

**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:

August 13, 2021 at 4:00 p.m. (ET)

**SUMMARY COVER SHEET OF FOURTEENTH MONTHLY APPLICATION
OF ALVAREZ & MARSAL NORTH AMERICA, LLC FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM MAY 1, 2021 TO AND INCLUDING MAY 31, 2021**

Name of Applicant: Alvarez & Marsal North America, LLC

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

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

Period for Which Compensation and
Reimbursement Are Requested: May 1, 2021 – May 31, 2021

Amount of Compensation Requested: \$551,972.00 (80% of \$689,965.00)²

Amount of Expense Reimbursement Requested: \$4,476.80

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

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

² A&M agreed to a voluntary reduction of fees in the amount of \$11,750.00 (23.5 hours). The amount reflected herein includes this reduction to fees and hours.

PRIOR MONTHLY APPLICATIONS FILED

		Requested		Approved		Outstanding	
Date Filed; Docket No.	Period Covered	Fees	Expenses	Fees	Expenses	Fees	Expenses
4/17/2020; D.I. 452	2/18/2020 through 3/31/2020	\$1,370,765.00	\$31,364.11	\$1,370,765.00	\$31,364.11	\$0.00	\$0.00
5/28/2020; D.I. 718	4/1/2020 through 4/30/2020	\$567,130.00	\$260.56	\$567,130.00	\$260.56	\$0.00	\$0.00
7/31/2020; D.I. 1059	5/1/2020 through 5/31/2020	\$315,645.77	\$200.38	\$315,645.77	\$200.38	\$0.00	\$0.00
8/28/2020; D.I. 1191	6/1/2020 through 7/31/2020	\$664,077.50	\$438.18	\$628,111.43	\$438.18	\$0.00	\$0.00
9/22/2020; D.I. 1357	8/1/2020 through 8/31/2020	\$339,727.50	\$2.85	\$271,782.00	\$2.85	\$67,945.50	\$0.00
10/14/2020; D.I. 1520	9/1/2020 through 9/30/2020	\$377,732.50	\$193.66	\$302,186.00	\$193.66	\$75,546.50	\$0.00
12/3/2020; D.I. 1783	10/1/2020 through 10/31/2020	\$458,640.00	\$2,009.24	\$366,912.00	\$2,009.24	\$91,728.00	\$0.00
3/5/2021; D.I. 2327	11/1/2020 through 11/30/2020	\$746,865.00	\$1,567.87	\$597,492.00	\$1,567.87	\$149,373.00	\$0.00
3/12/2021; D.I. 2362	12/1/2020 through 12/31/2020	\$852,767.50	\$452.81	\$682,214.00	\$452.81	\$170,553.50	\$0.00
3/17/2021; D.I. 2404	1/1/2021 through 1/31/2021	\$979,632.50	\$571.84	\$783,706.00	\$571.84	\$195,926.50	\$0.00
6/3/2021; D.I. 5222	2/1/2021 through 2/28/2021	\$944,837.00	\$695.07	\$755,869.60	\$695.07	\$188,967.40	\$0.00
6/18/2021; D.I. 5374	3/1/2021 through 3/31/2021	\$786,705.00	\$2,205.46	\$629,364.00	\$2,205.46	\$157,341.00	\$0.00
7/9/2021; D.I. 5543	4/1/2021 through 4/30/2021	\$814,475.00	\$1,704.31	\$651,580.00	\$1,704.31	\$814,475.00	\$1,704.31
Total		<u>\$9,219,000.27</u>	<u>\$41,666.34</u>	<u>\$7,922,757.80</u>	<u>\$41,666.34</u>	<u>\$1,911,856.40</u>	<u>\$1,704.31</u>

COMPENSATION AND HOURS BY PROFESSIONAL

COMPENSATION BY PROFESSIONAL					
May 1, 2021 through May 31, 2021					
PROFESSIONAL	POSITION	GROUP	BILLING RATE	TOTAL HOURS	TOTAL FEES
Brian Whittman	Managing Director	Restructuring	\$1,075	151.2	\$162,540.00
Erin McKeighan	Managing Director	Case Management	\$900	1.0	\$900.00
Carl Binggeli	Director	Restructuring	\$750	194.9	\$146,175.00
Robert Edgecombe	Director	Disputes & Investigations	\$525	3.2	\$1,680.00
Ryan Walsh	Senior Associate	Restructuring	\$675	192.1	\$129,667.50
Tim Deters	Senior Associate	Restructuring	\$650	165.2	\$107,380.00
Christian Schoerner	Associate	Disputes & Investigations	\$375	2.5	\$937.50
Gerard Gigante	Consultant	Case Management	\$525	10.9	\$5,722.50
Davis Jochim	Analyst	Restructuring	\$475	161.9	\$76,902.50
Lewis Kordupel	Analyst	Restructuring	\$475	145.6	\$69,160.00
Nicole Vander Veen	Paraprofessional	Restructuring/Case Management	\$325	2.0	\$650.00
Subtotal				<u>1,030.5</u>	<u>\$701,715.00</u>
Voluntary Reduction - General				-23.5	-11,750.00
Total				<u>1,007.0</u>	<u>\$689,965.00</u>
	Blended Rate:				<u>\$685.17</u>

