council dashboards with revised claims data for sexual abuse claims type 1-3 claims. | 2.60 | 705.00 | 1,833.00 |
| 10/22/21 | Ray Strong | Revised Local Council tableau dashboard programming with additional survivor claims data. | 2.10 | 705.00 | 1,480.50 |
| 10/22/21 | Ray Strong | Attended call with BRG (DJ, MB) regarding updates to the Local Council dashboards for Plan confirmation. | 1.00 | 705.00 | 705.00 |
| 10/23/21 | Ray Strong | Continued update of Local Council dashboards with revised claims data for sexual abuse claims type 1-3 claims. | 1.80 | 705.00 | 1,269.00 |
| 10/23/21 | Ray Strong | Continued update of Local Council dashboards with revised claims data for sexual abuse claims type 4-6 claims. | 2.30 | 705.00 | 1,621.50 |
| 10/25/21 | Matthew Babcock | Updated dashboard analysis. | 0.80 | 655.00 | 524.00 |
| 10/25/21 | David Judd | Updated membership analysis for September 2021 data to show impact of new registrations. | 0.40 | 770.00 | 308.00 |
| 10/26/21 | Matthew Babcock | Continued revision of Local Council contribution analysis (Scout Shops/Service Centers). | 1.90 | 655.00 | 1,244.50 |
| 10/26/21 | Matthew Babcock | Met with BRG (DJ, RS) in order to update dashboards. | 1.20 | 655.00 | 786.00 |
| 10/26/21 | Shelby Chaffos | Analyzed available Forms 990 in GuideStar for Orange County Council. | 0.20 | 300.00 | 60.00 |
| 10/26/21 | David Judd | Participated in call with BRG (MB, RS) in order to update the dashboard analysis. | 1.20 | 770.00 | 924.00 |
| 10/26/21 | Ray Strong | Attended call with BRG (MB, DJ) regarding updates to Local Council dashboards in preparation for Plan confirmation hearing. | 1.20 | 705.00 | 846.00 |
| 10/26/21 | Ray Strong | Updated claims analysis for Local Council dashboards in preparation for Plan confirmation hearing. | 1.20 | 705.00 | 846.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 10/26/21 | Ray Strong | Analyzed contribution data/programming in Local Council dashboards updates. | 2.40 | 705.00 | 1,692.00 |
| 10/27/21 | Matthew Babcock | Met with BRG (RS) in order to revise dashboard analysis. | 0.30 | 655.00 | 196.50 |
| 10/27/21 | Matthew Babcock | Updated Local Council dashboard analysis. | 0.40 | 655.00 | 262.00 |
| 10/27/21 | David Judd | Prepared updated analysis of Local Council cash and investment contribution to be included in the new dashboards (Local Councils L250 through L412). | 1.10 | 770.00 | 847.00 |
| 10/27/21 | David Judd | Prepared updated analysis of Local Council cash and investment contribution to be included in the new dashboards (Local Councils L100 through L250). | 0.90 | 770.00 | 693.00 |
| 10/27/21 | David Judd | Prepared updated analysis of Local Council cash and investment contribution to be included in the new dashboards (Local Councils L001 through L100). | 1.20 | 770.00 | 924.00 |
| 10/27/21 | Ray Strong | Attended call with BRG (MB) regarding updates to Local Council dashboards in preparation for Plan confirmation hearing. | 0.30 | 705.00 | 211.50 |
| 10/27/21 | Ray Strong | Analyzed contribution data/programming in Local Council dashboards updates. | 1.20 | 705.00 | 846.00 |
| 10/28/21 | Matthew Babcock | Met with BRG (DJ, RS) in order to updated Local Council dashboards. | 0.60 | 655.00 | 393.00 |
| 10/28/21 | David Judd | Participated in call with BRG (MB, RS) in order to update the dashboard analysis. | 0.60 | 770.00 | 462.00 |
| 10/28/21 | David Judd | Prepared updated analysis of Local Council cash and investment contribution to be included in the new dashboards (Local Councils L583 through L802). | 1.60 | 770.00 | 1,232.00 |



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|-----------------------------------|-----------------|--|---------------|-------------|------------------|
| 10/28/21 | David Judd | Prepared updated analysis of Local Council cash and investment contribution to be included in the new dashboards (Local Councils L413 through L583). | 1.30 | 770.00 | 1,001.00 |
| 10/28/21 | David Judd | Prepared analysis of Local Council cash contribution to be uploaded to the new Dashboards. | 0.90 | 770.00 | 693.00 |
| 10/28/21 | Ray Strong | Attended call with BRG (MB, DJ) regarding updates to Local Council dashboards in preparation for Plan confirmation hearing. | 0.60 | 705.00 | 423.00 |
| 10/28/21 | Ray Strong | Analyzed contribution data/programming in Local Council dashboards updates. | 2.80 | 705.00 | 1,974.00 |
| 10/29/21 | Matthew Babcock | Revised Local Council contribution analysis (cash and investments). | 1.90 | 655.00 | 1,244.50 |
| 10/29/21 | David Judd | Prepared analysis of Local Council cash contribution to be uploaded to the new Dashboards. | 2.40 | 770.00 | 1,848.00 |
| 10/29/21 | David Judd | Reviewed the response to Local Council objections to the use of proposed dashboards. | 0.70 | 770.00 | 539.00 |
| 10/29/21 | David Judd | Prepared final version of the Local Council cash contribution analysis for inclusion in the updated dashboards. | 0.80 | 770.00 | 616.00 |
| 10/29/21 | Ray Strong | Updated database tables for Local Council dashboard updates in preparation for Plan confirmation. | 1.70 | 705.00 | 1,198.50 |
| 10/29/21 | Ray Strong | Analyzed real estate data for updates to Local Council dashboards in preparation for Plan confirmation. | 1.30 | 705.00 | 916.50 |
| 10/29/21 | Ray Strong | Analyzed contribution analysis/data for updates to Local Council dashboards in preparation for Plan confirmation hearing. | 2.10 | 705.00 | 1,480.50 |
| Total for Task Code 303.00 | | | 104.60 | | 69,547.50 |



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|--|------------------------|---|--------------|-------------|---------------|
| Task Code: 333.00 - Asset Analysis (Real Property - Local Councils) | | | | | |
| 08/02/21 | R. Todd Neilson | Reviewed CBRE data containing 32 valuations as provided to parties concerning possible update of valuations for mediation. | 2.10 | 875.00 | 1,837.50 |
| 08/02/21 | R. Todd Neilson | Reviewed requests to amend valuations in order to update 23 properties as requested by BSA and analysis of timing. | 0.50 | 875.00 | 437.50 |
| 08/02/21 | R. Todd Neilson | Participated in discussion with A&M (CB) to review request for update of valuation process. | 0.40 | 875.00 | 350.00 |
| 08/02/21 | R. Todd Neilson | Reviewed request from staff regarding transmittal of Keen valuation data. | 0.40 | 875.00 | 350.00 |
| 08/02/21 | R. Todd Neilson | Prepared communication to CBRE (TB, DB) outlining parameters of possible new engagement for revision or update of previously issued valuations. | 1.20 | 875.00 | 1,050.00 |
| 08/02/21 | Christina Tergevorkian | Reviewed CBRE and Keen Local Council valuation reports. | 1.50 | 355.00 | 532.50 |
| 08/03/21 | Matthew Babcock | Analyzed Local Council real estate requiring onsite appraisals. | 1.30 | 655.00 | 851.50 |
| 08/03/21 | Matthew Babcock | Spoke with TCC Counsel (JL) in regard to parameters of new appraisals engagement. | 0.40 | 655.00 | 262.00 |
| 08/03/21 | Matthew Babcock | Spoke with CBRE (DB) in regard to Local Council real estate requiring onsite appraisals. | 0.70 | 655.00 | 458.50 |
| 08/03/21 | R. Todd Neilson | Reviewed invoices from CBRE on longitude and latitude reports and possible payment timing. | 0.20 | 875.00 | 175.00 |
| 08/03/21 | R. Todd Neilson | Reviewed individual valuations as provided, including Keen valuation on New York Property. | 0.60 | 875.00 | 525.00 |
| 08/03/21 | R. Todd Neilson | Prepared communications regarding fee examiner requests for CBRE. | 0.20 | 875.00 | 175.00 |
| 08/03/21 | R. Todd Neilson | Participated in discussions with CBRE (DB) regarding onsite appraisals for Local Council Real Estate. | 0.70 | 875.00 | 612.50 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 08/03/21 | R. Todd Neilson | Participated in discussions with TCC Counsel (JL) as to parameters of new engagement to update appraisals of CBRE. | 0.40 | 875.00 | 350.00 |
| 08/03/21 | R. Todd Neilson | Reviewed responses from CBRE as to contracting, timing, payment process and communication channels and response. | 0.40 | 875.00 | 350.00 |
| 08/03/21 | Christina Tergevorkian | Performed periodic analysis of Local Council scout camps / properties for sale. | 0.50 | 355.00 | 177.50 |
| 08/04/21 | Matthew Babcock | Spoke with TCC Counsel (JL) in regard to Local Council real estate requiring onsite appraisals. | 0.60 | 655.00 | 393.00 |
| 08/04/21 | R. Todd Neilson | Participated in call with TCC Counsel (JL) regarding amended engagement from BSA for CBRE. | 0.60 | 875.00 | 525.00 |
| 08/04/21 | R. Todd Neilson | Analyzed valuation reports as provided by Keen. | 0.30 | 875.00 | 262.50 |
| 08/04/21 | R. Todd Neilson | Reviewed communication from CBRE (TB) as to revised engagement and preparation of list of particulars to be provided from Local Councils as well as timing. | 0.50 | 875.00 | 437.50 |
| 08/04/21 | R. Todd Neilson | Participated in call with TCC Counsel (JL) to review format and timing of new appraisals. | 0.60 | 875.00 | 525.00 |
| 08/04/21 | R. Todd Neilson | Reviewed request from A&M (CB) as to materials which are going to be provided from JLL, including payments, reports and timing. | 0.40 | 875.00 | 350.00 |
| 08/04/21 | R. Todd Neilson | Coordinated valuation process with BSA and others to make certain both JLL and CBRE are working together on the same format structure, content and timing. | 0.70 | 875.00 | 612.50 |
| 08/04/21 | R. Todd Neilson | Reviewed communication from A&M (DB) as to issue of formal appraisal versus Summary Report. | 0.30 | 875.00 | 262.50 |
| 08/04/21 | R. Todd Neilson | Examined contents in files for Camp Wakpominnee as valued by Keen. | 0.40 | 875.00 | 350.00 |



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|-------------|------------------------|--|--------------|-------------|---------------|
| 08/04/21 | Christina Tergevorkian | Reviewed Local Council documents related to Camp Wakpominee in preparation for CBRE valuation. | 0.30 | 355.00 | 106.50 |
| 08/05/21 | Matthew Babcock | Spoke with Ad Hoc Counsel (JC), BSA Counsel (BW), A&M (CB, BW), and TCC Counsel (JL) in regard to onsite appraisal process. | 0.50 | 655.00 | 327.50 |
| 08/05/21 | R. Todd Neilson | Prepared for conference call to discuss parameters and coordination of valuations from JLL and CBRE including prior reports and comparison. | 0.80 | 875.00 | 700.00 |
| 08/05/21 | R. Todd Neilson | Prepared communication to all parties on call detailing specific requests from CBRE as to Local Council data. | 0.40 | 875.00 | 350.00 |
| 08/05/21 | R. Todd Neilson | Participated in call with BSA, A&M, and TCC Counsel to discuss the need to coordinate efforts on appraisals and procedures as well as timing to do so. | 0.50 | 875.00 | 437.50 |
| 08/06/21 | R. Todd Neilson | Reviewed timing requirements for preparation of adjusted valuations. | 0.60 | 875.00 | 525.00 |
| 08/10/21 | R. Todd Neilson | Reviewed 32 properties list as supplied by BSA for possible on-site appraisals from BSA for CBRE. | 0.70 | 875.00 | 612.50 |
| 08/10/21 | R. Todd Neilson | Reviewed preliminary analysis of properties on list of 32. | 0.40 | 875.00 | 350.00 |
| 08/10/21 | R. Todd Neilson | Prepared communication to TCC Counsel (JL) concerning timeline for creation of on-site appraisals. | 0.80 | 875.00 | 700.00 |
| 08/11/21 | Matthew Babcock | Evaluated issues related to properties identified for initial appraisals (including update of correspondence identifying additional documentation/information required from Local Councils). | 1.20 | 655.00 | 786.00 |
| 08/11/21 | Matthew Babcock | Spoke with BRG (TN, DJ) in regard to process/issues related to previously unappraised Local Council properties. | 0.50 | 655.00 | 327.50 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 08/11/21 | Matthew Babcock | Met with BRG (DJ) to analyze Local Council properties identified for re-appraisal by CBRE and properties identified for initial appraisals (including identification of additional documentation/information required from Local Councils). | 1.10 | 655.00 | 720.50 |
| 08/11/21 | David Judd | Participated in call with BRG (MB, TN) regarding the real property appraisals for Local Council Contributed property. | 0.50 | 770.00 | 385.00 |
| 08/11/21 | David Judd | Participated in call with BRG (MB) regarding the real property appraisals for Local Council Contributed Property. | 1.10 | 770.00 | 847.00 |
| 08/11/21 | R. Todd Neilson | Reviewed Term Sheet as it relates to procedures for valuations. | 0.40 | 875.00 | 350.00 |
| 08/11/21 | R. Todd Neilson | Reviewed response received from A&M (CB) listing properties and appraisal results from Local Councils. | 0.60 | 875.00 | 525.00 |
| 08/11/21 | R. Todd Neilson | Reviewed response from A&M (JC) as to comments made concerning inadequacies in ongoing operational issues with Local Councils in regards to deficiencies in appraisal procedures. | 0.50 | 875.00 | 437.50 |
| 08/11/21 | R. Todd Neilson | Prepared response to A&M (CB, JC) concerning initial procedures as employed by Local Councils. | 0.70 | 875.00 | 612.50 |
| 08/11/21 | R. Todd Neilson | Prepared communication to BRG (MB, DJ) outlining deficiencies of requests and tentative procedures as proposed by Local Councils. | 0.50 | 875.00 | 437.50 |
| 08/11/21 | R. Todd Neilson | Participated in call with BRG (MB, DJ) regarding Local Council valuations. | 0.50 | 875.00 | 437.50 |
| 08/16/21 | Matthew Babcock | Spoke with BRG (CT) in regard to Local Council real estate sales activity. | 0.60 | 655.00 | 393.00 |
| 08/16/21 | Christina Tergevorkian | Reviewed newly uploaded documents from the Seneca Waterways Local Council and updated the master real estate file. | 0.50 | 355.00 | 177.50 |



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|-------------|------------------------|--|--------------|-------------|---------------|
| 08/16/21 | Christina Tergevorkian | Evaluated recent Local Council scout camp / property sales. | 1.40 | 355.00 | 497.00 |
| 08/16/21 | Christina Tergevorkian | Spoke with BRG (MB) to discuss Camp Mahonegon property sale. | 0.60 | 355.00 | 213.00 |
| 08/17/21 | Matthew Babcock | Evaluated issues related to potential sale of Camp Mahonegon. | 0.30 | 655.00 | 196.50 |
| 08/17/21 | R. Todd Neilson | Reviewed response by CBRE and estimates as to cost for completion of subsequent on-site appraisals. | 0.40 | 875.00 | 350.00 |
| 08/17/21 | R. Todd Neilson | Reviewed requests regarding payment of Latitude and Longitude and mapping agreement as well as timing of payment. | 0.30 | 875.00 | 262.50 |
| 08/19/21 | R. Todd Neilson | Corresponded with Counsel and BRG as to setting up of new on-site appraisals. | 0.50 | 875.00 | 437.50 |
| 08/19/21 | R. Todd Neilson | Reviewed decision regarding timing and format of mapping invoice payment. | 0.20 | 875.00 | 175.00 |
| 08/19/21 | R. Todd Neilson | Corresponded with BSA attorneys via email regarding arrangements for continued on-site appraisals by CBRE including finalizing of new CBRE list. | 0.60 | 875.00 | 525.00 |
| 08/19/21 | Christina Tergevorkian | Reviewed Local Council properties for sale and updates master real estate file. | 0.30 | 355.00 | 106.50 |
| 08/20/21 | Matthew Babcock | Spoke with BRG (TN) and CBRE (TB, DB) in regard to Local Council on-site appraisals and related case issues. | 1.00 | 655.00 | 655.00 |
| 08/20/21 | Matthew Babcock | Analyzed properties identified by Local Councils requiring on-site appraisals, including comparison of original list and updated list of properties. | 1.10 | 655.00 | 720.50 |
| 08/20/21 | R. Todd Neilson | Participated in call with BRG (MB) to discuss the steps to finalize the renewed CBRE on-site appraisals. | 1.00 | 875.00 | 875.00 |
| 08/20/21 | R. Todd Neilson | Reviewed proposed contract between CBRE and the individual Local Councils and submittal of contract to TCC Counsel (JL) for comments. | 0.40 | 875.00 | 350.00 |



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|-------------|------------------------|--|--------------|-------------|---------------|
| 08/20/21 | Christina Tergevorkian | Reviewed Local Council properties for sale and updates master real estate file. | 0.40 | 355.00 | 142.00 |
| 08/21/21 | R. Todd Neilson | Reviewed newly revised on-site appraisals as provided by A&M (CB) and preparation of recap of totals and comparative analysis to prior schedules. | 0.50 | 875.00 | 437.50 |
| 08/21/21 | R. Todd Neilson | Prepared correspondence to BRG (MB) regarding total values in revised on-site appraisals and issues related to amounts of assets in comparison to \$200 million. | 0.40 | 875.00 | 350.00 |
| 08/23/21 | R. Todd Neilson | Reviewed communications from A&M (CB) concerning LC onsite appraisals list to be filed in BOX. | 0.40 | 875.00 | 350.00 |
| 08/23/21 | R. Todd Neilson | Reviewed response from CBRE regarding intended distribution of lists. | 0.30 | 875.00 | 262.50 |
| 08/23/21 | R. Todd Neilson | Reviewed TCC Counsel (JL) suggested changes and transmittal to CBRE. | 0.40 | 875.00 | 350.00 |
| 08/24/21 | R. Todd Neilson | Reviewed procedure list from CBRE and TCC Counsel (JL) and directions as to transmittal to various parties. | 0.60 | 875.00 | 525.00 |
| 08/26/21 | R. Todd Neilson | Reviewed requests for updates on progress with Local Council and discussions as to timing. | 0.40 | 875.00 | 350.00 |
| 08/27/21 | R. Todd Neilson | Reviewed update on progress by CBRE as to valuation proposals with Councils and requests for additional valuations beyond initial list. | 0.40 | 875.00 | 350.00 |
| 08/31/21 | R. Todd Neilson | Prepared communications to A&M (CB) on Box valuation recipients. | 0.30 | 875.00 | 262.50 |
| 08/31/21 | Christina Tergevorkian | Examined Local Council scout camp / property sales. | 0.30 | 355.00 | 106.50 |
| 09/01/21 | R. Todd Neilson | Reviewed requests to amend valuations in order to update 23 properties as requested by BSA and analysis of timing. | 0.20 | 875.00 | 175.00 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 09/03/21 | R. Todd Neilson | Reviewed CBRE data production containing 32 valuations as provided to parties concerning possible update of valuations for mediation. | 0.40 | 875.00 | 350.00 |
| 09/03/21 | R. Todd Neilson | Prepared communication to CBRE (TB, DB) outlining parameters of possible new engagement for revision or update of previously issued valuations. | 0.20 | 875.00 | 175.00 |
| 09/03/21 | R. Todd Neilson | Coordinated transmittal of valuations (including Keen valuation). | 0.20 | 875.00 | 175.00 |
| 09/03/21 | R. Todd Neilson | Participated in discussion with A&M (CB) to review request for update of valuation process. | 0.30 | 875.00 | 262.50 |
| 09/03/21 | Christina Tergevorkian | Analyzed Local Council LC_553 through LC_556 camp files including updating the camp file index. | 1.80 | 355.00 | 639.00 |
| 09/03/21 | Christina Tergevorkian | Analyzed Local Council LC_557 through LC_561 camp files including updating the camp file index. | 2.00 | 355.00 | 710.00 |
| 09/11/21 | R. Todd Neilson | Evaluated parameters of new engagement to update CBRE valuations. | 0.30 | 875.00 | 262.50 |
| 09/13/21 | Matthew Babcock | Spoke with BRG (TN, DJ) in regard to Local Council real estate analysis/appraisals. | 0.40 | 655.00 | 262.00 |
| 09/13/21 | David Judd | Participated in call with BRG (MB, TN) regarding real property valuations. | 0.40 | 770.00 | 308.00 |
| 09/13/21 | R. Todd Neilson | Reviewed communications from fee examiner regarding CBRE. | 0.40 | 875.00 | 350.00 |
| 09/13/21 | R. Todd Neilson | Participated in discussion with BRG (DJ, MB) regarding Local Council real estate valuations. | 0.40 | 875.00 | 350.00 |
| 09/13/21 | R. Todd Neilson | Reviewed responses from CBRE as to contracting, timing, payment process and communication channels and response. | 0.30 | 875.00 | 262.50 |
| 09/13/21 | Ray Strong | Evaluated Debtor CBRE real estate valuation requests for Local Council properties. | 0.20 | 705.00 | 141.00 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 09/14/21 | R. Todd Neilson | Examined invoices from CBRE on mapping analysis (including possible payment timing). | 0.30 | 875.00 | 262.50 |
| 09/14/21 | R. Todd Neilson | Reviewed CBRE and Keen valuations. | 0.40 | 875.00 | 350.00 |
| 09/14/21 | Christina Tergevorkian | Analyzed Local Council scout camp / properties recently identified for sale. | 0.80 | 355.00 | 284.00 |
| 09/17/21 | R. Todd Neilson | Reviewed communication from CBRE (TB) as to revised engagement and preparation of list of particulars to be provided from Local Councils as well as timing. | 0.80 | 875.00 | 700.00 |
| 09/17/21 | Christina Tergevorkian | Analyzed Local Council scout camps for sale for the Inland Northwest and Jersey Shore councils. | 1.00 | 355.00 | 355.00 |
| 09/17/21 | Christina Tergevorkian | Reviewed JLL valuation reports relating to properties for the Connecticut Yankee, Sequoia, and Ventura County Local Councils. | 0.60 | 355.00 | 213.00 |
| 09/20/21 | R. Todd Neilson | Reviewed request from A&M (CB) regarding materials which are going to be provided from JLL, including payments, reports and timing. | 0.40 | 875.00 | 350.00 |
| 09/20/21 | Christina Tergevorkian | Analyzed Local Council scout camps for sale for the Twin Rivers council. | 0.80 | 355.00 | 284.00 |
| 09/21/21 | R. Todd Neilson | Reviewed communications from CBRE (DB) as to issue of formal appraisal versus Summary Report. | 0.30 | 875.00 | 262.50 |
| 09/22/21 | R. Todd Neilson | Coordinated with BSA and others to make certain both JLL and CBRE are working together on the same format structure, content and timing. | 0.40 | 875.00 | 350.00 |
| 09/22/21 | R. Todd Neilson | Coordinated analysis of files for Camp Wakpominnee as valued by Keen. | 0.80 | 875.00 | 700.00 |
| 09/23/21 | R. Todd Neilson | Analyzed valuation reports as provided by Keen in order to prepare for submittal to CBRE. | 0.40 | 875.00 | 350.00 |
| 09/30/21 | R. Todd Neilson | Analyzed issues related to format / timing of new CBRE valuations. | 1.40 | 875.00 | 1,225.00 |
| 10/01/21 | Matthew Babcock | Updated analysis of Local Council real estate, including historical sales activity. | 1.60 | 655.00 | 1,048.00 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 10/01/21 | R. Todd Neilson | Evaluated issues related to sale/leaseback analysis. | 0.30 | 875.00 | 262.50 |
| 10/05/21 | Matthew Babcock | Spoke with CBRE (DB) and BRG (DJ) in regard to real estate analysis updates. | 0.80 | 655.00 | 524.00 |
| 10/05/21 | David Judd | Participated in call with BRG (MB) and CBRE (DB) regarding the mapping updates. | 0.80 | 770.00 | 616.00 |
| 10/05/21 | Christina Tergevorkian | Analyzed Local Council scout camps for sale for the Allegheny Highlands, Cimarron, and Heart of New England Council. | 0.80 | 355.00 | 284.00 |
| 10/06/21 | Matthew Babcock | Met with BRG (CT) in regard to differences in JLL valuations included in Local Council real estate analysis. | 0.60 | 655.00 | 393.00 |
| 10/06/21 | Christina Tergevorkian | Met with BRG (MB) to discuss Disclosure Statement exhibit 2 on Local Council JLL property valuations. | 0.60 | 355.00 | 213.00 |
| 10/08/21 | R. Todd Neilson | Conducted further review of sale/leaseback issues for BSA Councils. | 0.20 | 875.00 | 175.00 |
| 10/11/21 | R. Todd Neilson | Reviewed sale leaseback arrangements in preparation for conference calls. | 0.30 | 875.00 | 262.50 |
| 10/12/21 | R. Todd Neilson | Reviewed Master Mortgage case and Armendaris Ranch applicability. | 0.20 | 875.00 | 175.00 |
| 10/13/21 | Matthew Babcock | Spoke with CBRE (DZ, TB, AL) and BRG (TN, DJ) in regard to sale-lease back analysis. | 1.00 | 655.00 | 655.00 |
| 10/13/21 | David Judd | Participated in call with BRG (MB, TN) and CBRE (TB, LA, DZ) regarding issues related to sale/leaseback of Scout Service Centers. | 1.00 | 770.00 | 770.00 |
| 10/13/21 | R. Todd Neilson | Participated in call with BRG (MB, DJ, RS) regarding sale leaseback provisions. | 1.00 | 875.00 | 875.00 |
| 10/14/21 | Christina Tergevorkian | Analyzed Local Council scout camps for sale for the Pine Tree and Sioux Councils. | 0.80 | 355.00 | 284.00 |
| 10/15/21 | Matthew Babcock | Updated Local Council contribution analysis (cash, investments and real estate). | 1.90 | 655.00 | 1,244.50 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 10/17/21 | R. Todd Neilson | Reviewed appraisal of 843 acre portion of Goshen in Goshen VA. | 0.30 | 875.00 | 262.50 |
| 10/17/21 | Christina Tergevorkian | Identified Local Council properties to be updated in master real estate file. | 0.80 | 355.00 | 284.00 |
| 10/18/21 | Shelby Chaffos | Updated CBRE mapping analysis relating to Local Council December 2020 membership data. | 0.90 | 300.00 | 270.00 |
| 10/18/21 | Christina Tergevorkian | Analyzed CBRE and JLL valuation reports on Local Council properties. | 2.00 | 355.00 | 710.00 |
| 10/19/21 | Matthew Babcock | Updated Local Council contribution analysis (real estate). | 1.20 | 655.00 | 786.00 |
| 10/19/21 | Matthew Babcock | Analyzed Local Council camps proximity to other camps. | 0.50 | 655.00 | 327.50 |
| 10/19/21 | Matthew Babcock | Met with BRG (DJ, SC, CT) in order to analyze Local Council camps (including proximity to other camps). | 0.70 | 655.00 | 458.50 |
| 10/19/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L129, L138, L141, L144). | 1.50 | 300.00 | 450.00 |
| 10/19/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L117, L127). | 1.40 | 300.00 | 420.00 |
| 10/19/21 | Shelby Chaffos | Met with BRG (MB, DJ, TH) in order to discuss Local Council camp analysis. | 0.70 | 300.00 | 210.00 |
| 10/19/21 | Tasha Hatton | Met with BRG (DJ, MB, SC) to analyze Local Council Camps including proximity to other camps. | 0.70 | 265.00 | 185.50 |
| 10/19/21 | David Judd | Met with BRG (MB, SC, TH) regarding the Local Council camps with proximity to other camps. | 0.70 | 770.00 | 539.00 |
| 10/20/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L456, L660, L702, L145, L156). | 2.20 | 300.00 | 660.00 |
| 10/20/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (M224). | 0.80 | 300.00 | 240.00 |
| 10/20/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L157, L160, L162, L165, L192, L194, L197, L198). | 2.50 | 300.00 | 750.00 |
| 10/20/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L204, L205, L209, L211, L212, L213, L214, L215). | 2.30 | 300.00 | 690.00 |



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| <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-------------|-----------------|---|--------------|-------------|---------------|
| 10/20/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L013, L016, L018). | 0.30 | 265.00 | 79.50 |
| 10/20/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps. (L010, L011). | 0.20 | 265.00 | 53.00 |
| 10/20/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L001, L003, L004, L005, L006). | 1.20 | 265.00 | 318.00 |
| 10/20/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L023, L027, L030, L031, L032, L035, L039, L045, L047, L049, L051, L053, L057, L058, L059, M033, M055). | 2.30 | 265.00 | 609.50 |
| 10/20/21 | R. Todd Neilson | Examined valuation report for Boy Scout Camp in Travelers Rest, South Carolina. | 0.30 | 875.00 | 262.50 |
| 10/21/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L224, L230, L234). | 2.40 | 300.00 | 720.00 |
| 10/21/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L227, L251, L082). | 2.80 | 300.00 | 840.00 |
| 10/21/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L220, L221, L216, L218, L780, L250, L283). | 2.90 | 300.00 | 870.00 |
| 10/21/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps. (L091, L092, L093, L095, L096, L098). | 2.20 | 265.00 | 583.00 |
| 10/22/21 | Matthew Babcock | Met with BRG (DJ) in order to analyze Local Council camp utilization/capacity. | 0.70 | 655.00 | 458.50 |
| 10/22/21 | Matthew Babcock | Analyzed Local Council camps including utilization, capacity, membership trends, etc. | 0.70 | 655.00 | 458.50 |
| 10/22/21 | Matthew Babcock | Analyzed Local Council camp competition including proximity of camps. | 1.10 | 655.00 | 720.50 |
| 10/22/21 | Matthew Babcock | Analyzed Local Council camp property evaluations. | 2.80 | 655.00 | 1,834.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/22/21 | Matthew Babcock | Continued analysis of Local Council camp property evaluations. | 2.90 | 655.00 | 1,899.50 |
| 10/22/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L283, L286, L296, L299, L306, L307, L311, L312, L653). | 2.40 | 300.00 | 720.00 |
| 10/22/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L302, L303 L304, L6691, L748, L315). | 1.90 | 300.00 | 570.00 |
| 10/22/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L070, L414, L415, L416, L420, L421, L424, L425, L426, L427). | 2.90 | 300.00 | 870.00 |
| 10/22/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L100, L101, M099). | 0.70 | 265.00 | 185.50 |
| 10/22/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps. (L133, L172, L173, L177, L178). | 0.80 | 265.00 | 212.00 |
| 10/22/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps. (L081, L106, L107, L638). | 2.10 | 265.00 | 556.50 |
| 10/22/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L083, L084, L085, L087, L088, L664, L773, M089). | 1.30 | 265.00 | 344.50 |
| 10/22/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L104). | 0.30 | 265.00 | 79.50 |
| 10/22/21 | David Judd | Participated in call with BRG (MB) regarding Local Council camp capacity. | 0.70 | 770.00 | 539.00 |
| 10/22/21 | R. Todd Neilson | Examined Camp Balboa appraisal, including materials received from San Diego City. | 0.40 | 875.00 | 350.00 |
| 10/22/21 | R. Todd Neilson | Prepared response regarding ownership issues on Camp Balboa. | 0.30 | 875.00 | 262.50 |
| 10/25/21 | Matthew Babcock | Met with CBRE (TB, DB, AL, RN) and BRG (DJ) in order to discuss potential real estate analysis to be performed by CBRE. | 0.80 | 655.00 | 524.00 |
| 10/25/21 | Matthew Babcock | Revised Local Council contribution analysis (real estate). | 1.40 | 655.00 | 917.00 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 10/25/21 | Sarita Bhattacharya | Met with BRG (SC, TH) to discuss the Local Council camp competition analysis. | 0.60 | 385.00 | 231.00 |
| 10/25/21 | Sarita Bhattacharya | Analyzed Local Council camps proximity to other camps (M546). | 2.70 | 385.00 | 1,039.50 |
| 10/25/21 | Shelby Chaffos | Spoke with BRG (SB, TH) relating to the Local Council camp competition analysis. | 0.60 | 300.00 | 180.00 |
| 10/25/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps. (L330, L066, L069, L072). | 2.40 | 300.00 | 720.00 |
| 10/25/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L060, L061, L062, L063). | 0.90 | 265.00 | 238.50 |
| 10/25/21 | Tasha Hatton | Spoke with BRG (SB, SC) relating to the Local Council camp competition analysis. | 0.60 | 265.00 | 159.00 |
| 10/25/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L106, L107). | 0.50 | 265.00 | 132.50 |
| 10/25/21 | David Judd | Participated in call with BRG (MB) and CBRE (TB, LA, DB, DZ) regarding issues related to real property data related to liquidation. | 0.80 | 770.00 | 616.00 |
| 10/25/21 | Christina Tergevorkian | Reviewed emails regarding notice of Local Council property sales. | 1.40 | 355.00 | 497.00 |
| 10/25/21 | Christina Tergevorkian | Updated analysis of Local Council properties that are for sale or have been sold in 2020 and 2021. | 2.60 | 355.00 | 923.00 |
| 10/26/21 | Matthew Babcock | Revised Local Council contribution analysis (Scout Shops/Service Centers). | 2.40 | 655.00 | 1,572.00 |
| 10/26/21 | Matthew Babcock | Revised Local Council contribution analysis (Camps). | 2.80 | 655.00 | 1,834.00 |
| 10/26/21 | Matthew Babcock | Updated analysis of Local Council camp competition (location/proximity to other camps). | 0.80 | 655.00 | 524.00 |
| 10/26/21 | Sarita Bhattacharya | Analyzed Local Council camps proximity to other camps (L557, L560, L695, L733). | 2.40 | 385.00 | 924.00 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 10/26/21 | Shelby Chaffos | Continued to analyze Local Council camps proximity to other camps. (L230, L330, M227). | 2.60 | 300.00 | 780.00 |
| 10/26/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L333, L341, L347, L358, L690, L640). | 2.90 | 300.00 | 870.00 |
| 10/26/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L333, L347, L358). | 1.60 | 300.00 | 480.00 |
| 10/26/21 | R. Todd Neilson | Reviewed updated analysis regarding Camp Balboa ownership. | 0.40 | 875.00 | 350.00 |
| 10/26/21 | R. Todd Neilson | Evaluated issues related to Camp Balboa ownership. | 0.30 | 875.00 | 262.50 |
| 10/26/21 | Christina Tergevorkian | Analyzed Local Council scout camps for sale as of 10/26/21. | 0.50 | 355.00 | 177.50 |
| 10/27/21 | Matthew Babcock | Met with BRG (DJ) in order to revise Local Council contribution (real estate - camps). | 2.00 | 655.00 | 1,310.00 |
| 10/27/21 | Matthew Babcock | Met with BRG (DJ) in order to revise Local Council contribution (Scout Shops/Service Centers). | 2.10 | 655.00 | 1,375.50 |
| 10/27/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L364, L368, L373, L375, L376). | 2.60 | 300.00 | 780.00 |
| 10/27/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L375, L376, L380, L382, L386, L388, L397). | 2.90 | 300.00 | 870.00 |
| 10/27/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L397, L404, L405, L640, M400, L412, L413, L328, L329). | 2.10 | 300.00 | 630.00 |
| 10/27/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps. (L066, L067, L069, L072). | 1.40 | 300.00 | 420.00 |
| 10/27/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L433, L436, L438, L439, L440, L441, L444, L449, L460, L467, L619). | 2.50 | 300.00 | 750.00 |



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|-------------|---------------------|---|--------------|-------------|---------------|
| 10/27/21 | David Judd | Participated in call with BRG (MB) regarding the Camp real property values to be included in the Local Council cash contribution analysis. | 2.00 | 770.00 | 1,540.00 |
| 10/27/21 | David Judd | Participated in call with BRG (MB) regarding the Scout Shops/Service Centers real property values to be included in the Local Council cash contribution analysis. | 2.10 | 770.00 | 1,617.00 |
| 10/27/21 | Amy Strong | Analyzed proximity of Local Council camps to other camps (LCs L491, L492, L697, L604). | 2.10 | 350.00 | 735.00 |
| 10/28/21 | Matthew Babcock | Revised contribution analysis (real estate). | 1.70 | 655.00 | 1,113.50 |
| 10/28/21 | Sarita Bhattacharya | Analyzed Local Council camps proximity to other camps (L559, L561, L562, L564, L567, L571, L574, L576, L577). | 2.90 | 385.00 | 1,116.50 |
| 10/28/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L573, L584, L694, L741, L775, L694). | 1.50 | 300.00 | 450.00 |
| 10/28/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L590). | 2.60 | 300.00 | 780.00 |
| 10/28/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps. (L501, L502, L504, L525, L528, L532). | 1.20 | 300.00 | 360.00 |
| 10/28/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L221, L375, L382, L497, L500, L501, L502, L504, L509, L512, L524, L525, L528, L532, L533, L538, L539, L544, L777, M527). | 2.90 | 300.00 | 870.00 |
| 10/28/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps. (L438, M617, L539, M527). | 0.80 | 300.00 | 240.00 |
| 10/28/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L615). | 0.30 | 265.00 | 79.50 |
| 10/28/21 | Amy Strong | Analyzed proximity of Local Council camps to other camps (LCs L082, L070, L421, L596, L598, L599, L602, L763). | 1.00 | 350.00 | 350.00 |



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|-------------|------------------------|--|--------------|-------------|---------------|
| 10/28/21 | Amy Strong | Analyzed proximity of Local Council camps to other camps (LCs L468, L469, L474, L480, L488). | 1.00 | 350.00 | 350.00 |
| 10/28/21 | Amy Strong | Analyzed proximity of Local Council camps to other camps (LCs L661, L592, L606, L609, L611, L612, L614). | 1.20 | 350.00 | 420.00 |
| 10/28/21 | Christina Tergevorkian | Analyzed Local Council scout camps for sale as of 10/28/21. | 0.30 | 355.00 | 106.50 |
| 10/29/21 | Matthew Babcock | Revised contribution analysis (real estate). | 2.70 | 655.00 | 1,768.50 |
| 10/29/21 | Sarita Bhattacharya | Analyzed Local Council camps proximity to other camps (L104, L106, L107). | 1.10 | 385.00 | 423.50 |
| 10/29/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L662, L587, L585, L585, L583, L577, L578). | 1.30 | 300.00 | 390.00 |
| 10/29/21 | Shelby Chaffos | Analyzed Local Council camps proximity to other camps (L127, L129, L286, L250, L456, L620, L624, L627, L636, L651, M635, L637). | 2.70 | 300.00 | 810.00 |
| 10/29/21 | Shelby Chaffos | Continued to analyze Local Council camps proximity to other camps. (L127, L129, L138, L133, L141, L144, L312, L660, L702). | 1.20 | 300.00 | 360.00 |
| 10/29/21 | Shelby Chaffos | Continued to analyze Local Council camps proximity to other camps. (L145, L156, L157, L160, L162, L165, L205, L456, L780). | 1.50 | 300.00 | 450.00 |
| 10/29/21 | Shelby Chaffos | Continued to analyze Local Council camps proximity to other camps. (L192, L194, L197, L198, L306, L307, L311, L653, L204). | 1.40 | 300.00 | 420.00 |
| 10/29/21 | Shelby Chaffos | Continued to analyze Local Council camps proximity to other camps. (L209, L211, L212, L213, L214, L215, L302, L303, L304, L691, L748). | 1.20 | 300.00 | 360.00 |
| 10/29/21 | Tasha Hatton | Analyzed Local Council camps proximity to other camps (L619, L617, M617). | 0.70 | 265.00 | 185.50 |



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|-------------|------------------------|--|--------------|-------------|---------------|
| 10/29/21 | David Judd | Participated in call with BRG (MB) regarding the impact of restricted designations on the value of camp real properties. | 1.20 | 770.00 | 924.00 |
| 10/29/21 | Amy Strong | Analyzed proximity of Local Council camps to other camps (LCs L610, L696, L001, L003, L004, L005, L006, L013, L016, L018, L010, L011). | 1.90 | 350.00 | 665.00 |
| 10/29/21 | Christina Tergevorkian | Analyzed Local Council scout camps for sale as of 10/29/21. | 1.30 | 355.00 | 461.50 |
| 10/30/21 | Matthew Babcock | Spoke with BRG (DJ) in order to discuss restricted designations of camp real properties. | 0.30 | 655.00 | 196.50 |
| 10/30/21 | Shelby Chaffos | Continued to analyze Local Council camps proximity to other camps. (L224, L230, L234, M327, M251). | 0.70 | 300.00 | 210.00 |
| 10/30/21 | Shelby Chaffos | Updated analysis of Local Council camps proximity to other camps. (L082, L070, L421, L081, L220, L221, L539, M527). | 1.00 | 300.00 | 300.00 |
| 10/30/21 | Shelby Chaffos | Continued to analyze Local Council camps proximity to other camps. (L216, L218, L250, L283, L286, L296, L299, L429, L315). | 1.30 | 300.00 | 390.00 |
| 10/30/21 | Shelby Chaffos | Continued to analyze Local Council camps proximity to other camps. (L414, L415, L416, L420, L424, L425, L426, L427, L322, L324, L326). | 1.40 | 300.00 | 420.00 |
| 10/30/21 | Shelby Chaffos | Continued to analyze Local Council camps proximity to other camps. (L172, L173, L177, L178, L091, L092, L093, L095, L096, L098, L100, L101, M099, L104). | 2.00 | 300.00 | 600.00 |
| 10/30/21 | Tasha Hatton | Continued to analyze Local Council camps proximity to other camps. (L615, L619, M617). | 0.50 | 265.00 | 132.50 |
| 10/30/21 | Tasha Hatton | Continued to analyze Local Council camps proximity to other camps. (L060, L061, L062, L063, L638). | 0.60 | 265.00 | 159.00 |