COMPENSATION AND EXPENSES BY PROJECT CATEGORY

COMPENSATION BY PROJECT CATEGORY May 1, 2021 through May 31, 2021			
Task Code	Description	Total Hours	Total Fees Requested
Bankruptcy Support	Advise and assist the Debtors on matters concerning operating the business under Chapter 11 including accounting cutoff, development and execution of work plans, review of court documents and general case management, reporting requirements, and support counsel and others for Chapter 11 related items; communications; other general administrative tasks related to any Ch. 11 proceeding specific to Debtor's enterprise.	12.3	\$7,517.50
Cash	Assist the Debtors with the 13 week cash flow forecast, plan versus actual, DIP reporting requirements, covenant compliance, and other financial analyses.	67.2	\$38,897.50
Claims	Assist the Debtors with claims planning process, review of claims filed against the Debtors', claim reconciliation, and related work including submission of related motions to the court.	11.8	\$6,620.00
Court	Prepare for and attend the Debtors' hearings.	18.7	\$17,860.00
Employee	Employee matters including pension plan and severance.	10.3	\$5,662.50
Fee Applications	Prepare the month and interim fee applications in accordance with Court guidelines.	6.5	\$3,145.00
Financial Analysis	Ad-hoc financial analyses made at the request of various constituencies, including the Debtor including analysis of local council assets, preparation of the 5 year business plan, and analysis of potential trust contributions.	389.7	\$234,697.50
Info Req	Address information requests from, and attend meetings and calls with, various constituencies including lenders, unsecured creditors committee, tort claimants committee, and advisors.	34.6	\$25,205.00
Litigation	Support negotiations with abuse claimants, insurers, local councils, and other parties both in the mediation process and in litigation.	194.5	\$150,945.00
MOR	Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, and other related matters for the US Trustee.	4.8	\$2,700.00
Motions/Orders	Complete analyses and assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions.	6.5	\$5,227.50

Plan DS	Complete analysis and assist the Debtors with the Plan of Reorganization and Disclosure Statement; assist the Debtors with preparation of the Liquidation Analysis.	209.0	\$149,890.00
Status Meeting	Prepare for and participate in the Debtors regular status meetings including BOD meetings, update meetings with management, and strategic meetings with Debtor counsel and advisors.	55.7	\$44,412.50
Travel	Billable travel time (reflects 50% of time incurred).	7.0	\$7,525.00
Vendor Management	Assist the Debtors with all vendor related items including, but not limited to vendor strategy, negotiation, settlements, stipulations, critical vendors and shippers/warehouseman agreements, and advising Debtors' on general accounts payable questions.	1.9	\$1,410.00
Subtotal		1,030.5	\$701,715.00
Voluntary Reduction - General		-23.5	-\$11,750.00
Total		1,007.0	\$689,965.00

Blended Rate: \$685.17

EXPENSES BY CATEGORY

SUMMARY OF EXPENSES BY CATEGORY May 1, 2021 through May 31, 2021	
Expense Category	Amount
Airfare	\$811.45
Lodging	\$2,046.21
Meals	\$106.91
Miscellaneous	\$885.73
Transportation	\$626.50
Total	<u>\$4,476.80</u>

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

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC,¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Objection Deadline:

August 13, 2021 at 4:00 p.m. (ET)

**FOURTEENTH MONTHLY APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM MAY 1, 2021 TO AND INCLUDING MAY 31, 2021**

Alvarez & Marsal North America, LLC (“A&M”), financial advisor for the Boy Scouts of America and Delaware BSA, LLC, the non-profit corporations that are debtors and debtors in possession in the above-captioned chapter 11 cases (together, the “Debtors”), hereby submits this fourteenth monthly application (this “Application”) requesting payment in the aggregate amount of \$556,448.80, which is equal to (a) 80% (\$551,972.00) of the \$689,965.00 of total compensation earned by A&M for its services to the Debtors during the period from May 1, 2021 to and including May 31, 2021 (the “Fee Period”) and (b) 100% of the \$4,476.80 of necessary expenses incurred by A&M during the Fee Period in connection with its services to the Debtors. In support of this Application, A&M respectfully represents as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of*

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.

Reference from the United States District Court for the District of Delaware, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

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

BACKGROUND

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

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

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

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

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

RELIEF REQUESTED

8. By this Application, in accordance with the Compensation Procedures Order, A&M requests payment in the aggregate amount of \$556,448.80, which is equal to (a) 80% (*i.e.*,

\$551,972.00) of the \$689,965.00 of total compensation earned by A&M during the Fee Period for its services to the Debtors and (b) 100% of the \$4,476.80 of necessary expenses incurred by A&M during the Fee Period in connection with its services to the Debtors.²

SUMMARY OF SERVICES RENDERED

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

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

10. **Exhibits A–D** are detailed statements of the time expended and compensation earned by A&M during the Fee Period. A&M’s professionals expended a total of 1,007.0 hours in connection with these chapter 11 cases during the Fee Period. All services for which A&M is requesting compensation were performed for or on behalf of the Debtors. The services rendered by A&M during the Fee Period are categorized as set forth in **Exhibits A–D** and in the summary cover sheets prefixed to this Application. The professionals who provided services to the Debtors during the Fee Period are also identified in **Exhibits A–D** and in the summary cover sheets.

ACTUAL AND NECESSARY EXPENSES

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

- Exhibit E Summary of Expense Detail by Category

² A&M has agreed to a voluntary reduction of fees in the amount of \$11,750.00 (23.5 hours). The amount reflected herein includes this reduction to fees and hours.

Exhibit F Expense Detail by Category Professional

12. A&M incurred certain necessary expenses during the Fee Period for which it is entitled to reimbursement under the terms of its retention. As set forth in greater detail in Exhibits E–F, A&M’s total expenses incurred during the Fee Period are \$4,476.80.

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

VALUATION OF SERVICES

14. The hourly rates reflected on Exhibits A–D are A&M’s customary hourly rates for work of this character. The reasonable value of the services rendered by A&M for the Fee Period as financial advisors to the Debtors in these chapter 11 cases is \$689,965.00.