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|--|--------------|--|---------------|-------------|-------------------|
| 10/30/21 | Tasha Hatton | Continued to analyze Local Council camps proximity to other camps. (L023, L027, L030, L031, L032, L035, L039, L045, L047, L049, L051, L053, L057, L058, L059, M033, M055). | 1.90 | 265.00 | 503.50 |
| 10/30/21 | David Judd | Prepared analysis of High Adventure Base Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/30/21 | David Judd | Participated in call with BRG (MB) regarding the impact of restricted designations on the value of camp real properties. | 0.30 | 770.00 | 231.00 |
| 10/31/21 | Tasha Hatton | Continued to analyze Local Council camps proximity to other camps. (L083, L084, L085, L087, L088, L664, L773, M089). | 1.10 | 265.00 | 291.50 |
| Total for Task Code 333.00 | | | 226.40 | | 112,157.50 |
| Task Code: 600.00 - Claims / Liability Analysis | | | | | |
| 08/02/21 | Jeffrey Shaw | Evaluated sexual abuse claims database to verify accuracy and correctness. | 1.00 | 520.00 | 520.00 |
| 08/02/21 | Jeffrey Shaw | Continued update of claim amounts data in sexual abuse claims database in connection with TCC Counsel claims analysis. | 1.50 | 520.00 | 780.00 |
| 08/02/21 | Jeffrey Shaw | Continued update of tier data in sexual abuse claims database in connection with TCC Counsel claims analysis. | 1.50 | 520.00 | 780.00 |
| 08/02/21 | Jeffrey Shaw | Continued update of statute of limitation data in sexual abuse claims database in connection with TCC Counsel claims analysis. | 1.40 | 520.00 | 728.00 |
| 08/03/21 | John Freeman | Determined requirements for analysis of new Tranche 6 data. | 0.90 | 305.00 | 274.50 |
| 08/03/21 | John Freeman | Prepared claims data for analysis. | 0.80 | 305.00 | 244.00 |
| 08/03/21 | Jeffrey Shaw | Reviewed Tranche 6 sexual abuse claims database provided by Bates White. | 2.10 | 520.00 | 1,092.00 |



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| 08/03/21 | Jeffrey Shaw | Prepared Tranche 5 and Tranche 6 sexual abuse claims files for upload in preparation for merge. | 0.50 | 520.00 | 260.00 |
| 08/03/21 | Jeffrey Shaw | Evaluated issues in connection with merging of Tranche 5 data into Tranche 6 sexual abuse claims database. | 0.80 | 520.00 | 416.00 |
| 08/03/21 | Jeffrey Shaw | Resolved issues regarding file upload of Tranche 5 sexual abuse claims data. | 0.30 | 520.00 | 156.00 |
| 08/03/21 | Jeffrey Shaw | Evaluated sexual abuse claims related to Episcopal Church. | 0.50 | 520.00 | 260.00 |
| 08/03/21 | Jeffrey Shaw | Prepared updated reports for LDS sexual abuse claims per request from TCC Counsel (JL). | 2.50 | 520.00 | 1,300.00 |
| 08/03/21 | Jeffrey Shaw | Prepared reports for LDS sexual abuse claims per request from TCC Counsel (JL). | 0.80 | 520.00 | 416.00 |
| 08/04/21 | John Freeman | Developed python code to merge the Tranche 5 and Tranche 6 claims files with the correct columns. | 2.60 | 305.00 | 793.00 |
| 08/04/21 | John Freeman | Executed quality control review of the Tranche 5 and Tranche 6 claims merged results. | 0.60 | 305.00 | 183.00 |
| 08/04/21 | Jeffrey Shaw | Examined Tranche 6 claims file. | 0.20 | 520.00 | 104.00 |
| 08/04/21 | Jeffrey Shaw | Responded to TCC Counsel (JL) inquiry regarding sexual abuse claims database. | 0.20 | 520.00 | 104.00 |
| 08/04/21 | Jeffrey Shaw | Prepared sexual abuse claims reports per request from TCC Counsel (JL). | 2.50 | 520.00 | 1,300.00 |
| 08/04/21 | Jeffrey Shaw | Reviewed deduplicated Tranche 6 sexual abuse claims file. | 0.30 | 520.00 | 156.00 |
| 08/04/21 | Jeffrey Shaw | Evaluated merged Tranche 6 sexual abuse claims database. | 1.80 | 520.00 | 936.00 |
| 08/09/21 | Jeffrey Shaw | Updated Tranche 6 sexual abuse claims database. | 0.70 | 520.00 | 364.00 |
| 08/10/21 | Jeffrey Shaw | Revised Tranche 6 sexual abuse claims database. | 2.60 | 520.00 | 1,352.00 |
| 08/10/21 | Jeffrey Shaw | Prepared summary exhibits of Tranche 5 sexual abuse claims per request from TCC Counsel (JL). | 1.40 | 520.00 | 728.00 |



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| 08/16/21 | Jeffrey Shaw | Spoke with TCC Counsel (JL) regarding sexual abuse claims database, including potential reports to be prepared. | 0.70 | 520.00 | 364.00 |
| 08/23/21 | Jeffrey Shaw | Spoke with TCC Counsel (JL) regarding claims analysis to be prepared. | 0.40 | 520.00 | 208.00 |
| 08/23/21 | Jeffrey Shaw | Prepared sexual abuse claims report by Law Firm Type per request from TCC Counsel (JL). | 2.70 | 520.00 | 1,404.00 |
| 08/24/21 | Jeffrey Shaw | Updated statute of limitations information for Tranche 6 sexual abuse claims database. | 1.70 | 520.00 | 884.00 |
| 08/24/21 | Jeffrey Shaw | Updated abuse type tier information for Tranche 6 sexual abuse claims database. | 1.70 | 520.00 | 884.00 |
| 08/24/21 | Jeffrey Shaw | Updated claim amount information for Tranche 6 sexual abuse claims database. | 1.60 | 520.00 | 832.00 |
| 08/24/21 | Jeffrey Shaw | Spoke with TCC Counsel (JL) regarding sexual abuse claims reports. | 0.20 | 520.00 | 104.00 |
| 08/24/21 | Jeffrey Shaw | Prepared updated sexual abuse claims report by Law Firm Type per request from TCC Counsel (JL). | 1.00 | 520.00 | 520.00 |
| 08/24/21 | Jeffrey Shaw | Updated abuse allegation information for Tranche 6 sexual abuse claims database. | 1.70 | 520.00 | 884.00 |
| 08/25/21 | Jeffrey Shaw | Continued update of abuse allegation information for Tranche 6 sexual abuse claims database. | 1.10 | 520.00 | 572.00 |
| 08/25/21 | Jeffrey Shaw | Continued update of statute of limitation information for Tranche 6 sexual abuse claims database. | 1.10 | 520.00 | 572.00 |
| 08/25/21 | Jeffrey Shaw | Continued update of abuse type tier information for Tranche 6 sexual abuse claims database. | 1.10 | 520.00 | 572.00 |
| 08/25/21 | Jeffrey Shaw | Continued update of claim amount information for Tranche 6 sexual abuse claims database. | 1.00 | 520.00 | 520.00 |
| 08/27/21 | Matthew Babcock | Examined claims settlement data produced by the BSA. | 0.50 | 655.00 | 327.50 |



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| 08/30/21 | Jeffrey Shaw | Spoke with TCC Counsel (JL) regarding sexual abuse claim analysis for Chartered Organizations. | 0.20 | 520.00 | 104.00 |
| 08/30/21 | Jeffrey Shaw | Prepared sexual abuse claims reports for Chartered Organizations (Catholic) per request from TCC Counsel (JL). | 1.50 | 520.00 | 780.00 |
| 08/31/21 | Jeffrey Shaw | Prepared sexual abuse claims reports for Chartered Organizations (Baptist, TCJC, Christian, Episcopal, Lutheran, Methodist, Presbyterian) per request from TCC Counsel (JL). | 2.70 | 520.00 | 1,404.00 |
| 08/31/21 | Jeffrey Shaw | Prepared sexual abuse claims reports for Chartered Organizations (Protestant, Evangelical, Jewish, Orthodox, Pentecostal, Other, Unknown/Missing) per request from TCC Counsel (JL). | 1.40 | 520.00 | 728.00 |
| 09/01/21 | Jeffrey Shaw | Analyzed BSA sexual abuse settlement history schedule. | 1.60 | 520.00 | 832.00 |
| 09/01/21 | Jeffrey Shaw | Prepared email regarding findings from BSA sexual abuse settlement history. | 0.80 | 520.00 | 416.00 |
| 09/01/21 | Jeffrey Shaw | Spoke with TCC Counsel (JL) regarding differences in Tranche 5 and 6 claims data. | 0.30 | 520.00 | 156.00 |
| 09/01/21 | Jeffrey Shaw | Compared Tranche 5 and Tranche 6 claims data per request from TCC Counsel (JL). | 0.90 | 520.00 | 468.00 |
| 09/03/21 | Matthew Babcock | Met with TCC Counsel (JL, MP), Claro (JC, KM) and BRG (JS) in order to discuss claims valuation process. | 1.50 | 655.00 | 982.50 |
| 09/03/21 | Jeffrey Shaw | Attended call with TCC Counsel (JL, KB, MP), BRG (JS, MB) and Claro (JC, KM) regarding sexual abuse claims analysis. | 1.50 | 520.00 | 780.00 |
| 09/07/21 | Jeffrey Shaw | Prepared sexual abuse claims file for CLARO per request from TCC Counsel (JL). | 1.20 | 520.00 | 624.00 |
| 09/07/21 | Jeffrey Shaw | Reviewed abuse narrative data for sexual abuse claims. | 0.90 | 520.00 | 468.00 |



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|-------------|--------------|--|--------------|-------------|---------------|
| 09/07/21 | Jeffrey Shaw | Spoke with TCC Counsel (JL) regarding Hartford/Local Council sexual abuse claims analysis. | 0.20 | 520.00 | 104.00 |
| 09/07/21 | Jeffrey Shaw | Prepared Hartford/Local Council (A-G) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.10 | 520.00 | 1,092.00 |
| 09/07/21 | Jeffrey Shaw | Prepared Hartford/Local Council (H-L) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.00 | 520.00 | 1,040.00 |
| 09/08/21 | Jeffrey Shaw | Prepared Hartford/Local Council (L-S) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.10 | 520.00 | 1,092.00 |
| 09/08/21 | Jeffrey Shaw | Prepared Hartford/Local Council (T-Z) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.10 | 520.00 | 1,092.00 |
| 09/08/21 | Jeffrey Shaw | Updated law firm type information for Tranche 6 sexual abuse claims data. | 2.00 | 520.00 | 1,040.00 |
| 09/08/21 | Jeffrey Shaw | Updated Local Council information for Tranche 6 sexual abuse claims data. | 1.90 | 520.00 | 988.00 |
| 09/08/21 | Jeffrey Shaw | Spoke with TCC Counsel (JL) regarding Chubb Group sexual abuse claims analysis. | 0.30 | 520.00 | 156.00 |
| 09/09/21 | Jeffrey Shaw | Updated Hartford/Local Council (A-H) sexual abuse claims analyses per request from TCC Counsel (JL). | 2.80 | 520.00 | 1,456.00 |
| 09/09/21 | Jeffrey Shaw | Updated Hartford/Local Council (I-P) sexual abuse claims analyses per request from TCC Counsel (JL). | 2.80 | 520.00 | 1,456.00 |
| 09/09/21 | Jeffrey Shaw | Updated Hartford/Local Council (Q-Z) sexual abuse claims analyses per request from TCC Counsel (JL). | 2.70 | 520.00 | 1,404.00 |
| 09/09/21 | Jeffrey Shaw | Spoke with TCC Counsel (JL) regarding Hartford/Local Council sexual abuse analysis. | 0.20 | 520.00 | 104.00 |
| 09/09/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (A) sexual abuse claims analysis per request of TCC Counsel (JL). | 1.60 | 520.00 | 832.00 |
| 09/10/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (BA-BL) sexual abuse claims analysis per request of TCC Counsel (JL). | 1.90 | 520.00 | 988.00 |



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|-------------|--------------|--|--------------|-------------|---------------|
| 09/10/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (BM-BZ) sexual abuse claims analysis per request of TCC Counsel (JL). | 1.90 | 520.00 | 988.00 |
| 09/13/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (F) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.00 | 520.00 | 1,040.00 |
| 09/13/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (E) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.10 | 520.00 | 1,092.00 |
| 09/13/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (D) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.10 | 520.00 | 1,092.00 |
| 09/13/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (C) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.10 | 520.00 | 1,092.00 |
| 09/14/21 | David Judd | Reviewed press releases and correspondence regarding the new BSA abuse related settlements. | 0.40 | 770.00 | 308.00 |
| 09/14/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (GH-GR) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.50 | 520.00 | 1,300.00 |
| 09/14/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (GA-GI) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.50 | 520.00 | 1,300.00 |
| 09/14/21 | Jeffrey Shaw | Responded to insurance counsel inquiry regarding claim values. | 0.50 | 520.00 | 260.00 |
| 09/15/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (GR-GZ) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.90 | 520.00 | 1,508.00 |
| 09/16/21 | David Judd | Examined updated claims analysis by Tier and Local Council. | 0.30 | 770.00 | 231.00 |
| 09/17/21 | Jeffrey Shaw | Prepared Local Council sexual abuse claims analysis. | 1.90 | 520.00 | 988.00 |
| 09/20/21 | Jeffrey Shaw | Updated Local Council sexual abuse claims analysis. | 1.60 | 520.00 | 832.00 |
| 09/20/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (LI-LU) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.40 | 520.00 | 1,248.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/20/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (LA-LI) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.40 | 520.00 | 1,248.00 |
| 09/20/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (H-K) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.90 | 520.00 | 1,508.00 |
| 09/21/21 | Matthew Babcock | Met with BRG (DJ, JS) to analyze claims, including Plan/Disclosure Statement values versus TDP values. | 2.10 | 655.00 | 1,375.50 |
| 09/21/21 | Matthew Babcock | Spoke with TCC Counsel (JS, DG) and BRG (DJ) in regard to TDP claim values. | 0.60 | 655.00 | 393.00 |
| 09/21/21 | David Judd | Participated in call with BRG (MB, JS) regarding claims distribution summary requested by TCC Counsel for the Disclosure Statement hearing. | 2.10 | 770.00 | 1,617.00 |
| 09/21/21 | David Judd | Participated in call with BRG (MB) and PSZJ (DG, JS) regarding the claims distribution summary. | 0.60 | 770.00 | 462.00 |
| 09/21/21 | Jeffrey Shaw | Updated sexual abuse claims schedule for distribution analysis. | 0.50 | 520.00 | 260.00 |
| 09/21/21 | Jeffrey Shaw | Prepared sexual abuse claims schedule for distribution analysis. | 1.00 | 520.00 | 520.00 |
| 09/21/21 | Jeffrey Shaw | Attended partial call with BRG (MB, DJ) regarding sexual abuse claim distribution analysis. | 1.00 | 520.00 | 520.00 |
| 09/21/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (MA-MI) sexual abuse claims analysis per request of TCC Counsel (JL). | 1.90 | 520.00 | 988.00 |
| 09/21/21 | Ray Strong | Analyzed updated survivor claims analysis pursuant to requests by TCC Counsel. | 0.10 | 705.00 | 70.50 |
| 09/22/21 | Matthew Babcock | Continued to work with BRG (DJ) in order to analyze claims values, including update of related exhibits. | 2.50 | 655.00 | 1,637.50 |
| 09/22/21 | Matthew Babcock | Revised claims analysis, including update of related exhibits. | 2.00 | 655.00 | 1,310.00 |
| 09/22/21 | Matthew Babcock | Spoke with TCC Counsel (JL) and BRG (DJ) in regard to claims analysis. | 0.30 | 655.00 | 196.50 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 09/22/21 | Matthew Babcock | Met with BRG (DJ) to analyze claims values, including update of related exhibits. | 2.80 | 655.00 | 1,834.00 |
| 09/22/21 | David Judd | Participated in call with BRG (MB) regarding Local Council claims distribution summary exhibits requested by the TCC. | 2.80 | 770.00 | 2,156.00 |
| 09/22/21 | David Judd | Continued call with BRG (MB) regarding Local Council claims distribution summary exhibits requested by the TCC. | 2.50 | 770.00 | 1,925.00 |
| 09/22/21 | David Judd | Participated in call with BRG (MB) and PSZJ (JL) regarding the claims distributions summaries. | 0.30 | 770.00 | 231.00 |
| 09/22/21 | David Judd | Participated in partial call with TCC Counsel (RO, DG), TCC Committee members and other TCC Counsel regarding the claims distribution summary. | 0.50 | 770.00 | 385.00 |
| 09/22/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (MO-NA) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.00 | 520.00 | 1,040.00 |
| 09/22/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (NA-NE) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.10 | 520.00 | 1,092.00 |
| 09/22/21 | Jeffrey Shaw | Prepared chartered organization sexual abuse claims schedule for distribution analysis. | 0.30 | 520.00 | 156.00 |
| 09/22/21 | Jeffrey Shaw | Updated insurance information in Tranche 6 sexual abuse claims database. | 2.10 | 520.00 | 1,092.00 |
| 09/22/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (MI-MO) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.00 | 520.00 | 1,040.00 |
| 09/23/21 | Jeffrey Shaw | Updated abuse date information in Tranche 6 sexual abuse claims database. | 2.10 | 520.00 | 1,092.00 |
| 09/23/21 | Jeffrey Shaw | Updated Local Council information in Tranche 6 sexual abuse claims database. | 2.10 | 520.00 | 1,092.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/23/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (NE-NI) sexual abuse claims analysis per request of TCC Counsel (JL). | 1.80 | 520.00 | 936.00 |
| 09/23/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (NI-NO) sexual abuse claims analysis per request of TCC Counsel (JL). | 1.90 | 520.00 | 988.00 |
| 09/23/21 | Jeffrey Shaw | Prepared Tranche 6 sexual abuse claim files for upload. | 0.30 | 520.00 | 156.00 |
| 09/24/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (NO-OA) sexual abuse claims analysis per request of TCC Counsel (JL). | 1.70 | 520.00 | 884.00 |
| 09/24/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (OB-OL) sexual abuse claims analysis per request of TCC Counsel (JL). | 1.80 | 520.00 | 936.00 |
| 09/24/21 | Jeffrey Shaw | Prepared updated Tranche 6 sexual claims database file for Claro. | 0.40 | 520.00 | 208.00 |
| 09/24/21 | Jeffrey Shaw | Prepared sexual abuse claim summary schedule for distribution analysis using Tranche 6 data. | 2.00 | 520.00 | 1,040.00 |
| 09/24/21 | Jeffrey Shaw | Prepared sexual abuse claim detail schedules for distribution analysis using Tranche 6 data. | 1.90 | 520.00 | 988.00 |
| 09/27/21 | Matthew Babcock | Met with BRG (DJ) to update claims analysis related to Disclosure Statement. | 2.90 | 655.00 | 1,899.50 |
| 09/27/21 | Matthew Babcock | Met with BRG (DJ) to prepare Local Council claims distribution analysis. | 0.70 | 655.00 | 458.50 |
| 09/27/21 | Matthew Babcock | Spoke with Debtor Counsel, Debtor FA, Bates White and TCC Counsel in regard to claims analysis. | 0.30 | 655.00 | 196.50 |
| 09/27/21 | David Judd | Participated in call with BRG (MB) regarding Local Council claims distribution summary exhibits requested by the TCC. | 2.90 | 770.00 | 2,233.00 |
| 09/27/21 | David Judd | Participated in call with BRG (MB) regarding Local Council claims distribution detail requested by TCC Counsel. | 0.70 | 770.00 | 539.00 |
| 09/27/21 | David Judd | Participated in call with BRG (MB), TCC Counsel and BSA Counsel and Financial Advisors regarding the claims analysis. | 0.30 | 770.00 | 231.00 |



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|-------------|--------------|--|--------------|-------------|---------------|
| 09/27/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (OS-PA) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.30 | 520.00 | 1,196.00 |
| 09/27/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (OL-OR) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.20 | 520.00 | 1,144.00 |
| 09/28/21 | David Judd | Analyzed number of opt-out claimants by Law Firm/Law Firm Type. | 2.20 | 770.00 | 1,694.00 |
| 09/28/21 | David Judd | Analyzed potential legal fees to be paid to law firms based on the base claims at low values. | 0.90 | 770.00 | 693.00 |
| 09/28/21 | Jeffrey Shaw | Prepared sexual abuse claims schedule by law firm name for distribution analysis. | 0.70 | 520.00 | 364.00 |
| 09/28/21 | Jeffrey Shaw | Updated abuse start date information in sexual abuse claims database. | 1.70 | 520.00 | 884.00 |
| 09/28/21 | Jeffrey Shaw | Updated abuse end date information in sexual abuse claims database. | 1.70 | 520.00 | 884.00 |
| 09/28/21 | Jeffrey Shaw | Prepared updated sexual abuse claims database files for upload to file share site. | 0.20 | 520.00 | 104.00 |
| 09/28/21 | Jeffrey Shaw | Evaluated status of sexual abuse claims database analysis. | 0.20 | 520.00 | 104.00 |
| 09/28/21 | Jeffrey Shaw | Prepared updated schedule of sexual abuse claims with abuse date issues per request from TCC Counsel (JL). | 0.40 | 520.00 | 208.00 |
| 09/28/21 | Jeffrey Shaw | Evaluated Local Council claims data. | 0.20 | 520.00 | 104.00 |
| 09/29/21 | David Judd | Analyzed potential Local Council cash and investment contribution based on limitations of claims values. | 1.30 | 770.00 | 1,001.00 |
| 09/30/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (PA-PI) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.50 | 520.00 | 1,300.00 |
| 10/01/21 | Jeffrey Shaw | Prepared updated sexual abuse database files to be uploaded to data site. | 0.30 | 520.00 | 156.00 |
| 10/04/21 | Jeffrey Shaw | Prepared sexual abuse claim schedules by Local Council per request from TCC Counsel (JL). | 0.80 | 520.00 | 416.00 |



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|-----------------------------------|--------------|--|---------------|-------------|-------------------|
| 10/05/21 | Jeffrey Shaw | Spoke with TCC Counsel (JL) regarding sexual abuse claim analysis to be performed. | 0.30 | 520.00 | 156.00 |
| 10/05/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (PI) sexual abuse claims analysis per request of TCC Counsel (JL). | 0.20 | 520.00 | 104.00 |
| 10/06/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (PI - PR) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.30 | 520.00 | 1,196.00 |
| 10/06/21 | Jeffrey Shaw | Prepared Chubb Group/Local Council (PS-RA) sexual abuse claims analysis per request of TCC Counsel (JL). | 2.20 | 520.00 | 1,144.00 |
| 10/18/21 | Jeffrey Shaw | Updated sexual abuse claims analysis. | 0.40 | 520.00 | 208.00 |
| 10/19/21 | David Judd | Prepared updated model of proposed claims distributions as requested by Counsel. | 1.90 | 770.00 | 1,463.00 |
| 10/19/21 | Jeffrey Shaw | Prepared sexual abuse claims report by Local Council and abuse type. | 2.70 | 520.00 | 1,404.00 |
| 10/25/21 | Jeffrey Shaw | Reviewed Bates White related emails pursuant to production request. | 0.50 | 520.00 | 260.00 |
| 10/27/21 | Jeffrey Shaw | Prepared updated sexual abuse claims file per request from TCC Counsel (JL). | 0.70 | 520.00 | 364.00 |
| 10/27/21 | Jeffrey Shaw | Prepared sexual abuse claims report by Law Firm per request of TCC Counsel (JL). | 1.10 | 520.00 | 572.00 |
| 10/27/21 | Jeffrey Shaw | Prepared sexual abuse claims file per request from TCC Counsel (JL). | 0.70 | 520.00 | 364.00 |
| 10/29/21 | Jeffrey Shaw | Prepared sexual abuse claims by Chartered Organization report per request from TCC Counsel (JL). | 1.00 | 520.00 | 520.00 |
| Total for Task Code 600.00 | | | 201.20 | | 110,701.00 |

Task Code: 800.00 - Plan & Disclosure Statement Analysis

| | | | | | |
|----------|------------------------|---|------|--------|--------|
| 08/03/21 | Christina Tergevorkian | Analyzed Greybooks for Boy Scouts of America for June 2021. | 0.80 | 355.00 | 284.00 |
| 08/04/21 | Shelby Chaffos | Analyzed BSA monthly Greybooks Restricted Assets for June 2021. | 1.00 | 300.00 | 300.00 |
| 08/04/21 | Shelby Chaffos | Analyzed BSA monthly Greybooks salary expenses for June 2021. | 0.60 | 300.00 | 180.00 |



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|-------------|----------------|--|--------------|-------------|---------------|
| 08/05/21 | David Judd | Analyzed impact of pension changes on the \$100 million Local Council note payable. | 0.40 | 770.00 | 308.00 |
| 08/06/21 | David Judd | Prepared analysis of asset changes for 12 Local Councils from March 31, 2021 to June 30, 2021 in order to evaluate the liquidation analysis. | 2.30 | 770.00 | 1,771.00 |
| 08/06/21 | David Judd | Prepared analysis of asset changes for 10 Local Councils from March 31, 2021 to June 30, 2021 in order to evaluate the liquidation analysis. | 1.90 | 770.00 | 1,463.00 |
| 08/07/21 | David Judd | Prepared analysis of asset changes for 13 Local Councils from March 31, 2021 to June 30, 2021 in order to evaluate the liquidation analysis. | 0.50 | 770.00 | 385.00 |
| 08/09/21 | David Judd | Prepared analysis of asset changes for 13 Local Councils from March 31, 2021 to June 30, 2021 in order to evaluate the liquidation analysis. | 1.80 | 770.00 | 1,386.00 |
| 08/09/21 | David Judd | Analyzed cash and investments included in the updated Disclosure Statement for the BSA amended Plan. | 1.10 | 770.00 | 847.00 |
| 08/09/21 | David Judd | Prepared analysis of BSA Disclosure Statement monthly budget to actual monthly operating results for the six months ended June 30, 2021. | 1.90 | 770.00 | 1,463.00 |
| 08/10/21 | David Judd | Analyzed the liquidation analysis for the Local Councils as included in the most recent amended BSA Plan of Reorganization. | 1.90 | 770.00 | 1,463.00 |
| 08/10/21 | David Judd | Examined financial analysis of Hartford Insurance Company. | 0.40 | 770.00 | 308.00 |
| 08/10/21 | David Judd | Analyzed the liquidation analysis for BSA as included in the most recent amended BSA Plan of Reorganization. | 0.70 | 770.00 | 539.00 |
| 08/12/21 | Shelby Chaffos | Analyzed membership by program for June 2021 including update of membership schedule. | 1.40 | 300.00 | 420.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 08/12/21 | David Judd | Analyzed the Local Council liquidation analysis as proposed in the new amended BSA Plan and Disclosure Statement. | 1.90 | 770.00 | 1,463.00 |
| 08/12/21 | David Judd | Analyzed the BSA liquidation analysis as proposed in the new amended BSA Plan and Disclosure Statement. | 1.40 | 770.00 | 1,078.00 |
| 08/12/21 | David Judd | Analyzed the consolidated BSA and Local Council liquidation analysis as proposed in the new amended BSA Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 08/12/21 | David Judd | Analyzed the Local Council Assets and Liabilities as of June 30, 2021 to determine impact on the liquidation analysis. | 0.90 | 770.00 | 693.00 |
| 08/13/21 | Matthew Babcock | Updated Local Council liquidation analysis. | 0.30 | 655.00 | 196.50 |
| 08/13/21 | David Judd | Analyzed the changes in Local Council cash and cash equivalents from February 2021 to June 2021 to determine potential impact to the liquidation analysis. | 2.70 | 770.00 | 2,079.00 |
| 08/13/21 | David Judd | Analyzed the changes in Local Council Unrestricted Net Assets from February 2021 to June 2021 to determine potential impact to the liquidation analysis. | 1.80 | 770.00 | 1,386.00 |
| 08/13/21 | David Judd | Analyzed the changes in Local Council Restricted Net Assets from February 2021 to June 2021 to determine potential impact to the liquidation analysis. | 1.50 | 770.00 | 1,155.00 |
| 08/13/21 | David Judd | Prepared summary of Local Council liquidation analysis for TCC Counsel as requested. | 0.70 | 770.00 | 539.00 |
| 08/16/21 | Shelby Chaffos | Reconciled professional fee application payments for Morris Nichols Arsht & Tunnell to determine outstanding balance. | 1.40 | 300.00 | 420.00 |
| 08/16/21 | Shelby Chaffos | Reconciled professional fee application payments for KCIC, LLC to determine outstanding balance. | 1.60 | 300.00 | 480.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 08/16/21 | Shelby Chaffos | Reconciled professional fee application payments for Kramer Levin Naftails & Franke to determine outstanding balance. | 1.90 | 300.00 | 570.00 |
| 08/16/21 | David Judd | Prepared summary of Local Council liquidation analysis for TCC Counsel as requested. | 0.50 | 770.00 | 385.00 |
| 08/16/21 | David Judd | Analyzed the changes in Local Council Unrestricted Net Assets from February 2021 to June 2021 to determine potential impact to the liquidation analysis. | 1.20 | 770.00 | 924.00 |
| 08/16/21 | R. Todd Neilson | Reviewed process and timing of RSA Motion and Plan progress. | 0.30 | 875.00 | 262.50 |
| 08/17/21 | Shelby Chaffos | Reconciled professional fee application payments for Ogletree Deakins Nash Smoak & Stewart PC to determine outstanding balance. | 2.70 | 300.00 | 810.00 |
| 08/18/21 | Shelby Chaffos | Reconciled professional fee application payments for OMNI Management Group Inc. to determine outstanding balance. | 0.40 | 300.00 | 120.00 |
| 08/18/21 | Shelby Chaffos | Reconciled professional fee application payments for TCC Counsel to determine outstanding balance. | 2.10 | 300.00 | 630.00 |
| 08/19/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to oral ruling issued regarding RSA. | 0.30 | 655.00 | 196.50 |
| 08/19/21 | Shelby Chaffos | Reconciled professional fee application payments for Pasich LLP to determine outstanding balance. | 1.60 | 300.00 | 480.00 |
| 08/19/21 | Shelby Chaffos | Reconciled professional fee application payments for Pricewaterhouse Coopers LLP to determine outstanding balance. | 0.80 | 300.00 | 240.00 |
| 08/19/21 | Shelby Chaffos | Reconciled professional fee application payments for Reed Smith LLP to determine outstanding balance. | 0.60 | 300.00 | 180.00 |
| 08/19/21 | Shelby Chaffos | Reconciled professional fee application payments for Rock Creek Advisors to determine outstanding balance. | 1.20 | 300.00 | 360.00 |



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|-------------|----------------|---|--------------|-------------|---------------|
| 08/19/21 | Shelby Chaffos | Reconciled professional fee application payments for Sidley Austin LLP to determine outstanding balance. | 1.40 | 300.00 | 420.00 |
| 08/19/21 | Shelby Chaffos | Reconciled professional fee application payments for White & Case LLP to determine outstanding balance. | 1.10 | 300.00 | 330.00 |
| 08/19/21 | Shelby Chaffos | Reconciled professional fee application payments for Young Conaway Stargatt & Taylor (James Patton) to determine outstanding balance. | 2.20 | 300.00 | 660.00 |
| 08/19/21 | David Judd | Participated in call with BRG (MB) regarding Judge's ruling on the current Plan & Disclosure Statement. | 0.30 | 770.00 | 231.00 |
| 08/20/21 | Shelby Chaffos | Prepared professional fees and expense analysis summary to determine outstanding balance as August 13, 2021. | 2.10 | 300.00 | 630.00 |
| 08/20/21 | Shelby Chaffos | Updated financial advisor professional fee comparison analysis. | 0.80 | 300.00 | 240.00 |
| 08/20/21 | Shelby Chaffos | Reconciled professional fee application payments for CBRE to determine outstanding balance. | 0.40 | 300.00 | 120.00 |
| 08/20/21 | Shelby Chaffos | Reviewed fee applications on court docket as of August 20, 2021 including update professional fee analysis. | 1.20 | 300.00 | 360.00 |
| 08/20/21 | Shelby Chaffos | Reconciled payments made to professionals as of August 13, 2021 including update professional fee analysis. | 0.90 | 300.00 | 270.00 |
| 08/20/21 | David Judd | Reviewed membership information for TCC Counsel as requested. | 0.30 | 770.00 | 231.00 |
| 08/23/21 | David Judd | Analyzed professional fees to determine available cash based on outstanding and unpaid fees. | 1.10 | 770.00 | 847.00 |
| 08/24/21 | David Judd | Prepared analysis of Local Council financial asset data for February 28, 2021 and June 30, 2021 to update the BSA liquidation analysis. | 1.80 | 770.00 | 1,386.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 08/24/21 | David Judd | Prepared analysis of Local Council financial liability data for February 28, 2021 and June 30, 2021 to update the BSA liquidation analysis. | 1.70 | 770.00 | 1,309.00 |
| 08/25/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to Plan/case issues. | 0.60 | 655.00 | 393.00 |
| 08/25/21 | David Judd | Participated in call with BRG (MB) regarding Plan issues. | 0.60 | 770.00 | 462.00 |
| 08/26/21 | Matthew Babcock | Spoke with TCC Counsel (JL) and BRG (DJ) in regard to case issues including Plan/Disclosure Statement. | 1.00 | 655.00 | 655.00 |
| 08/26/21 | David Judd | Participated in call with BRG (MB) and TCC Counsel (JL) regarding current Plan / Disclosure Statement developments. | 1.00 | 770.00 | 770.00 |
| 08/26/21 | Paul Shields | Reviewed insurance evaluation relating to Chubb and Century. | 0.20 | 750.00 | 150.00 |
| 08/27/21 | Matthew Babcock | Reviewed correspondence regarding BSA amended Plan/Disclosure Statement and DRAFT term sheet received from BSA/Hartford. | 0.70 | 655.00 | 458.50 |
| 08/30/21 | Matthew Babcock | Examined correspondence regarding term sheets from BSA, Hartford and Century. | 0.70 | 655.00 | 458.50 |
| 08/30/21 | Matthew Babcock | Examined correspondence detailing results from hearing. | 0.50 | 655.00 | 327.50 |
| 08/31/21 | Matthew Babcock | Spoke with TCC Counsel (JL) and BRG (DJ) in regard to TCC Plan/Disclosure Statement. | 0.30 | 655.00 | 196.50 |
| 08/31/21 | Matthew Babcock | Examined correspondence regarding BSA amended Plan/amended Disclosure Statement and TCC response. | 0.20 | 655.00 | 131.00 |
| 08/31/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to TCC Plan/Disclosure Statement. | 0.80 | 655.00 | 524.00 |
| 08/31/21 | Shelby Chaffos | Analyzed BSA monthly Greybooks Restricted Assets for July 2021. | 1.10 | 300.00 | 330.00 |
| 08/31/21 | Shelby Chaffos | Analyzed BSA monthly Greybooks salary expenses for July 2021. | 0.50 | 300.00 | 150.00 |



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|-------------|------------------------|--|--------------|-------------|---------------|
| 08/31/21 | David Judd | Participated in call with BRG (MB) regarding updates needed for alternative bankruptcy plan preparation. | 0.80 | 770.00 | 616.00 |
| 08/31/21 | David Judd | Participated in call with BRG (MB) and TCC Counsel (JL) regarding alternative bankruptcy plan matters. | 0.30 | 770.00 | 231.00 |
| 08/31/21 | Christina Tergevorkian | Analyzed Greybooks for Boy Scouts of America for July 2021. | 0.50 | 355.00 | 177.50 |
| 09/01/21 | Matthew Babcock | Examined correspondence discussing issues related to pending BSA amended Plan/Disclosure Statement. | 0.20 | 655.00 | 131.00 |
| 09/01/21 | David Judd | Prepared analysis of membership for 2021 to compare projected to actual for presentation to the TCC. | 1.20 | 770.00 | 924.00 |
| 09/01/21 | David Judd | Prepared analysis of registration fees for 2021 to compare projected to actual for presentation to the TCC. | 1.10 | 770.00 | 847.00 |
| 09/01/21 | David Judd | Prepared analysis of Supply Operations for 2021 to compare projected to actual for presentation to the TCC. | 1.40 | 770.00 | 1,078.00 |
| 09/01/21 | David Judd | Prepared analysis of High Adventure Base Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.90 | 770.00 | 693.00 |
| 09/02/21 | Matthew Babcock | Spoke with TCC Counsel (JS) in regard to BSA amended Plan/Disclosure Statement. | 0.20 | 655.00 | 131.00 |
| 09/02/21 | Matthew Babcock | Evaluated issues related to BSA amended Plan/Disclosure Statement. | 0.50 | 655.00 | 327.50 |
| 09/02/21 | Matthew Babcock | Reviewed press release in response to BSA amended Plan/Disclosure Statement. | 0.30 | 655.00 | 196.50 |
| 09/02/21 | David Judd | Prepared analysis of membership for 2019 to 2021 to compare projected to actual for presentation to the TCC. | 0.80 | 770.00 | 616.00 |



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|-------------|------------------------|--|--------------|-------------|---------------|
| 09/03/21 | Matthew Babcock | Met with BRG (SC) to coordinate identification of Local Council documents to remove "confidential/highly confidential" designation. | 0.50 | 655.00 | 327.50 |
| 09/03/21 | Matthew Babcock | Spoke with TCC Counsel (KB, BL) in regard to restricted asset analysis. | 0.30 | 655.00 | 196.50 |
| 09/03/21 | Shelby Chaffos | Identified documents in TCC analysis to be requested by Local Council to remove "confidential/highly confidential" designation. | 2.90 | 300.00 | 870.00 |
| 09/03/21 | Shelby Chaffos | Spoke with BRG (MB) to discuss documents in TCC analysis to be requested by Local Council to remove confidential designation. | 0.50 | 300.00 | 150.00 |
| 09/03/21 | Shelby Chaffos | Prepared document index from 'BSA - Highly Confidential' Merrill DataOne in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 2.60 | 300.00 | 780.00 |
| 09/03/21 | Paul Shields | Analyzed issues regarding ability to pay assessment relating to Chubb/Century. | 0.10 | 750.00 | 75.00 |
| 09/03/21 | Christina Tergevorkian | Created Local Council valuation report index in preparation for Local Council source document request. | 2.80 | 355.00 | 994.00 |
| 09/07/21 | Matthew Babcock | Evaluated issues related to pending amended Plan/Disclosure Statement, including identification of support to be requested from BSA/A&M. | 0.80 | 655.00 | 524.00 |
| 09/07/21 | Matthew Babcock | Prepared updates to press release in response to BSA amended Plan/Disclosure Statement. | 0.30 | 655.00 | 196.50 |
| 09/07/21 | Matthew Babcock | Met with BRG (DJ, SC) to update identification of Local Council documents to remove "confidential/highly confidential" designation. | 1.00 | 655.00 | 655.00 |
| 09/07/21 | Matthew Babcock | Revised analysis identifying Local Council documents to remove "confidential/highly confidential" designation. | 0.30 | 655.00 | 196.50 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/07/21 | Matthew Babcock | Met with BRG (DJ, SC) to analyze BSA professional fees accrued and paid for all professionals. | 0.20 | 655.00 | 131.00 |
| 09/07/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to amended Plan/Disclosure Statement issues. | 0.20 | 655.00 | 131.00 |
| 09/07/21 | Shelby Chaffos | Prepared document index from 'BSA - Confidential' Merrill DataOne in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 1.80 | 300.00 | 540.00 |
| 09/07/21 | Shelby Chaffos | Identified documents in TCC analysis to be requested by Local Council to remove "confidential/highly confidential" designation. | 2.30 | 300.00 | 690.00 |
| 09/07/21 | Shelby Chaffos | Spoke with BRG (MB, DJ) to review "designated" documents identified in TCC analysis. | 1.00 | 300.00 | 300.00 |
| 09/07/21 | Shelby Chaffos | Spoke with BRG (MB, DJ) to review professional fee analysis. | 0.20 | 300.00 | 60.00 |
| 09/07/21 | Shelby Chaffos | Updated document index from 'BSA - Confidential' Merrill DataOne in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 0.70 | 300.00 | 210.00 |
| 09/07/21 | Shelby Chaffos | Updated document index from 'BSA - Highly Confidential' Merrill DataOne in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 0.90 | 300.00 | 270.00 |
| 09/07/21 | David Judd | Updated analysis of membership for 2021 to compare projected to actual for presentation to the TCC. | 0.80 | 770.00 | 616.00 |
| 09/07/21 | David Judd | Participated in call with BRG (MB, SC) regarding "designated" files and documents. | 1.00 | 770.00 | 770.00 |
| 09/07/21 | David Judd | Participated in call with BRG (MB, SC) regarding professional fee analysis. | 0.20 | 770.00 | 154.00 |
| 09/07/21 | David Judd | Participated in call with BRG (MB) regarding Plan-related document requests. | 0.20 | 770.00 | 154.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 09/08/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to amended BSA Plan/Disclosure Statement. | 0.60 | 655.00 | 393.00 |
| 09/08/21 | Shelby Chaffos | Examined fee applications (Debtor and other professionals) on Court docket as of September 8, 2021, including update of professional fee analysis. | 1.80 | 300.00 | 540.00 |
| 09/08/21 | Shelby Chaffos | Reconciled payments made to professionals as of August 27, 2021 including update professional fee analysis. | 1.20 | 300.00 | 360.00 |
| 09/08/21 | David Judd | Met with BRG (MB) in order to analyze liquidation analysis for BSA as included in the most recent amended BSA Plan of Reorganization. | 0.60 | 770.00 | 462.00 |
| 09/09/21 | David Judd | Prepared analysis of registration fees for 2021 to compare budget to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 09/09/21 | David Judd | Prepared analysis of Supply Operations for 2021 to compare budget to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 09/09/21 | David Judd | Prepared analysis of High Adventure Base Operations for 2021 to compare budget to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 09/13/21 | Matthew Babcock | Met with BRG (DJ) to evaluate issues identified related to BSA/Local Council liquidation analyses. | 1.20 | 655.00 | 786.00 |
| 09/13/21 | Matthew Babcock | Updated analysis identifying Local Council documents to remove "confidential / highly confidential" designation (including creation of schedule for inclusion in letters to Local Councils). | 0.70 | 655.00 | 458.50 |
| 09/13/21 | David Judd | Updated analysis of registration fees for 2021 to compare budget to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 09/13/21 | David Judd | Updated analysis of Supply Operations for 2021 to compare budget to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/13/21 | David Judd | Updated analysis of High Adventure Base Operations for 2021 to compare budget to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 09/13/21 | David Judd | Participated in call with BRG (MB) regarding Local Council liquidation analysis. | 1.20 | 770.00 | 924.00 |
| 09/14/21 | Matthew Babcock | Spoke with TCC Counsel (JL, JP) and BRG (DJ, SC) in regard to Local Council documents to remove "confidential/highly confidential" designation. | 1.00 | 655.00 | 655.00 |
| 09/14/21 | Matthew Babcock | Met with BRG (DJ) in regard to BSA amended Plan/Disclosure Statement. | 1.80 | 655.00 | 1,179.00 |
| 09/14/21 | Matthew Babcock | Examined correspondence and press releases detailing settlements with insurers and chartered organizations. | 1.00 | 655.00 | 655.00 |
| 09/14/21 | Shelby Chaffos | Spoke with BRG (MB, DJ) and TCC Counsel to discuss Local Council document schedule. | 1.00 | 300.00 | 300.00 |
| 09/14/21 | David Judd | Reviewed the proposed motion for ending the exclusivity period for filing a Plan. | 0.40 | 770.00 | 308.00 |
| 09/14/21 | David Judd | Participated in call with BRG (MB, SC), and TCC Counsel (JL, JP) regarding documents to request release of confidentiality from the Local Councils. | 1.00 | 770.00 | 770.00 |
| 09/14/21 | David Judd | Participated in call with BRG (MB) regarding liquidation analysis for Local Councils. | 1.80 | 770.00 | 1,386.00 |
| 09/15/21 | Matthew Babcock | Met with BRG (DJ) in order to analyze BSA 5th amended plan and disclosure statement (including related exhibits). | 2.60 | 655.00 | 1,703.00 |
| 09/15/21 | Matthew Babcock | Continued analysis of BSA 5th amended Plan and Disclosure Statement including related exhibits. | 1.40 | 655.00 | 917.00 |
| 09/15/21 | Matthew Babcock | Met with TCC Counsel (JP) to finalize letter/schedule requesting removal of "confidential/highly confidential" designations. | 1.10 | 655.00 | 720.50 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 09/15/21 | Matthew Babcock | Revised analysis identifying Local Council documents to remove "confidential/highly confidential" designation (including update of schedule for inclusion in letters to Local Councils). | 0.40 | 655.00 | 262.00 |
| 09/15/21 | Matthew Babcock | Met with BRG (SC) to update analysis identifying Local Council documents to remove "confidential/highly confidential" designation. | 0.50 | 655.00 | 327.50 |
| 09/15/21 | Matthew Babcock | Analyzed BSA 5th amended Plan and Disclosure Statement including related exhibits. | 2.40 | 655.00 | 1,572.00 |
| 09/15/21 | Shelby Chaffos | Spoke with BRG (MB) to discuss the document schedule for Local Council confidential designation. | 0.50 | 300.00 | 150.00 |
| 09/15/21 | Shelby Chaffos | Identified documents in TCC analysis to be requested by Local Council to remove "confidential/highly confidential" designation. | 2.80 | 300.00 | 840.00 |
| 09/15/21 | David Judd | Participated in call with BRG (MB) regarding liquidation analysis and Local Council contribution in the 5th amended Plan and Disclosure Statement. | 2.60 | 770.00 | 2,002.00 |
| 09/15/21 | David Judd | Analyzed the BSA's 5th Amended Plan and Disclosure statement. | 2.10 | 770.00 | 1,617.00 |
| 09/16/21 | Matthew Babcock | Continued preparation of analysis identifying issues and concerns related to BSA 5th amended Plan and Disclosure Statement. | 0.90 | 655.00 | 589.50 |
| 09/16/21 | Matthew Babcock | Prepared analysis identifying issues concerns related to BSA 5th amended Plan and Disclosure Statement. | 2.90 | 655.00 | 1,899.50 |
| 09/16/21 | Matthew Babcock | Spoke with BRG (DJ, SC) in order to coordinate analysis of projections and analyses contained within BSA 5th amended Plan and Disclosure Statement. | 0.20 | 655.00 | 131.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/16/21 | Matthew Babcock | Met with BRG (DJ) to analyze BSA 5th amended Plan and Disclosure Statement (including analyses and projections). | 1.00 | 655.00 | 655.00 |
| 09/16/21 | Shelby Chaffos | Spoke with BRG (DJ, MB) to discuss the BSA Plan analysis. | 0.20 | 300.00 | 60.00 |
| 09/16/21 | Shelby Chaffos | Analyzed BSA 5th Disclosure Statement Exhibit 2 in regard to Local Council property valuation. | 0.60 | 300.00 | 180.00 |
| 09/16/21 | Shelby Chaffos | Confirmed accuracy of Local Council February 2021 balance sheet data from BSA 5th Disclosure Statement Exhibit 1 in comparison to PeopleSoft data. | 1.60 | 300.00 | 480.00 |
| 09/16/21 | Shelby Chaffos | Examined BSA 5th Disclosure Statement Exhibit 1 in regard to Local Council balance sheets 02/28/21 in preparation for analysis. | 0.90 | 300.00 | 270.00 |
| 09/16/21 | Shelby Chaffos | Prepared master analysis on BSA 5th Plan and Disclosure Statement. | 2.10 | 300.00 | 630.00 |
| 09/16/21 | David Judd | Participated in call with BRG (MB) regarding Local Council contribution analysis in the 5th amended Plan and Disclosure Statement. | 1.00 | 770.00 | 770.00 |
| 09/16/21 | David Judd | Analyzed the BSA's 5th Amended Plan and Disclosure statement. | 1.70 | 770.00 | 1,309.00 |
| 09/16/21 | David Judd | Participated in call with BRG (MB, SC) regarding additional Plan-related analysis assigned by the TCC. | 0.20 | 770.00 | 154.00 |
| 09/16/21 | David Judd | Evaluated additional work to be performed regarding Plan analysis. | 0.20 | 770.00 | 154.00 |
| 09/16/21 | David Judd | Prepared updated analysis of the Longhorn Council Foundation showing the historical financial metrics in order to show impact to the best interests test. | 2.60 | 770.00 | 2,002.00 |
| 09/17/21 | Matthew Babcock | Spoke with TCC Counsel (JP) regarding removal of "confidential/highly confidential" designations. | 0.20 | 655.00 | 131.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/17/21 | Matthew Babcock | Analyzed Local Council real estate analysis included in 5th amended Plan and Disclosure Statement. | 2.30 | 655.00 | 1,506.50 |
| 09/17/21 | Matthew Babcock | Analyzed projections, analyses and assumptions included in 5th amended Plan and Disclosure Statement. | 2.70 | 655.00 | 1,768.50 |
| 09/17/21 | Matthew Babcock | Spoke with BRG (TN, DJ) and Bates Consulting in regard to potential analysis of real estate issues/assumptions identified in 5th amended Plan and Disclosure Statement. | 0.90 | 655.00 | 589.50 |
| 09/17/21 | Matthew Babcock | Met with BRG (DJ) to analyze 5th amended Plan and Disclosure Statement. | 1.80 | 655.00 | 1,179.00 |
| 09/17/21 | Matthew Babcock | Met with BRG (SC) to evaluate 5th amended Plan and Disclosure Statement analysis. | 0.40 | 655.00 | 262.00 |
| 09/17/21 | Matthew Babcock | Met with BRG (DJ, SC) in order to coordinate additional analyses to be performed on 5th amended Plan and Disclosure Statement. | 0.70 | 655.00 | 458.50 |
| 09/17/21 | Shelby Chaffos | Spoke with BRG (MB) to discuss analysis on BSA Plan and Disclosure Statement. | 0.40 | 300.00 | 120.00 |
| 09/17/21 | Shelby Chaffos | Spoke with BRG (MB, DJ) to discuss Plan analysis. | 0.70 | 300.00 | 210.00 |
| 09/17/21 | Shelby Chaffos | Updated master analysis on BSA 5th Plan and Disclosure Statement. | 2.70 | 300.00 | 810.00 |
| 09/17/21 | Shelby Chaffos | Continued to update master analysis on BSA 5th Plan and Disclosure Statement. | 1.20 | 300.00 | 360.00 |
| 09/17/21 | David Judd | Participated in call with BRG (MB) regarding the amended Plan and Disclosure Statement. | 1.80 | 770.00 | 1,386.00 |
| 09/17/21 | David Judd | Participated in call with BRG (MB, TN) and Patrick Bates regarding real property issues related to the Disclosure Statement. | 0.90 | 770.00 | 693.00 |
| 09/17/21 | David Judd | Participated in call with BRG (MB, SC) regarding Plan analysis. | 0.70 | 770.00 | 539.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/17/21 | David Judd | Updated analysis of High Adventure Base Operations for 2021 to compare budget to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 09/17/21 | David Judd | Updated analysis of registration fees for 2021 to compare budget to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 09/17/21 | David Judd | Updated analysis of Supply Operations for 2021 to compare budget to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 09/17/21 | R. Todd Neilson | Participated in call with BRG (DJ, MB) and Bates Consulting regarding property valuation issues. | 0.90 | 875.00 | 787.50 |
| 09/18/21 | Matthew Babcock | Examined projections, analyses and assumptions included in 5th amended Plan and Disclosure Statement (including identification of critical issues/concerns). | 2.80 | 655.00 | 1,834.00 |
| 09/18/21 | Matthew Babcock | Examined insurance filings regarding privileged documentation. | 0.30 | 655.00 | 196.50 |
| 09/20/21 | Matthew Babcock | Updated Plan/Disclosure Statement analysis. | 1.40 | 655.00 | 917.00 |
| 09/20/21 | Matthew Babcock | Spoke with TCC Counsel (JP) in regard to removal of "confidential/highly confidential" designations. | 0.20 | 655.00 | 131.00 |
| 09/20/21 | Matthew Babcock | Spoke with BRG (RS) in regard to Plan/Disclosure Statement issues. | 0.20 | 655.00 | 131.00 |
| 09/20/21 | Matthew Babcock | Met with BRG (DJ) to evaluate BSA Plan. | 0.70 | 655.00 | 458.50 |
| 09/20/21 | Matthew Babcock | Met with BRG (DJ) to analyze Plan/Disclosure Statement issues in response to inquiries from TCC Counsel. | 2.90 | 655.00 | 1,899.50 |
| 09/20/21 | Matthew Babcock | Spoke with TCC Counsel (JS, JL, KB, IN, JP) and BRG (DJ, SC) in regard to confidential documents. | 1.50 | 655.00 | 982.50 |
| 09/20/21 | Shelby Chaffos | Updated document index from 'BSA - Highly Confidential' Merrill DataOne in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 0.90 | 300.00 | 270.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/20/21 | Shelby Chaffos | Continued to update document index from 'BSA - Highly Confidential' Merrill DataOne in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 0.40 | 300.00 | 120.00 |
| 09/20/21 | Shelby Chaffos | Participated in conference call with BRG (MB, DJ) and TCC Committee (JP, JS, JL, IN, KB) to discuss declassifying confidential documents. | 1.50 | 300.00 | 450.00 |
| 09/20/21 | David Judd | Participated in call with BRG (MB) to prepare an analysis requested by Counsel regarding the Local Council contribution in the 5th amended Plan and Disclosure Statement. | 2.90 | 770.00 | 2,233.00 |
| 09/20/21 | David Judd | Participated in call with BRG (MB) regarding cash flow projections in the 5th amended Plan and Disclosure Statement. | 0.70 | 770.00 | 539.00 |
| 09/20/21 | David Judd | Analyzed cash flow projections for BSA and Related Non-Debtors included in the 5th Amended Plan and Disclosure Statement. | 1.70 | 770.00 | 1,309.00 |
| 09/20/21 | David Judd | Participated in conference call with BRG (MB, SC) and TCC Counsel (JS, KB, JP, IN, JL) regarding confirmation discovery issues. | 1.50 | 770.00 | 1,155.00 |
| 09/20/21 | Ray Strong | Discussed recent updates of Debtor's Plan and Disclosure Statement with BRG (MB) in preparation for response by TCC. | 0.20 | 705.00 | 141.00 |
| 09/21/21 | Matthew Babcock | Met with BRG (DJ) to analyze real property contributions proposed in Plan/Disclosure Statement versus TCC determined amounts. | 2.80 | 655.00 | 1,834.00 |
| 09/21/21 | Matthew Babcock | Met with BRG (DJ) to analyze cash and investment contributions proposed in Plan/Disclosure Statement versus TCC determined amounts. | 2.90 | 655.00 | 1,899.50 |
| 09/21/21 | Matthew Babcock | Met with BRG (DJ) to prepare claims exhibits for inclusion in Plan/Disclosure Statement. | 0.80 | 655.00 | 524.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/21/21 | Matthew Babcock | Met with TCC Counsel, TCC and SCC members and BRG (DJ) in regard to issues raised during Disclosure Statement hearing. | 0.80 | 655.00 | 524.00 |
| 09/21/21 | Matthew Babcock | Met with TCC Counsel, TCC and SCC members, and BRG (MB) in regard to issues raised during Disclosure Statement hearing. | 1.10 | 655.00 | 720.50 |
| 09/21/21 | Matthew Babcock | Met with BRG (DJ), TCC Counsel, SCC and Zalkin Group in order to discuss issues related to Disclosure Statement hearing. | 0.20 | 655.00 | 131.00 |
| 09/21/21 | Matthew Babcock | Analyzed real estate identified by State Court Counsel in order to ensure inclusion in BSA Plan/Disclosure Statement. | 0.70 | 655.00 | 458.50 |
| 09/21/21 | Matthew Babcock | Updated Plan/Disclosure Statement claims analysis, including revision of related exhibits. | 1.50 | 655.00 | 982.50 |
| 09/21/21 | David Judd | Participated in call with BRG (MB) regarding Local Council cash and investment contribution analysis requested by the TCC. | 2.90 | 770.00 | 2,233.00 |
| 09/21/21 | David Judd | Participated in call with BRG (MB) to prepare Local Council claim exhibits as requested by TCC Counsel for use in Disclosure Statement hearing. | 0.80 | 770.00 | 616.00 |
| 09/21/21 | David Judd | Participated in additional call with BRG (MB), TCC Counsel, SCC and TCC members regarding results of Disclosure Statement hearing. | 1.10 | 770.00 | 847.00 |
| 09/21/21 | David Judd | Participated in call with BRG (MB), TCC Counsel, and Zalkin Group regarding input for next hearing. | 0.20 | 770.00 | 154.00 |
| 09/21/21 | David Judd | Prepared detailed claims distribution analysis requested by TCC Counsel for the Disclosure Statement hearing. | 0.80 | 770.00 | 616.00 |
| 09/21/21 | David Judd | Participated in call with BRG (MB), TCC Counsel, SCC and TCC members regarding results of today's Disclosure Statement hearing. | 0.80 | 770.00 | 616.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/21/21 | David Judd | Participated in call with BRG (MB) regarding Local Council real property contribution analysis requested by the TCC. | 2.80 | 770.00 | 2,156.00 |
| 09/21/21 | Ray Strong | Evaluated Disclosure Statement hearing issues. | 0.20 | 705.00 | 141.00 |
| 09/22/21 | Matthew Babcock | Met with TCC Counsel, Zalkin Group and BRG (DJ) in order to discuss Plan/Disclosure Statement issues, including claims analysis. | 1.20 | 655.00 | 786.00 |
| 09/22/21 | Matthew Babcock | Met with BRG (DJ, SC) and TCC Counsel (JP) in regard to identification of documents for removal of "confidential/highly confidential" designations. | 1.30 | 655.00 | 851.50 |
| 09/22/21 | Matthew Babcock | Attended TCC/SCC meeting in order to discuss issues related to ongoing Disclosure Statement hearing. | 0.50 | 655.00 | 327.50 |
| 09/22/21 | Shelby Chaffos | Updated document index from 'BSA - Confidential' Merrill DataOne in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 0.30 | 300.00 | 90.00 |
| 09/22/21 | Shelby Chaffos | Updated document index from 'BSA - Highly Confidential' Merrill DataOne in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 0.70 | 300.00 | 210.00 |
| 09/22/21 | Shelby Chaffos | Participated in call with BRG (MB, DJ) and TCC Counsel (JP) to discuss Plan analysis/documentation. | 1.30 | 300.00 | 390.00 |
| 09/22/21 | David Judd | Prepared detailed claims distribution analysis requested by TCC Counsel for the Disclosure Statement hearing. | 0.80 | 770.00 | 616.00 |
| 09/22/21 | David Judd | Participated in call with BRG (MB, SC) and PSZJ (JP) regarding detailed document requests for release from confidentiality agreement. | 1.30 | 770.00 | 1,001.00 |
| 09/22/21 | David Judd | Participated in call with TCC Counsel, SCC and TCC members regarding results of todays disclosure statement hearing (23 participants). | 0.40 | 770.00 | 308.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 09/22/21 | David Judd | Participated in partial call with BRG (MB), TCC Counsel, SCC, and the Zalkin Group regarding the claims distribution analysis. | 1.20 | 770.00 | 924.00 |
| 09/22/21 | David Judd | Prepared updated analysis of cash contribution that Local Councils could make while maintaining viability. | 0.70 | 770.00 | 539.00 |
| 09/22/21 | David Judd | Participated in call with TCC Counsel, SCC and TCC members regarding results of todays disclosure statement hearing (20 participants). | 0.50 | 770.00 | 385.00 |
| 09/23/21 | Matthew Babcock | Met with TCC Counsel, Insurance Counsel and BRG in order to discuss issues raised during Disclosure Statement hearing. | 0.80 | 655.00 | 524.00 |
| 09/23/21 | Matthew Babcock | Met with TCC Counsel (JP, IN) and BRG (DJ) in regard to removal of "confidential/highly confidential" designations. | 0.50 | 655.00 | 327.50 |
| 09/23/21 | Matthew Babcock | Met with TCC Counsel (JS, RO, DG) and BRG (DJ) to update claims analysis/summary for inclusion in letter/Plan/Disclosure Statement. | 1.50 | 655.00 | 982.50 |
| 09/23/21 | Matthew Babcock | Met with BRG (DJ) to update claims analysis/summary for inclusion in letter/Plan/Disclosure Statement. | 2.70 | 655.00 | 1,768.50 |
| 09/23/21 | Matthew Babcock | Revised claims analysis/summary for inclusion in letter/Plan/Disclosure Statement. | 0.80 | 655.00 | 524.00 |
| 09/23/21 | Matthew Babcock | Analyzed Local Council liquidation analysis included in BSA Plan/Disclosure Statement. | 1.20 | 655.00 | 786.00 |
| 09/23/21 | Matthew Babcock | Spoke with TCC Counsel (JP) in regard to removal of "confidential/highly confidential" designations. | 0.20 | 655.00 | 131.00 |
| 09/23/21 | David Judd | Participated in call with BRG (MB) and PSZJ (JS, DG & RO) regarding the claims distributions summary exhibit. | 1.50 | 770.00 | 1,155.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 09/23/21 | David Judd | Participated in call with BRG (MB) regarding Local Council claims distribution summary exhibits requested by the TCC. | 2.70 | 770.00 | 2,079.00 |
| 09/23/21 | David Judd | Prepared updated analysis of cash contribution that Local Councils could make while maintaining viability. | 2.30 | 770.00 | 1,771.00 |
| 09/23/21 | David Judd | Participated in call with BRG (MB), TCC Counsel, SCC and TCC members regarding Disclosure Statement hearing. | 0.80 | 770.00 | 616.00 |
| 09/23/21 | David Judd | Participated in partial call with BRG (MB) and TCC Counsel (JP, KB, IN) regarding the confidentiality of documents for the meet and confer conference. | 0.50 | 770.00 | 385.00 |
| 09/23/21 | David Judd | Prepared updated detailed claims distribution summary requested by TCC Counsel for the Disclosure Statement hearing. | 1.20 | 770.00 | 924.00 |
| 09/24/21 | Matthew Babcock | Revised letter (and related schedule) requesting de-designation of Local Council documents. | 0.30 | 655.00 | 196.50 |
| 09/24/21 | Matthew Babcock | Met with TCC Counsel (JS, JL, MP), Rock Creek (JS, TP) and BRG (DJ) in order to discuss Local Council liquidation analysis. | 1.70 | 655.00 | 1,113.50 |
| 09/24/21 | Matthew Babcock | Updated analysis of Plan/Disclosure Statement liquidation analysis for Local Councils. | 1.40 | 655.00 | 917.00 |
| 09/24/21 | Matthew Babcock | Met with BSA Counsel, Ad Hoc Counsel, TCC Counsel and BRG (DJ, SC) in order to discuss removal of "confidential/highly confidential" designations. | 0.70 | 655.00 | 458.50 |
| 09/24/21 | Matthew Babcock | Met with TCC Counsel (JP, JL, IN) and BRG (DJ) in order to discuss removal of "confidential/highly confidential" designations. | 0.30 | 655.00 | 196.50 |
| 09/24/21 | Matthew Babcock | Spoke with BRG (DJ) in order to discuss removal of "confidential/highly confidential" designations. | 0.50 | 655.00 | 327.50 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 09/24/21 | Matthew Babcock | Met with BRG (DJ) to updated analysis of Plan/Disclosure Statement Local Council liquidation analysis. | 2.50 | 655.00 | 1,637.50 |
| 09/24/21 | Shelby Chaffos | Updated the schedule of documents to be requested by Local Council to remove "confidential/highly confidential" designation. | 2.90 | 300.00 | 870.00 |
| 09/24/21 | Shelby Chaffos | Prepared document index from 'BSA - Confidential' Merrill DataOne as of September 27, 2021 in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 2.10 | 300.00 | 630.00 |
| 09/24/21 | Shelby Chaffos | Participated in call with TCC Counsel and BRG (MB, DJ) to discuss declassification of confidential and highly confidential designation of documents. | 0.70 | 300.00 | 210.00 |
| 09/24/21 | David Judd | Participated in conference call with BRG (MB, SC), TCC Counsel, A&M (BW, CB), Debtor Counsel and Ad Hoc Committee representatives regarding reclassification of designated documents. | 0.70 | 770.00 | 539.00 |
| 09/24/21 | David Judd | Participated in conference call with BRG (MB) and TCC Counsel (JP, JL, IN) regarding reclassification of designated documents. | 0.30 | 770.00 | 231.00 |
| 09/24/21 | David Judd | Participated in call with BRG (MB) regarding specific Local Council documents needed for release from confidentiality. | 0.50 | 770.00 | 385.00 |
| 09/24/21 | David Judd | Participated in call with BRG (MB) regarding adjustments to the BSA liquidation Plan. | 2.50 | 770.00 | 1,925.00 |
| 09/24/21 | David Judd | Prepared updated analysis of cash contribution that Local Councils could make while maintaining viability. | 1.90 | 770.00 | 1,463.00 |
| 09/24/21 | David Judd | Prepared updated analysis of claims values for multiple Local Councils on a claim by claim basis for use in the cash contribution analysis. | 1.50 | 770.00 | 1,155.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/24/21 | David Judd | Participated in call with BRG (MB), TCC Counsel (JS, JL, MP) and Rock Creek (TP, JS) regrading the BSA liquidation analysis. | 1.70 | 770.00 | 1,309.00 |
| 09/26/21 | Matthew Babcock | Revised claims analysis/summary for inclusion in Disclosure Statement insert. | 0.50 | 655.00 | 327.50 |
| 09/26/21 | Matthew Babcock | Met with BRG (DJ) to revise claims analysis/summary for inclusion in Disclosure Statement insert. | 0.80 | 655.00 | 524.00 |
| 09/26/21 | David Judd | Prepared updated detailed claims distribution summary requested by TCC Counsel for the Disclosure Statement hearing. | 1.90 | 770.00 | 1,463.00 |
| 09/26/21 | David Judd | Participated in call with BRG (MB) regarding Local Council claims distribution summary exhibits requested by the TCC. | 0.80 | 770.00 | 616.00 |
| 09/27/21 | Matthew Babcock | Met with TCC Counsel (JS, DG, RO) and BRG (DJ) to update claims analysis/summary for inclusion in Disclosure Statement insert. | 1.30 | 655.00 | 851.50 |
| 09/27/21 | Matthew Babcock | Met with TCC Counsel, Rock Creek and BRG (DJ) to evaluate PBGC claims analysis. | 1.30 | 655.00 | 851.50 |
| 09/27/21 | Matthew Babcock | Updated evaluation of Local Council liquidation analysis. | 1.00 | 655.00 | 655.00 |
| 09/27/21 | Matthew Babcock | Spoke with TCC Counsel (JS, JL, DG) and BRG (DJ) in regard to Disclosure Statement. | 0.60 | 655.00 | 393.00 |
| 09/27/21 | Shelby Chaffos | Prepared document index from 'BSA - Highly Confidential' Merrill DataOne as of September 27, 2021 in preparation for request by Local Council to remove "confidential/highly confidential" designation. | 2.30 | 300.00 | 690.00 |
| 09/27/21 | David Judd | Participated in partial call with BRG (MB), TCC Counsel (JS, DG, RO) regarding the BSA Disclosure Statement insert. | 0.50 | 770.00 | 385.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/27/21 | David Judd | Prepared updated detailed claims distribution summary requested by TCC Counsel for the Disclosure Statement hearing. | 0.60 | 770.00 | 462.00 |
| 09/27/21 | David Judd | Participated in call with BRG (MB), TCC Counsel (PSZJ) and Rock Creek (TP, JS) regarding the PBGC Claims analysis. | 1.30 | 770.00 | 1,001.00 |
| 09/27/21 | David Judd | Prepared updated analysis of claims values for multiple Local Councils on a claim by claim basis for use in the cash contribution analysis. | 2.40 | 770.00 | 1,848.00 |
| 09/27/21 | David Judd | Participated in call with BRG (MB) and PSZJ (JS, JL, DG) regarding the insert to the Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 09/28/21 | Matthew Babcock | Spoke with TCC Counsel (JS, JP, IN) and BRG (DJ) in regard to de-designation of Local Council documents. | 0.50 | 655.00 | 327.50 |
| 09/28/21 | Matthew Babcock | Met with BRG (DJ) in regard to de-designation of Local Council documents. | 1.50 | 655.00 | 982.50 |
| 09/28/21 | Matthew Babcock | Examined BSA Disclosure Statement in order to identify references detailing Local Council documents/data used in liquidation analysis. | 0.90 | 655.00 | 589.50 |
| 09/28/21 | David Judd | Participated in call with BRG (MB) and PSZJ (JP, KB, JS, IN, JL) regarding the de-classification of Local Council record. | 0.50 | 770.00 | 385.00 |
| 09/28/21 | David Judd | Participated in call with BRG (MB) regarding the de-classification of Local Council documents. | 1.50 | 770.00 | 1,155.00 |
| 09/28/21 | David Judd | Participated in partial call with TCC Counsel, SCC Counsel and TCC Committee members regarding recent BSA hearing developments. | 0.20 | 770.00 | 154.00 |
| 09/29/21 | Matthew Babcock | Prepared summary of issues related to de-designation of Local Council documents. | 1.80 | 655.00 | 1,179.00 |
| 09/29/21 | Matthew Babcock | Analyzed BSA Plan/Disclosure Statement issues. | 0.90 | 655.00 | 589.50 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 09/29/21 | Matthew Babcock | Met with BRG (DJ) in regard to issues related to de-designation of Local Council documents). | 2.00 | 655.00 | 1,310.00 |
| 09/29/21 | Matthew Babcock | Attended TCC/SCC call in order to discuss issues raised during Disclosure Statement hearing. | 0.30 | 655.00 | 196.50 |
| 09/29/21 | David Judd | Participated in call with BRG (MB) and PSZJ (JP, KB) regarding de-classification of Local Council documents. | 2.00 | 770.00 | 1,540.00 |
| 09/29/21 | David Judd | Analyzed potential Local Council cash and investment contribution based on limitations of minimum unrestricted cash and investments. | 2.70 | 770.00 | 2,079.00 |
| 09/30/21 | Matthew Babcock | Spoke with TCC Counsel (KB, JP, MP) and BRG (DJ) in regard to de-designation of Local Council documents. | 0.20 | 655.00 | 131.00 |
| 09/30/21 | Matthew Babcock | Met with BRG (DJ) to estimate combined net asset value for BSA, affiliates and Local Councils. | 1.60 | 655.00 | 1,048.00 |
| 09/30/21 | David Judd | Prepared response to TCC members (JH, DK) regarding the consolidated net assets of the BSA, Affiliates and Local Council. | 0.70 | 770.00 | 539.00 |
| 09/30/21 | David Judd | Prepared analysis of total net assets of the consolidated BSA, Affiliates and Local Councils. | 0.90 | 770.00 | 693.00 |
| 09/30/21 | David Judd | Participated in call with BRG (MB) and PSZJ (MP, JP, KB) regarding the de-classification of Local Council documents. | 0.20 | 770.00 | 154.00 |
| 09/30/21 | David Judd | Participated in call with BRG (MB) regarding an analysis of the combined net asset values for BSA, affiliates and Local Councils. | 1.60 | 770.00 | 1,232.00 |
| 09/30/21 | David Judd | Prepared updated analysis of claims values for multiple Local Councils on a claim by claim basis for use in the cash contribution analysis. | 1.70 | 770.00 | 1,309.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/01/21 | Matthew Babcock | Evaluated issues related to de-designation of Local Council documents. | 0.40 | 655.00 | 262.00 |
| 10/04/21 | Matthew Babcock | Analyzed Local Council real estate included in BSA Disclosure Statement Exhibit D2 (including comparison to TCC analysis). | 2.90 | 655.00 | 1,899.50 |
| 10/04/21 | Matthew Babcock | Continued analysis of Local Council real estate included in BSA Disclosure Statement Exhibit D2 (including comparison to TCC analysis). | 2.80 | 655.00 | 1,834.00 |
| 10/04/21 | Matthew Babcock | Evaluated issues related to Plan/Disclosure Statement discovery. | 0.80 | 655.00 | 524.00 |
| 10/04/21 | Matthew Babcock | Met with BRG (DJ) in regard to Plan/Disclosure Statement discovery issues. | 2.20 | 655.00 | 1,441.00 |
| 10/04/21 | Matthew Babcock | Met with TCC Counsel (JL, KB, MP, GB) and BRG (DJ) in order to discuss Plan/Disclosure Statement discovery issues. | 1.00 | 655.00 | 655.00 |
| 10/04/21 | David Judd | Prepared a detailed analysis of payroll, number of employees and the related payroll costs for HAB Operations. | 1.10 | 770.00 | 847.00 |
| 10/04/21 | David Judd | Participated in call with BRG (MB) and PSZJ (JL, MP, GB, KB) regarding Plan discovery issues. | 1.00 | 770.00 | 770.00 |
| 10/04/21 | David Judd | Participated in call with BRG (MB) regarding Plan discovery issues. | 2.20 | 770.00 | 1,694.00 |
| 10/04/21 | David Judd | Prepared a detailed analysis of payroll, number of employees and the related payroll costs for Supply Operations. | 0.80 | 770.00 | 616.00 |
| 10/04/21 | David Judd | Prepared a detailed analysis of payroll, number of employees and the related payroll costs for BSA National. | 1.80 | 770.00 | 1,386.00 |
| 10/04/21 | David Judd | Prepared analysis of High Adventure Base Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 10/04/21 | David Judd | Prepared analysis of Supply Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/04/21 | David Judd | Prepared updated analysis of the actual July monthly youth membership for 2021 from the Greybook monthly report compared to projected membership for the same period. | 0.80 | 770.00 | 616.00 |
| 10/04/21 | David Judd | Prepared analysis of Registration fees for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/04/21 | Christina Tergevorkian | Reviewed Local Council appraisal reports for properties not included in the Disclosure Statement Ex B/Ex 2 to ensure documents were provided to A&M. | 1.80 | 355.00 | 639.00 |
| 10/05/21 | Matthew Babcock | Spoke with BRG (DJ) in order to update Plan/Disclosure Statement real estate analysis. | 1.50 | 655.00 | 982.50 |
| 10/05/21 | Matthew Babcock | Met with BRG (DJ) in order to prepare Plan/Disclosure Statement discovery requests. | 2.90 | 655.00 | 1,899.50 |
| 10/05/21 | Matthew Babcock | Updated analysis of Local Council real estate included in BSA Disclosure Statement Exhibit D2 (including comparison to TCC analysis). | 2.20 | 655.00 | 1,441.00 |
| 10/05/21 | Matthew Babcock | Met with TCC Counsel (GB) and BRG (DJ) in order to discuss Plan/Disclosure Statement discovery issues. | 0.40 | 655.00 | 262.00 |
| 10/05/21 | Matthew Babcock | Met with TCC Counsel (JL), Claro (KM) and BRG (DJ) to discuss claims issues related to Plan/Disclosure Statement. | 0.60 | 655.00 | 393.00 |
| 10/05/21 | David Judd | Participated in call with BRG (MB) and PSZJ (GB) regarding Plan discovery issues. | 0.40 | 770.00 | 308.00 |
| 10/05/21 | David Judd | Analyzed the financial projections included in the 5th Amended Disclosure Statement for Plan discovery requests. | 0.80 | 770.00 | 616.00 |



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|-------------|------------------------|---|--------------|-------------|---------------|
| 10/05/21 | David Judd | Participated in call with BRG (MB) regarding specific Plan discovery requests related to the Liquidation Analysis. | 2.90 | 770.00 | 2,233.00 |
| 10/05/21 | David Judd | Participated in call with BRG (MB) regarding specific Local Council Plan real property analysis related to the Best Interest Test. | 1.50 | 770.00 | 1,155.00 |
| 10/05/21 | David Judd | Participated in call with TCC Counsel (JL, KB, MP, IN) and State Court Counsel regarding updates regarding the results of today's hearing. | 0.70 | 770.00 | 539.00 |
| 10/05/21 | David Judd | Participated in call with BRG (MB), PSZJ (JL) and Claro (KM) regarding claims issues relating to the Plan and Disclosure Statement. | 0.60 | 770.00 | 462.00 |
| 10/05/21 | Christina Tergevorkian | Continued analysis of Greybooks for Boy Scouts of America for July 2021. | 0.50 | 355.00 | 177.50 |
| 10/06/21 | Matthew Babcock | Prepared outline of Plan/Disclosure Statement issues. | 1.70 | 655.00 | 1,113.50 |
| 10/06/21 | Christina Tergevorkian | Reviewed JLL's Local Council property appraisal reports to ensure accuracy with Disclosure Statement exhibit 2. | 1.70 | 355.00 | 603.50 |
| 10/08/21 | David Judd | Prepared analysis of PPP Loans remaining outstanding on the PeopleSoft accounting system. | 2.60 | 770.00 | 2,002.00 |
| 10/08/21 | David Judd | Prepared analysis of Local Councils with Beneficial Interests in Trusts included in Other Assets as shown on Exhibit 1 to Schedule D of the 5th Amended Disclosure Statement. | 1.20 | 770.00 | 924.00 |
| 10/11/21 | Matthew Babcock | Identified specific Local Council documents to be de-designated. | 2.40 | 655.00 | 1,572.00 |
| 10/11/21 | Matthew Babcock | Updated year-end membership analysis (1972 - 2020). | 1.00 | 655.00 | 655.00 |
| 10/11/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to Plan discovery issues. | 2.00 | 655.00 | 1,310.00 |
| 10/11/21 | Matthew Babcock | Spoke with BRG (DJ, RS) in regard to updated analysis of Local Council PPP loan activity. | 1.70 | 655.00 | 1,113.50 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/11/21 | Matthew Babcock | Spoke with BRG (SC) in regard to updated analysis of Local Council PPP loan activity. | 0.60 | 655.00 | 393.00 |
| 10/11/21 | Shelby Chaffos | Updated the schedule of specific documents to be requested by Local Council/BSA to remove highly confidential and confidential designation. | 2.90 | 300.00 | 870.00 |
| 10/11/21 | Shelby Chaffos | Continued to update the schedule of specific documents to be requested by Local Council/BSA to remove highly confidential and confidential designation. | 0.90 | 300.00 | 270.00 |
| 10/11/21 | Shelby Chaffos | Spoke with BRG (MB) to discuss the PPP loan analysis. | 0.60 | 300.00 | 180.00 |
| 10/11/21 | Shelby Chaffos | Updated the PPP loan activity analysis related to Debtor and Local Council. | 2.70 | 300.00 | 810.00 |
| 10/11/21 | David Judd | Participated in call with BRG (MB, RS) regarding Local Council PPP loans. | 1.70 | 770.00 | 1,309.00 |
| 10/11/21 | David Judd | Participated in call with BRG (MB) regarding Plan discovery issues. | 2.00 | 770.00 | 1,540.00 |
| 10/11/21 | Ray Strong | Attended call with BRG (MB, DJ) regarding data analysis of PPP loan activity for Plan confirmation. | 1.70 | 705.00 | 1,198.50 |
| 10/12/21 | Matthew Babcock | Spoke with TCC Counsel (SL) in regard to Local Council document de-designation (including "dashboard" analysis). | 0.20 | 655.00 | 131.00 |
| 10/12/21 | Matthew Babcock | Revised Local Council contact list to be used in regard to document de-designation. | 1.00 | 655.00 | 655.00 |
| 10/12/21 | Matthew Babcock | Examined PPP loan data in conjunction with evaluation of Local Council liquidation analysis. | 0.90 | 655.00 | 589.50 |
| 10/12/21 | Matthew Babcock | Prepared analysis of demands made upon various parties for possible inclusion in TCC Plan/Disclosure Statement. | 0.90 | 655.00 | 589.50 |
| 10/12/21 | Matthew Babcock | Spoke with BRG (DJ) in order to analyze Disclosure Statement issues. | 2.40 | 655.00 | 1,572.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/12/21 | Matthew Babcock | Spoke with TCC Counsel (JP, SL) in regard to Local Council document designation (including "dashboard" analysis). | 0.60 | 655.00 | 393.00 |
| 10/12/21 | Shelby Chaffos | Evaluated PPP loan data from SBA dataset for June 2021 including updating PPP loan analysis with loan numbers. | 1.20 | 300.00 | 360.00 |
| 10/12/21 | David Judd | Prepared analysis of Local Council PPP Loans remaining outstanding on the PeopleSoft accounting system. | 2.70 | 770.00 | 2,079.00 |
| 10/12/21 | David Judd | Participated in call with BRG (MB) regarding analysis of Disclosure Statement issues. | 2.40 | 770.00 | 1,848.00 |
| 10/12/21 | David Judd | Continued analysis of Local Council PPP Loans remaining outstanding on the PeopleSoft accounting system. | 1.20 | 770.00 | 924.00 |
| 10/12/21 | Ray Strong | Analyzed PPP loan data for loans under \$150K obtained from Small Business Administration. | 2.20 | 705.00 | 1,551.00 |
| 10/12/21 | Ray Strong | Analyzed PPP loan data for loans over \$150K obtained from Small Business Administration. | 2.50 | 705.00 | 1,762.50 |
| 10/13/21 | Matthew Babcock | Spoke with BRG (RS, SC) in regard to PPP loan analysis. | 0.40 | 655.00 | 262.00 |
| 10/13/21 | Matthew Babcock | Spoke with BRG (RS, SC) in regard to analysis of PPP loan data. | 1.00 | 655.00 | 655.00 |
| 10/13/21 | Matthew Babcock | Spoke with BRG (DJ) in order to evaluate TCC Plan/Disclosure Statement issues. | 1.10 | 655.00 | 720.50 |
| 10/13/21 | Matthew Babcock | Spoke with TCC Counsel (JS, DG, RO) and BRG (DJ) in regard to TCC Plan/Disclosure Statement issues. | 1.70 | 655.00 | 1,113.50 |
| 10/13/21 | Matthew Babcock | Spoke with BRG (DJ) in order to respond to Century interrogatories. | 1.50 | 655.00 | 982.50 |
| 10/13/21 | Matthew Babcock | Updated ability to pay/claims analysis. | 1.10 | 655.00 | 720.50 |
| 10/13/21 | Matthew Babcock | Updated TCC Plan/Disclosure Statement. | 0.70 | 655.00 | 458.50 |
| 10/13/21 | Vernon Calder | Reviewed proposed language of tax section of Plan. | 0.50 | 775.00 | 387.50 |