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

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

CERTIFICATION OF COMPLIANCE

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

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WHEREFORE, A&M requests payment in the aggregate amount of \$556,448.80, which is equal to (a) 80% (*i.e.*, \$551,972.00) of the \$689,965.00 of total compensation earned by A&M during the Fee Period for its services to the Debtors and (b) 100% of the \$4,476.80 of necessary expenses incurred by A&M during the Fee Period in connection with its services to the Debtors, for a total interim award of \$556,448.80.

Dated: July 30, 2021
Chicago, Illinois

Respectfully submitted,

**ALVAREZ & MARSAL NORTH
AMERICA, LLC**

/s/ Brian Whittman

Brian Whittman
Managing Director
540 W Madison
18th Floor
Chicago, Illinois 60661
Telephone: (312) 601-4227
Email: bwhittman@alvarezandmarsal.com

FINANCIAL ADVISORS FOR THE
DEBTORS AND DEBTORS IN
POSSESSION

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

In re

BOY SCOUTS OF AMERICA, *et al.*,

Debtors.¹

Chapter 11

Case No. 20-10343 (LSS)

Jointly Administered

Objection Deadline:

August 13, 2021 at 4:00 p.m. (ET)

**NOTICE OF FOURTEENTH MONTHLY APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM MAY 1, 2021 TO AND INCLUDING MAY 31, 2021**

PLEASE TAKE NOTICE that today, Alvarez & Marsal North America, LLC (“A&M”), financial advisor to the debtors in the above-captioned cases, filed the attached **Fourteenth Monthly Application of Alvarez & Marsal North America, LLC for Allowance of Compensation and Reimbursement of Expenses for the Period from May 1, 2021 to and Including May 31, 2021** (the “Application”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application, must be: (a) filed with the Clerk of the Bankruptcy Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801, by **August 13, 2021 at 4:00 p.m. (ET)** (the “Objection Deadline”); and (b) served so as to be received on or before the Objection Deadline by:

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

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

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

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

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

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

Dated: July 30, 2021
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Paige N. Topper

Derek C. Abbott (No. 3376)
Andrew R. Remming (No. 5120)
Paige N. Topper (No. 6470)
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ptopper@morrisnichols.com
mfu@morrisnichols.com

– and –

WHITE & CASE LLP

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– and –

WHITE & CASE LLP

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blair.warner@whitecase.com

Attorneys for the Debtors and Debtors in Possession

Exhibit A

Summary of Time Detail by Task

Exhibit A

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Task
May 1, 2021 through May 31, 2021***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bankruptcy Support	12.3	\$7,517.50
Cash	67.2	\$38,897.50
Claims	11.8	\$6,620.00
Court	18.7	\$17,860.00
Employee	10.3	\$5,662.50
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Vendor Management	1.9	\$1,410.00
<i>Subtotal</i>		1,030.5
<i>Voluntary Reduction - General</i>		-23.5
<i>Total</i>		1,007.0
		\$701,715.00
		-\$11,750.00
		\$689,965.00

Exhibit B

Summary of Time Detail by Professional

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075.00	151.2	\$162,540.00
Erin McKeighan	Managing Director	\$900.00	1.0	\$900.00
Carl Binggeli	Director	\$750.00	194.9	\$146,175.00
Robert Edgecombe	Director	\$525.00	3.2	\$1,680.00
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Lewis Kordupel	Analyst	\$475.00	145.6	\$69,160.00
Nicole Vander Veen	Paraprofessional	\$325.00	2.0	\$650.00
<i>Subtotal</i>			1,030.5	\$701,715.00
<i>Voluntary Reduction - General</i>			-23.5	-\$11,750.00
<i>Total</i>			1,007.0	\$689,965.00

Exhibit C

Summary of Time Detail by Task by Professional

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

Bankruptcy Support

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

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075	0.9	\$967.50
Erin McKeighan	Managing Director	\$900	0.6	\$540.00
Carl Binggeli	Director	\$750	3.2	\$2,400.00
Davis Jochim	Analyst	\$475	7.6	\$3,610.00
			<u>12.3</u>	<u>\$7,517.50</u>
		<i>Average Billing Rate</i>		<u>\$611.18</u>

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

Cash

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

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075	0.8	\$860.00
Carl Binggeli	Director	\$750	4.5	\$3,375.00
Ryan Walsh	Senior Associate	\$675	26.3	\$17,752.50
Davis Jochim	Analyst	\$475	35.6	\$16,910.00
			<u>67.2</u>	<u>\$38,897.50</u>
				<u>\$578.83</u>
		<i>Average Billing Rate</i>		

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

Claims

Assist the Debtors with claims planning process, review of claims filed against the Debtors', claim reconciliation, and related work including submission of related motions to the court.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075	0.5	\$537.50
Erin McKeighan	Managing Director	\$900	0.4	\$360.00
Gerard Gigante	Consultant	\$525	10.9	\$5,722.50
			11.8	\$6,620.00
				\$561.02

Average Billing Rate

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

Court

Prepare for and attend the Debtors' hearings.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075	11.8	\$12,685.00
Carl Binggeli	Director	\$750	6.9	\$5,175.00
			<u>18.7</u>	<u>\$17,860.00</u>
				<u>\$955.08</u>
		<i>Average Billing Rate</i>		

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

Employee**Employee matters including pension plan and severance.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Carl Binggeli	Director	\$750	2.8	\$2,100.00
Davis Jochim	Analyst	\$475	7.5	\$3,562.50
			10.3	\$5,662.50
				\$549.76

Average Billing Rate

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

Fee Applications

Prepare the month and interim fee applications in accordance with Court guidelines.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Carl Binggeli	Director	\$750	1.3	\$975.00
Davis Jochim	Analyst	\$475	3.2	\$1,520.00
Nicole Vander Veen	Paraprofessional	\$325	2.0	\$650.00
			<hr/> 6.5 <hr/>	<hr/> \$3,145.00 <hr/>
	<i>Average Billing Rate</i>			<hr/> \$483.85 <hr/>

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

Financial Analysis

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

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075	18.8	\$20,210.00
Carl Binggeli	Director	\$750	66.2	\$49,650.00
Robert Edgecombe	Director	\$525	3.2	\$1,680.00
Ryan Walsh	Senior Associate	\$675	66.5	\$44,887.50
Tim Deters	Senior Associate	\$650	39.4	\$25,610.00
Christian Schoerner	Associate	\$375	2.5	\$937.50
Davis Jochim	Analyst	\$475	52.7	\$25,032.50
Lewis Kordupel	Analyst	\$475	140.4	\$66,690.00
			<u>389.7</u>	<u>\$234,697.50</u>
	<i>Average Billing Rate</i>			<u>\$602.25</u>

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

Litigation

Support negotiations with abuse claimants, insurers, local councils, and other parties both in the mediation process and in litigation.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075	56.1	\$60,307.50
Carl Binggeli	Director	\$750	49.3	\$36,975.00
Ryan Walsh	Senior Associate	\$675	56.7	\$38,272.50
Davis Jochim	Analyst	\$475	32.4	\$15,390.00
			194.5	\$150,945.00
				\$776.07
		<i>Average Billing Rate</i>		

MOR

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Ryan Walsh	Senior Associate	\$675	2.1	\$1,417.50
Davis Jochim	Analyst	\$475	2.7	\$1,282.50
			4.8	\$2,700.00
				\$562.50

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

Plan DS

Complete analysis and assist the Debtors with the Plan of Reorganization and Disclosure Statement; assist the Debtors with preparation of the Liquidation Analysis.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075	24.7	\$26,552.50
Carl Binggeli	Director	\$750	36.3	\$27,225.00
Ryan Walsh	Senior Associate	\$675	25.2	\$17,010.00
Tim Deters	Senior Associate	\$650	118.7	\$77,155.00
Davis Jochim	Analyst	\$475	2.3	\$1,092.50
Lewis Kordupel	Analyst	\$475	1.8	\$855.00
			209.0	\$149,890.00
		<i>Average Billing Rate</i>		\$717.18

Exhibit C

Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021

Status Meeting

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

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075	20.4	\$21,930.00
Carl Binggeli	Director	\$750	10.3	\$7,725.00
Ryan Walsh	Senior Associate	\$675	8.2	\$5,535.00
Tim Deters	Senior Associate	\$650	7.1	\$4,615.00
Davis Jochim	Analyst	\$475	6.3	\$2,992.50
Lewis Kordupel	Analyst	\$475	3.4	\$1,615.00
			<u>55.7</u>	<u>\$44,412.50</u>
				<u>\$797.35</u>
		<i>Average Billing Rate</i>		

Exhibit C

***Boy Scouts of America and Delaware BSA, LLC
Summary of Time Detail by Professional
May 1, 2021 through May 31, 2021***

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

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brian Whittman	Managing Director	\$1,075	7.0	\$7,525.00
			7.0	\$7,525.00
				\$1,075.00

Exhibit D

Time Detail by Activity by Professional

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
May 1, 2021 through May 31, 2021

Exhibit D**Bankruptcy Support**

Professional	Date	Hours	Activity
Carl Binggeli	5/3/2021	0.3	Call with W&C (Warner, others) and Datasite rep re: go-forward document storage contract.
Davis Jochim	5/4/2021	0.9	Prepare schedule, re: fee reduction detail in question.
Davis Jochim	5/4/2021	0.9	Prepare updated pro fee tracker, re: new filings and disbursements made.
Davis Jochim	5/7/2021	0.6	Prepare updated pro fee tracker, re: new filings.
Brian Whittman	5/8/2021	0.4	Review update on Westlake building.
Davis Jochim	5/11/2021	1.0	Prepare revised schedule of 2019 LC audits outstanding, re: new audits provided by BSA.
Davis Jochim	5/11/2021	0.9	Prepare updated pro fee tracker, re: new filings and disbursements made.
Erin McKeighan	5/12/2021	0.3	Respond to counsel in re: distribution mechanics.
Brian Whittman	5/18/2021	0.2	Review communication materials for media response.
Carl Binggeli	5/18/2021	0.6	Review and comment on various arguments in support of exclusivity .
Davis Jochim	5/18/2021	0.9	Prepare updated pro fee tracker, re: new filings and disbursements made.
Brian Whittman	5/19/2021	0.3	Review contract on Westlake building (.2) and correspondence with M. Ashline (BSA) re same (1.).
Carl Binggeli	5/19/2021	0.7	Work with Debtor (Jungers, Blacker) to reconcile various professional fee invoices and fee apps.
Erin McKeighan	5/19/2021	0.3	Respond to question from K. Nownes (Omni) in re: lien notices.
Carl Binggeli	5/20/2021	0.5	Call with Omni (Miller) to reconcile various outstanding invoices and fee apps.
Davis Jochim	5/20/2021	0.6	Prepare updated pro fee tracker, re: new filings.
Carl Binggeli	5/24/2021	0.4	Call with Debtor (Hardin) re: latest OCP declarations and lease rejection deadline extensions.
Davis Jochim	5/25/2021	1.2	Prepare updated pro fee tracker, re: new filings and disbursements made.
Carl Binggeli	5/26/2021	0.4	Assist Debtor (Jungers) with reconciling and processing various professional fee applications.
Carl Binggeli	5/27/2021	0.3	Work with Debtor (Jungers) to review and reconcile various professional fee apps for processing.
Davis Jochim	5/28/2021	0.6	Prepare updated pro fee tracker, re: new filings.
Subtotal		12.3	