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|-------------|----------------|--|--------------|-------------|---------------|
| 10/13/21 | Shelby Chaffos | Spoke with BRG (RS, MB) to review how to use the PPP loan analysis database. | 1.00 | 300.00 | 300.00 |
| 10/13/21 | Shelby Chaffos | Spoke with BRG (RS, MB) to discuss the PPP loan analysis database. | 0.40 | 300.00 | 120.00 |
| 10/13/21 | Shelby Chaffos | Searched for key words in SQL PPP loan database to identify PPP loans obtained by BSA and Local Council for years 2020 - 2021. | 1.10 | 300.00 | 330.00 |
| 10/13/21 | David Judd | Participated in call with BRG (MB) regarding the proposed TCC Plan and Disclosure Statement. | 1.10 | 770.00 | 847.00 |
| 10/13/21 | David Judd | Prepared analysis of Local Council PPP Loans remaining as identified on the PeopleSoft accounting system. | 1.80 | 770.00 | 1,386.00 |
| 10/13/21 | David Judd | Participated in call with BRG (MB) and PSZJ (RO, JS, DG) regarding the TCC Plan and Disclosure Statement. | 1.70 | 770.00 | 1,309.00 |
| 10/13/21 | David Judd | Participated in call with BRG (MB) regarding the answer to Century Insurance interrogatory regarding Local Council contribution. | 1.50 | 770.00 | 1,155.00 |
| 10/13/21 | David Judd | Prepared analysis of new estimated claim payouts for the TCC Plan and Disclosure Statement. | 1.40 | 770.00 | 1,078.00 |
| 10/13/21 | David Judd | Edited the proposed TCC Plan and Disclosure Statement for financial matters. | 1.10 | 770.00 | 847.00 |
| 10/13/21 | Ray Strong | Analyzed PPP loan data for loans under \$150K obtained from Small Business Administration (Export 1-6). | 2.70 | 705.00 | 1,903.50 |
| 10/13/21 | Ray Strong | Analyzed PPP loan data for loans under \$150K obtained from Small Business Administration (Export 7-12). | 2.60 | 705.00 | 1,833.00 |
| 10/13/21 | Ray Strong | Attended call with BRG (MB, SC, DJ) regarding analysis of PPP loan data obtained from Small Business Administration. | 0.40 | 705.00 | 282.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 10/13/21 | Ray Strong | Attended call with BRG (SC, MB) regarding analysis of PPP loan data obtained from Small Business Administration. | 1.00 | 705.00 | 705.00 |
| 10/13/21 | Ray Strong | Analyzed PPP loan data for loans over \$150K obtained from Small Business Administration. | 2.50 | 705.00 | 1,762.50 |
| 10/14/21 | Matthew Babcock | Updated Local Council contribution analysis (Other Property) in conjunction with Plan/Disclosure Statement. | 0.90 | 655.00 | 589.50 |
| 10/14/21 | Matthew Babcock | Updated Local Council contribution analysis (Scout Shops/Service Centers) in conjunction with Plan/Disclosure Statement. | 2.10 | 655.00 | 1,375.50 |
| 10/14/21 | Matthew Babcock | Continued revision of Local Council contribution analysis (Camps) in conjunction with Plan/Disclosure Statement. | 2.80 | 655.00 | 1,834.00 |
| 10/14/21 | Matthew Babcock | Revised Local Council contribution analysis (Camps) in conjunction with Plan/Disclosure Statement. | 2.90 | 655.00 | 1,899.50 |
| 10/14/21 | Matthew Babcock | Met with BRG (DJ) in order to revise Local Council contribution analysis (cash, investments and real estate) in conjunction with Plan/Disclosure Statement. | 0.80 | 655.00 | 524.00 |
| 10/14/21 | Matthew Babcock | Met with BRG (DJ) in order to update Local Council real estate analysis in conjunction with Plan/Disclosure Statement. | 2.20 | 655.00 | 1,441.00 |
| 10/14/21 | Shelby Chaffos | Updated the schedule of specific documents related to Local Council audit reports to be requested by Local Council/BSA to remove highly confidential and confidential designation. | 2.80 | 300.00 | 840.00 |
| 10/14/21 | Shelby Chaffos | Continued to search for key words in SQL PPP loan database to identify PPP loans obtained by BSA and Local Council for years 2020 - 2021. | 2.10 | 300.00 | 630.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 10/14/21 | Shelby Chaffos | Analyzed BSA and Local Council PPP loan data extraction from SQL PP loan database. | 2.90 | 300.00 | 870.00 |
| 10/14/21 | David Judd | Participated in call with BRG (MB) regarding Local Council real property contribution for the TCC Plan and Disclosure Statement. | 2.20 | 770.00 | 1,694.00 |
| 10/14/21 | David Judd | Prepared analysis of Local Council PPP Loans remaining as identified on the PeopleSoft accounting system. | 1.70 | 770.00 | 1,309.00 |
| 10/14/21 | David Judd | Prepared analysis of the Local Council cash contribution taking into account unrestricted cash and a 10% minimum contribution. | 1.90 | 770.00 | 1,463.00 |
| 10/14/21 | David Judd | Participated in call with BRG (MB) regarding Local Council cash, investments and real property contribution for the TCC Plan and Disclosure Statement. | 0.80 | 770.00 | 616.00 |
| 10/14/21 | David Judd | Prepared analysis of Registration fees for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/14/21 | David Judd | Prepared analysis of Supply Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/14/21 | David Judd | Prepared analysis of High Adventure Base Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/14/21 | David Judd | Updated Local Council cash contribution schedule for updated financial information dated 6/30/21. | 2.10 | 770.00 | 1,617.00 |
| 10/14/21 | Paul Shields | Researched information regarding forgiveness of PPP Loans. | 0.20 | 750.00 | 150.00 |
| 10/15/21 | Matthew Babcock | Examined insurance policy records (1962 - 2020). | 1.20 | 655.00 | 786.00 |
| 10/15/21 | Matthew Babcock | Prepared responses to discovery requests/interrogatories. | 1.20 | 655.00 | 786.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/15/21 | Matthew Babcock | Met with BRG (DJ) in order to update Local Council contribution analysis (real estate). | 2.50 | 655.00 | 1,637.50 |
| 10/15/21 | Matthew Babcock | Met with BRG (DJ) in order to update Local Council contribution analysis (cash and investments). | 1.20 | 655.00 | 786.00 |
| 10/15/21 | Matthew Babcock | Met with BRG (DJ) in order to respond to discovery requests/interrogatories. | 1.10 | 655.00 | 720.50 |
| 10/15/21 | Matthew Babcock | Met with TCC Counsel (GB) and BRG (DJ) in order to respond to discovery requests/interrogatories. | 0.90 | 655.00 | 589.50 |
| 10/15/21 | Shelby Chaffos | Continued to analyzed BSA and Local Council PPP loan data extraction from SQL PP loan database. | 1.40 | 300.00 | 420.00 |
| 10/15/21 | Shelby Chaffos | Compared BSA and Local Council addresses to the SQL PPP loan database to identify PPP loans obtained by BSA and Local Council for years 2020 - 2021. | 1.20 | 300.00 | 360.00 |
| 10/15/21 | Shelby Chaffos | Updated the BSA and Local Council PPP loan data extraction for years 2020 - 2021. | 2.00 | 300.00 | 600.00 |
| 10/15/21 | Shelby Chaffos | Searched individual Local Councils in the SQL PPP loan database to identify those Local Councils PPP loan activity for years 2020 - 2021 (LC 047, 067, 093, 133, 165, 173, 209, 220, 347, 358, 412). | 1.00 | 300.00 | 300.00 |
| 10/15/21 | Shelby Chaffos | Searched individual Local Councils in the SQL PPP loan database to identify those Local Councils PPP loan activity for years 2020 - 2021 (LC 533, 538, 573, 584, 602, 637, 741, 802, 803, 099, 527, 635). | 1.20 | 300.00 | 360.00 |
| 10/15/21 | David Judd | Participated in call with BRG (MB) and PSZJ (GB) regarding answers to interrogatories. | 0.90 | 770.00 | 693.00 |
| 10/15/21 | David Judd | Participated in call with BRG (MB) regarding Local Council cash and investments contribution for the TCC Plan and Disclosure Statement. | 1.20 | 770.00 | 924.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 10/15/21 | David Judd | Participated in call with BRG (MB) regarding answers to interrogatories. | 1.10 | 770.00 | 847.00 |
| 10/15/21 | David Judd | Participated in call with BRG (MB) regarding Local Council real property contribution for the TCC Plan and Disclosure Statement. | 2.50 | 770.00 | 1,925.00 |
| 10/15/21 | David Judd | Prepared analysis of restricted cash to determine long-term investments available if 19% were collectible. | 1.70 | 770.00 | 1,309.00 |
| 10/15/21 | R. Todd Neilson | Reviewed issues regarding \$1.9 billion Settlement offer. | 0.20 | 875.00 | 175.00 |
| 10/17/21 | Matthew Babcock | Updated narrative of issues identified in BSA Plan/Disclosure Statement regarding Local Council contribution/ability to pay. | 1.80 | 655.00 | 1,179.00 |
| 10/17/21 | Matthew Babcock | Prepared narrative of issues identified in BSA Plan/Disclosure Statement regarding Local Council contribution/ability to pay. | 2.70 | 655.00 | 1,768.50 |
| 10/17/21 | Matthew Babcock | Prepared narrative of issues identified in BSA Plan/Disclosure Statement regarding Local Council contribution/ability to pay. | 2.60 | 655.00 | 1,703.00 |
| 10/18/21 | Matthew Babcock | Met with BRG (DJ) in order to revise Local Council contribution analysis (cash and investments). | 1.60 | 655.00 | 1,048.00 |
| 10/18/21 | Matthew Babcock | Met with BRG (DJ) in order to revise Local Council contribution analysis (Real Estate). | 1.50 | 655.00 | 982.50 |
| 10/18/21 | Matthew Babcock | Spoke with TCC Counsel (JS, JL, JP) and BRG (DJ) in order to evaluate issues related to Confirmation Hearing/Plan and Disclosure Statement analysis. | 1.30 | 655.00 | 851.50 |
| 10/18/21 | Shelby Chaffos | Analyzed BSA monthly Greybooks salary expenses for August 2021. | 0.90 | 300.00 | 270.00 |
| 10/18/21 | Shelby Chaffos | Analyzed BSA monthly Greybooks Restricted Assets for August 2021. | 1.20 | 300.00 | 360.00 |
| 10/18/21 | David Judd | Prepared analysis of Local Council PPP Loans identified on the SBA PPP loan information. | 2.30 | 770.00 | 1,771.00 |



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|-------------|-----------------|--|--------------|-------------|---------------|
| 10/18/21 | David Judd | Participated in call with BRG (MB) regarding Local Council contribution analysis - cash and investments. | 1.60 | 770.00 | 1,232.00 |
| 10/18/21 | David Judd | Participated in call with BRG (MB) and PSZJ (JS, JL, JP) regarding issues related to the confirmation hearing. | 1.30 | 770.00 | 1,001.00 |
| 10/18/21 | David Judd | Participated in call with BRG (MB) regarding Local Council contribution analysis - real estate. | 1.50 | 770.00 | 1,155.00 |
| 10/19/21 | David Judd | Participated in call with PSZJ (JS, JL) and TCC members (DK, JH) regarding Plan and Disclosure Statement issues. | 1.20 | 770.00 | 924.00 |
| 10/19/21 | David Judd | Prepared analysis of High Adventure Base Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/19/21 | David Judd | Prepared analysis of Registration fees for 2021 to compare projected to actual for presentation to the TCC. | 0.60 | 770.00 | 462.00 |
| 10/19/21 | David Judd | Prepared analysis of Supply Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/20/21 | Matthew Babcock | Updated narrative of issues identified in BSA Plan/Disclosure Statement regarding Local Council contribution/ability to pay. | 1.80 | 655.00 | 1,179.00 |
| 10/21/21 | Matthew Babcock | Revised narrative of issues identified in BSA Plan/Disclosure Statement regarding Local Council contribution/ability to pay (camps). | 2.70 | 655.00 | 1,768.50 |
| 10/21/21 | Matthew Babcock | Continued revision of narrative of issues identified in BSA Plan/Disclosure Statement regarding Local Council contribution/ability to pay (membership). | 2.00 | 655.00 | 1,310.00 |
| 10/21/21 | Matthew Babcock | Updated narrative of issues identified in BSA Plan/Disclosure Statement regarding Local Council contribution/ability to pay (Scout Shops/Service Centers). | 2.50 | 655.00 | 1,637.50 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/21/21 | Matthew Babcock | Continued update of narrative of issues identified in BSA Plan/Disclosure Statement regarding Local Council contribution/ability to pay (other property). | 1.90 | 655.00 | 1,244.50 |
| 10/21/21 | David Judd | Updated analysis of the Local Council cash contribution adjusting for unrestricted cash. | 1.20 | 770.00 | 924.00 |
| 10/22/21 | Matthew Babcock | Met with TCC Counsel litigation team in order to discuss issues related to Confirmation Hearing. | 0.20 | 655.00 | 131.00 |
| 10/22/21 | David Judd | Updated analysis of the Local Council cash contribution adjusting for unrestricted cash. | 0.60 | 770.00 | 462.00 |
| 10/24/21 | Matthew Babcock | Examined objections received from Local Councils in regard to de-designation of documents/other issues. | 2.20 | 655.00 | 1,441.00 |
| 10/24/21 | Shelby Chaffos | Examined fee applications (Debtor and other professionals) on Court docket as of October 22, 2021, including update of professional fee analysis. | 2.70 | 300.00 | 810.00 |
| 10/24/21 | Shelby Chaffos | Reconciled payments made to professionals as of 10/15/21 including update professional fee analysis. | 2.40 | 300.00 | 720.00 |
| 10/25/21 | Matthew Babcock | Met with TCC Counsel (JS, JP) and BRG (DJ) in order to discuss Local Council document de-designation issues. | 0.70 | 655.00 | 458.50 |
| 10/25/21 | Matthew Babcock | Continued examination of objections received from Local Councils in regard to de-designation of documents/other issues. | 1.10 | 655.00 | 720.50 |
| 10/25/21 | Matthew Babcock | Analyzed discovery requests related to BRG emails. | 0.90 | 655.00 | 589.50 |
| 10/25/21 | Shelby Chaffos | Analyzed membership by program for September 2021 including update of membership schedule. | 1.60 | 300.00 | 480.00 |
| 10/25/21 | David Judd | Prepared analysis of Registration fees for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/25/21 | David Judd | Prepared analysis of Supply Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/25/21 | David Judd | Prepared analysis of High Adventure Base Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/25/21 | David Judd | Participated in call with BRG (MB) and PSZJ (JP, JS) regarding the disclosure of confidential Local Council data in dashboards. | 0.70 | 770.00 | 539.00 |
| 10/26/21 | Matthew Babcock | Met with BRG (DJ) in order to update Local Council contribution analysis. | 1.10 | 655.00 | 720.50 |
| 10/26/21 | Shelby Chaffos | Researched BSA chartered organization documents in 'BSA-Confidential' data room. | 0.40 | 300.00 | 120.00 |
| 10/26/21 | David Judd | Participated in call with BRG (MB) regarding the real property values to be included in the Local Council cash contribution analysis. | 1.10 | 770.00 | 847.00 |
| 10/26/21 | David Judd | Prepared updated analysis of the Local Council cash contribution using the February 2021 cash and investments. | 1.30 | 770.00 | 1,001.00 |
| 10/27/21 | Matthew Babcock | Met with BRG (DJ) to analyze estimated fees/expenses as requested by the Debtor. | 0.40 | 655.00 | 262.00 |
| 10/27/21 | Matthew Babcock | Evaluated Local Council objections regarding de-designation of documents. | 2.90 | 655.00 | 1,899.50 |
| 10/27/21 | Matthew Babcock | Continued evaluating Local Council objections regarding de-designation of documents. | 1.00 | 655.00 | 655.00 |
| 10/27/21 | David Judd | Participated in call with BRG (MB) regarding estimated professional fees as requested by the Debtor. | 0.40 | 770.00 | 308.00 |
| 10/29/21 | Matthew Babcock | Met with BRG (DJ) in order to discuss Plan/settlement issues. | 1.20 | 655.00 | 786.00 |



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|---|-----------------|---|---------------|-------------|-------------------|
| 10/30/21 | Matthew Babcock | Met with TCC Counsel (11 participants) and BRG (DJ) in order to discuss Confirmation Hearing/report issues. | 1.90 | 655.00 | 1,244.50 |
| 10/30/21 | Matthew Babcock | Updated responses to Local Council objections regarding de-designation of documents. | 0.50 | 655.00 | 327.50 |
| 10/30/21 | David Judd | Prepared analysis of Registration fees for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/30/21 | David Judd | Prepared analysis of Supply Operations for 2021 to compare projected to actual for presentation to the TCC. | 0.20 | 770.00 | 154.00 |
| 10/30/21 | David Judd | Participated in call with BRG (MB) and PSZJ (11 participants) regarding Confirmation Hearing matters. | 1.90 | 770.00 | 1,463.00 |
| Total for Task Code 800.00 | | | 516.60 | | 321,250.50 |
| Task Code: 900.00 - Report Preparation | | | | | |
| 10/05/21 | David Judd | Prepared analysis of Local Council changes in unrestricted assets for report purposes. | 1.20 | 770.00 | 924.00 |
| 10/06/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to preparation of Expert Report. | 0.40 | 655.00 | 262.00 |
| 10/06/21 | David Judd | Edited the Expert Report outline. | 0.30 | 770.00 | 231.00 |
| 10/06/21 | David Judd | Updated analysis of Local Council changes in unrestricted assets for report purposes. | 1.60 | 770.00 | 1,232.00 |
| 10/06/21 | David Judd | Participated in call with BRG (MB) regarding Expert Report preparation. | 0.40 | 770.00 | 308.00 |
| 10/07/21 | David Judd | Updated the Expert Report outline for additional Projection related issues. | 0.60 | 770.00 | 462.00 |
| 10/07/21 | David Judd | Prepared analysis of Local Council changes in unrestricted assets for report purposes. | 0.50 | 770.00 | 385.00 |
| 10/07/21 | David Judd | Prepared analysis of Local Council Other Assets for report purposes. | 0.90 | 770.00 | 693.00 |
| 10/07/21 | David Judd | Prepared draft of Report for the analysis of Local Council Other Assets. | 2.10 | 770.00 | 1,617.00 |



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|-------------|-----------------|---|--------------|-------------|---------------|
| 10/07/21 | David Judd | Prepared draft of Report regarding the Local Council changes from Unrestricted Net Assets to Restricted Net Assets. | 1.90 | 770.00 | 1,463.00 |
| 10/08/21 | David Judd | Prepared analysis of Local Council Other Assets for report purposes. | 1.10 | 770.00 | 847.00 |
| 10/08/21 | David Judd | Prepared draft of report for the analysis of Local Council Other Assets. | 1.30 | 770.00 | 1,001.00 |
| 10/08/21 | David Judd | Prepared draft of Report regarding the Local Council changes from Unrestricted Net Assets to Restricted Net Assets. | 0.90 | 770.00 | 693.00 |
| 10/11/21 | David Judd | Prepared draft of Report regarding the Local Council Related Entities including Trusts, Foundations and Joint Ventures. | 0.90 | 770.00 | 693.00 |
| 10/12/21 | Matthew Babcock | Prepared outline / narrative of issues related to Local Council ability to pay / best interest test. | 2.40 | 655.00 | 1,572.00 |
| 10/12/21 | Matthew Babcock | Continued to prepare outline of issues related to Local Council ability to pay / best interest test. | 1.90 | 655.00 | 1,244.50 |
| 10/19/21 | David Judd | Prepared updated version of report section for cash and investments included in other assets. | 0.80 | 770.00 | 616.00 |
| 10/19/21 | David Judd | Prepared updated version of report section for the value of Local Council Trusts, Foundations and Joint Ventures. | 1.00 | 770.00 | 770.00 |
| 10/20/21 | David Judd | Prepared updated version of report section for the value of the Circle Ten Council's Foundation and Other related entity. | 0.90 | 770.00 | 693.00 |
| 10/20/21 | David Judd | Prepared updated version of report section for the value of the Katahdin Council's Foundation and Other related entity. | 1.40 | 770.00 | 1,078.00 |
| 10/20/21 | David Judd | Prepared updated version of report section for the value of the Coastal Carolina Council's Foundation and Other related entity. | 1.30 | 770.00 | 1,001.00 |



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| <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|--|-----------------|---|--------------|-------------|------------------|
| 10/20/21 | David Judd | Prepared updated version of report section for the value of the Inland Northwest Council's Foundation and Other related entity. | 1.20 | 770.00 | 924.00 |
| 10/20/21 | David Judd | Prepared updated version of report section for the value of the Katahdin Council's reclassification of Unrestricted Assets. | 0.80 | 770.00 | 616.00 |
| 10/21/21 | David Judd | Prepared updated version of report section for the value of the Longhorn Council's exclusion of the Foundation assets. | 2.60 | 770.00 | 2,002.00 |
| 10/25/21 | Matthew Babcock | Met with BRG (DJ) in order to evaluate report-related issues. | 1.30 | 655.00 | 851.50 |
| 10/25/21 | Matthew Babcock | Met with TCC Counsel (JS, JL, KB, MP) and BRG (DJ) in order to discuss report-related issues. | 2.50 | 655.00 | 1,637.50 |
| 10/25/21 | David Judd | Participated in call with BRG (MB) and PSZJ (JS, JL, KB, MP) regarding confirmation / report related issues. | 2.50 | 770.00 | 1,925.00 |
| 10/25/21 | David Judd | Participated in call with BRG (MB) regarding the updated report issues. | 1.30 | 770.00 | 1,001.00 |
| 10/28/21 | Matthew Babcock | Met with TCC Counsel (KB) and BRG (DJ) in order to discuss expert report related matters. | 2.20 | 655.00 | 1,441.00 |
| 10/28/21 | Matthew Babcock | Met with BRG (DJ) in order to discuss expert report related matters. | 2.30 | 655.00 | 1,506.50 |
| 10/28/21 | David Judd | Participated in call with BRG (MB) regarding expert report related matters. | 2.30 | 770.00 | 1,771.00 |
| 10/28/21 | David Judd | Participated in call with BRG (MB) and PSZJ (KB) regarding expert report issues. | 2.20 | 770.00 | 1,694.00 |
| Total for Task Code 900.00 | | | 45.00 | | 33,155.00 |
| Task Code: 1020.00 - Meeting Preparation & Attendance | | | | | |
| 08/05/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to case issues. | 0.80 | 655.00 | 524.00 |
| 08/05/21 | David Judd | Participated in call with BRG (MB) regarding status of the case and work to be performed. | 0.80 | 770.00 | 616.00 |



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| <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-------------|-----------------|--|--------------|-------------|---------------|
| 08/06/21 | Matthew Babcock | Spoke with TCC Counsel (JL) and BRG (DJ) in regard to case issues/mediation. | 0.70 | 655.00 | 458.50 |
| 08/06/21 | David Judd | Participated in call with TCC Counsel (JL) and BRG (MB) regarding updates and assignments from the mediation. | 0.70 | 770.00 | 539.00 |
| 08/11/21 | Matthew Babcock | Spoke with TCC Counsel (JL) in regard to case issues including Local Council appraisal process and mediation. | 0.20 | 655.00 | 131.00 |
| 08/12/21 | David Judd | Participated in call with TCC Committee, TCC Counsel, and SCC Counsel regarding recent BSA developments. | 1.50 | 770.00 | 1,155.00 |
| 08/16/21 | Matthew Babcock | Spoke with BRG (DJ) in regard to outstanding case issues. | 0.40 | 655.00 | 262.00 |
| 08/16/21 | David Judd | Participated in call with BRG (MB) regarding case issues. | 0.40 | 770.00 | 308.00 |
| 08/19/21 | Matthew Babcock | Attended TCC/SCC status meeting. | 1.50 | 655.00 | 982.50 |
| 08/19/21 | David Judd | Participated in call with TCC Committee members, TCC Counsel, and SCC Counsel regarding recent BSA developments. | 1.50 | 770.00 | 1,155.00 |
| 08/24/21 | David Judd | Participated in call with TCC Counsel and SCC Counsel regarding current status of case. | 1.90 | 770.00 | 1,463.00 |
| 08/26/21 | Matthew Babcock | Attended TCC/SCC meeting. | 2.80 | 655.00 | 1,834.00 |
| 08/26/21 | David Judd | Participated in partial call with TCC Committee members, TCC Counsel, and SCC Counsel regarding recent BSA developments. | 0.40 | 770.00 | 308.00 |
| 08/31/21 | Matthew Babcock | Attended TCC/SCC meeting. | 1.50 | 655.00 | 982.50 |
| 08/31/21 | David Judd | Participated in call with TCC Counsel and SCC Counsel regarding current status of case and work to be performed. | 1.50 | 770.00 | 1,155.00 |
| 09/02/21 | Matthew Babcock | Attended TCC/SCC meeting. | 2.10 | 655.00 | 1,375.50 |
| 09/02/21 | David Judd | Participated in partial call with TCC Counsel, SCC Counsel and TCC Committee members regarding recent BSA developments. | 1.20 | 770.00 | 924.00 |



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| <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---|---------------------|--|--------------|-------------|------------------|
| 09/08/21 | Matthew Babcock | Attended part of weekly SCC status meeting. | 0.80 | 655.00 | 524.00 |
| 09/16/21 | David Judd | Participated in call with TCC Counsel, SCC Counsel and TCC Committee members regarding recent BSA developments. | 2.00 | 770.00 | 1,540.00 |
| 09/23/21 | Matthew Babcock | Attended weekly status meeting with TCC/SCC. | 1.80 | 655.00 | 1,179.00 |
| 09/23/21 | David Judd | Participated in call with BRG (MB), TCC Counsel, SCC Counsel and TCC members regarding current status of case and recent developments. | 1.80 | 770.00 | 1,386.00 |
| 10/05/21 | Matthew Babcock | Attended TCC/SCC status meeting. | 0.50 | 655.00 | 327.50 |
| 10/12/21 | Matthew Babcock | Attended press conference regarding BSA whistleblower (former National Youth Protection Director). | 1.00 | 655.00 | 655.00 |
| 10/12/21 | David Judd | Participated in call with TCC Counsel (JL, KB, MP, RO) and State Court Counsel regarding TCC Updates. | 1.80 | 770.00 | 1,386.00 |
| Total for Task Code 1020.00 | | | 29.60 | | 21,170.50 |
| Task Code: 1060.00 - Fee Application Preparation & Hearing | | | | | |
| 08/02/21 | Matthew Babcock | Updated February - April fee application. | 1.10 | 655.00 | 720.50 |
| 08/02/21 | Hannah Henritz | Prepared May - June Fee Statement. | 2.90 | 155.00 | 449.50 |
| 08/02/21 | Hannah Henritz | Continued to prepare May - June Fee Statement. | 1.70 | 155.00 | 263.50 |
| 08/02/21 | Paul Shields | Updated July 2021 Fee Statement detail. | 0.20 | 750.00 | 150.00 |
| 08/04/21 | Hannah Henritz | Prepared February - April Fee Application. | 2.80 | 155.00 | 434.00 |
| 08/05/21 | Meagan B. Haverkamp | Updated February - April interim fee application. | 0.50 | 275.00 | 137.50 |
| 08/05/21 | Hannah Henritz | Revised February - April Fee Application. | 2.10 | 155.00 | 325.50 |
| 08/07/21 | Matthew Babcock | Revised February through April 2021 fee application. | 1.40 | 655.00 | 917.00 |
| 08/13/21 | Hannah Henritz | Updated February - April Interim fee application. | 2.60 | 155.00 | 403.00 |



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| <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-------------|---------------------|---|--------------|-------------|---------------|
| 08/16/21 | Hannah Henritzy | Prepared May - July Fee Statement. | 2.90 | 155.00 | 449.50 |
| 08/16/21 | Hannah Henritzy | Continued to prepare May - July Fee Statement. | 0.80 | 155.00 | 124.00 |
| 08/20/21 | Meagan B. Haverkamp | Updated February - April interim fee application. | 1.50 | 275.00 | 412.50 |
| 08/20/21 | Hannah Henritzy | Reviewed February - April Interim Fee Application. | 1.80 | 155.00 | 279.00 |
| 08/23/21 | Meagan B. Haverkamp | Revised February - April interim fee application. | 2.80 | 275.00 | 770.00 |
| 08/23/21 | Hannah Henritzy | Reviewed February - April Interim Fee Application. | 0.90 | 155.00 | 139.50 |
| 08/30/21 | Matthew Babcock | Reviewed updates of fifth fee app. | 0.60 | 655.00 | 393.00 |
| 08/30/21 | Meagan B. Haverkamp | Updated February - April interim fee application. | 0.70 | 275.00 | 192.50 |
| 08/30/21 | Hannah Henritzy | Reviewed Fifth Interim Fee Application. | 0.40 | 155.00 | 62.00 |
| 08/31/21 | Hannah Henritzy | Prepared Sixth Interim Fee Application. | 2.30 | 155.00 | 356.50 |
| 09/02/21 | Meagan B. Haverkamp | Revised May - July interim fee app detail. | 2.30 | 275.00 | 632.50 |
| 09/02/21 | Meagan B. Haverkamp | Continued update of May - July interim fee application. | 2.60 | 275.00 | 715.00 |
| 09/02/21 | Hannah Henritzy | Reviewed May - June Fee Statement. | 2.90 | 155.00 | 449.50 |
| 09/02/21 | Hannah Henritzy | Prepared May - June Fee Statement. | 2.10 | 155.00 | 325.50 |
| 09/03/21 | Matthew Babcock | Updated fee application (February - April 2021). | 0.30 | 655.00 | 196.50 |
| 09/07/21 | Matthew Babcock | Revised fee application (February - April 2021). | 0.60 | 655.00 | 393.00 |
| 09/08/21 | Shelby Chaffos | Revised February 2021 - April 2021 fee application narrative. | 1.10 | 300.00 | 330.00 |
| 09/13/21 | Matthew Babcock | Updated fee application (February - April 2021). | 1.30 | 655.00 | 851.50 |
| 09/13/21 | David Judd | Updated 5th quarterly fee application. | 0.40 | 770.00 | 308.00 |
| 09/14/21 | Matthew Babcock | Revised fee application narrative and exhibits (February - April 2021). | 2.40 | 655.00 | 1,572.00 |
| 09/14/21 | Paul Shields | Updated Fifth Interim Fee Application detail. | 0.30 | 750.00 | 225.00 |



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|-------------|---------------------|---|--------------|-------------|---------------|
| 09/14/21 | Ray Strong | Evaluated time entries for claim analysis task code for preparation of fee application narrative. | 0.20 | 705.00 | 141.00 |
| 09/14/21 | Ray Strong | Evaluated time entries for PeopleSoft accounting system task code for preparation of fee application narrative. | 0.20 | 705.00 | 141.00 |
| 09/14/21 | Ray Strong | Prepared updates to fee application narrative for claims analysis task code. | 0.20 | 705.00 | 141.00 |
| 09/14/21 | Ray Strong | Prepared updates to fee application narrative for PeopleSoft accounting system task code. | 0.10 | 705.00 | 70.50 |
| 09/16/21 | Matthew Babcock | Updated fee application narrative and exhibits (February - April 2021). | 1.20 | 655.00 | 786.00 |
| 09/16/21 | Meagan B. Haverkamp | Updated February - April fee application. | 1.10 | 275.00 | 302.50 |
| 09/17/21 | Hannah Henritzy | Prepared May - June Fee Statement. | 1.30 | 155.00 | 201.50 |
| 09/20/21 | Matthew Babcock | Revised fee application (February - April 2021). | 0.40 | 655.00 | 262.00 |
| 09/20/21 | Meagan B. Haverkamp | Prepared May - July interim fee application. | 0.50 | 275.00 | 137.50 |
| 09/22/21 | Meagan B. Haverkamp | Revised February - April fee application. | 1.20 | 275.00 | 330.00 |
| 09/22/21 | Hannah Henritzy | Prepared August Fee Statement. | 2.40 | 155.00 | 372.00 |
| 09/27/21 | Hannah Henritzy | Prepared May - June Fee Statement. | 1.30 | 155.00 | 201.50 |
| 09/27/21 | Jeffrey Shaw | Updated May - July fee application. | 0.90 | 520.00 | 468.00 |
| 09/27/21 | Paul Shields | Updated May and June 2021 Fee Application detail. | 0.10 | 750.00 | 75.00 |
| 09/28/21 | Hannah Henritzy | Prepared May - June Fee Statement. | 0.80 | 155.00 | 124.00 |
| 09/29/21 | Meagan B. Haverkamp | Updated May - July fee application. | 0.30 | 275.00 | 82.50 |
| 09/30/21 | Matthew Babcock | Revised fee application (February - April 2021). | 0.40 | 655.00 | 262.00 |
| 10/04/21 | Hannah Henritzy | Prepared fee examiner file for February - April. | 0.80 | 155.00 | 124.00 |
| 10/06/21 | Matthew Babcock | Evaluated issues raised in fee examiner report (Fourth Quarterly). | 0.50 | 655.00 | 327.50 |
| 10/06/21 | Hannah Henritzy | Prepared May - June application. | 1.20 | 155.00 | 186.00 |



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|------------------------------------|---------------------|---|-----------------|-------------|-------------------|
| 10/07/21 | Matthew Babcock | Analyzed issues raised in fee examiner report (Fourth Quarterly). | 1.10 | 655.00 | 720.50 |
| 10/11/21 | Meagan B. Haverkamp | Updated February - April filing and detail to send to fee examiner. | 0.60 | 275.00 | 165.00 |
| 10/11/21 | Hannah Henritz | Prepared May - June Fee Statement. | 1.70 | 155.00 | 263.50 |
| 10/13/21 | Matthew Babcock | Spoke with fee examiner in regard to 4th Quarterly fee application. | 0.50 | 655.00 | 327.50 |
| 10/15/21 | Matthew Babcock | Updated fee application (May - July 2021). | 0.80 | 655.00 | 524.00 |
| Total for Task Code 1060.00 | | | 66.10 | | 19,713.50 |
| Professional Services | | | 1,254.60 | | 715,271.00 |

EXHIBIT C

Curriculum Vitae



R. Todd Neilson
Managing Director

BERKELEY RESEARCH GROUP, LLC
2029 Century Park East, Suite 1250
Los Angeles, California 90067

Direct: 310.499.4934
Fax: 310.557.8982
tneilson@thinkbrg.com

SUMMARY

R. Todd Neilson is currently a Managing Director at Berkeley Research Group LLC. Previously, Mr. Neilson was a Partner with Arthur Andersen and a Director with LECG LLC. He was a founding partner of Neilson Elggren LLP (formerly Neilson, Elggren, Durkin & Co.). He is one of the nation's foremost experts in bankruptcy and forensic accounting with over forty years combined experience in public accounting and as a Special Agent with the FBI.

In 1986, he was a founding partner of Neilson, Elggren, Durkin and Co., which was acquired by an international financial consulting firm in March 1998, where Mr. Neilson was a partner from March 1998 to September 2000. Prior to 1986, he was a manager in the Litigation/Consulting Services department of the international CPA firm of KPMG (formerly KMG/Main Hurdman) for four years and also served as a Special Agent in the Federal Bureau of Investigation, specializing in accounting investigation of white-collar and organized crime. Due to his background, Mr. Neilson offers a unique set of skills in the areas of financial consulting and as an expert in the field of forensic accounting and fraud litigation.

Mr. Neilson is a seasoned professional having acted as a Trustee, financial consultant and expert witness in numerous high-profile accounting related litigation engagements involving complex bankruptcy reorganization matters including accounting and fraud issues, tracing of funds, financial data reconstruction, damages and lost profits, Ponzi and RICO matters, valuation, and business viability issues. Mr. Neilson has acted as bankruptcy Trustee for notable clients such as Mike Tyson, Suge Knight and Death Row Records. As Trustee, he has also operated, and negotiated the sale of an extremely large and diverse array of assets, including one of the largest Ford dealerships in the nation, an ownership interest in both the Los Angeles Kings' and Nashville Predators' hockey franchises, luxury hotels, sand and rock quarries, antique art collections, real estate, and trucking companies. Having evaluated and sold well over \$1 billion dollars of assets, Mr. Neilson brings substantial credibility to the court - credibility borne of practical, not just theoretical experience.

Mr. Neilson is a nationally recognized expert in bankruptcy and accounting having served on the national Board of Directors of the Association of Insolvency and Restructuring Advisors, Chairman of the Securities Advisory Board in the State of Utah, faculty for the Certified Fraud Examiners, and a member of the Society of the Former Special Agents of the Federal Bureau of Investigation. He has spoken on bankruptcy, litigation support, valuation and fraud related topics to numerous professional groups such as American Institute of Certified Public Accountants (AICPA), National Conference of Bankruptcy Judges, California and Utah Society of CPA's and numerous colleges and universities throughout the United



States. Mr. Neilson formerly served as an Associate Professor in the Graduate School of Accounting at the University of Utah, where he taught the course on Forensic Accounting. He has also provided regular instruction on accounting and fraud related litigation issues at the FBI Academy to CPA/FBI Agents and to Postal Inspectors at the United States Postal Service national training center. He was a co-author of the *AICPA Bankruptcy Practice Guide*, issued as a practice aid to all CPA's in the United States and co-author of *The CPA's Handbook of Fraud and Commercial Crime Prevention*, also issued by the AICPA. He was also inducted as a fellow in the prestigious American College of Bankruptcy, one of only a handful of CPA's in the United States given that honor.

Mr. Neilson has been involved in some of the highest profile litigation and bankruptcy matters in the nation. Highlighted below are some of the cases, which demonstrate his unique background and experience.

EXAMPLES

Boy Scouts of America

Mr. Neilson has been acting as Financial Advisor, with other BRG professionals, to the Torts Claimants' Committee ("TCC") in the recently filed bankruptcy of the Boy Scouts of America ("BSA"). He is providing accounting expertise in the multi-faceted issues facing the highly complex matters in the BSA Chapter 11 Bankruptcy.

American Suzuki Motor Corporation

American Suzuki Motor Corporation ("ASMC"), a California corporation and a subsidiary of parent Suzuki Motor Corporation ("SMC"), filed a Chapter 11 Bankruptcy in November 2012, which effectively allowed for the transfer and sale of all business assets of ASMC, not affiliated with car sales, to SMC and facilitated the withdrawal of Suzuki from all new car sales in the United States. Prior to the filing, R. Todd Neilson, and another independent Board member, was added to the ASMC Board of Directors. Neilson, and the other independent Director, constituted a separate Committee ("Committee") and were tasked with the responsibility of reviewing the underlying assets of the Debtor, the intended Plan of Reorganization and implementation of the proposed Plan in order to make an independent decision as to the filing of a Chapter 11. The Committee ultimately authorized the filing of the ASMC Chapter 11, monitored the administration of the Bankruptcy, and following confirmation of the Chapter 11 Plan, remained as an Advisory Board to review the implementation of the Plan and distribution of assets pursuant to the Plan.

Tremont v. KPMG

R. Todd Neilson was engaged as a damage expert in the litigation between Tremont Holdings Group Inc. ("Tremont") and KPMG in relation to investments made with Bernard L. Madoff Investment Securities ("BMIS"). Tremont was the second largest investor with BMIS with billions of dollars invested over fourteen years. Following the appointment of Irving Picard as Chapter 11 Trustee, Picard brought litigation against Tremont and related entities asserting a number of avoidance actions and equitable subordination claims. As a result of that litigation, Tremont settled with Picard for over a billion dollars. Subsequent to the settlement, a complaint was filed by Tremont against KPMG as independent auditors of the Tremont funds asserting billions of dollars in damages as a result of KPMG's audit insufficiencies. Neilson was asked to provide an expert opinion as to the damages suffered by the Tremont entities due to the alleged inadequacies in the KPMG audits. Neilson issued an expert report in April 2013 contesting the damages asserted against KPMG by Tremont. As a result of the expert report, the Tremont claimants withdrew their previously asserted damage analysis.



Solyndra LLC

In late 2011, following a national search by the Solyndra Board of Directors, Mr. Neilson was appointed as Chief Restructuring Officer (CRO) of Solyndra, the US manufacturer of solar photovoltaic power systems specifically designed for large commercial and industrial rooftops. On August 31, 2011, subsequent to receiving a \$535 million loan guarantee from the Department of Energy (DOE), Solyndra had approximately 968 full time employees and 211 temporary employees. On September 6, 2011, Solyndra was unable to continue active business operations and filed a Chapter 11 Bankruptcy. Mr. Neilson supervised the efforts at selling the remaining assets of Solyndra and also provided a detailed report concerning Solyndra business operations to both the Court and other interested parties.

Ezri Namvar

Mr. Neilson is acting as Chapter 11 Trustee for the Ezri Namvar bankruptcy. Mr. Namvar, a well known member of the Iranian Jewish Community in Los Angeles, has received \$3 billion in investments and loans over the past 5 years and disbursed those funds through close to 400 separate LLC's involving ownership in a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Mr. Neilson is assisting in the task to untangle this multitude of inter-related LLC's involving Mr. Namvar. Mr. Namvar was convicted of fraud following a trial and is presently incarcerated in a federal prison.

Roman Catholic San Diego Diocese Chapter 11 Bankruptcy

In April 2007, Mr. Neilson was the Court Appointed Expert in the Chapter 11 Bankruptcy of the Roman Catholic San Diego Diocese. The Court charged Mr. Neilson with providing an expansive report into the accounting and financial operations of the San Diego Diocese as well as related Catholic Parishes. It was the first time an independent Expert has been appointed for such a task in regards to a number of the Diocese bankruptcies throughout the United States.

Le Nature Chapter 11 Bankruptcy

In 2007, Mr. Neilson was appointed Chapter 11 Bankruptcy Trustee in Le Nature, a water, iced tea, and juice drink distributor located in Latrobe, Pennsylvania and Phoenix, Arizona. Mr. Neilson supervised the liquidation of Le Nature bottling plants and other assets as well as directed the forensic accounting analysis of a purported \$750 million accounting fraud perpetrated upon the creditors of Le Nature and related companies.

Michael Tyson and Michael Tyson Enterprises

Michael Tyson, former heavyweight champion of the world, and Michael Tyson Enterprises Inc. filed for bankruptcy protection in August 2003. Neilson Elggren was appointed as financial consultants and crisis managers for Mr. Tyson and Michael Tyson Enterprises Inc. Mr. Neilson was the responsible partner for that engagement.

Adelphia Communications Corp

In August 2002, Neilson Elggren was appointed as Accountants to the Official Committee of Unsecured Creditors in the Adelphia Communications Corp ("Adelphia") bankruptcy. The Adelphia bankruptcy was the 6th largest cable company in the nation. Their filing constituted one of the largest bankruptcies in history encompassing over 200 subsidiaries and approximately \$21 billion in accumulated debt. Mr. Neilson acted as the primary partner in charge of the engagement. The prior owners of Adelphia, members of the Rigas family, were alleged to have engaged in the systematic looting of Adelphia. Neilson Elggren was engaged to the voluminous financial transactions of Adelphia and provide expert testimony as to their findings.



DVI, Inc.

DVI filed for Chapter 11 Bankruptcy protection on August 25, 2003. R. Todd Neilson was appointed as Examiner and conducted an extensive investigation of financial transactions involving the assets, liabilities, operations and financial condition of DVI and its subsidiaries (including all transactions and relationships between debtor and non-debtor subsidiaries and affiliates). DVI, with assets of approximately \$3 billion, provided financing for diagnostic imaging and other sophisticated medical equipment. As part of its financing operations, DVI originated hundreds of millions of dollars in financing contracts and sold these contracts to institutional investors through over thirty (30)) investment-grade securitization vehicles. The accounting examination included the accounting practices of the debtor and any and all allegations of fraud, dishonesty, incompetence, misconduct, mismanagement, or financial and / or corporate irregularities. Mr. Neilson coordinated a cooperative effort involving numerous law enforcement and government agencies, including the Office of the U.S. Trustee, the United States Attorneys' Office in Delaware and Pennsylvania, the Securities and Exchange Commission ("SEC"), the Federal Bureau of Investigation ("FBI"), and the United States Postal Service ("Postal Service"), all of which were tasked with conducting further investigations based upon the findings in the Examiner's report.

IT Group

In April 2002, R. Todd Neilson was appointed examiner in IT Group, a Chapter 11 bankruptcy in the District of Delaware. IT Group was a leading provider of services in the areas of consulting, engineering and construction, remediation, and facilities management. In 2000, IT Group had over 7,500 employees in 80 domestic offices and 10 international offices and its annual revenues on a consolidated basis were approximately \$1.4 billion. Neilson provided a detailed report detailing the assets, liabilities, valuation and financial condition of IT Group as well as its capabilities of confirming a stand-alone plan of reorganization versus a sale of existing assets to an interested purchaser.

Allegheny Health, Education and Research Foundation

Chapter 11- Financial Advisors to Mellon Bank Group in Pittsburgh, Pennsylvania – AHERF was a large conglomerate of medical hospitals and research centers located in the eastern part of the US. Neilson Elggren was engaged as financial advisors to Mellon Bank Group Credit Facility to provide expert testimony concerning whether the substantive consolidation was justified for AHERF, and whether the Plan of Reorganization ("Plan") as proposed by the AHERF Trustee unfairly prejudiced one or more creditors. Neilson Elggren prepared a detailed report in response to the Plan, which resulted in a settlement favorable to the Mellon Bank Group.

Reed Slatkin

Reed Slatkin, one of the co-founders of Earthlink, filed Chapter 11 bankruptcy in 2001 following pending legal actions by many of the individuals who had invested millions of dollars with Slatkin under the promise of substantial returns. Neilson Elggren investigated Slatkin's enterprises and business practices over a period of fifteen years and provided a report detailing one of the largest Ponzi schemes in California history involving over \$600 million of business transactions during that period. Mr. Neilson was appointed as Trustee in the Slatkin bankruptcy and was given the responsibility of liquidating substantial assets throughout the United States, including hotels, unimproved real estate, shopping malls, interests in movie production companies, and other substantial equity investments. Slatkin pled guilty and was incarcerated for a lengthy period in a federal prison.

Charles Keating/Lincoln Savings

Mr. Neilson was engaged as an expert witness in the litigation involving Charles Keating and American



Continental Corporation, the parent company of Lincoln Savings, and the bondholders who invested approximately \$250 million in the debentures of American Continental. He directed the review of approximately \$727 million, which passed through American Continental from 1984 through 1989 and testified as to the findings in the federal District Court in Tucson, Arizona. The day after Mr. Neilson's testimony, two major defendants settled for over \$90 million. Total settlements in this matter exceeded \$300 million.

Bruce McNall Chapter 11 Bankruptcy

Mr. Neilson was appointed Chapter 11 Trustee in the personal bankruptcy of Bruce McNall in Los Angeles. Mr. McNall's holdings include ownership of the Los Angeles Kings hockey franchise, ownership interest in the Toronto Argonauts Canadian football franchise, as well as considerable holdings in thoroughbred horses, rare coins and antiques, and sports memorabilia. Mr. McNall was incarcerated for bank fraud. Mr. Neilson supervised the accounting investigation into Mr. McNall's past activities, which included tracing of over \$2.5 billion in cash and asset transfers

Technical Equities Chapter 11

Mr. Neilson directed the accounting analysis detailing the financial demise of Technical Equities, a San Francisco based investment company and reportedly the largest investor fraud case in U.S. history at that time. Harry Stern, former chief executive officer of Technical Equities, was sentenced to Federal prison for his role in the investor fraud. Mr. Neilson and his professionals traced almost \$600 million in cash and prepared a damage analysis. As a result of his testimony, a settlement was achieved for the benefit of the creditors of Technical Equities.

Adnan Khashoggi/Triad America

He accepted the responsibility as Trustee of Triad America Corporation in the United States Bankruptcy Court. Triad America is the parent corporation of sixty separate companies with \$200 million in total claims. Mr. Neilson directed the accounting and litigation effort, which resulted in the freezing of all assets in the United States, owned by Adnan and Essam Khashoggi and the subsequent payment of \$32 million by Adnan Khashoggi to the bankruptcy estate.

Property Mortgage Company

Property Mortgage Company was a second mortgage company which had operated successfully in the Southern California area for over 40 years. The company filed for bankruptcy protection, asserting debts in excess of \$100 million dollars to approximately 1,000 investors. Mr. Neilson was appointed as Trustee. In that capacity, he supervised the analysis of hundreds of millions of dollars flowing through the company. Based upon that review, we concluded that for a number of years prior to its demise the company had been operating a Ponzi scheme, paying old investors with the funds secured from fresh investors. As a result of our accounting investigation the President and Chief Executive Officer as well as two other participants were convicted of fraud.

Dovie Beams de Villagran

Mr. Neilson was appointed by the Federal Bankruptcy Court in California as Examiner in the bankruptcy of Dovie Beams de Villagran, former mistress of Ferdinand Marcos. As a result of the report filed with the Court and Mr. Neilson's testimony, Mrs. de Villagran was convicted on thirty-nine counts of bank fraud and embezzlement for filing false and misleading financial statements with federally insured banks.

EMPLOYMENT HISTORY



- Provided full-time Humanitarian service for schools, orphanages and women's clinics in Zimbabwe for the Church of Jesus Christ of Latter-Day Saints from May 2016 to November 2017.
- LECG, LLC – Mr. Neilson was a director of the NE Group at LECG that provided a combination of bankruptcy services, forensic and investigative accounting services, litigation consulting, corporate recovery and reorganization, valuation and tax services.
- Neilson Elggren LLP – Mr. Neilson was one of the founding partners of a practice that provided a combination of bankruptcy services, forensic and investigative accounting services, litigation consulting, corporate recovery and reorganization, valuation and tax services. Offices for Neilson Elggren LLP were located in Los Angeles, California, Salt Lake City, Utah and Wilmington, Delaware.
- Arthur Andersen – Arthur Andersen was formerly one of the "Big 5" international CPA and business-consulting firms with over 80,000 employees worldwide. Mr. Neilson served as a partner and national director of Trustee/Receiver practices throughout the United States for Arthur Andersen. He also served as a member of the Executive Committee for the Global Corporate Finance division of Arthur Andersen.
- Neilson, Elggren, Durkin & Co. - As one of the founding partners of this regional and consulting firm, Mr. Neilson was instrumental in the growth of this firm from a small office in Salt Lake City to a regional practice specializing in bankruptcy and litigation support services. The firm had grown to 85 employees and six offices prior to its merger with Arthur Andersen.
- KMG/Main Hurdman, Salt Lake City, Utah - Actively engaged as an expert witness in matters involving accounting and finance relating to contract claims, breach of contract, fraud, civil and criminal RICO, embezzlement, securities fraud, criminal matters, bankruptcy, and public hearings before regulatory bodies.
- Chief Deputy Auditor - Salt Lake County - Responsible for the accounting department, budget department, internal audit department and land assessment division for the Salt Lake County Auditor's Office. Within this capacity directed the office staff of 45 individuals and reviewed audits of governmental departments prior to issuance.
- Federal Bureau of Investigation - Special Agent Accountant - Responsible for accounting investigations including racketeer influenced and corrupt organizations involved in bank fraud, fraud against the government, bankruptcy fraud, mail fraud, securities fraud and others.

EDUCATION

- Bachelor of Science, University of Utah 1975
- Former Associate Professor – Graduate School of Accounting – University of Utah

PUBLICATIONS

- Co-Author of *AICPA Bankruptcy Practice Guide*. Authoritative practice guide to be issued to all practicing Certified Public Accountants in the United States, 1994
- Co-Author *The CPA's Handbook of Fraud and Commercial Crime Prevention* issued by the AICPA, 2002
- "Substantive Consolidation Accounting Issues" article for *Bankruptcy Litigation Counselor*, 1994
- "Methods for Uncovering & Conducting Investigative Audits," Utah State Auditors Operation Manual, 1982



PROFESSIONAL MEMBERSHIPS

- Association Of Insolvency Accountants - National Board of Directors
- Former Chairman - Securities Advisory Board - State of Utah - Accounting Profession Representative
- Former Chairman - Utah Association of CPA's - Professional Conduct and Ethics Sub-Committee
- Member - National Association of Bankruptcy Trustees
- Society of Former Special Agents of the Federal Bureau of Investigation - Past President of the Utah Chapter
- Former Board Member - Salt Lake City/County Board of Health Advisory Board
- Chairman of the Board – Private Bank of California

SPEECHES

- Instructor for the Certified Public Accountants Criminal Investigation Seminar at the FBI Academy in Quantico, Virginia.
- Association of Insolvency Accountants – Tax Implications of Selling Assets in Bankruptcy – San Diego, California 1999
- National Conference of Bankruptcy Judges – Valuations of Businesses in Bankruptcy – Dallas, Texas 1998
- American Bankruptcy Institute – Western Region – Procedures and Practices for Valuing Businesses in Bankruptcy – 1998
- Law and Justice Center – Utah Fellows of the American Academy of Matrimonial Lawyers - Methods of Valuing Businesses in Divorce – Salt Lake City, Utah – 1997
- Certified Fraud Examiners – Presentation on Fraud and Accounting Issues – Salt Lake City, Utah – 1997
- Associated Women – CPA's – Litigation Support and Accounting Issues – Salt Lake City, Utah 1997
- California Bankruptcy Institute – Accounting for Difficult Fraudulent Conveyances – Fresno, California 1997
- Association of Insolvency Accountants Valuation Conference, - Relief from Stay Valuation Issues, Salt Lake City, Utah, 1994
- Expert Witness Seminar - Preparing Accountants as Expert Witnesses, Salt Lake City, Utah, 1994
- Association of Insolvency Accountants National Conference, Washington, D.C. Plan of Reorganization Accounting Issues, 1993
- Association of Insolvency Accountants National Conference, Santa Monica, California - Role of Examiner in Bankruptcy, 1992
- Beta Alpha Psi - University of Utah, Brigham Young University, and Weber State University
- National Association of Accountants (Utah Chapter), Salt Lake City, Utah, 1982 and 1984
- Insolvency seminars at the University of Southern California (USC), University of Utah, Brigham Young University, and Weber State College
- Arizona CPA Litigation Services Conference, The Bankruptcy Arena, The Role of the Accountant, 1991



Curriculum Vitae

VERNON L. CALDER MANAGING DIRECTOR

BERKELEY RESEARCH GROUP, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111

Direct: 801.321.0053

Fax: 801.335.9926

vcalder@thinkbrg.com

Summary

Vernon L. Calder, a Director with Berkeley Research Group ("BRG"), has 35 years of experience in public accounting specializing in tax services. Mr. Calder is a Certified Public Accountant (CPA) and a Certified Insolvency and Reorganization Advisor (CIRA). For the last 27 years he has specialized in bankruptcy tax compliance and planning. Prior to joining BRG, Vernon was a director of LECG, LLC ("LECG"), which acquired Neilson Elggren LLP in 2005. Prior to the acquisition of NE by LECG, Mr. Calder was the Partner-in-Charge of the tax practice of Neilson Elggren LLP. Prior to joining NE Mr. Calder was a Sr. Manager and tax consultant for Arthur Andersen; a Sr. Manager for Neilson Elggren Durkin & Company; a Manager for the international accounting firms of Ernst & Young; and a Senior Tax Consultant for Touche Ross & Co.

Mr. Calder has provided a wide variety of tax services to clients throughout his career. His efforts have focused on special tax issues in corporate, partnership and individual bankruptcy, formation of and tax compliance for liquidating trusts; representation of taxpayers before federal and state taxing authorities; tax consulting with regard to "change of ownership" issues; tax consulting and compliance for U.S. companies operating internationally; tax consulting and compliance for corporations with multi-state income using "water's edge" method; analysis of deductible ordinary and necessary business expenses; and supervising tax compliance for high technology companies.

Mr. Calder's clients have included companies ranging in size from \$1 billion in annual sales to small development companies in many industries such as computer and peripherals, software, semiconductors, life sciences, energy, hospitality, professional sports and automotive parts rebuilders.

In addition, he has provided tax services to a variety of clients including individuals, corporations, partnerships, decedent estates, trusts, and bankruptcy estates. Services rendered include tax compliance, representation before taxing authorities, bankruptcy court appearances, testifying as an expert witness, and tax consulting and planning.

Mr. Calder has been a featured speaker at many firm sponsored seminars covering special bankruptcy tax issues, new tax legislation and general tax concepts. He has written numerous articles and other publications.



Curriculum Vitae

Case Examples

- Estate Financial, Inc. – Responsible for tax compliance and consulting. Consulted with investors regarding deduction of theft losses in specified fraudulent arrangements.
- Cedar Funding, Inc. – Responsible for tax compliance and consulting. Consulted with investors regarding deduction of theft losses in specified fraudulent arrangements.
- Le*Nature's, Inc. – Represented trustee in defending IRS examination of prepetition tax liabilities. Successful in eliminating prepetition tax claim in excess of \$30 million. Responsible for tax compliance and consulting.
- Mike Tyson Bankruptcy Estate – Responsible for defending IRS examination of prepetition tax years. Responsible for tax compliance and tax consulting.
- Reed Slatkin Bankruptcy Estate – Responsible for all tax compliance and tax consulting work. Represented trustee in defending IRS examination of prepetition tax liabilities of the debtor. Extensive involvement in formation of Liquidating Trust created pursuant to Chapter 11 Plan of Reorganization.
- JMS Automotive – Rebuilder of Automotive Parts – Responsible for all tax compliance and tax consulting work. Represented trustee in defending IRS examination of pre-petition tax liabilities of the debtor.
- Bonneville Pacific Corporation--Geothermal Energy Corporation. Responsible for all tax compliance and tax consulting work. Extensive involvement in disposition of subsidiary stock.
- Holder's Capital Corporation--Ownership and management of hotels. Responsible for tax planning relating to restructuring of affiliated groups of corporations. Extensive work with provisions relating to taxation of affiliated groups. Represented Trustee in defending Internal Revenue Service examination of administrative tax liability.
- Property Mortgage Company, Inc.—Private mortgage company. Responsible for all tax compliance and tax consulting for several corporations and real estate partnerships.
- Bankruptcy--Responsible for tax compliance and tax consulting for various bankruptcies. Individual, partnership, and corporate. Advise trustees and attorneys concerning bankruptcy tax issues. Provide testimony in bankruptcy court.
- Various individuals--Tax Compliance, advisor and Taxpayer Advocate. Supervised tax compliance work for many top-level executives. Taxpayer advocate before IRS in attempt by the IRS to garnish wages for delinquent taxes.



Curriculum Vitae

Expert Witness Testimony

- R. Scott Reynolds vs. Jeffrey G. Bickel and Tanner LC (Third Judicial District Court of Salt Lake County State of Utah)
- Securities and Exchange Commission v. John Scott Clark; Impact Cash, LLC and Impact Payment Systems, LLC (United States District Court for the District of Utah)
- Cheryl M. Becker case (California Superior Court)

Other Testimony

- Various Chapter 11 and Chapter 7 Bankruptcy Estates (U.S. Bankruptcy Court, Central District of California, District of Utah)

Industry Experience

- | | |
|---|----------------------------------|
| • Aviation | • Automotive |
| • Real Estate | • Construction |
| • Agricultural | • Energy |
| • Restaurant | • Transportation |
| • Convenience Store/Gas Retail | • Legal and accounting |
| • Amusement and Recreation Services | • Security and Commodity Brokers |
| • Healthcare | • Insurance Carriers |
| • Electronic and Other Electrical Equipment | • Insurance Agents and Brokers |
| • Telecommunications | • Furniture and Fixtures |
| • Online Retailing | • Technology |

Education

Bachelor of Science, Brigham Young University
Master of Accountancy/Taxation, Brigham Young University

Professional Memberships

Certified Fraud Examiner
Association of Insolvency and Restructuring Advisors
American Bankruptcy Institute
American Institute of Certified Public Accountants
Utah Association of Certified Public Accountants
National Association of Bankruptcy Trustees



Curriculum Vitae

Instruction, Presentations & Publications

Mr. Calder has provided instruction on the subject of taxation of bankruptcy estates at conferences for the American Bankruptcy Institute, the Association of Insolvency and Restructuring Advisors, and the Mississippi Bankruptcy Conference, Inc.

Co-author of *2005 Bankruptcy Revision, Implications for Business and Financial Advisors* published jointly by the American Institute of Certified Public Accountants and the Association of Insolvency and Restructuring Advisors in 2005.



David H. Judd
Managing Director

BERKELEY RESEARCH GROUP, LLC
2049 Century Park East, Suite 2525
Los Angeles, CA 90067

Direct: 310.499.4941
Fax: 310.557.8982
Email: djudd@thinkbrg.com

Summary

David H. Judd is a Managing Director of BRG, a former Director of LECG LLC, a former partner of Neilson Elggren LLP, a former partner of Neilson Elggren Durkin and Co. and Arthur Andersen LLP. He has thirty-nine years experience as an accountant specializing in bankruptcy and litigation services and investigative accounting. Early in his career Mr. Judd was a senior consultant in the Litigation/Consulting Department in the international CPA firm of KMG/Main Hurdman. His efforts have been focused on bankruptcy matters for both Chapter 7 and Chapter 11 filings, including services as Trustee, Accountants for the Trustee, court appointed Examiner, Accountants for the Examiner and Accountants for the Creditors.

Mr. Judd has performed investigative accounting services relating to fraud, embezzlement and mismanagement, including the reconstruction of records, tracing of funds and evaluations of internal controls.

Mr. Judd has served as accountant to the trustee, receiver and examiner for operating oil & gas exploration companies, operating oil refineries and gas stations and convenience stores.

Mr. Judd has provided expert witness testimony in various investigative accounting matters relating to fraud & embezzlement, bankruptcy avoidance actions, business damages, solvency matters and Ponzi schemes. He has testified in both Federal and State Courts.

He has been called upon to develop feasibility studies and projections for various real estate projects, to prepare business valuations for ESOPs, minority interest buy-outs, mergers, acquisitions, purchase and sale of businesses, and divorce settlements.

He has been responsible for litigation services and consulting matters relating to estimates of damage for wrongful death and personal injury, business interruption claims, business valuations, economic analysis, breach of contract, and other cases involving loss of business profits or other business damages.

Case Examples

- Reed E. Slatkin - Accountants to the Trustee. Directed the accounting investigation of Slatkin's enterprises and business practices over a period of fifteen years and provided a report detailing one of the largest Ponzi schemes in California history involving over \$600 million of business transactions during that period. Assisted in liquidating substantial assets



throughout the United States, including hotels, unimproved real estate, shopping malls, interests in movie production companies, and other substantial equity investments.

- Adelphia Communications Corp. - Accountant to the Official Committee of Unsecured Creditors in the Adelphia Communications Corp ("Adelphia") bankruptcy. Assisted in analyzing the voluminous financial transactions of Adelphia and providing expert testimony as to the findings.
- DVI, Inc. - Examiner and accountants. Conducted an extensive investigation of financial transactions involving the assets, liabilities, operations and financial condition of DVI and its subsidiaries (including all transactions and relationships between debtor and non-debtor subsidiaries and affiliates). Investigated the accounting practices of the Debtor and any and all allegations of fraud, dishonesty, incompetence, misconduct, mismanagement, or financial and/or corporate irregularities and coordinated a cooperative effort involving numerous law enforcement and government agencies.
- Metropolitan Mortgage – Accountants to the Examiner. A large investment venture firm including several mortgage and insurance subsidiaries. Conducted an investigation of real estate transactions and inter-company balances.
- Magic Ford - Accountants to the Trustee. One of the largest Ford dealerships in the country. Assisted in the operation and liquidation of the assets.
- Property Mortgage Company, Inc. - \$150 million, Second Mortgage Company-Trustee - Accountant to the Trustee, including investigative analyses regarding a malpractice claim against the company's outside accountants.
- Fund America - Court-appointed Examiner. Fund America was an international company that marketed various goods and services through a multi-level marketing network. Investigated the company's operations.
- Receiver for two hotels and casinos in Nevada.
- Utex Oil Company - Court-appointed Examiner. Oil and gas production company.
- Arizona Fuels Corporation - Accountants for the Trustee and Receiver. Oil refinery and ranch.
- Martin Marietta, Inc. - Consultant/Expert Witness. Defended against claim from subcontractor.
- Eaton Kenway, Inc. - Consultant/Expert Witness. Prepared claim against prime contractor for change in scope of work.
- Mother Earth Industries - Analyzed capitalized costs and operating expenses for a steam generated electrical facility that provided power to a municipal association.
- City of Fresno - Expert Witness. Provided report and deposition testimony regarding damages for remediation of ground water contamination.



- Lincoln Mortgage and Loan - Examiner and Accountants to the Examiner. Investigated financial affairs of the investor in real property and the related secondary trust deeds market.

Employment History

KMG/Main Hurdman, Salt Lake City, Utah

Bankruptcy assistance including investigative accounting, preparation of all schedules, monthly reporting to the court, operation analysis and assistance in managing ongoing business operations during bankruptcy proceedings.

Prepared expert witness testimony for business valuations, alleged fraud violations, personal injury and wrongful death suits, and other cases involving loss of business profits or other business damages.

Provided expert witness testimony on investigative cases.

Developed feasibility studies and projections for various real estate projects.

Prepared business valuations for ESOP's, minority interest buy-outs, mergers, acquisitions, purchase and sale of businesses, and divorce settlements.

Fox & Company, Salt Lake City, Utah

Involved in consulting engagements similar to those mentioned above relative to bankruptcy, insurance, valuation and litigation support services.

Served as an auditor and staff accountant. Industry expertise includes:

| | | |
|--------------|-----------------------|-------------------|
| Real Estate | Retail Establishments | Salvage Companies |
| Construction | Mortgage Companies | |

Education

Bachelor of Science in Accounting, Southern Utah State College, 1979
Master of Professional Accountancy, University of Utah, 1980

Curriculum Vitae



PAUL N. SHIELDS
BERKELEY RESEARCH GROUP, LLC

Direct: 801.321.0073
pshields@thinkbrg.com

SUMMARY

Paul N. Shields is a Managing Director at Berkeley Research Group. He has over thirty years of experience as a valuation expert and restructuring professional. His professional designations include Chartered Financial Analyst (CFA), Certified Public Accountant (CPA), Certification in Distressed Business Valuation (CDBV), and Accredited in Business Valuation (ABV). Mr. Shields has expertise in business valuation, financial advisory, damage assessments, and forensic accounting – particularly in the context of financial distress and bankruptcy. The valuation services provided by Mr. Shields have been performed primarily in the context of contested valuation matters. In particular, Mr. Shields has assessed reasonably equivalent value and solvency in the context of avoidance actions, assessed damages and quantified claims in the context of bankruptcy litigation, and has valued business interests and assets for corporate reorganizations and shareholder disputes. He has also performed services as a financial advisor in the context of business restructurings and loan workouts. In addition, he has performed services as a state-court receiver, special master and mediator, and has testified in federal and state courts on numerous occasions.

CASE EXAMPLES

- Bankruptcy Estate of Vickie Lynn Marshall (a/k/a Anna Nicole Smith) – Supervised the valuation of Koch Industries, Inc., the second largest closely held business in the United States. The valuation was performed to assist counsel representing Ms. Marshall in her litigation against E. Pierce Marshall, the son of J. Howard Marshall II.
- The IT Group, Inc. – Assessed the reorganization value of The IT Group in the context of plan confirmation. At the time, The IT Group had annual revenues in excess of \$1.3 billion and was a leading provider of diversified environmental consulting, engineering, construction, remediation, and facilities management services.
- Bonneville Pacific Corporation – Assisted in supervising the damage study involving a bankrupt independent power producer. Responsibilities included tracing funds and analyzing transactions in excess of \$5.5 billion over a six-year period.
- Webvan Group, Inc. – Supervised the solvency analysis of a leading online e-grocer. Funding received by the company from public and private sources exceeded \$800 million. The solvency analysis was performed in the context of avoidance actions.
- Arthur D. Little, Inc. – Supervised the solvency analysis of an international technology and management consulting firm with annual revenues in excess of \$450 million. The solvency analysis was performed in the context of avoidance actions.



CASE EXAMPLES (CONTINUED)

- Vann's, Inc. – Assessed the solvency of a consumer electronics retailer with annual revenue in excess of \$100 million. The solvency analysis was performed in the context of avoidance actions. Additional services provided included the assessment damages and the restated financial information to reflect the impact of alleged financial improprieties.
- JD Services, Inc. – Assessed the solvency of a full-service prepaid long distance phone company. The company's annualized revenues were in excess of \$100 million. The solvency analysis was performed in the context of avoidance actions.
- Case Name Withheld – Performed services as a consulting expert in the context of a contested, leveraged transaction. At issue, among other things, was the solvency of the combined entities subsequent to a leveraged transaction.
- Case Name Withheld – Prepared the valuation of a gas station / convenience store chain with annual revenue of approximately \$150 million.
- Case Name Withheld – Prepared the valuation of a grocery store chain with annual revenues in excess of \$100 million.
- Med Diversified – Supervised the assessment of alleged earnings misstatements of a diversified home health services, medical equipment and medical products provider with annual sales in excess of \$230 million. The earnings assessment was performed in the context of avoidance actions.
- Case Name Withheld – Performed services as a financial advisor in the context of a restructuring / loan workout of a wholesale distributor and marketer of refined petroleum products.
- Case Name Withheld – Performed services as a financial advisor in the context of a restructuring / loan workout of a subprime mortgage loan servicer.
- Case Name Withheld – Performed services as a financial advisor in the context of a restructuring / loan workout of a developer and manufacturer of telematics products.
- Case Name Withheld – Performed services as a financial advisor in the context of a restructuring / loan workout of a full-service restaurant chain with both franchised and company-owned locations.
- Case name withheld – Investigated the earnings misstatement of a publicly traded company's foreign subsidiary and reported the findings of the investigation in a written report to the board of directors. Assignment involved travel to the UK to conduct the investigation.
- Case name withheld – Assisted in the investigation of an earnings misstatement of a publicly traded company's foreign subsidiary. Assignment involved travel to Mexico to conduct the investigation.
- Le-Nature's, Inc. – Prepared the valuation of assets transferred to a liquidation trust in accordance with IRS Revenue Procedure 94-45 in the context of a bankruptcy proceeding.



CASE EXAMPLES (CONTINUED)

- Case Name Withheld – Appointed as state court receiver. Responsibilities included identifying and securing receivership assets, effectuating strategy for businesses to operate as a going-concern, negotiating and closing the sale of receivership assets, accounting for transaction activity and winding down the receivership estate.

EDUCATION

Bachelor of Arts in Accounting, University of Utah
Master of Business Administration, University of Utah

WORK HISTORY

Berkeley Research Group, LLC; Director and Managing Director (2011 – Current)

LECG, LLC; Director (2005 – 2011)

Neilson Elggren LLP; Partner (2000 – 2005)

Arthur Andersen; Manager (1998 – 2000)

Neilson Elggren Durkin & Co.; Staff Accountant and Manager (1988 – 1998)

PROFESSIONAL AFFILIATIONS

CFA Institute
Turnaround Management Association
Association of Insolvency and Restructuring Advisors
American Bankruptcy Institute
American Institute of Certified Public Accountants
Utah Association of Certified Public Accountants

INSTRUCTION, PRESENTATIONS & PUBLICATIONS

Mr. Shields has provided instruction on valuation in the context of financial distress and bankruptcy at conferences for the American Bankruptcy Institute, the Association of Insolvency and Restructuring Advisors, the American Institute of Certified Public Accountants, and the Utah Association of Certified Public Accountants.

Co-author of *Business Valuation in Bankruptcy*, a Consulting Services Practice Aid published in 2002 by the American Institute of Certified Public Accountants.

Co-author of *Providing Bankruptcy and Reorganization Services, 2nd Edition, Volume 2 – Valuation in Bankruptcy*, a Forensic & Valuation Services Practice Aid published in 2016 by the American Institute of Certified Public Accountants.

Curriculum Vitae



D. RAY STRONG
BERKELEY RESEARCH GROUP, LLC

201 South Main Street, Suite 450
Salt Lake City, UT 84111

2029 Century Park East, Suite 1250
Los Angeles, CA 90067

Direct: 801.321.0068
rstrong@thinkbrg.com

SUMMARY

D, Ray Strong has provided expert, advisory, and fiduciary services for over twenty-five years involving investigative and forensic accounting, internal investigations, bankruptcy, federal and state court receiverships, corporate restructuring, and litigation support in local, national, and international matters. He is a Certified Public Accountant, Certified Fraud Examiner, Certified Insolvency and Restructuring Advisor, and is certified in Financial Forensics by the American Institute of Certified Public Accountants.

Mr. Strong has extensive expertise providing civil and criminal forensic and investigative accounting services including the investigation of fraud and mismanagement, corporate internal investigations, financial data reconstruction, "big data" analysis, tracing of funds and assets, partner dispute examinations, lost profit damage analyses, breach of contract claims, insurance claim recovery, witness and target interviewing, and has provided testimony in federal court, state court, and arbitration cases. He has investigated numerous fraud and mismanagement related issues including complex management and financial statement frauds, asset misappropriation schemes, Ponzi and investment schemes, bank fraud, and bankruptcy fraud.

Mr. Strong is a seasoned professional in bankruptcy and insolvency related matters including court-appointments as Chapter 11 Trustee, Liquidating Trustee, Estate Manager, Examiner, and Receiver. He regularly serves as an accountant and financial advisor to bankruptcy trustees, creditors' committees, and court-appointed receivers. His experience includes the liquidation of assets, investigation of alleged insider dealings, liquidation and substantive consolidation analyses, plan development and feasibility, investigation and prosecution of avoidance actions, solvency analyses and claims resolution.

Mr. Strong has advised companies regarding potential lender defaults, contractual defaults, or a potential insolvency proceeding. He has operated and managed various distressed companies within bankruptcy and receivership cases to preserve and maximize going-concern value for stake holders. His responsibilities often entail analyzing operating viability, developing key performance indicators and operating metrics, creating cash flow forecasts, restructuring executive management teams and accounting departments, upgrading IT infrastructures, evaluating and implementing internal controls, addressing employee retention and benefit issues, identifying and resolving environmental claims, leading marketing and business development efforts, establishing treasury functions and systems, implementing cost control measures, and reconstructing financial and operating information.



Mr. Strong has taught graduate level accounting courses at the University of Utah and Westminster College of Salt Lake City and frequently presents on various fraud, insolvency, and accounting related topics.

EDUCATION

Master of Professional Accountancy, University of Utah, 1995
Bachelor of Science (Accounting), Westminster College of Salt Lake City, 1994

PRESENT EMPLOYMENT

Berkeley Research Group, LLC
Managing Director, 2018–present

PREVIOUS POSITIONS

S3 Advisory LLC
Managing Member, 2015-2018

Berkeley Research Group, LLC
Managing Director, 2011-2014

LECG, LLC
Director, 2005–2011

Neilson Elggren LLP
Partner, 2000–2005

The Sundance Group
Assistant Controller, 2000

Arthur Andersen LLP
Manager, 1998–2000

Neilson, Elggren, Durkin & Company
Senior Accountant, 1996–98
Staff Accountant, 1995–96)

Lynn M. Carlson & Company
Staff Accountant, 1990–1994

HONORS AND AWARDS

Distinguished Achievement Award, Association of Certified Fraud Examiners, 1995



LICENSES AND CERTIFICATIONS

Certified Public Accountant, California and Utah
Certified Fraud Examiner
Certified Insolvency and Restructuring Advisor
Certified in Financial Forensics, American Institute of Certified Public Accountants

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
Association of Insolvency and Restructuring Advisors
Association of Certified Fraud Examiners
American Bankruptcy Institute
Turnaround Management Association

INDUSTRY EXPERIENCE

- Aerospace
- Agricultural
- Automotive
- Financing/Factoring
- C-Store/Fuel Distribution
- Construction
- Energy/Solar
- Internet/Telecommunication
- Manufacturing
- Real Estate
- Restaurant/Food Services
- Retail
- Service
- Software
- Technology
- Transportation
- Waste Disposal
- Wholesale

NOT-FOR-PROFIT AFFILIATIONS

Utah Museum of Contemporary Art, Member of the Board of Trustees, 2014-2017

PUBLICATIONS

"Are we giving fraud perpetrators a license to steal?" *Internal Auditing* 14:5, September/October 1998



PRESENTATIONS AND INSTRUCTION

- (1) Co-instructor, "Fraud Examination and Forensic Accounting," University of Utah, David Eccles School of Business graduate-level course, Spring Semester 2007–2015
- (2) Panel Presenter, "Using Experts in Bankruptcy Cases," American Bankruptcy Institute, 20th Annual Rocky Mountain Bankruptcy Conference, January 2015
- (3) Panel Presenter, "Dealing with Internal Investigations," ACC Mountain West Chapter Last Chance CLE, July 2012
- (4) Panel Moderator, "Following the Winding Path of Claims Trading," American Bankruptcy Institute, 17th Annual Rocky Mountain Bankruptcy Conference, January 2012
- (5) Panel Presenter, "Financing Chapter 11s in Today's Economy," American Bankruptcy Institute, 15th Annual Rocky Mountain Bankruptcy Conference, January 2010
- (6) Panel Presenter, "Understanding Financial Statements from a Liquidation Perspective," American Bankruptcy Institute, 10th Annual Rocky Mountain Bankruptcy Conference, February 2005
- (7) Panel Presenter, "Conducting a Fraud Investigation," Association of Certified Insolvency and Restructuring Advisors, June 2003
- (8) Presenter, "Financial Statement Fraud," Utah Association of Certified Fraud Examiners, January 2000
- (9) Presenter, "Defining Forensic Accounting," Arizona Society of CPAs Conference, September 1999
- (10) Presenter, "Business Fraud," University of Utah, September 1999
- (11) Instructor, "MBA Survey of Accounting," Westminster College of Salt Lake City, Spring Semester 1999
- (12) Presenter, "Business Fraud," Brigham Young University, March 1999
- (13) Presenter, "Business Fraud," Utah State University, October 1998
- (14) Presenter, "Financial Statement Fraud," Utah Association of Internal Auditors, May 1998
- (15) Presenter, "Bankruptcy Fraud," Los Angeles Bankruptcy Trustee Administrators, April 1998
- (16) Presenter, "Internal Controls," University of Utah, September 1997

CASE EXAMPLES

- Mr. Strong was responsible for leading an engagement to identify, reconstruct, locate, and trace billions of dollars of assets owned or previously owned by a prince of a royal family that owned and controlled significant oil reserves. The engagement involved analyzing hundreds of corporate structures and identifying and investigating thousands of assets located in countries throughout the world, including Argentina, France, Indonesia, Japan, Malaysia, New Zealand, the Philippines, Saudi Arabia, Singapore, United Kingdom, and the United States. The assets identified and analyzed included substantial real property (including palaces, homes, condos, apartments, hotels, and raw land), high-end sport and luxury custom automobiles, large custom yachts, custom luxury aircraft, paintings by master artists, gems; and jewelry.
- Mr. Strong assisted the chief restructuring officer of Solyndra with a substantial internal investigation and detailed report of the company's activities filed with the U.S. Bankruptcy Court. Solyndra was a U.S. manufacturer of solar photovoltaic power systems headquartered in California that specifically designed solar systems for large commercial and industrial rooftop applications. Solyndra was a high-profile national case as a result of its highly publicized bankruptcy filing, \$535 million loan guarantee received from the Department of Energy, and political environment.