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
May 1, 2021 through May 31, 2021

Exhibit D

Cash

Professional	Date	Hours	Activity
Davis Jochim	5/3/2021	1.4	Prepare disbursements, re: info for actualization.
Davis Jochim	5/3/2021	1.7	Prepare treasury cash report, re: weekly receipts.
Davis Jochim	5/3/2021	0.6	Prepare disbursements weekly reporting.
Ryan Walsh	5/3/2021	2.2	Review, cash disbursements, A/P activity for week ending 4/30/21; review of receipt activity, wires, debits as of 4/30/21; reconciliation of book to bank activity; update variance analysis for budget, including associated commentary; work with Debtor (Pie
Carl Binggeli	5/4/2021	0.4	Review and comment on initial cash actuals vs. forecast report for w/e 4/30.
Davis Jochim	5/4/2021	0.3	Participate in teleconference with BSA accounting team and A&M (Walsh) re: weekly disbursements call.
Davis Jochim	5/4/2021	0.3	Prepare file, re: pre-petition payment selections for the week.
Davis Jochim	5/4/2021	0.7	Prepare analysis, re: weekly check run.
Davis Jochim	5/4/2021	0.6	Prepare schedule, re: disbursements call reporting on weekly cash actuals.
Davis Jochim	5/4/2021	0.6	Prepare preliminary budget, re: professional fees forecast.
Ryan Walsh	5/4/2021	1.3	Cash flow scenario analysis for different emergence dates; updates to emergence related expenses; review of restructuring fees re: the same.
Ryan Walsh	5/4/2021	0.3	Participate in teleconference with BSA accounting team and A&M (Jochim) re: weekly disbursements call.
Ryan Walsh	5/4/2021	0.9	Review / analysis of potential payments for the week ending 5/7/21; review of open liabilities report / invoices for payment consideration.
Ryan Walsh	5/5/2021	0.3	Review of / updates to restructuring fee forecast re: Debtor inquiry.
Carl Binggeli	5/6/2021	0.5	Review and comment on final cash actuals vs. forecast report for w/e 4/30.
Ryan Walsh	5/6/2021	0.4	Review of Commingled Endowment transfer settlement details for April 2021.
Ryan Walsh	5/6/2021	0.9	Assemble / review of cash flow weekly reporting package for week ending 4/30/21; review / analysis of restricted receipt activity, receipt / disbursement data for requirements per Cash Management Order.
Ryan Walsh	5/7/2021	0.4	Review of / updates to restructuring fee forecast.
Davis Jochim	5/8/2021	0.4	Prepare analysis, re: outstanding LC AR and AP.
Davis Jochim	5/8/2021	0.4	Prepare analysis, re: pre-petition payment tracker.

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
May 1, 2021 through May 31, 2021

Exhibit D**Cash**

Professional	Date	Hours	Activity
Carl Binggeli	5/10/2021	0.4	Review and comment on initial cash actuals vs. forecast report for w/e 5/7.
Davis Jochim	5/10/2021	0.6	Prepare disbursements weekly reporting.
Davis Jochim	5/10/2021	1.7	Prepare treasury cash report, re: weekly receipts.
Davis Jochim	5/10/2021	1.4	Prepare disbursements, re: info for actualization.
Ryan Walsh	5/10/2021	1.8	Initial updates to 13-week cash flow forecast re: upcoming budget submission; review of supply, registration fees, and operating expense projections.
Ryan Walsh	5/10/2021	1.3	Review, cash disbursements, A/P activity for week ending 5/7/21; review of receipt activity, wires, debits as of 5/7/21; reconciliation of book to bank activity; update variance analysis for budget, including associated commentary.
Brian Whittman	5/11/2021	0.1	Review weekly cash report.
Carl Binggeli	5/11/2021	0.3	Participate in teleconference with BSA accounting team and A&M (Walsh, Jochim) re: weekly disbursements call.
Carl Binggeli	5/11/2021	0.3	Bi-weekly cash and AR meeting with Debtor finance team and A&M (Walsh).
Davis Jochim	5/11/2021	0.6	Prepare schedule, re: disbursements call reporting on weekly cash actuals.
Davis Jochim	5/11/2021	0.7	Prepare analysis, re: weekly check run.
Davis Jochim	5/11/2021	1.2	Prepare budget for the cash flow forecast, re: professional fees forecast.
Davis Jochim	5/11/2021	0.3	Prepare file, re: pre-petition payment selections for the week.
Davis Jochim	5/11/2021	0.8	Prepare reconciliation schedule, re: Omni and Ogletree invoices in question.
Davis Jochim	5/11/2021	0.3	Participate in teleconference with BSA accounting team and A&M (Binggeli, Walsh) re: weekly disbursements call.
Ryan Walsh	5/11/2021	0.3	Bi-weekly cash and AR meeting with Debtor finance team and A&M (Binggeli).
Ryan Walsh	5/11/2021	0.3	Participate in teleconference with BSA accounting team and A&M (Binggeli, Jochim) re: weekly disbursements call.
Ryan Walsh	5/11/2021	1.2	Review / analysis of potential payments for the week ending 5/14/21; review of open liabilities report / invoices for payment consideration.
Davis Jochim	5/12/2021	0.3	Prepare revised professional fee budget, re: adjustment to holdback payment timing per pending court order.
Ryan Walsh	5/12/2021	0.3	Review of restructuring fee forecast.
Brian Whittman	5/13/2021	0.1	Review cash budget vs. actual.