- Mr. Strong assisted the bankruptcy trustee and the liquidation trustee in the administration and investigation of Le-Nature's, Inc., a water, juice, and tea bottling company in Latrobe, Pennsylvania. Mr. Strong assisted with, among other things, the identification and liquidation of assets, termination and wind down of business operations, resolution of ownership disputes relating to leased equipment, analysis of potential causes of action, and the preservation of electronic data and documentation. Mr. Strong also led a large forensic accounting analysis and investigation to reconstruct and determine the actual financial activities of the company and its principals. The principals defrauded creditors out of more than \$700 million. More than \$1 billion of transactions were analyzed. As a result of his forensic analysis, Mr. Strong prepared expert reports and provided testimony in two arbitration proceedings against the company's former auditors.
- Mr. Strong was engaged by the U.S. Department of Justice as its forensic accounting expert in two criminal proceedings relating to Le-Nature's, Inc. Mr. Strong further analyzed the activities of Le-Nature's and its management, prepared an expert report, and testified at both trials in Pittsburgh, Pennsylvania.
- Mr. Strong was engaged by the Office of the Attorney General, State of Utah to investigate an alleged Ponzi scheme involving Rust Rare Coin, Inc. Engagement included the reconstruction of certain accounting activity utilizing bank account documentation and other information gathered by the Utah Division of Securities and law enforcement, preparation of declarations filed with the court, and preparation for possible expert witness testimony for hearings that ultimately lead to an appointment of a Receiver.
- Mr. Strong was engaged by the Receiver of Rust Rare Coin, Inc. to reconstructing the accounting records of the company, investigate and analyze claims and potential "net winner" claw back actions, tax return preparation, asset valuation issues, and the investigation of Ponzi scheme activities. The work performed involved investigating over \$1 billion of bank account activity, over \$200 million of investments from over 500 investors, and net claimant obligations of approximately \$150 million.
- Mr. Strong was engaged by the United States Securities and Exchange Commission as a forensic accounting expert in the Marquis Properties LLC case filed in United States Federal District Court in Utah to reconstruct the financial activity and cash transactions of the company, investigate Ponzi scheme allegations, and to identify recoverable assets. Marquis Properties, and its principals, promoted various real estate investment vehicles to investors that included secured notes offerings, real estate acquisitions, property management services, and joint venture opportunities. The work performed involved over \$15 million in alleged investments from over 170 investors. Pursuant to his work, Mr. Strong also provided testimony in federal court.
- Mr. Strong was engaged by the court-appointed federal receiver of Traffic Monsoon, a company that described itself as a worldwide internet marketing and traffic exchange provider. Mr. Strong's services included the reconstruction of significant accounting and cash activity, investigation of Ponzi scheme allegations, and providing financial advisory services to the receivership estate. The reconstruction of accounting and cash activity included the analysis of various data sources involving over 100,000 members/investors located in 204 countries, over 50,000 lines of website code, data consisting of over 500 million records, transaction data from various online payment processors, and cash transactions totaling close to a billion dollars. Pursuant to his engagement, Mr. Strong also provided testimony in United Federal District Court in Utah regarding his analysis and findings.
- Mr. Strong was engaged by a Special Committee of the Board of Directors of a significant industrial bank to conduct an internal investigation of alleged wrongdoing by its president and other senior management. The investigations involved analyzing thousands of transactions, collecting and analyzing large volumes of electronic files and emails, investigating third-party documentation,



conducting interviews of key company employees, customers, and professionals, and preparing an extensive report describing his findings. Mr. Strong provided fact and expert testimony in litigation with another financial institution as a result of the investigation.

- Mr. Strong was appointed by the U.S. Bankruptcy Court as Successor Estate Manager of Natural Wonders, Inc., a national retail chain. The debtor operated as a specialty gift retailer with over 260 stores located throughout the country. Mr. Strong was responsible for liquidating the debtor's remaining assets, identifying and litigating various causes of action, resolving and negotiating disputed claims, and making distributions to creditors pursuant to the confirmed plan and disclosure statement. More than 3,000 claims were resolved and more than \$18 million was distributed to holders of allowed claims.
- Mr. Strong assisted the bankruptcy trustee in the administration and investigation of Estate Financial, Inc., a "hard money lender" located in California that solicited investments for real estate secured loans. At the time of the bankruptcy filing, the loan portfolio consisted of nearly 550 loans totaling \$350 million funded from over 2,000 investors. Mr. Strong supervised the reconstruction and analysis of the company's financial activities, analysis of loan documentation to determine the identity of the owners and allocation of loan ownership, reconciliation of hundreds of thousands of underlying transactions to determine the appropriate distribution of the proceeds from the loan payoffs and property sales, and the identification of avoidance actions.
- Mr. Strong assisted the court-appointed federal receiver of Diversified Lending, Inc. in the administration and investigation of alleged Ponzi scheme activity. Mr. Strong supervised the investigation and reconstruction of the financial activities of the company and its principals, identification and analysis of company assets, investor claims, causes of action, and business termination activities. The investigation, reconstruction, and analysis involved over 1,500 investor accounts, 100 bank accounts, and the identification of over \$8 billion in cash activity.
- Mr. Strong was appointed by the United States Bankruptcy Court as Trustee of Castle Arch Real Estate Investment Company, LLC. In that capacity, Mr. Strong also became the manager of numerous other real estate affiliates. Castle Arch and its affiliates raised funds of over \$73 million from investors and invested in raw land and other distressed real estate. The entities purchased and pursued entitlements on four large residential developments located in Utah, Arizona, Wyoming, and Tennessee and purchased, refurbished, and sold distressed residential homes. Mr. Strong reconstructed and investigated the business activities of the various related entities, identified, recovered, and liquidated assets, analyzed and settled claims, and is pursuing litigation against former management pursuant to a confirmed plan of liquidation.
- Mr. Strong was appointed by the United States Bankruptcy Court as Examiner with Expanded Powers of Tri-Valley Distributing, Inc., a wholesale and retail petroleum business. His duties included operating and liquidating a wholesale fuel distribution and bulk oil business, over 45 convenience stores, several fast food franchises, and a sizeable semi-tractor and tank trailer fleet with annual revenues of more than \$200 million and claims exceeding \$35 million. The debtors operated in Arizona, California, Nevada, Wyoming and Utah. Mr. Strong was also responsible for implementing a liquidating plan, investigating various transactions and activities between the debtors and related parties, supervising numerous environmental remediation projects, and identifying and litigating various causes of action.
- Mr. Strong was engaged by the trustee of the Yellowstone Mountain Club Liquidating Trust to assist in the administration of the liquidating trust, analysis of claims, pursuit of various causes of action, and liquidation of asset. Yellowstone Mountain Club was a large high-end residential development and ski community located in Montana that filed for bankruptcy during a substantial real estate downturn.



- Mr. Strong was appointed by the U.S. Bankruptcy Court as Examiner of Medical Software Solutions, a medical software company. The company created a web-based back-office software product to assist physicians with the management of their medical practices. His court mandate required the review and analysis of a proposed debtor-in-possession (DIP) financing agreement, asset purchase agreement, and investigation of alleged inappropriate insider dealings. Mr. Strong interviewed and deposed several key debtor personnel, venture capitalist, potential asset purchasers and other relevant insiders. Additionally, he reviewed and analyzed a large volume of documentation obtained from various parties and reported his findings to the court by written reports and testimony.
- Mr. Strong's firm was appointed receiver of two Nissan auto dealerships, Kirkland and Bellevue Nissan, in a state court insolvency proceeding filed in the State of Washington. He was the partner in-charge of this engagement with sole responsibility for all decision making on behalf of the firm. His responsibilities included developing cash and asset controls to protect and preserve the secured creditor's collateral, investigating potential claims, analyzing and determining the viability of on-going operations, making recommendations to the court regarding the future existence of the dealerships, locating and liquidating the debtor's new and used car inventory, parts, fixed assets, intangible assets, and receivables.
- Mr. Strong was appointed as the state court receiver of certain collateral relating to Arches Financial. Arches Financial was an investor in over \$500 million of delinquent credit card accounts. Mr. Strong was responsible for investigating, identifying, and administering the collateral. As a result, he located and transitioned the accounts to a new collection agency, currently supervising the collection efforts, and distributing proceeds to the holder of the collateral.
- Mr. Strong was appointed as a state court receiver of Xi3, Inc. and its related affiliates. The company manufactured and sold small form factor computers. Mr. Strong worked with secured creditors to obtain interim financing in an effort to continue operations for a limited time period to evaluate the feasibility of the companies' operations and determine options to maximize value. Mr. Strong investigated the financial activities of the company and its related affiliates including various loan and capital funding, managed and liquidated remaining assets including a large US and foreign patent portfolio, and analyzed and evaluated the liabilities and claims of the companies.
- Mr. Strong was appointed as the state court receiver of Thermal Processing, Inc. The company provided aluminum heat treat and special processes for the aerospace industry primarily. In that capacity, Mr. Strong operated the business, investigated the activities of the business and principals, pursued causes of action, liquidated surplus equipment, addressed and negotiated a resolution relating to an existing foreclosure and eviction proceeding, addressed environmental cleanup efforts, and negotiated and closed the sale of the business as a going-concern. Additionally, Mr. Strong took control and operated a related facility in Monterrey, Mexico that manufactured parts for large commercial aircraft. Mr. Strong analyzed the ongoing operations, addressed dire cash flow needs and requirements, stabilized the company's operations, and negotiated and closed a sale of the business as a going-concern to a foreign entity.
- Mr. Strong was appointed as the state court receiver of Advanced Fluid Containment LLC. The company manufactured large steel holding tanks for the oil and gas industry. In that capacity, Mr. Strong operated the business through a sale of the assets, investigated activities of the business and principals, addressed environmental remediation issues, and evaluated and resolved claims filed by various creditors.
- Mr. Strong performed an investigation of a real estate partnership on behalf of a silent general partner. His investigation included analyzing current operations, determining reasonableness of development and construction costs, investigating unauthorized payments and property transfers to the active general partner related insiders.



- Mr. Strong was engaged by a large national bank to investigate the financial dealings of Graham Motors, which included three automotive dealership locations with Ford, Chevrolet, Chrysler, Dodge, Jeep, and Subaru franchises in Wyoming. His investigation included the analysis of cash and flooring activity, identification of collateral, analysis of flooring transmittals and vehicle inventories, identification of existing liabilities, and calculation of loss due to the fraudulent conduct of the owner and his associates. Mr. Strong also advised the bank in winding down the dealership's operations including processing outstanding finance contracts, collection of outstanding trade and manufacturer receivables, and processing of state license and titling applications.
- Mr. Strong supervised the analysis of development and construction cost allocations relating to a joint venture agreement between a real estate developer and landowner. He determined the reasonableness of development and construction costs and investigated whether costs from other projects, unrelated to the joint venture agreement, were allocated to the development to the detriment of the landowner.
- Mr. Strong assisted in operating Magic Ford, one of the largest Ford/Mercury/Lincoln automobile dealerships in the country at the time, to assist the bankruptcy trustee in selling the business as a going concern. His services included the management of cash flow, identification of assets and liabilities, analysis of historical and current operations, supervision of remaining employees, and various other daily operating activities. Additionally, Mr. Strong assisted the bankruptcy trustee with investigating the financial dealings of the dealership, owner, and various associates. His investigation and analyses helped uncover various fraudulent schemes and aided the bankruptcy trustee in pursuing avoidance actions.
- Mr. Strong operated Express.com, a large e-commerce company, for a two-month period until the bankruptcy trustee could sell the company as a going concern. His services included cash management, analysis of historical and on-going operations, implementation of cost cutting strategies, negotiations with credit card merchants, financial reporting, preparation of financial and operational statistics to solicit potential buyers, supervision of remaining employees, web page management, and various day-to-day activities. Mr. Strong's efforts aided the bankruptcy trustee in the sale of all company assets resulting in values in excess of forced liquidation values. Additionally, he has analyzed and investigated filed claims to determine amounts to be allowed and made in creditor distributions.
- Mr. Strong was engaged by the bankruptcy trustee of Suncrest, LLC. Suncrest was a large residential PUD development located in Utah. He assisted the Trustee with identifying assets, analyzing claims, and pursuing various causes of actions.
- Mr. Strong was engaged by a real estate management company to analyze and investigate allegations of fraud and misconduct of its internal accountant. Mr. Strong determined the amount of loss and assisted with the prosecution of an insurance claim.
- Mr. Strong was engaged by the executive committee of a law firm to analyze and investigate allegations of fraud and misconduct of its internal accountant.
- Mr. Strong was engaged by a large energy cooperative to perform an analysis and investigation regarding funds embezzled by an employee. The analysis resulted in the uncovering over \$500,000 of misappropriated funds and provided the basis for recovery under an existing insurance policy.
- Mr. Strong assisted the bankruptcy trustee of Bonneville Pacific Corporation, an independent power producer, in a damage study, which included tracing and categorizing transactions in excess of \$5 billion over a six-year period. Recoveries exceeded \$200 million from more than 30 defendants including auditors, law firms, underwriters, and insiders.



- Mr. Strong provided financial analyses requested by the Creditors' Committee of Stueve Brother Farms. Stueve Brother Farms was a family business that operated one of California's largest dairy operations at the time. The company filed a Chapter 11 bankruptcy petition resulting from a \$10 million judgment obtained by a competitor for alleged trade secret and patent violations. The services performed included identification and analysis of claims, an analysis of the Disclosure Statement and Plan of Reorganization filed by the debtor, identification of potential fraudulent transfers, assistance with the negotiation of plan default provisions, and an analysis of the dairy farm operations.
- Mr. Strong was engaged by the Creditors' Committee of Bliss Dairy. Bliss Dairy was a family owned business operating a large dairy farm located in Delta, Utah. The services performed included the analysis of the Disclosure Statement and Plan of Reorganization filed by the Debtor, development of plan projection models, analysis of plan feasibility, and financial advisory services to assist counsel with negotiating favorable plan treatment for unsecured creditors.
- Mr. Strong was engaged by the Creditors' Committee of Mountain Crane. Mountain Crane is a family owned business that provides crane and operator rental services for the construction, oil and gas, and alternative energy industries. The services performed included the analysis of the Disclosure Statement and Plan of Reorganization filed by the Debtor, development of plan projection models, analysis of plan feasibility, and financial advisory services to assist counsel with negotiating favorable plan treatment for unsecured creditors.
- Mr. Strong was engaged by a large investor of Waterford Funding to analyze their historical investment activity and provide consulting services relating to demands by the bankruptcy trustee for return of proceeds received as a result of a Ponzi scheme that was operated by its principals.
- Mr. Strong analyzed damages relating to lost profits involving a low-level nuclear waste facility. Responsibilities included analyzing current operations, industry data, industry regulations, assisting counsel with depositions and interrogatories, reviewing and analyzing plaintiff's damages, coordinating various data obtained from other experts relating to transportation, construction, industry regulations, hydrology, and geology, and the preparation of a lost profit damage analysis.

Curriculum Vitae



MATTHEW K. BABCOCK
DIRECTOR

BERKELEY RESEARCH GROUP, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111

Direct: 801.321.0076
Fax: 801.335.9926
mbabcock@thinkbrg.com

SUMMARY

Matthew K. Babcock is a Director with Berkeley Research Group, LLC ("BRG"). Mr. Babcock is a Certified Public Accountant, Certified in Financial Forensics (CPA / CFF), a Certified Fraud Examiner (CFE) and a Certified Insolvency and Restructuring Advisor (CIRA) with over 23 years of experience providing services in bankruptcy, forensic / investigative accounting, and litigation support.

Prior to BRG, Mr. Babcock worked with LECG LLC, Neilson Elggren LLP, Arthur Andersen, Neilson Elggren Durkin & Company and the Federal Bureau of Investigation ("FBI"). As an Honors Intern with the FBI, Mr. Babcock was assigned to work with the Office of Independent Counsel investigating former Secretary of Agriculture Mike Espy.

Mr. Babcock has served in numerous bankruptcy and insolvency matters, including court appointments as Trustee, Receiver, Accountant to the Trustee, Accountant to the Liquidating Estate Manager, Accountant to the Debtor, Financial Advisor to the Official Committee of Unsecured Creditors and Financial Advisor to the Official Committee of Tort Claimants. His experience includes the investigation of alleged insider dealings, investigation and pursuit of preferences, fraudulent transfers and other causes of action, tracing of funds, financial data reconstruction, liquidation and substantive consolidation analyses, plan feasibility analyses, plan preparation, solvency analyses, claims analysis / resolution and liquidation of assets. He has assisted Trustees in operating Chapter 11 companies, including analyzing prior and on-going operations, developing cash flow projections, budgeting, and managing other day-to-day accounting activity.

Mr. Babcock has significant training and experience investigating fraud and mismanagement, including financial statement fraud, "Ponzi" schemes, embezzlement schemes, check kiting, bank fraud, and bankruptcy fraud. He served as a volunteer professional faculty member at the University of Utah, assisting in the instruction of the University's "Fraud Examination & Forensic Accounting" course from 2011 – 2020. He has also conducted numerous presentations relating to the investigation and analysis of business fraud, financial statement fraud, bankruptcy fraud, and other fraud schemes.

Mr. Babcock has provided both civil and criminal litigation support services, including the investigation of fraud and mismanagement, tracing of funds, partner disputes, lost profit damages, patent infringement damages, breach of contract, economic analyses, and financial record reconstruction.

Curriculum Vitae



CASE EXAMPLES

Trustee & Receiver

- William J. "Boots" Del Biaggio III: Successor Liquidating Trustee / Accountant to the Trustee
- BDB Management, LLC: Successor Estate Representative / Accountant to the Trustee
- BDB Management III, LLC: Successor Estate Representative / Accountant to the Trustee
- Beehive State, LLC: State Court Receiver

Forensic Accountant & Financial Advisor

Services Provided To Fiduciaries:

- Traffic Monsoon, LLC: Accountant to the Receiver
- National School Fitness Foundation: Accountant to the Trustee
- Rust Rare Coin, Inc.: Accountant to the Receiver
- Le-Nature's, Inc.: Accountant to the Trustee
- Castle Arch Real Estate Investment Company, LLC: Accountant to the Trustee
- JD Services, Inc.: Accountant to the Trustee
- Bruce P. McNall: Accountant to the Trustee
- DVI, Inc.: Accountant to the Examiner
- Husting Land & Development, Inc.: Accountant to the Trustee
- Natural Wonders, Inc. / World Of Science, Inc.: Accountant to the Liquidating Estate Manager
- Rich International Airways, Inc.: Accountant to the Liquidating Trustee
- Tri-Valley Distributing, Inc.: Accountant to the Examiner
- Williamson Family: Accountant to the Receiver

Services Provided To Unsecured Creditors' Committees / Tort Claimants' Committees:

- Boy Scouts Of America: Financial Advisor to the Official Committee of Tort Claimants
- Archdiocese Of Milwaukee: Financial Advisor to the Official Committee of Unsecured Creditors
- Archdiocese Of New Orleans: Financial Advisor to the Official Committee of Unsecured Creditors
- Catholic Diocese Of Wilmington, Inc.: Financial Advisor to the Official Committee of Unsecured Creditors
- Christian Brothers Institute / Christian Brother Of Ireland, Inc.: Financial Advisor to the Official Committee of Unsecured Creditors
- Diocese Of Camden: Financial Advisor to the Official Committee of Tort Claimants
- Diocese Of Great Falls: Financial Advisor to the Official Committee of Unsecured Creditors
- Diocese Of Rochester: Financial Advisor to the Official Committee of Unsecured Creditors
- Diocese Of Rockville Centre: Financial Advisor to the Official Committee of Unsecured Creditors
- Diocese Of Stockton: Financial Advisor to the Official Committee of Unsecured Creditors
- Diocese Of Syracuse: Financial Advisor to the Official Committee of Unsecured Creditors
- Society of Jesus Oregon Province: Financial Advisor to the Official Committee of Unsecured Creditors
- The Weinstein Company, LLC: Financial Advisor to the Official Committee of Unsecured Creditors
- Revolution Dairy LLC, et al: Financial Advisor to the Official Committee of Unsecured Creditors
- Wolf Creek Properties, LC: Financial Advisor to the Official Committee of Unsecured Creditors

Curriculum Vitae



Services Provided To Debtors:

- C3 Investments: Accountant to the Debtor

Services Provided To Government Agencies:

- Case Names Withheld: Forensic Accountant for a government agency (services included asset identification / tracing)
- Case Name Withheld: Forensic Accountant for the Department of Justice (services included asset identification / tracing)

Services Provided To Others:

- Case Name Withheld: Financial Advisor to a Prince of a Royal Family (services included asset identification / tracing)
- Case Name Withheld: Forensic Accountant (services included investigation of alleged embezzlement / fraud)

Litigation

- Albright et al v. Attorneys Title Insurance Fund et al: Damage Study
- Benson Bolt v. Zions First National Bank: Damage Study
- Marshall v. Marshall: Damage Study
- Promega v. Lifecodes: Damage Study – Patent Infringement
- Semnani v. USPCI: Damage Study

INDUSTRY EXPERIENCE

- Automotive
- Construction
- Dairy
- Film / Entertainment
- Financial / Securitizations
- Internet / Telecommunications
- Manufacturing
- Not-For-Profit / Religious Institutions
- Professional Sports
- Retail
- Real Estate
- Transportation
- Waste Disposal

EMPLOYMENT HISTORY

2011 – Present **BRG, LLC**
 Director (2021)
 Associate Director (2017 - 2021)
 Senior Managing Consultant (2011 – 2016)

2005 – 2011 **LECG, LLC**
 Senior Managing Consultant (2008 – 2011)
 Managing Consultant (2005 – 2008)

Curriculum Vitae



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|-------------|--|
| 2000 – 2005 | Neilson Elggren LLP Senior Manager (2005) Manager (2001- 2005) Senior Accountant (2000 – 2001) |
| 1998 – 2000 | Arthur Andersen Senior Accountant (1999 - 2000) Staff Accountant (1998 – 1999) |
| 1997 – 1998 | Neilson Elggren Durkin & Company Staff Accountant (1998) Intern (1997 - 1998) |
| Summer 1996 | Federal Bureau of Investigation Honors Intern (Washington DC) |
| Summer 1995 | Federal Bureau of Investigation Intern (Albuquerque, New Mexico) |

EDUCATION

Bachelor of Science in Accounting (Magna Cum Laude), Brigham Young University, April 1998
Master of Professional Accountancy, Brigham Young University, April 1998

LICENSES & CERTIFICATIONS

Certified Public Accountant – Utah
Certified Fraud Examiner (CFE)
Certified Insolvency & Restructuring Advisor (CIRA)
Certified In Financial Forensics (CFF)

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants
Utah Association of Certified Public Accountants
Association of Insolvency and Restructuring Advisors
Association of Certified Fraud Examiners
American Bankruptcy Institute

INSTRUCTION, PRESENTATIONS & PUBLICATIONS

Instruction

- University Of Utah – “Fraud Examination and Forensic Accounting (Accounting 6540)” / Volunteer Professional Faculty (Spring Semester 2011 through Spring Semester 2020)

Curriculum Vitae



Presentations

- Utah Association Of Certified Public Accountants: "Occupational Fraud – Common Schemes & Detection" (June 2018)
- California Bankruptcy Forum / California Bankruptcy Conference – "Where the Rubber Hits the Road: Claims and Claims Objections" (May 2014)
- Brigham Young University – "Ethical Dilemmas and Fraud" (March 2014)
- Brigham Young University – "Life as a Forensic Accountant" (April 2013)
- Association Of Certified Fraud Examiners (Utah Chapter) – "Bankruptcy and Ponzi Schemes" (December 2012)
- Brigham Young University – "Forensic Accounting and Fraud Investigations" (December 2011)
- Turnaround Management Association – "Professional Ethics" (November 2011)
- Utah State University – "Forensic Accounting" (October 2010)
- Brigham Young University – "Forensic Accounting" (January 2006 & October 2010)
- Brigham Young University – "Financial Statement Fraud and the Role of the Forensic Accountant" (March 2001, April 2002, April 2003, April 2004 and November 2005)
- Brigham Young University – "Business and Financial Statement Fraud" (March 2000)
- Brigham Young University – "Business Fraud" (March 1999)

Curriculum Vitae



JEFFREY T. SHAW
SENIOR MANAGING CONSULTANT

BERKELEY RESEARCH GROUP, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111

Direct: 801.321.0084
Fax: 801.335.9926
ishaw@thinkbrg.com

SUMMARY

Jeffrey T. Shaw is a Senior Managing Consultant with Berkeley Research Group, LLC ("BRG"), in the Salt Lake City, Utah office. Mr. Shaw is a Certified Public Accountant, Certified in Financial Forensics (CPA / CFF), a Certified Fraud Examiner (CFE) and a Certified Insolvency and Restructuring Advisor (CIRA) with over 16 years of public accounting experience in the fields of investigative accounting, litigation services, bankruptcy, and business restructuring, and business valuation.

Prior to joining BRG, Mr. Shaw worked as a Senior Consultant with LECG, LLC and a Senior Accountant with Neilson Elggren LLP.

Mr. Shaw has extensive training and experience investigating fraud and mismanagement including financial statement fraud, "Ponzi" schemes, embezzlement schemes, bank fraud, and bankruptcy fraud. He serves as a volunteer professional faculty member at the University of Utah, assisting in the instruction of the University's "Fraud Examination & Forensic Accounting" course. He has conducted numerous presentations relating to business fraud, financial statement fraud, bankruptcy fraud, and other fraud related schemes and topics.

Mr. Shaw has provided both civil and criminal litigation support services related to the investigation of fraud and mismanagement, partner disputes, valuations, lost profit damages, tracing of funds, and financial record reconstruction.

Mr. Shaw has been involved in numerous bankruptcy and insolvency matters for both Chapter 11 and Chapter 7 debtors, as well as Receivers, including services as Accountants to the Trustee, Accountants to the Creditor's Committee, Accountants to the Debtor, Financial Advisor to the Official Committee of Unsecured Creditors, and Accountants to the Examiner. Mr. Shaw's experience includes the identification and investigation of preferences, fraudulent transfers, post-petition transfers and other adversarial claims, tracing of funds, financial data reconstruction, liquidation and substantive consolidation analyses, solvency analyses, claims analysis, resolution and liquidation of assets, as well as plan preparation and feasibility. He has assisted Trustees in operating Chapter 11 companies, including analyzing prior and on-going operations and managing other day-to-day accounting activity.

Curriculum Vitae



CASE EXAMPLES

Forensic Accounting / Fiduciary / Bankruptcy

- Rust Rare Coin, Inc. – Forensic Accountant / Financial Advisor to the Receiver (services included investigation of accounting practices and Ponzi scheme practices)
- The Falls Event Centers – Forensic Accountant (Investigation of alleged securities fraud)
- Traffic Monsoon, LLC – Accountant to the Receiver
- Le-Nature's, Inc. – Accountant to the Trustee (services included forensic investigation of alleged accounting fraud)
- William J. Del Biaggio III – Accountant to the Trustee (services included investigation of alleged bank fraud, investor fraud and Ponzi scheme practices)
- National School Fitness Foundation – Accountant to the Trustee / Solvency Analysis (services included investigation of business practices, alleged fraud and Ponzi scheme practices)
- Susan E. Christopher v. David H. Miner – Forensic Accountant (Tracing of Funds)
- Traffic Monsoon – Accountant to the Receiver (services included investigation of business practices, alleged fraud and Ponzi scheme practices)
- DVI, Inc. – Accountant to the Examiner – (Investigation of accounting practices, alleged fraud and mismanagement and financial and corporate irregularities)
- Case Name Withheld – Forensic Accountant (Investigation of alleged embezzlement)
- Case Name Withheld – Forensic Accountant – (Investigation of alleged fraud and mismanagement)
- Case Name Withheld – Financial Advisor to Prince of Royal Family – Asset identification and tracing
- R. Esmerian, Inc. / Ralph O. Esmerian – Accountant to the Examiner (services included investigation of alleged bankruptcy fraud)
- Estate Financial Group – Accountant to the Trustee
- Yellowstone Mountain Club – Accountant to the Trustee
- Adelphia Communications Corporation – Accountant to the Creditors' Committee
- Castle Arch Real Estate Investment Company LLC – Accountant to the Trustee
- Tri-Valley Distributing, Inc. – Accountant to the Examiner
- Catholic Diocese of Wilmington, Inc. – Financial Advisor to the Unsecured Creditors
- Archdiocese of Milwaukee – Financial Advisor to the Unsecured Creditors
- Novartis Vaccines and Diagnostics and Ortho Clinical Diagnostics – Joint Venture Business Audit
- Novell v. Nortel – Royalty Audit
- Bennett & Deloney P.C. – Valuation

Litigation

- DEI Systems v. Kenneth A. Rushton, as Trustee, DEI Systems, Inc. – Solvency Analysis
- Orica USA, Inc. v. CF Industries Holdings, Inc. – Damage Analysis / Litigation
- SIRQ, Inc. v. Layton Construction, et al – Damage Analysis
- Turner Gas Company, et al v. Kamps Propane, et al. – Damage Analysis
- Mark D. Albright, et al v. Attorneys' Title Insurance Fund, et al – Damage Analysis
- Holiday v. 3Com – Damage Analysis
- Arthur D. Little – Valuation / Solvency Analysis

Curriculum Vitae



INDUSTRY EXPERIENCE

- Financial / Securitizations
- Internet / Telecommunications
- Manufacturing
- Not-For-Profit / Religious Institutions
- Professional Sports
- Retail
- Real Estate
- Transportation
- Healthcare
- Utilities

EMPLOYMENT HISTORY

- 2011 – Present **BRG, LLC**
Senior Managing Consultant (2017)
Managing Consultant (2011-2016)
- 2005 – 2011 **LECG, LLC**
Senior Consultant (2010 – 2011)
Consultant (2006 – 2010)
Senior Associate (2005 – 2006)
- 2002 – 2005 **Neilson Elggren LLP**
Senior Accountant (2004 – 2005)
Staff Accountant (2002 – 2004)

EDUCATION

Bachelor of Science in Accounting, Brigham Young University, April 2002
Master of Professional Accountancy, Brigham Young University, April 2002

LICENSES & CERTIFICATIONS

Certified Public Accountant – Utah
Certified Fraud Examiner (CFE)
Certified Insolvency & Restructuring Advisor (CIRA)
Certified In Financial Forensics (CFF)

Curriculum Vitae



PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants
Utah Association of Certified Public Accountants
Association of Insolvency and Restructuring Advisors
Association of Certified Fraud Examiners
American Bankruptcy Institute

INSTRUCTION, PRESENTATIONS & PUBLICATIONS

Instruction

- University of Utah – “Fraud Examination and Forensic Accounting (Accounting 6540)” / Volunteer Professional Faculty (Spring Semester 2015 through Spring Semester 2019)

Presentations

- US Trustee Training – “Investigations & Red Flags in Bankruptcy” (April 2019)
- Brigham Young University – “Ethical Dilemmas & Fraud” (May 2014)
- Brigham Young University – “Life of a Forensic Accountant” (April 2013)
- ACFE – Utah Chapter – “Bankruptcy & Ponzi Schemes” (December 2012)
- Brigham Young University – “Forensic Accounting & Fraud Investigations” (December 2011)
- Brigham Young University – “What is a Forensic Accountant” (November 2011)
- Institute of Internal Auditors – Salt Lake City Chapter – “2010 Fraud Update” (November 2010)
- Brigham Young University – “Forensic Accounting” (January 2006, November 2009 and October 2010)
- Utah State University – “Forensic Accounting” (October 2010)
- University of Utah – “Forensic Accounting” (March 2008)
- Brigham Young University – “Financial Statement Fraud and the Role of the Forensic Accountant” (April 2004 & November 2005)

Curriculum Vitae



Karl Schliep, PhD
SENIOR MANAGING CONSULTANT

BERKELEY RESEARCH GROUP, LLC
 1800 M St NW 2nd Floor
 Washington, D.C., 20036
kschliep@thinkbrg.com

SUMMARY

Karl Schliep is a Senior Managing Consultant at Berkeley Research Group, LLC. He has advanced skills in data analytics, machine learning, and automation. He harnesses the power of cloud computing to provide state-of-the-art machine learning and artificial intelligence solutions to complex business problems. He does this using a variety of programming languages, cloud providers, version control systems, distributed big data analytics, containerization, and open source machine learning and artificial intelligence frameworks to create analytical pipelines to efficiently handle and extract key information from big data.

Dr. Schliep's previous employment as a data scientist in the healthcare field. Using Python and machine learning, he developed a scalable, automated web scraping program to create a database for validating Medicare and Medicaid providers' credentials nationwide. Further, he developed predictive analytics for key business concepts. Prior to that, Dr. Schliep was a Postdoctoral Research Associate with the National Institute of Standards and Technology where he created Python algorithms and pipelines for automated acquisition, storage, and processing of high velocity, TB-scale video data.

Dr. Schliep received his PhD in Materials Science and Engineering from the University of Minnesota–Twin Cities. He also holds a bachelor's degree in Chemistry and Mathematics from The University of Minnesota–Morris. He has patented one invention, published numerous peer-reviewed research papers in top academic journals, and has presented at conferences around the world.

EMPLOYMENT HISTORY

| | |
|-----------------------|---|
| March 2020 – Present | Berkeley Research Group, LLC Senior Managing Consultant |
| May 2019 – March 2020 | TISTA Science and Technology Corporation Data Scientist |
| June 2017 – May 2019 | National Institute of Standards and Technology Postdoctoral Associate |



CASE EXAMPLES

- **Undisclosed Parties**
Created metadata enrichment and keyword expansion protocols to enhance the eDiscovery process for four separate databases encompassing hundreds of GBs of correspondence over multiple years. Updated fact pattern analysis dashboards to aggregate and visualize key factors of the case.
- **Undisclosed Party**
Designed a database schema to handle voter information for all US voters. Managed a small team to normalize, standardize, and parse data into the database. Developed web scrapers to enhance the provided data for 8 states. Validated claims and analyzed public datasets to advise clients on their pursuit of future litigation.
- **Undisclosed Class Action**
Parsed, extracted, and normalized TBs of data stemming multiple years, for tens of thousands of employees. Provisioned an analytical natural language processing cluster to sift through the data and aggregate important details of the case. Developed a forensic analysis pipeline to parse computer logs to isolate user information and identify key facts for the clients.
- **Undisclosed Party**
Prepared strategy with client to fully utilize state-of-the-art technology in eDiscovery. Designed clustering technique to reduce population size using alternative keywords for discovery.
- **Undisclosed Party**
Designed classification and segmentation processes for identifying copyrighted information on an online platform. Extracted and parsed chemical structures and information to create a database to securely identify copyrighted information while keeping the content of the information private. Created an extensible data transfer structure to handle future data variability.

EDUCATION

Ph. D. Materials Science and Engineering

University of Minnesota–Twin Cities

Feb 2017

Bachelor of Arts, Chemistry and Mathematics

University of Minnesota–Morris

May 2012

Curriculum Vitae



Sarita Bhattacharya
BERKELEY RESEARCH GROUP, LLC
810 Seventh Avenue, Suite 4100 | New York, NY 10019

Direct: 212.782.1451
sbhattacharya@thinkbrg.com

SUMMARY

Sarita Bhattacharya is a Consultant at Berkeley Research Group, with experience in assisting a wide variety of matters involving financial and economic damages calculations, forensic accounting, bankruptcy, and corporate investigations. Her expertise includes the preparation of detailed schedules, summaries, analyses, and visual charts of financial and non-financial data for highly sensitive matters. Ms. Bhattacharya also has experience in organizing and evaluating large volumes of financial and non-financial data. She has worked closely with BRG experts to help prepare documents for expert testimony in several litigation matters.

Prior to joining Berkeley Research Group, Ms. Bhattacharya worked at a public accounting firm. She has experience in providing audit services for public companies in the financial services industry, including performing SOX 404 audit procedures for publicly traded companies in accordance with PCAOB and SEC Standards.

EDUCATION

B.S. Accounting SUNY Binghamton University, 2015

PRESENT EMPLOYMENT

2018 – Present **Berkeley Research Group, LLC**
Consultant (January 2021 – Present)
Senior Associate (July 2019 – December 2020)
Associate (March 2018 – June 2019)

PREVIOUS POSITIONS

2015 – 2018 **Ernst & Young, LLP**
Senior (October 2017 – March 2018)
Staff (July 2015 – September 2017)

Curriculum Vitae



CHRISTINA TER-GEVORKIAN CONSULTANT

BERKELEY RESEARCH GROUP, LLC
201 South Main Street, Suite 450
Salt Lake City, UT 84111

Direct: 801.321.0071
ctergevorkian@thinkbrg.com

SUMMARY

Christina Ter-Gevorkian is a Consultant at Berkeley Research Group, LLC. She specializes in the Corporate Finance division specializing in forensic accounting, fraud, and bankruptcy services. She's proficient in working with Microsoft Office products such as Excel, Access, and PowerPoint. She also has experience with other analytical software, such as SQL, RStudio, and Tableau.

Ms. Ter-Gevorkian's previous employment includes working for S3 Advisory, LLC where she assisted in investigating and analyzing cases including Ponzi schemes, financial statement fraud and bankruptcies. Prior to S3 Advisory, she volunteered as a leader for Westminster's Pro Bono Volunteer Income Tax Assistance program and Low-Income Taxpayer Clinic where she reviewed prepared tax returns before they were sent to the Internal Revenue Service ("IRS") and represented taxpayers in disputes with the IRS, including audits, appeals, collection matters, and federal tax litigation. Ms. Ter-Gevorkian was also an accounting intern at JR Miller Enterprises where she assisted the controller in performing various tasks and helped develop a 10-year budget plan.

Ms. Ter-Gevorkian received her Master in Accountancy from the David Eccles School of Business at The University of Utah and graduated *summa cum laude* with a Bachelor's of Science degree in Accounting from Westminster College. She holds both a Certified Public Accountant (CPA) license and a Certified Fraud Examiner (CFE) license.



CASE EXAMPLES

- Diocese of Rockville Centre
 - Financial advisory services to the Unsecured Creditors Committee of Diocese of Rockville Centre (Diocese). Conducted a real estate analysis which included searching county records, reports, and property tax files provided by the Diocese to identify and understand the nature of all properties owned by the Diocese. Conducted a Parish claims analysis that summarized all the claims, lawsuits, cash, investments, and property owned by each parish. Assisted in creating a cash receipts and disbursement analysis utilized for tracing cash activity over a 5-year period. Also organized and monitored thousands of documents received from the Diocese.
- Diocese of Camden
 - Financial advisory services to the Unsecured Creditors Committee of Diocese of Camden. Assisted in conducting an asset analysis that involved analyzing the bank statements and reviewing parish properties.
- Boy Scouts of America
 - Financial advisory services to the Tort Claimant Creditors Committee of Boy Scouts of America.
- Rust Rare Coin Inc.
 - Forensic analysis for a precious metals and rare coin business that conducted a multimillion-dollar Ponzi scheme involving hundreds of investors. Assisted in creating a cash receipts and disbursement database utilized for tracing hundreds of millions in cash activity, investigation of the fraudulent scheme, as well as assisted in the identification and recovery of assets.
- Undisclosed Receivership
 - Accounting and investigative services to the receivership of the 2011 Trust and all related assets. Assisted in performing company operational tasks including depositing checks, tax compliance, and obtaining/ organizing company documents. Also created a cash receipts and disbursement database utilized for tracing over \$100 million of cash activity over a 7-year time period.
- The Weinstein Company Holdings
 - Forensic analysis for the bankruptcy of a major independent film studio. Assisted in preparing a preliminary analysis of cash disbursement activity which occurred in the 90 days and 1 year prior to the filing of bankruptcy. Also conducted background investigations and prepared an analysis on certain vendors.
- Undisclosed Party
 - Tax preparation services for a real estate consulting firm. Assisted in creating schedules that categorized Quick Books activity for various investments to assist in the preparation of yearly tax returns.



- Estate Financial, Inc.
 - Investigative loan analysis for a money lending company that solicited investments for real estate secured loans.
- Traffic Monsoon

Forensic analysis for a worldwide internet marketing and traffic exchange provider that conducted a Ponzi scheme involving thousands of investors around the world. The analysis involved over 60,000 members/ investors located in over 200 countries and transaction data from various online payment processors.

EMPLOYMENT HISTORY

| | |
|----------------------------|---|
| July 2021 – Present | Berkeley Research Group, LLC Consultant |
| January 2020 – July 2021 | Senior Associate |
| April 2018 – January 2020 | Associate |
| February 2017 – April 2018 | S3 Advisory, LLC Staff Accountant/ Forensic Assistant |
| January 2017 – May 2017 | Westminster Pro Bono VITA/LITC Clinic Leadership Team |
| May 2016 – February 2017 | JR Miller Enterprises Accounting Intern |

LICENSES AND CERTIFICATIONS

Certified Public Accountant, Utah
Certified Fraud Examiner

EDUCATION

Master of Accountancy, Audit emphasis
Bachelor of Science in Accounting, *summa cum laude*

University of Utah, 2018
Westminster College, 2017



PROFESSIONAL AWARDS AND RECOGNITION

| | |
|-------------|--|
| 2017 – 2018 | School of Accounting Academic Excellence Award |
| 2017 – 2018 | William L. and Opal M. Fields Scholarship and Fellowship |
| 2016 – 2017 | Delta Mu Delta Academic Honor Society in Business |
| 2016 – 2017 | Burton Scholarship |
| 2015 – 2016 | Flying J. Scholarship |
| 2014 – 2017 | Westminster College Dean's List |

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants, Member
Association of Certified Fraud Examiners, Member
Utah Association of Certified Public Accountants, Member
American Bankruptcy Institute, Member
Turnaround Management Association, Member and Committee Member

Curriculum Vitae



Amy K. Strong

AKS Accounting Resources
12936 S. Mickelsen Place
Draper, Utah 84020

Direct: 801.550.8440
akmcgrew@hotmail.com

SUMMARY

Amy Strong is a Certified Public Accountant with extensive finance, administration and public accounting experience in diverse industries including recreational tourism, hospitality, retail, construction, technology, non-profit, and financial services. Among her areas of expertise are general accounting and reporting, SEC compliance and reporting, financial analysis, internal control structure and implementation, auditing, and research.