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
May 1, 2021 through May 31, 2021

Exhibit D**Cash**

Professional	Date	Hours	Activity
Davis Jochim	5/13/2021	0.4	Prepare template cash flow budget distribution file.
Ryan Walsh	5/13/2021	2.1	Continue to review / revise cash flow forecast re: upcoming budget submission; updates to operating expense, registration fees, high adventure base receipts and disbursements, and other assumptions.
Ryan Walsh	5/13/2021	1.6	Continued updates to cash flow forecast; detailed reconciliation to prior 13-week budget, including associated commentary re: proposed budget submission.
Ryan Walsh	5/13/2021	1.0	Assemble / review of cash flow weekly reporting package for week ending 5/7/21; review / analysis of restricted receipt activity, receipt / disbursement data for requirements per Cash Management Order.
Davis Jochim	5/16/2021	0.4	Prepare analysis, re: pre-petition payment tracker.
Brian Whittman	5/17/2021	0.3	Review updated 13 week cash budget.
Carl Binggeli	5/17/2021	0.4	Initial review and comment on cash actuals vs. forecast report for w/e 5/14.
Davis Jochim	5/17/2021	0.4	Prepare analysis, re: comparing new budget to the CFF.
Davis Jochim	5/17/2021	1.4	Prepare disbursements, re: info for actualization.
Davis Jochim	5/17/2021	0.5	Prepare analysis, re: restricted and unrestricted investment balances.
Davis Jochim	5/17/2021	0.6	Prepare disbursements weekly reporting.
Davis Jochim	5/17/2021	1.7	Prepare treasury cash report, re: weekly receipts.
Davis Jochim	5/17/2021	0.4	Prepare analysis, re: outstanding LC AR and AP.
Ryan Walsh	5/17/2021	1.4	Review, cash disbursements, A/P activity for week ending 5/14/21; review of receipt activity, wires, debits as of 5/14/21; reconciliation of book to bank activity; update variance analysis for new budget, including associated commentary.
Carl Binggeli	5/18/2021	0.3	Participate in teleconference with BSA accounting team and A&M (Walsh, Jochim) re: weekly disbursements call.
Carl Binggeli	5/18/2021	0.2	Call with A&M (Jochim), re: outstanding Omni invoices.
Davis Jochim	5/18/2021	0.7	Prepare analysis, re: weekly check run.
Davis Jochim	5/18/2021	0.2	Call with A&M (Binggeli), re: outstanding Omni invoices.
Davis Jochim	5/18/2021	0.6	Prepare schedule, re: disbursements call reporting on weekly cash actuals.
Davis Jochim	5/18/2021	0.4	Prepare reconciliation, re: Omni invoices outstanding.
Davis Jochim	5/18/2021	0.3	Prepare file, re: pre-petition payment selections for the week.

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
May 1, 2021 through May 31, 2021

*Exhibit D***Cash**

Professional	Date	Hours	Activity
Davis Jochim	5/18/2021	0.3	Participate in teleconference with BSA accounting team and A&M (Binggeli, Walsh) re: weekly disbursements call.
Ryan Walsh	5/18/2021	0.2	Review of restricted donations account reconciliation for transfer to unrestricted cash management system.
Ryan Walsh	5/18/2021	0.3	Participate in teleconference with BSA accounting team and A&M (Binggeli, Jochim) re: weekly disbursements call.
Ryan Walsh	5/18/2021	1.2	Review / analysis of potential payments for the week ending 5/21/21; review of open liabilities report / invoices for payment consideration.
Carl Binggeli	5/19/2021	0.1	Call with A&M (Walsh) re: historical monthly cash flow.
Ryan Walsh	5/19/2021	0.1	Call with A&M (Binggeli) re: historical monthly cash flow.
Carl Binggeli	5/20/2021	0.5	Final review and comment on cash actuals vs. forecast report for w/e 5/14.
Ryan Walsh	5/20/2021	0.9	Assemble / review of cash flow weekly reporting package for week ending 5/14/21; review / analysis of restricted receipt activity, receipt / disbursement data for requirements per Cash Management Order.
Davis Jochim	5/21/2021	1.1	Prepare revised pro fee forecast, re: pushing emergence from 8/31 to 9/30.
Davis Jochim	5/21/2021	0.4	Prepare analysis, re: outstanding LC AR and AP.
Davis Jochim	5/23/2021	0.4	Prepare analysis, re: pre-petition payment tracker.
Brian Whittman	5/24/2021	0.1	Review weekly cash flow report.
Carl Binggeli	5/24/2021	0.4	Initial review and comment on weekly cash actuals vs. forecast variance analysis for w/e 5/21.
Davis Jochim	5/24/2021	0.6	Prepare disbursements weekly reporting.
Davis Jochim	5/24/2021	1.7	Prepare treasury cash report, re: weekly receipts.
Davis Jochim	5/24/2021	0.7	Prepare commentary, re: budget to last week actuals.
Davis Jochim	5/24/2021	1.4	Prepare disbursements, re: info for actualization.
Ryan Walsh	5/24/2021	1.5	Review, cash disbursements, A/P activity for week ending 5/21/21; review of receipt activity, wires, debits as of 5/21/21; reconciliation of book to bank activity; update variance analysis for new budget, including associated commentary.
Brian Whittman	5/25/2021	0.2	Correspondence with M. Ashline (BSA) re cash flow questions.
Carl Binggeli	5/25/2021	0.2	Participate in teleconference with BSA accounting team and A&M (Walsh, Jochim) re: weekly disbursements call.
Davis Jochim	5/25/2021	0.6	Prepare schedule, re: disbursements call reporting on weekly cash actuals.

***Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
May 1, 2021 through May 31, 2021***

Exhibit D

Cash

Professional	Date	Hours	Activity
Davis Jochim	5/25/2021	0.3	Prepare file, re: pre-petition payment selections for the week.
Davis Jochim	5/25/2021	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Walsh) re: weekly disbursements call.
Davis Jochim	5/25/2021	0.7	Prepare analysis, re: weekly check run.
Ryan Walsh	5/25/2021	1.1	Review / analysis of potential payments for the week ending 5/28/21; review of open liabilities report / invoices for payment consideration.
Ryan Walsh	5/25/2021	0.2	Participate in teleconference with BSA accounting team and A&M (Binggeli, Jochim) re: weekly disbursements call.
Carl Binggeli	5/27/2021	0.5	Review and comment on final cash actuals vs. forecast report for w/e 5/21.
Ryan Walsh	5/27/2021	0.8	Assemble / review of cash flow weekly reporting package for week ending 5/21/21; review / analysis of restricted receipt activity, receipt / disbursement data for requirements per Cash Management Order.
Davis Jochim	5/28/2021	0.4	Prepare analysis, re: outstanding LC AR and AP.
Davis Jochim	5/28/2021	0.4	Prepare analysis, re: pre-petition payment tracker.
Ryan Walsh	5/28/2021	0.6	Various cash flow forecast updates; review of restructuring fee estimates.
Davis Jochim	5/31/2021	1.4	Prepare disbursements, re: info for actualization.
Davis Jochim	5/31/2021	1.7	Prepare treasury cash report, re: weekly receipts.
Davis Jochim	5/31/2021	0.4	Prepare commentary, re: budget to last week actuals.
Ryan Walsh	5/31/2021	1.4	Review of preliminary cash disbursements, A/P activity for week ending 5/28/21; review of receipt activity, wires, debits as of 5/28/21; reconciliation of book to bank activity; update variance analysis for new budget, including associated commentary.
Subtotal		67.2	

Claims

Professional	Date	Hours	Activity
Gerard Gigante	5/3/2021	0.7	Adjust upcoming claims objections based on feedback from counsel.
Gerard Gigante	5/3/2021	0.9	Prepare new claims register.
Gerard Gigante	5/7/2021	0.2	Produce updated objection schedules for counsel's review.

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
May 1, 2021 through May 31, 2021

Exhibit D**Claims**

Professional	Date	Hours	Activity
Brian Whittman	5/11/2021	0.5	Call with BW (C. Bates, D. Evans) and M. Andolina (W&C) re claims issues.
Erin McKeighan	5/13/2021	0.4	Respond to questions regarding support for scheduled claim from B. Warner (W&C).
Gerard Gigante	5/20/2021	1.2	Respond to inquiries from counsel regarding the upcoming substantive duplicate claim objection.
Gerard Gigante	5/21/2021	1.1	Reproduce substantive duplicate claim objections based on notes from counsel.
Gerard Gigante	5/21/2021	0.5	Respond to additional inquiries from counsel regarding the upcoming substantive duplicate claim objection.
Gerard Gigante	5/24/2021	0.5	Construct a reconciliation schedule to support a no Liability claim objection.
Gerard Gigante	5/24/2021	2.8	Perform reconciliation of a vendor's claim to BSA's books and records.
Gerard Gigante	5/25/2021	1.3	Review draft objection exhibits provided by counsel.
Gerard Gigante	5/26/2021	1.0	Prepare new claims register.
Gerard Gigante	5/27/2021	0.7	Make revisions to updated objection exhibits provided by counsel.
Subtotal		11.8	

Court

Professional	Date	Hours	Activity
Brian Whittman	5/18/2021	2.4	Review materials in preparation for testimony on exclusivity extension.
Brian Whittman	5/18/2021	0.4	Review outline of topics for hearing.
Brian Whittman	5/18/2021	1.5	Discussions with M. Andolina re preparation for hearing.
Brian Whittman	5/19/2021	1.0	Prepare for testimony on exclusivity.
Brian Whittman	5/19/2021	6.5	Attend court hearing on exclusivity and other motions including providing testimony.
Carl Binggeli	5/19/2021	4.7	Participate telephonically in omnibus hearing (2nd session).
Carl Binggeli	5/19/2021	2.2	Participate telephonically in omnibus hearing (1st session).
Subtotal		18.7	

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

Professional	Date	Hours	Activity
Davis Jochim	5/3/2021	0.8	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Davis Jochim	5/4/2021	1.0	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Carl Binggeli	5/5/2021	0.3	Review seasonal payroll register to ensure compliance with policies and procedures.
Carl Binggeli	5/5/2021	0.4	Review part-time payroll register to ensure compliance with policies and procedures.
Davis Jochim	5/5/2021	0.6	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Davis Jochim	5/6/2021	0.6	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Davis Jochim	5/7/2021	0.6	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Davis Jochim	5/11/2021	0.6	Prepare noticing materials for committees, re: severance payment.
Carl Binggeli	5/12/2021	0.4	Review full-time payroll register to ensure compliance with policies and procedures.
Davis Jochim	5/12/2021	0.5	Prepare review of PTO payments to be made to ensure they tie to A&M records.
Carl Binggeli	5/19/2021	0.3	Review seasonal payroll register to ensure compliance with policies and procedures.
Carl Binggeli	5/19/2021	0.4	Review part-time payroll register to ensure compliance with policies and procedures.
Carl Binggeli	5/19/2021	0.2	Review non-insider severance notice for sending to various committees.
Davis Jochim	5/19/2021	0.5	Prepare schedule, re: severance notification file for committees.
Davis Jochim	5/20/2021	0.6	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Carl Binggeli	5/25/2021	0.4	Review various HR change forms re: PTO for compliance with company policy.
Davis Jochim	5/25/2021	1.0	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Carl Binggeli	5/26/2021	0.4	Review full-time payroll register to ensure compliance with policies and procedures.
Davis Jochim	5/26/2021	0.7	Prepare review of HR requests to ensure compliance with bankruptcy guidelines.
Subtotal		10.3	