Ms. Strong's previous employment includes working in public accounting where she planned and oversaw audits of both large and small companies spanning a wide range of industries. In this role, she was an integral team member in initial public stock offerings, mergers and acquisitions, and corporate restructurings. She later held the positions of Director of Finance and Chief Financial Officer within privately held companies operating in the recreational tourism and retail sectors where her responsibilities included implementation and oversight of the financial accounting and reporting function; financial planning and budgeting; interaction with executive management, boards of directors and creditors; inventory management; and merger and acquisition integration. As an independent contractor, Ms. Strong has assisted companies with SEC compliance, internal controls, payroll processing and related payroll taxes and benefits, performance analysis, and education of personnel and board members with respect to various financial accounting and reporting matters.

Ms. Strong received her Master of Accountancy from Virginia Polytechnic Institute and State University and graduated with a Bachelor of Science degree in Accounting from Utah State University.

EMPLOYMENT HISTORY

October 2004 – Present

AKS Accounting Resources
Managing Member

January 2004 – August 2004

Sun Optics / Insight Eyeworks
Chief Financial Officer



| | |
|-------------------------------|---|
| October 2000 – January 2004 | Powdr Corp. Director of Finance |
| September 1995 – October 2000 | Arthur Andersen LLP Manager, Audit and Business Advisory Services |
| October 1993 – September 1994 | Liberty Mutual Insurance Company Associate Auditor |

EDUCATION

| | |
|-----------------------------------|--|
| Master of Accountancy | Virginia Polytechnic Institute & State University, 1995 |
| Bachelor of Science in Accounting | Utah State University, 1993 |

Curriculum Vitae



John Freeman

BERKELEY RESEARCH GROUP, LLC
70 W. Madison, Suite 5000 | Chicago, IL 60602

Direct: 240.454.4231
jfreeman@thinkbrg.com

SUMMARY

John Freeman is a Senior Associate at Berkeley Research Group that has spent years creating custom solutions using state-of-the-art data analytics tools to solve a variety of different complex business problems. Mr. Freeman received his Bachelor of Arts degree in Computer Science from Williams College, Massachusetts in 2017. He is a problem-solver who enjoys learning new technology and leveraging advanced analytics techniques like machine learning to find creative solutions to challenging problems. He has experience working with many different clients and aims to be both diligent and timely with his work.

PRESENT EMPLOYMENT

Senior Associate, Berkeley Research Group, LLC, Nov. 2019 – Present

EDUCATION

B.A. Williams College, 2017

Curriculum Vitae



SHELBY CHAFFOS SENIOR ASSOCIATE

BERKELEY RESEARCH GROUP, LLC
201 South Main Street, Suite 450
Salt Lake City, UT 84111

Direct: 801.321.6337
Fax: 385.415.7775
schaffos@thinkbrg.com

SUMMARY

Shelby Chaffos is an Associate at Berkeley Research Group, LLC. She specializes in matters related to forensic accounting investigations, bankruptcy matters, and economic and damages analysis. She's proficient in working with Microsoft Office products like Excel, Access, and Customer Relationship Management. She also has experience with accounting and management software, such as Oracle JD Edwards, ADP, Sage and Concur.

Ms. Chaffos previous employment includes working for Western States Lodging and Management where she designed revenue and expense improvements by streaming operational processes. Prior to Western States, she worked at Nelson Laboratories where she was the administrator for payroll and travel and expense management. She assisted on two system implementations and provided strong analytical skills to identify and resolve software system issues. Ms. Chaffos also volunteered as a tax preparer for Westminster Pro Bono Tax Clinic where she assisted and prepared tax returns for low income taxpayers.

Ms. Chaffos received her Master in Accountancy from the Bill and Vieve School of Business at Westminster College and graduated with a Bachelor's of Science degree in Accounting from Westminster College. She is in the process of obtaining her Certified Public Accountant (CPA) license.

CASE EXAMPLES

- Traffic Monsoon, LLC – Investigation of business practices, alleged fraud, and Ponzi scheme practices.
- Boy Scouts of America – Financial Advisor to Tort Claimant Creditors Committee
- Archdiocese of New Orleans – Financial Advisor to the Unsecured Creditors
- Diocese of Camden – Financial Advisor to the Unsecured Creditors
- Diocese of Rockville Centre – Financial Advisor to the Unsecured Creditors
- Undisclosed Party - Tax preparation services for a real estate consulting firm.



- Undisclosed Party - Assisted in economic loss analysis related damages caused by alleged breach of contract.

EMPLOYMENT HISTORY

| | |
|-------------------------------|--|
| July 2021 – Present | Berkeley Research Group, LLC Senior Associate |
| January 2020 – July 2021 | Associate |
| February 2019 – December 2019 | Western States Lodging and Management Property Accountant |
| January 2017 – February 2019 | Nelson Laboratories, LLC a Sotera Health Company Accountant I, Interim Payroll Administrator |
| January 2016 – April 2016 | Westminster Pro Bono VITA Tax Preparer |
| August 2013 – May 2014 | Kruse Landa Maycock & Ricks, LLC Intern |
| August 2012 – September 2015 | H&S Machine Inc. Administrative Assistant |

EDUCATION

| | |
|-----------------------------------|---------------------------|
| Master of Accountancy | Westminster College, 2018 |
| Bachelor of Science in Accounting | Westminster College, 2017 |

PROFESSIONAL AWARDS AND RECOGNITION

| | |
|-------------|---------------------------------|
| 2016 – 2017 | Orchow Martineau Scholarship |
| 2014 – 2017 | Westminster College Dean's List |

PROFESSIONAL MEMBERSHIPS

Utah Association of Certified Public Accountants, Member

Curriculum Vitae



TASHA HATTON ASSOCIATE

BERKELEY RESEARCH GROUP, LLC
201 South Main Street, Suite 450
Salt Lake City, UT 84111

Direct: 801.671.5521
thatton@thinkbrg.com

SUMMARY

Tasha Hatton is a Contractor at Berkeley Research Group, LLC with over 20 years of experience providing investigative and forensic accounting, litigation support, financial data reconstruction, and financial advisory services. She specializes in matters related to forensic accounting investigations, bankruptcy matters, and economic and damages analysis. She is proficient in working with Microsoft Office products like Excel and Access. She also has experience with accounting software.

Ms. Hatton's previous employment includes working for consulting and accounting firms of Arthur Andersen (Corporate Restructuring Group), AlixPartners' (Corporate Recovery Group), and Neilson, Elggren, Durkin & Company. She also utilized her financial expertise in managing corporate sponsor contracts for the 2002 Salt Lake Olympic Committee.

Ms. Hatton graduated with a Bachelor's of Science degree in Accounting from Loyola Marymount University in Los Angeles, California.

CASE EXAMPLES

Advanced Fluid Containment LLC

The company designed and manufactured custom steel tanks for flexible liquid containment capacity, as well as, provided paint and coating services for metal containers. The majority of the AFC customer base is in the oil and gas industry. Ms. Hatton assisted the court-appointed receiver with general financial and accounting services to support the administration of the receivership estate including analyzing creditor claims, investigating the financial activities of the company and related parties, identifying and liquidating the business assets, and preparing interim financial reporting for the court.

Confidential Case

Ms. Hatton provided forensic accounting and investigation services pursuant to pending litigation with a financial institution regarding the activities of certain senior executives and customer accounts.



Xi3, Inc.

The company specialized in manufacturing and distributing small-form factor computers and accessories. Ms. Hatton assisted the court-appointed receiver with general financial and accounting services to support the administration of the receivership estate including analyzing creditor claims, analyzing loan and investor funding activities, identifying and liquidating the business assets, investigating the financial activities of the company and its affiliates, analyzing a substantial U.S. and foreign patent and trademark portfolio, and preparing interim financial reporting for the court.

Thermal Processing, Inc.

The company provided, primarily, aluminum heat treatment and special processes for the aerospace industry. Ms. Hatton assisted the court-appointed receiver with general accounting and financial reporting services.

Aspiro Group, Inc.

The company and its affiliates operate programs in Utah and Costa Rica that serve troubled adolescents and young adults from all over the world. Ms. Hatton provided accounting and financial consulting services including the reconstruction of historical accounting data, development of accounting policies, procedures and controls, and implementing timely financial reporting to the Board of Directors and Executive Committee. Once the accounting function was stabilized, Ms. Hatton continued to provide financial analyses to the Board of Directors and Executive Committee for evaluations related to new acquisitions and operational metrics and efficiencies.

Cable & Wireless USA, Inc.

Ms. Hatton was an accounting consultant for the Cable & Wireless USA, Inc. bankruptcy. The company provided voice and data telecommunications services including Internet access, frame relay data transport, remote access to networks, and web hosting. In addition, the company also owned an IP backbone, content distribution network, and hosting data centers. Ms. Hatton analyzed hundreds of contracts to determine whether contracts would be accepted or rejected through the bankruptcy proceedings.

WorldCom

Ms. Hatton was a member of the accounting team that performed claims administration and financial analysis and consulting for the WorldCom bankruptcy. WorldCom had become the nation's second largest long-distance carrier and the largest handler of internet data. WorldCom had over \$5 billion dollars in debt to thousands of creditors. At that point in time, WorldCom was the largest U.S. bankruptcy in history.

Plainwell

Ms. Hatton was an accounting consultant for the Plainwell, Inc. bankruptcy. Plainwell operated two divisions: a consumer products division, which produced private label consumer tissue products; and a specialty paper division, which produced premium coated and uncoated printing papers and specialty papers. Ms. Hatton assisted with the administration, analysis, evaluation and distribution of claims. She also assisted with the preparation of a liquidation analysis.



Salt Lake Organizing Committee for the Olympic Winter Games of 2002

Ms. Hatton was a Senior Finance Manager at the Salt Lake Organizing Committee for the Olympic Winter Games of 2002. Ms. Hatton managed 65 corporate sponsor contracts that were comprised of funding that totaled \$400 million of in-kind contributions and \$250 million cash. Sponsors ranged from small private companies to international public companies. Ms. Hatton supported the marketing team in contract negotiations by identifying the scope of sponsorship and determining the revenue valuation of the in-kind products and services. Ms. Hatton successfully established processes to integrate in-kind products into operations and created a process to recognize in-kind revenue and expense in the accounting ledger, budget system, and asset management system. She reported directly to the CFO with responsibility for financial analysis regarding in-kind status, budget risks, and opportunities to relieve cash spending with in-kind products or services. As a result, \$300 million of cash expenses were eliminated by utilizing in-kind products or services and \$10 million of in-kind products were converted into cash revenue.

Hiuka America Corp. (a unit of Hiuka Japan Corp.)

Ms. Hatton was the accountant to the Chapter 11 Bankruptcy Trustee of Hiuka America Corp., a unit of Hiuka Japan Corp., which was one of the two largest ferrous scrap exporters in the Los Angeles area. Ms. Hatton analyzed and developed a detailed list of asset consisting of hundreds of items including heavy equipment, vehicles and cranes. She also assisted with the preparation of a plan of reorganization, liquidation analysis, claims analysis, avoidance action analysis, the liquidation of the estates assets totaling over \$36 million.

INDUSTRY EXPERIENCE

- Automotive
- Film Production
- Financing/Factoring
- Hotel Management
- Internet/Telecommunication
- International Event Management
- Manufacturing
- Paper Products
- Real Estate
- Retail
- Scrap Metal Exportation
- Wilderness Adventure Therapy

EMPLOYMENT HISTORY

- Berkeley Research Group, LLC – Contractor (2018 – Current)
- Strong Connexions, Inc. – Finance Consultant (2017 – Current)
- Carlson & Associates – Contractor (2017 – Current)
- S3 Advisory, LLC – Consultant (2015 – 2018)
- Aspiro Group Inc. – Accounting / Finance Consultant (2013 – 2020)
- Tasha D. Hatton – Executive Coach (2003 – 2006)
- AlixPartners – Accounting / Finance Contractor (2002 - 2003)
- 2002 Salt Lake Organizing Committee – Senior Finance Manager (1999 - 2002)
- Arthur Andersen LLP - Manager (1998)
- Neilson, Elggren, Durkin & Co. - Senior Accountant (1995 - 97), Staff Accountant (1993 - 95)

EDUCATION

Bachelor of Science in Accounting

Loyola Marymount University, Los Angeles, CA

Curriculum Vitae



Meagan Haverkamp CASE MANAGER

BERKELEY RESEARCH GROUP, LLC
1800 M St NW 2nd Floor
Washington, D.C., 20036

SUMMARY

Meagan Haverkamp is a Case Manager at Berkeley Research Group, LLC, based in the Washington, DC office. She is an administrative management professional with over 11 years of experience processing bankruptcy retention and fee applications. Ms. Haverkamp is proficient in Microsoft Access and Excel and possesses a deep knowledge of federal, state, and local bankruptcy laws and guidelines. She has also served as a bookkeeper for a variety of bankruptcy trusts.

Ms. Haverkamp received a Master of Arts in International Affairs from The George Washington University. She also holds a bachelor's degree in International Relations from Mount Holyoke College.

EMPLOYMENT HISTORY

| | |
|---------------------|---|
| Jul 2019 – Present | Berkeley Research Group, LLC Case Manager |
| Jun 2015 – Jul 2019 | Berkeley Research Group, LLC Case Assistant |
| Jan 2011 – May 2015 | Capstone Advisory Group Office Manager |
| Apr 2010 – Jan 2011 | Washington Center Hospital – Department of Nursing Administrative Coordinator |
| Oct 2006 – Mar 2010 | Department of the Interior – Bureau of Indian Affairs Resource Analyst |
| Jul 2003 – Aug 2004 | Elliot School of International Affairs Graduate Student Assistant |
| Jul 2003 – Aug 2004 | ING Corporation Pension Plan Assistant Administrator |



CASE EXAMPLES

Ms. Haverkamp has worked on retention and fee applications for over 120 bankruptcy cases in courts across the country.

American Apparel, Borden Dairy, Boy Scouts of America, Brazos Electric, Brookstone, California Pizza Kitchen, CBL, Christopher and Banks, Chrysler, Dean Foods, Diamond Offshore, Diocese of Camden, Doral, Downey, GSC, GST Autoleather, Hertz, Hovensa, Intelsat, Klausner Lumber, Liberty Power, LifeCare, M&G USA, McClatchy, MF Global, Mississippi Phosphates, Molycorp, Neiman Marcus, Nine West, Nortel, Peabody Energy, Puerto Rico Electric Power Authority, Real Alloy, RentPath, Stage Stores, Verity Health Systems, Weinstein, WR Grace

EDUCATION

Master of Arts, International Affairs

The George Washington University

Aug 2009

Bachelor of Arts, International Relations

Mount Holyoke College

May 2003

Curriculum Vitae



Hannah Henritzy
Case Assistant
BERKELEY RESEARCH GROUP, LLC
99 High Street, 27th Floor
Boston, MA 02110

SUMMARY

Hannah Henritzy is a Case Assistant at Berkeley Research Group, LLC. She is based out of the Boston office and has been employed by the firm since September 2019.

Ms. Henritzy received her bachelor's degree in Business Administration from the University of New Hampshire in May 2012.

EDUCATION

Bachelor of Science in Business Administration
The University of New Hampshire, 2012

EXHIBIT D



Berkeley Research Group, LLC
Schedule of 2021
Billing Rates

| Position | Hourly Rate |
|--|--------------------|
| Managing Director / Director | \$705 - \$1,095 |
| Associate Director / Senior Professional Staff | \$500 - \$680 |
| Junior Professional Staff | \$240 - \$500 |
| Support Staff | \$115 - \$240 |

**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

CERTIFICATE OF SERVICE

I, James E. O'Neill, hereby certify that on the 25th day of April, 2022, I caused a copy of the following document(s) to be served on the individual(s) on the attached service list(s) in the manner indicated:

Notice of Filing of Fee Application

Fourteenth Monthly and Seventh Interim Application of Berkeley Research Group, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Financial Advisors to the Official Tort Claimants' Committee for the Period from August 1, 2021 through October 31, 2021

Verification of R. Todd Neilson

/s/ James E. O'Neill

James E. O'Neill (DE Bar No. 4042)

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.

Boy Scouts – Fee App Service List
Case No. 20-10343 (LSS)
Doc. No. 228608v2
24 – Emails
01 – First Class Mail

(Counsel to the Tort Claimants’ Committee)

Richard M. Pachulski, Esq.
Alan J. Kornfeld, Esq.
Debra I. Grassgreen, Esq.
Iain A.W. Nasatir, Esq.
James E. O’Neill, Esq.
Pachulski Stang Ziehl & Jones LLP
919 N. Market Street, 17th Floor
P.O. Box 8705
Wilmington, DE 19801
Email: rpachulski@pszjlaw.com;
akornfeld@pszjlaw.com;
dgrassgreen@pszjlaw.com;
inasatir@pszjlaw.com; joneill@pszjlaw.com

Email

(United States Trustee)
David Buchbinder, Esq.
Hannah M. McCollum, Esq.
Office of the United States Trustee
844 King Street, Suite 2207
Lockbox 35
Wilmington, DE 19801
Email: david.l.buchbinder@usdoj.gov;
hannah.mccollum@usdoj.gov

Email

(Counsel to the Debtors)
Derek C. Abbott, Esq.
Morris, Nichols, Arsht & Tunnell LLP
1201 N. Market Street, 16th Floor
Wilmington, DE 19801
Email: dabbott@mnat.com

Email

(Counsel to the Official Committee of
Unsecured Creditors)
Kurt F. Gwynne, Esq.
Mark W. Eckard, Esq.
Reed Smith LLP
1201 N. Market Street, Suite 1500
Wilmington, DE 19801
Email: kgwynne@reedsmith.com;
meckard@reedsmith.com

Email

(Counsel to the Future Claimants’
Representative)
Robert S. Brady, Esq.
Edwin J. Harron, Esq.
Young Conaway Stargatt & Taylor, LLP
Rodney Square
1000 N. King Street
Wilmington, DE 19801
Email: rbrady@ycst.com;
eharron@ycst.com

Email

(Counsel to JPMorgan Chase Bank, National
Association)
Matthew Ward, Esq.
Morgan Patterson, Esq.
Womble Bond Dickinson (US) LLP
1313 N. Market Street, Suite 1200
Wilmington, DE 19801
Email: matthew.ward@wbd-us.com;
morgan.patterson@wbd-us.com

First Class Mail

(Debtors)
Steven P. McGowan
Boy Scouts of America
1325 W. Walnut Hill Lane
Irving, TX 75038

Email

(Counsel to the Debtors)
Jessica C. Lauria, Esq.
White & Case LLP
1221 Avenue of the Americas
New York, NY 10020-1095
Email: jessica.lauria@whitecase.com

Email

(Counsel to the Debtors)
Michael C. Andolina, Esq.
Matthew E. Linder, Esq.
White & Case LLP
111 S. Wacker Drive, Suite 5100
Chicago, IL 60606-4302
Email: mandolina@whitecase.com;
mlinder@whitecase.com

Email

(Counsel to the Official Committee of
Unsecured Creditors)
Rachael Ringer, Esq.
Megan M. Wasson, Esq.
Kramer Levin Naftalis & Frankel LLP
1177 Avenue of the Americas
New York, NY 10036
Email: rringer@kramerlevin.com;
mwasson@kramerlevin.com

Email

(Counsel to JPMorgan Chase Bank, National
Association)
Kristian W. Gluck, Esq.
Norton Rose Fulbright US LLP
2200 Ross Avenue
Dallas, TX 75201-7932
Email:
kristian.gluck@nortonrosefulbright.com

Email

(Counsel to the Ad Hoc Committee of Local
Councils)
Richard G. Mason, Esq.
Joseph C. Celentino, Esq.
Wachtell, Lipton, Rosen & Katz
51 W. 52nd Street
New York, NY 10019
Email: rgmason@wlrk.com;
jccelentino@wlrk.com

Email

(Counsel to the County Commission of
Fayette County (West Virginia))
John C. Stump, Esq.
Steptoe & Johnson PLLC
Chase Tower, 8th Floor
707 Virginia Street East
Charleston, WV 25301
Email: john.stump@steptoe-johnson.com

Email

(Fee Examiner)
Justin Rucki
Rucki Fee Review, LLC
1111 Windon Drive
Wilmington, DE 19803
Email: justinrucki@ruckifeereview.com

**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

CERTIFICATE OF SERVICE

I, James E. O'Neill, hereby certify that on the 25th day of April, 2022, I caused a copy of the following document(s) to be served on the individual(s) on the attached service list(s) in the manner indicated:

Notice of Filing of Fee Application [Regarding Fourteenth Monthly and Seventh Interim Application of Berkeley Research Group, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Financial Advisors to the Official Tort Claimants' Committee for the Period from August 1, 2021 through October 31, 2021]

/s/ James E. O'Neill

James E. O'Neill (DE Bar No. 4042)

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.

Boy Scouts of America and
Delaware BSA, LLC
2002 Service List EMAIL AND FCM
Case No. 20-10343 (LSS)
Document No. 230362.1
008 – First Class Mail
295 – Emails

(Counsel to Tort Claimants Committee)
Richard Pachulski, Esq.
Debra Grassgreen, Esq.
Alan J. Kornfeld, Esq.
James O'Neill, Esq.
Iain A.W. Nasatir, Esq.
Pachulski Stang Ziehl & Jones LLP
919 North Market Street, 17th Floor
Wilmington, DE 19801
Email: rpachulski@pszjlaw.com;
dgrassgreen@pszjlaw.com;
akornfeld@pszjlaw.com;
joneill@pszjlaw.com; inasatir@pszjlaw.com

FIRST CLASS MAIL
The County Commission of Fayette County
Attn: President
P.O. Box 307
Fayetteville, WV 25840

FIRST CLASS MAIL
Internal Revenue Service
Centralized Insolvency Operation
P.O. Box 7346
Philadelphia, PA 19101-7346

FIRST CLASS MAIL
United States Dept. of Justice
950 Pennsylvania Ave, NW
Room 2242
Washington, DC 20530-0001

FIRST CLASS MAIL
John A. Vos
1430 Lincoln Avenue
San Rafael, CA 94901

FIRST CLASS MAIL
JPMorgan Chase Bank, NA
Phil Martin
10 S Dearborn Street, 37th Floor
Chicago, IL 60603

FIRST CLASS MAIL
(Counsel to Boy Scouts of America San
Diego – Imperial Council; Three Harbors
Council Inc. Boy Scouts of America)
Richard J. Bernard, Esq.
Foley & Lardner LLP
90 Park Avenue
New York, NY 10016

FIRST CLASS MAIL
William Russell Hill (#875698)
Florida State Prison
Calhoun C.I.
19562 SE Institution Drive
Blountstown, FL 32424

FIRST CLASS MAIL
(Counsel to Jane Doe)
Cindy L. Robinson, Esq.
Doug Mahoney, Esq.
Robinson Mahoney PLLC
1210 Post Road
Fairfield, CT 06824

EMAIL
(Counsel to Certain Claimants)
Tad Thomas, Esq.
Louis C. Schneider, Esq.
Thomas Law Office, PLLC
9418 Norton Commons Blvd, Suite 200
Louisville, KY 40059
Email: tad@thomaslawoffices.com;
lou.schneider@thomaslawoffices.com

EMAIL

Pension Benefit Guaranty Corp
Patricia Kelly, CFO
Cassandra Burton
Craig Fessenden
Desiree M. Amador
1200 K Street NW
Washington, DC 20005
Email: kelly.patricia@pbgc.gov;
burton.cassandra@pbgc.gov;
fessenden.craig@pbgc.gov;
amador.desiree@pbgc.gov; efile@pbgc.gov

EMAIL

(Counsel to the Debtors)
Derek C. Abbott, Esq.
Joseph Charles Barsalona II, Esq.
Andrew R. Remming, Esq.
Paige Noelle Topper, Esq.
Morris, Nichols, Arsht & Tunnell
1201 N. Market Street
Wilmington, DE 19899
Email: dabbott@mnat.com;
jbarsalona@mnat.com;
aremming@mnat.com;
ptopper@mnat.com

EMAIL

(Counsel to the Debtors)
Thomas A. Labuda, Esq.
Karim Basaria, Esq.
Sidley Austin
One South Dearborn Street
Chicago, IL 60603
Email: tlabuda@sidley.com;
kbasaria@sidley.com

EMAIL

(Counsel to Sequoia Council of Boy Scouts, Inc.)
Jan T. Perkins, Esq.
Baker Manock & Jensen, PC
5260 N Palm Ave, Suite 421
Fresno, CA 93704
Email: jperkins@bakermanock.com

EMAIL

(Counsel to National Surety Corporation)
Todd C. Jacobs, Esq.
John E. Bucheit, Esq.
Bradley Riley Jacobs PC
500 W. Madison Street, Suite 1000
Chicago, IL 60661
Email: tjacobs@bradleyriley.com;
jbucheit@bradleyriley.com

EMAIL

(Counsel to Chickasaw Council, Boy Scouts of America)
Daniel W. Van Horn, Esq.
Butler Snow LLP
P.O. Box 171443
Memphis, TN 38187-1443
Email: danny.vanhorn@butlersnow.com

EMAIL

(Counsel to Chickasaw Council, Boy Scouts of America)
Jason P. Hood, Esq.
Davies Hood PLLC
22 N. Front Street, Suite 620
Memphis, TN 38103-2100
Email: jason.hood@davieshood.com

EMAIL

(Counsel to Girl Scouts of the United States of America)
Eric Lopez Schnabel, Esq.
Alessandra Glorioso, Esq.
Dorsey & Whitney LLP
300 Delaware Ave, Suite 1010
Wilmington, DE 19801
Email: schnabel.eric@dorsey.com;
glorioso.alessandra@dorsey.com

EMAIL

(Counsel to Girl Scouts of the United States of America)
Bruce R Ewing, Esq.
Dorsey & Whitney LLP
51 W 52nd Street
New York, NY 10019
Email: ewing.bruce@dorsey.com

EMAIL

(Counsel to Old Republic Insurance Company)
Margaret M. Anderson, Esq.
Fox Swibel Levin & Carroll LLP
200 W Madison Street, Suite 3000
Chicago, IL 60606
Email: panderson@foxswibel.com

EMAIL

(Counsel to Certain Claimants, Joseph Kaminski and Other Claimants, Claimant J.M.; Certain Claimants S. H. (SA Claim No. 21108), R. W. (SA Claim No 70996), R. B. (SA Claim No 24629))
Raeann Warner, Esq.
Thomas Crumplar, Esq.
Jacobs & Crumplar, P.A.
750 Shipyard Drive, Suite 200
Wilmington, DE 19801
Email: raeann@jcdelaw.com;
tom@jcdelaw.com

EMAIL

(Counsel to Certain Claimants, Joseph Kaminski and Other Claimants, Claimant J.M.; Certain Claimants S. H. (SA Claim No. 21108), R. W. (SA Claim No 70996), R. B. (SA Claim No 24629))
Thomas S. Neuberger, Esq.
Stephen J. Neuberger, Esq.
The Neuberger Firm
17 Harlech Drive
Wilmington, DE 19807
Email: tsn@neubergerlaw.com
sjn@neubergerlaw.com

EMAIL

(Counsel to JPMorgan Chase Bank, NA)
Nora Crawford, Esq.
Norton Rose Fulbright US LLP
1301 Avenue of the Americas
New York, NY 10019-6022
Email: nora.crawford@nortonrosefulbright.com

EMAIL

(Counsel to The Church of Jesus Christ of Latter-day Saints)
Jeffrey E Bjork, Esq.
Kimberly A Posin, Esq.
Nicholas J Messana, Esq.
Latham & Watkins LLP
355 S Grand Ave, Suite 100
Los Angeles, CA 90071-1560
Email: jeff.bjork@lw.com;
kim.posin@lw.com;
nicholas.messana@lw.com

EMAIL

(Counsel to The Church of Jesus Christ of Latter-day Saints)
Adam J Goldberg, Esq.
Latham & Watkins LLP
1271 Avenue of the Americas
New York, NY 10020-1401
Email: adam.goldberg@lw.com

EMAIL

(Counsel to Houston Liens, Montgomery County, Harris County, Orange County, Cleveland ISD, Fort Bend County)
John P. Dillman, Esq.
Linebarger Goggan Blair & Sampson, LLP
P.O. Box 3064
Houston, TX 77253-3064
Email: houston_bankruptcy@publicans.com

EMAIL

(Counsel to Dallas County)
Elizabeth Weller, Esq.
Linebarger Goggan Blair & Sampson, LLP
2777 N. Stemmons Freeway, Suite 1000
Dallas, TX 75207
Email: dallas.bankruptcy@publicans.com

EMAIL

(Counsel to Sun Life Assurance Company of Canada)
Paul W Carey, Esq.
Mirick, O'Connell, DeMallie & Lougee, LLP
100 Front Street
Worcester, MA 01608
Email: pcarey@mirickoconnell.com

EMAIL

(Counsel to Sun Life Assurance Company of Canada)
Kate P Foley, Esq.
Mirick, O'Connell, DeMallie & Lougee, LLP
1800 W Park Drive, Suite 400
Westborough, MA 01581
Email: kfoley@mirickoconnell.com

EMAIL

(Counsel to JPMorgan Chase Bank, NA)
Kristian Gluck, Esq.
Ryan Manns, Esq.
Norton Rose Fulbright US LLP
2200 Ross Ave, Suite 3600
Dallas, TX 75201-7932
Email:
kristian.gluck@nortonrosefulbright.com;
ryan.manns@nortonrosefulbright.com

EMAIL

Office of the U.S. Trustee
David L. Buchbinder, Esq.
Hannah Mufson McCollum, Esq.
844 King Street, Suite 2207
Lockbox 35
Wilmington, DE 19801
Email: david.l.buchbinder@usdoj.gov;
hannah.mccollum@usdoj.gov

EMAIL

(Counsel to National Surety Corporation and Allianz Global Risks US Insurance Company)
David M. Fournier, Esq.
Marcy J. McLaughlin Smith, Esq.
Troutman Pepper Hamilton Sanders LLP
1313 Market Street, Suite 5100
P.O. Box 1709
Wilmington, DE 19899-1709
Email: david.fournier@troutman.com;
marcy.smith@troutman.com

EMAIL

(Counsel to The Church of Jesus Christ of Latter-day Saints)
Michael Merchant, Esq.
Brett Haywood, Esq.
Richards, Layton & Finger, PA
One Rodney Square
920 N King Street
Wilmington, DE 19801
Email: merchant@rlf.com;
haywood@rlf.com

EMAIL

Sequoia Counsel of Boy Scouts, Inc.
Daphne Ferguson
Marianne Johnson
6005 N Tamera Ave
Fresno, CA 93711
Email: daphne.ferguson@scouting.org;
marianne.johnson@scouting.org

EMAIL

Synchrony Bank
c/o PRA Receivables Management, LLC
Valerie Smith
PO Box 41021
Norfolk, VA 23541
Email: claims@recoverycorp.com

EMAIL

(Counsel to The County Commission Of
Fayette County)
John Stump, Esq.
Steptoe & Johnson PLLC
Chase Tower - Eighth Floor
707 Virginia Street E.
Charleston, WV 25301
Email: john.stump@steptoe-johnson.com

EMAIL

(Counsel to Allianz Global Risks US
Insurance Company; National Surety
Corporation; and Interstate Fire & Casualty
Company)
Harris B. Winsberg, Esq.
Parker, Hudson, Ranier & Dobbs, LLP
303 Peachtree Street NE, Suite 3600
Atlanta, GA 30308
Email: hwinsberg@phrd.com

EMAIL

US Attorney for Delaware
David C. Weiss, Esq.
Hercules Building
1313 N. Market Street, Suite 400
Wilmington, DE 19801
Email: usade.ecfbankruptcy@usdoj.gov

EMAIL

(Counsel to Ad Hoc Committee of Local
Councils of the Boy Scouts of America)
Richard Mason, Esq.
Douglas Mayer, Esq.
Joseph C. Celentino, Esq.
Wachtell, Lipton, Rosen & Katz
51 W 52nd Street
New York, NY 10019
Email: rgmason@wlrk.com;
dkmayer@wlrk.com;
jccelentino@wlrk.com

EMAIL

(Counsel to Sequoia Council of Boy Scouts,
Inc.)
Riley C. Walter, Esq.
Wanger Jones Helsley, PC.
265 E River Park Circle, Suite 310
Fresno, CA 93720
Email: rwalter@wjhattorneys.com

EMAIL

(Counsel to JPMorgan Chase Bank, NA)
Matthew Ward, Esq.
Morgan Patterson, Esq.
Womble Bond Dickinson (US) LLP
1313 N Market Street, Suite 1200
Wilmington, DE 19801
Email: matthew.ward@wbd-us.com;
morgan.patterson@wbd-us.com

EMAIL

James L. Patton, Jr., Esq.
Robert Brady, Esq.
Edwin Harron, Esq.
Young Conaway Stargatt & Taylor
Rodney Square
1000 N King Street
Wilmington, DE 19801
Email: jpatton@ycst.com;
rbrady@ycst.com;
eharron@ycst.com

EMAIL

(Counsel to Boy Scouts of America San Diego – Imperial Council; Three Harbors Council Inc. Boy Scouts of America)
Victor Vilaplana, Esq.
Foley & Lardner LLP
3579 Valley Centre Drive, Suite 300
San Diego, CA 92130
Email: vavilaplana@foley.com

EMAIL

Steven A. Ginther, Esq.
Missouri Department of Revenue
Bankruptcy Unit
General Counsel's Office
301 W. High Street, Room 670
PO Box 475
Jefferson, City, MO 65105-0475
Email: deecf@dor.mo.gov

EMAIL

(Counsel to Chief Seattle Council, Boy Scouts of America)
Bruce W. Leaverton, Esq.
Karr Tuttle Campbell, P.S.
701 Fifth Avenue, Suite 3300
Seattle, WA 98104
Email: bleaverton@karrtuttle.com

EMAIL

(Counsel to Marco Romero, Jr. and Audrey Romero; The Roman Catholic Diocese of Brooklyn, New York and The Roman Catholic Archbishop of Los Angeles; Roman Catholic Diocese of Dallas, a Texas nonprofit corporation, and its related BSA-chartered organizations; Archdiocese of Galveston-Houston, a corporation sole)
Patrick A. Jackson, Esq.
Faegre Drinker Biddle & Reath LLP
222 Delaware Avenue, Suite 1410
Wilmington, DE 19801-1621
Email: patrick.jackson@faegredrinker.com

EMAIL

Deb Secrest
Commonwealth of Pennsylvania
Department of Labor and Industry
Collections Support Unit
651 Boas Street, Room 925
Harrisburg, PA 17121
Email: ra-li-ucts-bankrupt@state.pa.us

EMAIL

(Counsel to Pearson Education, Inc.; NCS Pearson, Inc.)
Jeffrey R. Waxman, Esq.
Eric J. Monzo, Esq.
Morris James LLP
500 Delaware Ave, Suite 1500
Wilmington, DE 19801
Email: jwaxman@morrisjames.com;
emonzo@morrisjames.com

EMAIL

(Counsel to Pearson Education, Inc.; NCS Pearson, Inc.)
Angela Z. Miller, Esq.
Phillips Lytle LLP
One Canalside
125 Main Street
Buffalo, NY 14203
Email: amiller@phillipslytle.com

EMAIL

(Counsel to Waste Management; and Coalition of Abused Scouts for Justice)
Rachel B. Mersky, Esq.
Monzack Mersky Browder and Hochman, P.A
1201 N. Orange Street, Suite 400
Wilmington, DE 19801
Email: rmersky@monlaw.com

EMAIL

(Counsel for Hartford Accident and Indemnity Company, First State Insurance Company, Twin City Fire Insurance Company, and Navigators Specialty Insurance Company)

James P. Ruggeri, Esq.

Joshua D. Weinberg, Esq.

Annette P. Rolain, Esq.

Sara K. Hunkler, Esq.

Ruggeri Parks Weinberg LLP

1875 K Street NW, Suite 600

Washington, DC 20006

Email: jruggeri@ruggerilaw.com

jweinberg@ruggerilaw.com

arolain@ruggerilaw.com

shunkler@ruggerilaw.com

EMAIL

(Counsel to The County of Anderson Texas; The County of Denton, Texas; Harrison Central Appraisal District; The County of Harrison, Texas; The County of Henderson, Texas; Midland Central Appraisal District; The County of Milam, Texas; Terry County Appraisal District; The County of Williamson, Texas)

Tara LeDay, Esq.

McCreary, Veselka, Bragg & Allen, P.C.

PO Box 1269

Round Rock, TX 78680

Email: tleday@mvbalaw.com

EMAIL

(Counsel to National Union Fire Insurance Company of Pittsburgh, PA; Lexington Insurance Company; Landmark Insurance Company; The Insurance Company of the State of Pennsylvania)

Deirdre M. Richards, Esq.

Fineman Krekstein & Harris P.C.

1300 N. King Street

Wilmington, DE 19801

Email: drichards@finemanlawfirm.com

EMAIL

(Counsel to National Union Fire Insurance Company of Pittsburgh, PA; Lexington Insurance Company; Landmark Insurance Company; The Insurance Company of the State of Pennsylvania)

Susan N.K. Gummow, Esq.

Foran Glennon Palandech Ponzi & Rudloff, P.C.

222 N. LaSalle Street, Suite 1400

Chicago, IL 60614

Email: sgummow@fgppr.com

EMAIL

(Counsel to East Carolina Council BSA, Inc.)

Paul A. Fanning, Esq.

Ward and Smith, P.A.

PO Box 8088

Greenville, NC 27835-8088

Email: paf@wardandsmith.com

EMAIL

(Counsel to Jack Doe, creditor and defendant)

Bradley L. Rice, Esq.

Nagel and Rice LLP

103 Eisenhower Parkway

Roseland, NJ 07068

Email: brice@nagelrice.com

EMAIL

(Counsel to Jane Doe)

Mark L. Desgrosseilliers, Esq.

Chipman, Brown, Cicero & Cole, LLP
Hercules Plaza

1313 North Market Street, Suite 5400

Wilmington, DE 19801

Email: desgross@chipmanbrown.com

EMAIL

(Counsel to the Official Committee of Unsecured Creditors)

Thomas Moers Mayer, Esq.

Rachael Ringer, Esq.

David E. Blabey, Jr., Esq.

Jennifer R. Sharret, Esq.

Megan M. Wasson, Esq.

Kramer Levin Naftalis & Frankel LLP

1177 Avenue of the Americas

New York, NY 10036

Email: tmayer@kramerlevin.com;

rringer@kramerlevin.com;

dblabey@kramerlevin.com;

jsharret@kramerlevin.com;

mwasson@kramerlevin.com

EMAIL

(Counsel to the Official Committee of Unsecured Creditors)

Kurt F. Gwynne, Esq.

Mark W. Eckard, Esq.

Reed Smith LLP

1201 N. Market Street, Suite 1500

Wilmington, DE 19801

Email: kgwynne@reedsmith.com;

meckard@reedsmith.com

EMAIL

(Counsel to R.L. and C.L., his wife
(Plaintiffs in State Court action pending in
the Superior Court of New Jersey, Essex
County, Docket No. ESX-L-63-20))

Joseph H. Lemkin, Esq.

Stark & Stark, P.C.

PO Box 5315

Princeton, NJ 08543

Email: jlemkin@stark-stark.com

EMAIL

(Counsel to Claimant, J.M.; Certain
Claimants S. H. (SA Claim No. 21108), R.
W. (SA Claim No 70996), R. B. (SA Claim
No 24629))

Gerald D. Jowers, Jr., Esq.

Janet, Janet & Scuggs, LLC

500 Taylor Street, Suite 301

Columbia, SC 29201

Email: gjowers@jjsjustice.com

EMAIL

(Counsel to The Roman Catholic
Archbishop of Los Angeles; Roman
Catholic Diocese of Dallas, a Texas
nonprofit corporation, and its related BSA-
chartered organizations; Archdiocese of
Galveston-Houston, a corporation sole)

Ian J. Bambrick, Esq.

Jaclyn C. Marasco, Esq.

Faegre Drinker Biddle & Reath LLP

222 Delaware Ave., Suite 1410

Wilmington, DE 19801-1621

Email: ian.bambrick@faegredrinker.com;

jaclyn.marasco@faegredrinker.com

EMAIL

(Counsel to The Roman Catholic Diocese of
Brooklyn, New York and The Roman
Catholic Archbishop of Los Angeles;
Roman Catholic Diocese of Dallas, a Texas
nonprofit corporation, and its related BSA-
chartered organizations; Archdiocese of
Galveston-Houston, a corporation sole)

Michael P. Pompeo, Esq.

Faegre Drinker Biddle & Reath LLP

1177 Avenue of the Americas, 41st Floor

New York, NY 10036-2714

Email:

michael.pompeo@faegredrinker.com

EMAIL

(Counsel to Jane Doe)
Mark L. Desgrosseilliers, Esq.
Chipman, Brown, Cicero & Cole, LLP
Hercules Plaza
1313 North Market Street, Suite 5400
Wilmington, DE 19801
Email: desgross@chipmanbrown.com

EMAIL

(Counsel to Various Tort Claimants)
David M. Klauder, Esq.
Bielli & Klauder, LLC
1204 N. King Street
Wilmington, DE 19801
Email: dklauder@bk-legal.com

EMAIL

(Counsel to Various Tort Claimants)
Michael T. Pfau, Esq.
Jason P. Amala, Esq.
Vincent T. Nappo, Esq.
Pfau Cochran Vertetis Amala PLLC
403 Columbia Street, Suite 500
Seattle, WA 98104
Email: michael@pcvalaw.com;
jason@pcvalaw.com;
vnappo@pcvalaw.com

EMAIL

(Counsel to IRC Burnsville Crossing, L.L.C.
and The Episcopal Church)
Karen C. Bifferato, Esq.
Kelly M. Conlan, Esq.
Jeffrey C. Wisler, Esq.
Connolly Gallagher LLP
1201 N. Market Street, 20th Floor
Wilmington, DE 19801
Email: kbifferato@connollygallagher.com;
kconlan@connollygallagher.com;
jwisler@connollygallagher.com

EMAIL

(Counsel to AmTrust North America, Inc.
on behalf of Wesco Insurance Company)
Alan C. Hochheiser, Esq.
Maurice Wutscher, LLP
23611 Chagrin Blvd., Suite 207
Beachwood, OH 44122
Email: ahochheiser@mauricewutscher.com

EMAIL

(Counsel to current or future personal injury
claimants represented by the law firm of Andrews &
Thornton)
Anthony M. Saccullo, Esq.
Mary E. Augustine, Esq.
A.M. Saccullo Legal, LLC
27 Crimson King Drive
Bear, DE 19701
Email: ams@saccullolegal.com;
meg@saccullolegal.com

EMAIL

(Counsel to current or future personal injury
claimants represented by the law firm of Andrews &
Thornton)
Anne Andrews, Esq.
John C. Thornton, Esq.
Andrews & Thornton
4701 Von Karman Avenue, Suite 300
Newport Beach, CA 92660
Email: aa@andrewsthornton.com;
jct@andrewsthornton.com

EMAIL

(Counsel to Allianz Global Risks US
Insurance Company)
Ryan S. Smethurst, Esq.
Margaret H. Warner, Esq.
McDermott Will & Emery LLP
The McDermott Building
500 North Capitol Street, NW
Washington, DC 20001-1531
Email: rsmethurst@mwe.com;
mwarner@mwe.com

EMAIL

(Counsel to Oracle America, Inc.)
Shawn M. Christianson, Esq.
Buchalter, A Professional Corporation
425 Market Street, Suite 2900
San Francisco, CA 94105
Email: schristianson@buchalter.com

EMAIL

(Counsel to Robert Hernandez Hunter)
David A. Lebowitz, Esq.
Kaufman Lieb Lebowitz & Frick LLP
10 East 40th Street, Suite 3307
New York, NY 10016
Email: dlebowitz@klf-law.com

EMAIL

(Counsel to Century Indemnity Company, as
successor to CCI Insurance Company, as
successor to Insurance Company of North
America and Indemnity, et al., Chubb Group
Holdings Inc.)
Stamatios Stamoulis, Esq.
Richard C. Weinblatt, Esq.
Stamoulis & Weinblatt LLC
800 N. West Street, Suite 800
Wilmington, DE 19801
Email: stamoulis@swdelaw.com
weinblatt@swdelaw.com

EMAIL

(Counsel to Century Indemnity Company, as
successor to CCI Insurance Company, as
successor to Insurance Company of North
America and Indemnity, et al)
Tancred Schiavnoi, Esq.
Janine Panchok-Berry, Esq.
O'Melveny & Myers LLP
Times Square Tower
7 Times Square
New York, NY 10036-6537
Email: tschiavoni@omm.com; jpanchok-
berry@omm.com

EMAIL

(Counsel to Arrowood Indemnity Company)
Michael J. Joyce, Esq.
The Law Offices of Joyce, LLC
1225 King St., Suite 800
Wilmington, DE 19801
Email: mjoyce@mjlawoffices.com

EMAIL

(Counsel to Arrowood Indemnity Company)
Britton C. Lewis, Esq.
Carruthers & Roth, P.A.
235 N. Edgeworth St.
Greensboro, NC 27401
Email: bcl@crlaw.com

EMAIL

(Counsel to Arrowood Indemnity Company)
Kevin Coughlin, Esq.
Lorraine Armenti, Esq.
Michael Hrinewski, Esq.
Coughlin Duffy, LLP
350 Mount Kemble Ave.
Morristown, NJ 07960
Email: kcoughlin@coughlinduffy.com;
larmenti@coughlinduffy.com;
mhrinewski@coughlinduffy.com

EMAIL

(Counsel to Baltimore Area Council Boy
Scouts of America, Inc.)
Todd M. Brooks, Esq.
Whiteford Taylor & Preston LLP
Seven Saint Paul Street, 15th Floor
Baltimore, MD 21202-1626
Email: tbrooks@wtplaw.com

EMAIL

(Counsel to Baltimore Area Council Boy
Scouts of America, Inc.)
Richard W. Riley, Esq.
Whiteford Taylor & Preston LLP
The Renaissance Centre
405 North King Street, Suite 500
Wilmington, DE 19801
Email: rriley@wtplaw.com

EMAIL

(Counsel to Texas Workforce Commission)
Texas Attorney General's Office
Bankruptcy & Collections Division
Christopher S. Murphy, Assistant AG
c/o Sherri K. Simpson, Paralegal
P.O. Box 12548
Austin, TX 78711-2548
Email: christopher.murphy@oag.texas.gov;
sherri.simpson@oag.texas.gov

EMAIL

(Counsel to Liberty Mutual Insurance Company)
R. Karl Hill, Esq.
Seitz, Van Ogtrop & Green, P.A.
222 Delaware Avenue, Suite 1500
Wilmington, DE 19801
Email: khill@svglaw.com

EMAIL

(Counsel to Liberty Mutual Insurance Company)
Douglas R Gooding, Esq.
Jonathan D. Marshall, Esq.
Michael J. Foley, Jr., Esq.
Choate, Hall & Stewart LLP
Two International Place
Boston, MA 02110
Email: dgooding@choate.com;
jmarshall@choate.com;
mjfoley@choate.com

EMAIL

(Counsel to Liberty Mutual Insurance Company)
Kim V. Marrkand, Esq.
Nancy D. Adams, Esq.
Laura Bange Stephens, Esq.
Mintz, Levin, Corn, Ferris, Glovsky and Popeo, P.C.
One Financial Center
Boston, MA 02111
Email: kmarrkand@mintz.com;
ndadams@mintz.com;
lbstephens@mintz.com

EMAIL

(Counsel to Ventura County Council of Boy Scouts of America)
William E. Winfield, Esq.
Nelson Comis Kettle & Kinney LLP
300 E. Esplanade Drive, Suite 1170
Oxnard, CA 93036
Email: wwinfeld@calattys.com

EMAIL

(Counsel to Courtney and Stephen Knight, Jointly as the Surviving Parents of E.J.K., a Minor Child, and Stephen Knight as the Personal Representative of the Estate of E.J.K.; Margaret Henderson, Personal Representative of the Estate of N.G.H.)
Richard A. Barkasy, Esq.
Kristi J. Doughty, Esq.
Schnader Harrison Segal & Lewis LLP
824 N. Market Street, Suite 800
Wilmington, DE 19801-4939
Email: rbarkasy@schnader.com;
kdoughty@schnader.com

EMAIL

(Counsel to Chickasaw Council, Boy Scouts of America, Inc.)
Henry C. Shelton, III, Esq.
Adams and Reese LLP
6075 Poplar Avenue, Suite 700
Memphis, TN 38119
Email: henry.shelton@arlaw.com

EMAIL

(Counsel for Hartford Accident and Indemnity Company, First State Insurance Company, Twin City Fire Insurance Company, and Navigators Specialty Insurance Company)

Erin R. Fay, Esq.

Gregory J. Flasser, Esq.

Bayard, P.A.

600 N. King Street, Suite 400

Wilmington, DE 19801

Email: efay@bayardlaw.com;

gflasser@bayardlaw.com

EMAIL

(Counsel to Nichole Erickson and Mason Gordon, a minor by his mother Nichole Erickson; and Betti & Associates Claimants)

James Tobia, Esq.

The Law Office of James Tobia, LLC

1716 Wawaset Street

Wilmington, DE 19806

Email: jtobia@tobialaw.com

EMAIL

(Counsel to Great American Assurance Company, f/k/a Agricultural Insurance Company; Great American E&S Insurance Company, f/k/a Agricultural Excess and Surplus Insurance Company; and Great American E&S Insurance Company)

Bruce W. McCullough, Esq.

Bodell Bové, LLC

1225 N. King Street, Suite 1000

Wilmington, DE 19801

Email: bmccullough@bodellbove.com

EMAIL

(Counsel to Jorge Vega and to Various Abuse Victims)

Domenic E. Pacitti, Esq.

Klehr Harrison Harvey Branzburg LLP

919 Market Street, Suite 1000

Wilmington, DE 19801

Email: dpacitti@klehr.com

EMAIL

(Counsel to Various Abuse Victims)

Morton R. Branzburg, Esq.

Klehr Harrison Harvey Branzburg LLP

1835 Market Street, Suite 1400

Philadelphia, PA 19103

Email: mbranzburg@klehr.com

EMAIL

(Counsel to Various Abuse Victims)

Stephen Crew, Esq.

Peter Janci, Esq.

Crew Janci LLP

1200 NW Naito Parkway, Suite 500

Portland, OR 97209

Email: steve@crewjanci.com;

peter@crewjanci.com

EMAIL

(Counsel to Eric Pai, as Administrator of the Estate of J. Pai)

William D. Sullivan, Esq.

Sullivan Hazeltine Allinson LLC

919 N. Market Street, Suite 420

Wilmington, DE 19801

Email: bsullivan@sha-llc.com

EMAIL

(Counsel to Collin County Tax Assessor/Collector)

Larry R. Boyd, Esq.

Chad Timmons, Esq.

Emily M. Hahn, Esq.

Abernathy, Roeder, Boyd & Hullett, P.C.

1700 Redbud Blvd, Suite 300

McKinney, TX 75069

Email: lboyd@abernathy-law.com;

ctimmons@abernathy-law.com;

ehahn@abernathy-law.com;

bankruptcy@abernathy-law.com

EMAIL

(Counsel to Buffalo Trail Council, Inc.)
Michael G. Kelly, Esq.
Kelly, Morgan, Dennis, Corzine & Hansen,
P.C.
PO Box 1311
Odessa, TX 79760-1311
Email: mkelly@kmdfirm.com

EMAIL

(Counsel to Maricopa County Treasurer)
Peter Muthig, Esq.
Maricopa County Attorney's Office
Civil Services Division
225 W. Madison Street
Phoenix, AZ 85003
Email: muthigk@mcao.maricopa.gov

EMAIL

(Counsel to Oracle America, Inc.)
Amish R. Doshi, Esq.
Doshi Legal Group, P.C.
1979 Marcus Avenue, Suite 210E
Lake Success, NY 11042
Email: amish@doshilegal.com

EMAIL

(Special Insurance Counsel to the Future
Claimants' Representative)
Kami Quinn, Esq.
Emily Grim, Esq.
Meredith Neely, Esq.
Rachel Jennings, Esq.
Kyle Dechant, Esq.
Gilbert LLP
700 Pennsylvania Avenue, SE, Suite 400
Washington, DC 20003
Email: quinnk@gilbertlegal.com;
grime@gilbertlegal.com;
neelym@gilbertlegal.com;
jenningsr@gilbertlegal.com;
dechantk@gilbertlegal.com

EMAIL

(Counsel to Ector CAD)
Don Stecker, Esq.
Linebarger Goggan Blair & Sampson, LLP
112 E. Pecan Street, Suite 2200
San Antonio, TX 78205
Email:
sanantonio.bankruptcy@publicans.com

EMAIL

(Counsel to Trennie L. Williams and
Kiwayna H. Williams)
Flordia M. Henderson, Esq.
PO Box 30604
Memphis, TN 38130-0604
Email: flordia@fhendersonlaw.net

EMAIL

(Counsel to the TN Dept of Labor – Bureau
of Unemployment Insurance)
Laura L. McCloud, Esq.
c/o TN Attorney General's Office,
Bankruptcy Division
PO Box 20207
Nashville, TN 37202-0207
Email: agbankdelaware@ag.tn.gov

EMAIL

(Counsel to Coalition of Abused Scouts for
Justice)
David J. Molton, Esq.
Brown Rudnick LLP
Seven Times Square
New York, NY 10036
Email: dmolton@brownrudnick.com

EMAIL

(Counsel to Coalition of Abused Scouts for
Justice)
Sunni P. Beville, Esq.
Tristan G. Axelrod, Esq.
Brown Rudnick LLP
One Financial Center
Boston, MA 02111
Email: sbeville@brownrudnick.com;
taxelrod@brownrudnick.com

EMAIL

(Counsel to Stryker Medical)
Danielle Mason Anderson, Esq.
Miller, Canfield, Paddock and Stone, P.L.C.
277 S. Rose Street, Suite 5000
Kalamazoo, MI 49007
Email: andersond@millercanfield.com

EMAIL

(Counsel for The Waite and Genevieve
Phillips Foundation)
Jason C. Powell, Esq.
Thomas Reichert, Esq.
The Powell Firm, LLC
1201 N. Orange Street, Suite 500
Wilmington, DE 19801
Email: jpowell@delawarefirm.com;
treichert@delawarefirm.com

EMAIL

(Counsel to Certain Sexual Abuse Survivor
Claimants)
Stephen W. Spence, Esq.
Baird Mandalas Brockstedt, LLC
1413 Savannah Road, Suite 1
Lewes, DE 19958
Email: sws@bmbde.com

EMAIL

(Counsel to American Zurich Insurance
Company)
Mark D. Plevin, Esq.
Crowell & Moring LLP
Three Embarcadero Center, 26th Floor
San Francisco, CA 94111
Email: mplevin@crowell.com

EMAIL

(Counsel to American Zurich Insurance
Company)
Tacie H. Yoon, Esq.
Crowell & Moring LLP
1001 Pennsylvania Ave., N.W.
Washington, DC 20004
Email: tyoon@crowell.com

EMAIL

(Counsel to Certain Tort Claimants)
Leander L. James, Esq.
Craig K. Vernon, Esq.
R. Charlie Beckett, Esq.
James, Vernon & Weeks, P.A.
1626 Lincoln Way
Coeur d'Alene, ID 83815
Email: ljames@jvwlaw.net;
cvernon@jvwlaw.net; rbeckett@jvwlaw.net

EMAIL

(Counsel to Burleson County Tax Office; Luling ISD Tax
Office; Colorado County Tax Office; Fayette County Tax
Office; Milano ISD Tax Office; Gause ISD Tax Office)
John T. Banks, Esq.
Perdue, Brandon, Fielder, Collins & Mott,
L.L.P.
3301 Northland Drive, Suite 505
Austin, TX 78731
Email: jbanks@pbfc.com

EMAIL

(Counsel to Claimant J.M.)
Katherine Barksdale, Esq.
Napoli Shkolnik LLC
919 Market Street, Suite 1801
Wilmington, DE 19801
Email: kbarksdale@napolilaw.com

EMAIL

(Counsel to Andrew Van Arsdale and
Timothy Kosnoff)
David E. Wilks, Esq.
Wilks Law, LLC
4250 Lancaster Pike, Suite 200
Wilmington, DE 19805
Email: dwilks@wilks.law

EMAIL

(Counsel to Jorge Vega)
Paul Mones, Esq.
Paul Mones PC
13101 Washington Blvd.
Los Angeles, CA 90066
Email: paul@paulmones.com

EMAIL

(Fee Examiner)
Justin Rucki
Rucki Fee Review, LLC
1111 Windon Drive
Wilmington, DE 19803
Email: justinrucki@ruckifeereview.com

EMAIL

(Counsel to Boy Scouts of America, Hawaii
and Guam Chapter (Aloha Council))
Jerrold K. Guben, Esq.
O'Connor Playdon Guben & Inouye LLP
Makai Tower, 24th Floor
733 Bishop Street
Honolulu, HI 96813
Email: jkg@opgilaw.com

EMAIL

(Counsel to Bay-Lakes Council)
Erin A. West, Esq.
Godfrey & Kahn, S.C.
One East Main Street, Suite 500
P.O. Box 2719
Madison, WI 53701-2719
Email: ewest@gklaw.com

EMAIL

(Counsel to Bay-Lakes Council)
Timothy F. Nixon, Esq.
Godfrey & Kahn, S.C.
200 South Washington Street, Suite 100
Green Bay, WI 54301-4298
Email: tnixon@gklaw.com

EMAIL

(Counsel to the Debtors)
Jessica C.K. Boelter, Esq.
White & Case LLP
1221 Avenue of the Americas
New York, NY 10020-1095
Email: jessica.boelter@whitecase.com

EMAIL

(Counsel to the Debtors)
Michael C. Andolina, Eq.
Matthew E. Linder, Esq.
White & Case LLP
111 South Wacker Drive
Suite 5100
Chicago, IL 60606-4302
Email: mandolina@whitecase.com;
mlinder@whitecase.com

EMAIL

(Counsel to the Debtors)
Derek C. Abbott, Esq.
Andrew R. Remming, Esq.
Paige N. Topper, Esq.
Morris Nichols Arsht & Tunnell LLP
1201 North Market Street, 16th Floor
Wilmington, Delaware 19801
Email: dabbott@mnat.com;
aremming@mnat.com; ptopper@mnat.com

EMAIL

(Counsel to Old Republic Insurance
Company)
Stephen M. Miller, Esq.
Carl N. Kunz, III, Esq.
Brya M. Keilson, Esq.
Morris James LLP
500 Delaware Ave, Suite 1500
Wilmington, DE 19801
Email: smiller@morrisjames.com;
ckunz@morrisjames.com;
bkeilson@morrisjames.com

EMAIL

(Counsel to various child sexual abuse tort
claimants)
Daniel R. Lapinski, Esq.
Motley Rice LLC
Woodland Falls Corporate Park
210 Lake Drive East, Suite 101
Cherry Hill, NJ 08002
Email: dlapinski@motleyrice.com

EMAIL

(Counsel to various child sexual abuse tort claimants)

Joseph F. Rice, Esq.

Motley Rice LLC

28 Bridgeside Blvd.

Mount Pleasant, SC 29464

Email: jrice@motleyrice.com

EMAIL

(Counsel to various child sexual abuse tort claimants)

Kevin D. Swenson, Esq.

Swenson & Shelly, PLLC

107 South 1470 East, Suite 201

St. George, UT 84790

Email: kevin@swensonshelley.com

EMAIL

(Counsel to Florida Conference of the United Methodist Church; Various Churches in the Conference that are Chartered Organizations; United Methodist Ad Hoc Committee)

Edwin G. Rice, Esq.

Elizabeth Brusa, Esq.

Bradley Arant Boult Cummings LLP

100 N. Tampa St, Suite 2200

Tampa, FL 33602

Email: erice@bradley.com;

ebrusa@bradley.com;

ddecker@bradley.com

EMAIL

(Counsel to Florida Conference of the United Methodist Church and Various Churches in the Conference that are Chartered Organizations)

David N. Rutt, Esq.

Scott G. Wilcox, Esq.

Moore & Rutt, P.A.

The Mill

1007 North Orange Street, Suite 446

Wilmington, DE 19801

Email: dnrutt@mooreandrutt.com;

swilcox@mooreandrutt.com

EMAIL

(Counsel to Florida Conference of the United Methodist Church and Various Churches in the Conference that are Chartered Organizations)

David N. Rutt, Esq.

Scott G. Wilcox, Esq.

Moore & Rutt, P.A.

122 N. Market St.

PO Box 554

Georgetown, DE 19947

Email: dnrutt@mooreandrutt.com;

swilcox@mooreandrutt.com

EMAIL

(Counsel to Simon Kenton Council)

John D. McLaughlin, Jr., Esq.

Ferry Joseph, P.A.

824 North Market Street, Suite 1000

Wilmington, DE 19801

Email: jmclaughlin@ferryjoseph.com

EMAIL

(Counsel to Simon Kenton Council)

Daniel R. Swetnam, Esq.

Ice Miller

Arena District

250 West Street

Columbus, OH 43215

Email: daniel.swetnam@icemiller.com

EMAIL

(Counsel to Indian Waters Council)

David Barnes, Jr., Esq.

Nelson Mullins Riley & Scarborough LLP

101 Constitution Ave., NW, Suite 900

Washington, DC 20001

Email: david.barnes@nelsonmullins.com

EMAIL

(Counsel to The Domestic and Foreign Missionary Society of the Protestant Episcopal Church in the United States of America)

Travis A. McRoberts, Esq.

Squire Patton Boggs (US) LLP

2000 McKinney Ave., Suite 1700

Dallas, TX 75201

Email: travis.mcroberts@squirepb.com

EMAIL

(Counsel to The Domestic and Foreign
Missionary Society of the Protestant Episcopal
Church in the United States of America and The
Episcopal Church)
Mark A. Salzberg, Esq.
Squire Patton Boggs (US) LLP
2550 M Street, NW
Washington, DC 20037
Email: mark.salzberg@squirepb.com

EMAIL

(Counsel to The Episcopal Church)
Jihyun Park, Esq.
Squire Patton Boggs (US) LLP
1211 Avenue of the Americas, 26th Floor
New York, NY 10136
Email: jihyun.park@squirepb.com

EMAIL

(Counsel to Unidentified Sexual Abuse
Survivor)
Joseph P. Rusnak, Esq.
Tune, Entrekin & White, P.C.
UBS Tower, Suite 1700
315 Deaderick Street
Nashville, TN 37238
Email: jrusnak@tewlawfirm.com

EMAIL

(Counsel to Chapelwood United Methodist
Church)
Steven A. Leyh, Esq.
Hoover & Slovacek, LLP
Galleria Tower II
5051 Westheimer, Suite 1200
Houston, TX 77056
Email: leyh@hooverslovacek.com

EMAIL

(Counsel to St. Stephen's Episcopal Church)
Robert L. Rattet, Esq.
James B. Glucksman, Esq.
Davidoff Hutcher & Citron LLP
605 Third Avenue
New York, NY 10158
Email: rlr@dhclegal.com;
jbg@dhclegal.com

EMAIL

(Counsel to Various Child Sexual Abuse
Tort Claimants)
Joel M. Walker, Esq.
Nye, Stirling, Hale & Miller LLP
1145 Bower Hill Road, Suite 104
Pittsburgh, PA 15243
Email: jmwalker@nshmlaw.com

EMAIL

(Counsel to Clarendon America Insurance
Company; Maryland Casualty Company,
Maryland American General Group, and
American General Fire & Casualty
Company)
Matthew G. Summers, Esq.
Chantelle D. McClamb, Esq.
Ballard Spahr LLP
919 N. Market Street, 11th Floor
Wilmington, DE 19801-3034
Email: summersm@ballardspahr.com;
mcclambc@ballardspahr.com

EMAIL

(Counsel to Clarendon America Insurance
Company; Maryland Casualty Company,
Maryland American General Group, and
American General Fire & Casualty
Company)
Harry Lee, Esq.
John O'Connor, Esq.
Steptoe & Johnson LLP
1330 Connecticut Avenue, N.W.
Washington, DC 20036
Email: hlee@steptoe.com;
joconnor@steptoe.com

EMAIL

(Counsel to Presbyterian Church of Lakehurst)

Daniel E. Straffi, Jr., Esq.

Straffi & Straffi, LLC

670 Commons Way

Toms River, NJ 08755

Email: bkclient@straftilaw.com

EMAIL

(Counsel to The Episcopal Diocese of San Diego)

James P. Hill, Esq.

Sullivan Hill Rez & Engel, PLC

600 B Street, Suite 1700

San Diego, CA 92101

Email: hill@sullivanhill.com

EMAIL

(Counsel to Catholic Mutual Relief Society of America; and Roman Catholic Ad Hoc Committee)

Jeremy W. Ryan, Esq.

Potter Anderson & Corroon LLP

1313 N. Market Street, 6th Floor

Wilmington, DE 19801-6108

Email: jryan@potteranderson.com

EMAIL

(Counsel to Eisenbeng, Rothweiler, Winkler, Eisenberg & Jeck, P.C.)

Daniel K. Hogan, Esq.

Garvan F. McDaniel, Esq.

Hogan McDaniel

1311 Delaware Avenue

Wilmington, DE 19806

Email: dkhogan@dkhogan.com;

gfmcdaniel@dkhogan.com

EMAIL

(Counsel to Junell & Associates, PLLC)

John B. Thomas, Esq.

Allison Fisher, Esq.

Hicks Thomas LLP

700 Louisiana Street, Suite 2300

Houston, TX 77002

Email: jthomas@hicks-thomas.com;

afisher@hicks-thomas.com

EMAIL

(Counsel to Junell & Associates, PLLC)

Scott D. Cousins, Esq.

Cousins Law LLC

Brandywine Plaza West

1521 W. Concord Pike, Suite 301

Wilmington, DE 19803

Email: scott.cousins@cousins-law.com

EMAIL

(Counsel to Bailey Cowan Heckaman PLLC)

Ian Connor Bifferato, Esq.

The Bifferato Firm, P.A.

1007 N. Orange Street, 4th Floor

Wilmington, DE 19801

Email: cbifferato@tbf.legal

EMAIL

(Counsel to D. Miller & Associates PLLC)

Daniel Miller, Esq.

Walden Macht & Haran LLP

2532 Justin Lane

Wilmington, DE 19810

Email: dmiller@wmhlaw.com

EMAIL

(Counsel to Various Child Sexual Abuse Tort Claimants)

Aimee H. Wagstaff, Esq.

Andrus Wagstaff, PC

7171 W. Alaska Drive

Lakewood, CO 80226

Email:

aimee.wagstaff@andruswagstaff.com

EMAIL

(Counsel to Catholic Mutual Relief Society of America and Roman Catholic Ad Hoc Committee)

Everett Cygal, Esq.

David Spector, Esq.

Joseph Mark Fisher, Esq.

Neil Lloyd, Esq.

Daniel Schufreider, Esq.

Jin Yan, Esq.

ArentFox Schiff LLP

233 S. Wacker Drive, Suite 7100

Chicago, IL 60606

Email: everett.cygal@afslaw.com;

david.spector@afslaw.com;

mark.fisher@afslaw.com;

neil.lloyd@afslaw.com;

jin.yan@afslaw.com;

daniel.schufreider@afslaw.com

EMAIL

(Counsel to Certain Sexual Abuse Claimants)

Bill Kelleher, Esq.

Fournaris & Mammarella, P.A.

1925 Lovering Avenue

Wilmington, DE 19806

Email: bkelleher@gfmlaw.com

EMAIL

(Counsel to Certain Sexual Abuse Claimants)

Irwin Zalkin, Esq.

Devin Storey, Esq.

Kristian Roggendorf, Esq.

The Zalkin Law Firm, P.C.

10590 W. Ocean Air Drive, #125

San Diego, CA 92130

Email: irwin@zalkin.com;

dms@zalkin.com; kristian@zalkin.com

EMAIL

(Counsel to American Zurich Insurance Company)

Robert D. Cecil, Jr., Esq.

Tybout, Redfearn & Pell

501 Carr Road, Suite 300

PO Box 2092

Wilmington, DE 19899-2092 (Courier 19809)

Email: rcecil@trplaw.com

EMAIL

(Counsel to Great American Assurance Company, f/k/a Agricultural Insurance Company; Great American E&S Insurance Company, f/k/a Agricultural Excess and Surplus Insurance Company; and Great American E&S Insurance Company)

Bruce D. Celebrezze, Esq.

Clyde & Co US LLP

Four Embarcadero Center, Suite 1350

San Francisco, CA 94111

Email: bruce.celebrezze@clydeco.us

EMAIL

(Counsel to Great American Assurance Company, f/k/a Agricultural Insurance Company; Great American E&S Insurance Company, f/k/a Agricultural Excess and Surplus Insurance Company; and Great American E&S Insurance Company)

Konrad R. Krebs, Esq.

Clyde & Co US LLP

200 Campus Drive, Suite 300

Florham Park, NJ 07932

Email: konrad.krebs@clydeco.us

EMAIL

(Counsel to Great American Assurance Company, f/k/a Agricultural Insurance Company; Great American E&S Insurance Company, f/k/a Agricultural Excess and Surplus Insurance Company; and Great American E&S Insurance Company, The Continental Insurance Company and Columbia Casualty Company)

David Christian, Esq.

David Christian Attorneys LLC

105 W. Madison St., Suite 1400

Chicago, IL 60602

Email: dchristian@dca.law

EMAIL

(Attorneys for The Continental Insurance Company and Columbia Casualty Company)
Maria Aprile Sawczuk, Esq.
GOLDSTEIN & MCCLINTOCK LLP
501 Silverside Road
Wilmington, DE 19809
Email: marias@goldmclaw.com

EMAIL

(Attorneys for The Continental Insurance Company and Columbia Casualty Company)
Laura McNally
Emily Stone
LOEB & LOEB LLP
321 N. Clark Street, Suite 2300
Chicago, IL 60654
Email: lmcnally@loeb.com;
estone@loeb.com

EMAIL

(Counsel to Certain Claimants)
Sommer D. Luther, Esq.
Andrus Wagstaff, PC
7171 W. Alaska Drive
Lakewood, CO 80226
Email: sluther@wagstafflawfirm.com

EMAIL

(Counsel to Certain Claimants)
Kimberly A. Dougherty, Esq.
Justice Law Collaborative, LLC
19 Belmont Street
South Easton, MA 02375
Email: kim@justicelc.com

EMAIL

(Counsel to the Betti & Associates Claimants)
Michele M. Betti, Esq.
Law Offices of Betti & Associates
30 Wall Street, 8th Floor
New York, NY 10005
Email: mbettilaw@gmail.com

EMAIL

(Counsel to Argonaut Insurance Company and Colony Insurance Company)
Paul Logan, Esq.
Post & Schell, P.C.
300 Delaware Avenue, Suite 1380
Wilmington, DE 19801
Email: plogan@postschell.com

EMAIL

(Counsel to the Roman Catholic Archbishop of San Francisco)
Iain A. Macdonald, Esq.
Macdonald | Fernandez LLP
221 Sansome Street, 3rd Floor
San Francisco, CA 94104-2323
Email: imac@macfern.com

EMAIL

(Counsel to Indian Harbor Insurance Company, on behalf of itself and as successor in interest to Catlin Specialty Insurance Company)
Kathleen M. Miller, Esq.
Smith, Katzenstein & Jenkins LLP
1000 West Street, Suite 1501
Wilmington, DE 19801
Email: kmiller@skjlaw.com

EMAIL

(Counsel to Indian Harbor Insurance Company, on behalf of itself and as successor in interest to Catlin Specialty Insurance Company)
Lloyd A. Gura, Esq.
Mound Cotton Wollan & Greengrass LLP
One New York Plaza, 44th Floor
New York, NY 10004
Email: lgura@moundcotton.com

EMAIL

(Counsel to Indian Harbor Insurance Company, on behalf of itself and as successor in interest to Catlin Specialty Insurance Company)
Pamela J. Minetto, Esq.
Mound Cotton Wollan & Greengrass LLP
30A Vreeland Road, Suite 210
Florham Park, NJ 07932
Email: pminetto@moundcotton.com

EMAIL

(*Pro Per*)
David L. Lynch, Esq.
The Law Office of David L. Lynch, PC
72877 Dinah Shore Drive, Suite 103-126
Rancho Mirage, CA 92270
Email: dlynch@desertelderlaw.com

EMAIL

(Counsel to Arch Insurance Company)
Matthew A. Hamermesh, Esq.
Hangley Aronchick Segal Pudlin & Schiller
One Logan Square, 27th Floor
Philadelphia, PA 19103
Email: mhamermesh@hangley.com

EMAIL

(Counsel Munich Reinsurance America, Inc., formerly known as American Re-Insurance Company)
Thaddeus J. Weaver, Esq.
Dilworth Paxson LLP
704 King Street, Suite 500
Wilmington, DE 19899-1031
Email: tweaver@dilworthlaw.com

EMAIL

(Counsel to the Archdiocese of New York)
Howard Seife, Esq.
Andrew Rosenblatt, Esq.
Norton Rose Fulbright US LLP
1301 Avenue of the Americas
New York, NY 10019-6022
Email:
howard.seife@nortonrosefulbright.com;
andrew.rosenblatt@nortonrosefulbright.com

EMAIL

(Counsel to Munich Reinsurance America, Inc., f/k/a American Re-Insurance Company)
William E. McGrath, Jr., Esq.
Dilworth Paxson LLP
2 Research Way
Princeton, NJ 08540
Email: wmcgrath@dilworthlaw.com

EMAIL

(Counsel to The Norwich Roman Catholic Diocesan Corporation)
Louis T. DeLucia, Esq.
Alyson M. Fiedler, Esq.
Ice Miller LLP
1500 Broadway, Suite 2900
New York, NY 10036
Email: louis.delucia@icemiller.com;
alyson.fiedler@icemiller.com

EMAIL

(Counsel to The Norwich Roman Catholic Diocesan Corporation)
Charles J. Brown, III, Esq.
Gellert Scali Busenkell & Brown LLC
1201 N. Orange Street, 3rd Floor
Wilmington, DE 19801
Email: cbrown@gsbblaw.com

EMAIL

(Counsel for AVA Law Group, Inc.)
Christopher P. Simon, Esq.
Kevin S. Mann, Esq.
Cross & Simon, LLC
105 N. Market Street, Suite 901
Wilmington, DE 19801
Email: csimon@crosslaw.com;
kmann@crosslaw.com

EMAIL

(Counsel to Eric D. Green and Resolutions, LLC)
Rachael A. Rowe, Esq.
Benjamin G. Stewart, Esq.
Keating Muething & Klekamp PLL
One E. Fourth Street, Suite 1400
Cincinnati, OH 45202
Email: rrowe@kmklaw.com;
bgstewart@kmklaw.com

EMAIL

(Counsel to Eric D. Green and Resolutions, LLC)
Steven L. Caponi, Esq.
Matthew B. Goeller, Esq.
K&L Gates LLP
600 N. King Street, Suite 901
Wilmington, DE 19801
Email: steven.caponi@klgates.com;
matthew.goeller@klgates.com

EMAIL

(Counsel to the Official Committee of Unsecured Creditors in Bankruptcy Case 19-00010, Guam) Archbishop of Agana)
Adam Hiller, Esq.
Hiller Law, LLC
300 Delaware Avenue, Suite 210, #227
Wilmington, DE 19801
Email: ahiller@adamhillerlaw.com

EMAIL

(Counsel to Verus, LLC)
Sally E. Veghte, Esq.
Klehr Harrison Harvey Branzburg LLP
919 Market St., Ste. 1000
Wilmington, DE 19801
Email: sveghte@klehr.com

EMAIL

(Counsel to Verus, LLC)
Morton R. Branzburg, Esq.
Klehr Harrison Harvey Branzburg LLP
1835 Market Street, Suite 1400
Philadelphia, PA 19103
Email: mbranzburg@klehr.com

EMAIL

(Counsel to Verus, LLC)
Michael A. Kaplan, Esq.
Rasmeet K. Chahil, Esq.
Lowenstein Sandler LLP
One Lowenstein Drive
Roseland, NJ 07068
Email: mkaplan@lowenstein.com;
rchahil@lowenstein.com

EMAIL

(Counsel to Gemini Insurance Company)
Brian A. Sullivan, Esq.
Werb & Sullivan
Legal Arts Building
1225 N. King Street, Suite 600
Wilmington, DE 19801
Email: bsullivan@werbsullivan.com

EMAIL

(Counsel to Gemini Insurance Company)
John E.W. Baay II, Esq.
Gieger Laborde & Laperouse LLC
701 Poydras Street, Suite 4800
New Orleans, LA 70139
Email: jbaay@glllaw.com

EMAIL

(Counsel to Gemini Insurance Company)
William H. White Jr., Esq.
Kiernan Trebach LLP
1233 20th Street, NW, 8th Floor
Washington, DC 20036
Email: wwwhite@kiernantrebach.com

EMAIL

(Counsel to National Capital Area Council)
Kevin G. Collins, Esq.
Barnes & Thornburg LLP
1000 N. West Street, Suite 1500
Wilmington, DE 19801
Email: kevin.collins@btlaw.com

EMAIL

(Counsel to National Capital Area Council)
James E. Van Horn, Esq.
Adeyemi O. Adenrele, Esq.
1717 Pennsylvania Avenue N.W., Suite 500
Barnes & Thornburg LLP
Washington, DC 20006-4623
Email: jvanhorn@btlaw.com;
adey.adenrele@btlaw.com

EMAIL

Suzanne Elizabeth Smith, Esq.
Porter Malouf, P.A.
PO Box 12768
Jackson, MS 39236
Email: ssmith@portermalouf.com

EMAIL

(Counsel to Presbyterian Church at Woodbury)
Gary F. Seitz, Esq.
Gellert Scali Busenkell & Brown, LLC
1201 N. Orange Street, Suite 300
Wilmington, DE 19801
Email: gseitz@gsbblaw.com

EMAIL

(Counsel to Napoli Shkolnik, PLLC)
Paul J. Winterhalter, Esq.
Offit Kurman, P.A.

401 Plymouth Road, Suite 100
Plymouth Meeting, PA 19462
Email: pwinterhalter@offitkurman.com

EMAIL

(Counsel for Hartford Accident and Indemnity Company, First State Insurance Company, Twin City Fire Insurance Company, and Navigators Specialty Insurance Company)
Philip D. Anker, Esq.
Wilmer Cutler Pickering Hale and Dorr LLP
7 World Trade Center
250 Greenwich Street
New York, NY 10007
Email: Philip.Anker@wilmerhale.com

EMAIL

(Counsel for Hartford Accident and Indemnity Company, First State Insurance Company, Twin City Fire Insurance Company, and Navigators Specialty Insurance Company)
Danielle Spinelli, Esq.
Joel Millar, Esq.
Wilmer Cutler Pickering Hale and Dorr LLP
1875 Pennsylvania Avenue NW
Washington, DC 20006
Email: Joel.Millar@wilmerhale.com
Danielle.Spinelli@wilmerhale.com

EMAIL

(Counsel to the Diocese of San Joaquin and the Protestant Episcopal Bishop of San Joaquin)
Tracy Green, Esq.
Wendel Rosen LLP
1111 Broadway, 24th Floor
Oakland, CA 94607-4036
Email: tgreen@wendel.com

EMAIL

(Counsel to Circle Ten Council; Del-Mar-Va Council, Inc.; Capitol Area Council)
Gregory A. Taylor, Esq.
Katharina Earle, Esq.
Ashby & Geddes, P.A.
500 Delaware Avenue
P.O. Box 1150
Wilmington, DE 19899
Email: GTaylor@ashbygeddes.com;
KEarle@ashbygeddes.com

EMAIL

(Counsel to Circle Ten Council)
Heather Lennox, Esq.
Carl E. Black, Esq.
Oliver S. Zeltner, Esq.
Jones Day
901 Lakeside Avenue
Cleveland, OH 44114
Email: hlennox@jonesday.com;
ceblack@jonesday.com;
ozeltner@jonesday.com

EMAIL

(Counsel to Circle Ten Council)
Matthew C. Corcoran, Esq.
Jones Day
325 John H. McConnell Boulevard
Columbus, OH 43215
Email: mccorcoran@jonesday.com

EMAIL

(Counsel to Circle Ten Council)
Mark W. Rasmussen, Esq.
Amanda Rush, Esq.
Jones Day
2727 N. Harwood Street
Dallas, TX 75201
Email: mrasmussen@jonesday.com;
asrush@jonesday.com

EMAIL

(Counsel to Mallard Law Firm Claimants)
Damian B. Mallard, Esq.
Mallard Perez PLLC
889 N. Washington Blvd.
Sarasota, FL 34236
Email: damian@mallardperez.com

EMAIL

(Counsel to AWKO Claimants)
Mary Elizabeth Putnick, Esq.
Putnick Legal, LLC, of Counsel to
Aylstock Witkin Kreis & Overholtz, PLLC
17 East Main Street, Suite 200
Pensacola, FL 32502
Email: sateam@awkolaw.com;
marybeth@putnicklegal.com

EMAIL

(Counsel to Parker Waichman LLP)
J. Cory Falgowski, Esq.
Burr & Forman LLP
1201 N. Market Street, Suite 1407
Wilmington, DE 19801
Email: jfalgowski@burr.com

EMAIL

(Counsel for the United Methodist Ad Hoc Committee)
Thomas G. Macauley, Esq.
Macauley LLC
300 Delaware Avenue, Suite 1018
Wilmington, DE 19801
Email: bankr@macdelaw.com

EMAIL

(Counsel to Everest National Insurance Company)
Nader A. Amer, Esq.
CARLTON FIELDS, P.A.
700 NW 1st Avenue, Suite 1200
Miami, FL 33136
Email: namer@carltonfields.com

EMAIL

(Counsel for The Grand Lodge for Free and
Accepted Masons of the State of New York)

Bruce Weiner, Esq.

Rosenberg, Musso & Weiner, LLP

26 Court Street, Suite 2211

Brooklyn, NY 11242

Email: bweiner@nybankruptcy.net