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Exhibit D

Fee Applications

Professional	Date	Hours	Activity
Davis Jochim	5/24/2021	1.8	Assist with preparing, reviewing and editing A&M monthly fee app for February 2021.
Davis Jochim	5/24/2021	0.8	Continue to assist with preparing, reviewing and editing A&M monthly fee app for February 2021.
Nicole Vander Veen	5/24/2021	0.5	Preparation of February 2021 monthly fee application.
Davis Jochim	5/25/2021	0.6	Continue to assist with preparing, reviewing and editing A&M monthly fee app for February 2021.
Nicole Vander Veen	5/25/2021	1.5	Continued preparation of February 2021 monthly fee application.
Carl Binggeli	5/26/2021	0.6	Initial review and comment on A&M February 2021 fee app.
Carl Binggeli	5/31/2021	0.4	Additional review and comment on draft A&M monthly fee app for February 2021.
Carl Binggeli	5/31/2021	0.3	Review and comment on draft A&M monthly fee app for February 2021.
Subtotal		6.5	

Financial Analysis

Professional	Date	Hours	Activity
Carl Binggeli	5/1/2021	2.6	Continue reviewing feedback and responses from multiple LCs for use in updated asset summaries.
Carl Binggeli	5/1/2021	0.2	Review and comment on draft e-mail from BSA to LCs.
Lewis Kordupel	5/1/2021	2.8	Analysis of local council property information for purposes of generating financial summaries re: LC asset project.
Lewis Kordupel	5/1/2021	1.2	Continue analysis of local council property information for purposes of generating financial summaries re: LC asset project.
Brian Whittman	5/2/2021	0.1	Correspondence with M. Andolina (W&C) re local council presentation.
Brian Whittman	5/2/2021	0.3	Review updates to local council asset communication.
Carl Binggeli	5/2/2021	1.2	Continue reviewing and responding to inquiries from multiple LCs re: assets and property valuations.
Carl Binggeli	5/2/2021	0.6	Review updated LC asset summaries and finalize for distribution.
Lewis Kordupel	5/2/2021	2.7	Continue analysis of local council property data for purposes of financial summaries re: LC asset project.
Lewis Kordupel	5/2/2021	1.3	Correspondence to local councils regarding property valuations re: LC asset project.

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Financial Analysis

Professional	Date	Hours	Activity
Lewis Kordupel	5/2/2021	2.8	Analysis of local council property data for purposes of financial summaries re: LC asset project.
Carl Binggeli	5/3/2021	0.3	Call with A&M (Kordupel) to discuss next steps on local council responses to modified one-pagers re: LC asset project.
Carl Binggeli	5/3/2021	1.7	Review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Carl Binggeli	5/3/2021	1.1	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Carl Binggeli	5/3/2021	0.8	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Davis Jochim	5/3/2021	0.6	Prepare reconciliation schedule, re: questions from North Florida on new one-pager.
Davis Jochim	5/3/2021	0.6	Prepare reconciliation schedule, re: questions from Green Mountain on new one-pager.
Lewis Kordupel	5/3/2021	2.8	Analysis of local council property information for purposes of responding to council questions re: LC asset project.
Lewis Kordupel	5/3/2021	1.8	Analysis of local council property valuations re: LC asset project.
Lewis Kordupel	5/3/2021	2.2	Analysis of restrictions related to local council property re: LC asset project.
Lewis Kordupel	5/3/2021	0.3	Call with A&M (Binggeli) to discuss next steps on local council responses to modified one-pagers re: LC asset project.
Ryan Walsh	5/3/2021	2.4	Updates to business plan model re: balance sheet and working capital changes; review / update Effective Date transaction estimates.
Ryan Walsh	5/3/2021	2.1	Continued updates to business plan model re: updates to statement of cash flows, working capital adjustments, and restructuring fees.
Carl Binggeli	5/4/2021	0.5	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Carl Binggeli	5/4/2021	0.6	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Davis Jochim	5/4/2021	0.5	Call with A&M (Kordupel) to discuss allocation model / one-pager next steps re: LC asset project.
Davis Jochim	5/4/2021	0.6	Prepare reconciliation schedule, re: questions from Jayhawk Area on new one-pager.
Davis Jochim	5/4/2021	0.6	Prepare reconciliation schedule, re: questions from Sam Houston on new one-pager.

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Financial Analysis

Professional	Date	Hours	Activity
Lewis Kordupel	5/4/2021	2.8	Analysis of council property information for purposes of responding to council questions re: LC asset project.
Lewis Kordupel	5/4/2021	0.3	Call with LC #619 to discuss financial summary delivered in May.
Lewis Kordupel	5/4/2021	2.2	Continue analysis of council property information for purposes of responding to council questions re: LC asset project.
Lewis Kordupel	5/4/2021	0.2	Prepare property list for JLL to review re: LC asset project.
Lewis Kordupel	5/4/2021	0.5	Call with A&M (Jochim) to discuss allocation model / one-pager next steps re: LC asset project.
Lewis Kordupel	5/4/2021	1.2	Analysis of LC property valuations re: LC asset project.
Robert Edgecombe	5/4/2021	0.1	Email to JLL re: review of local council comments on property valuations.
Robert Edgecombe	5/4/2021	0.4	Review of local council responses to JLL and Keene valuations, and review of corresponding documents (7 properties).
Robert Edgecombe	5/4/2021	0.1	Email to A&M (Deters, Kordupel) re: review of local council comments on property valuations.
Ryan Walsh	5/4/2021	2.3	Update business plan model for the Toggle Plan scenario; updates to membership, working capital, and other balance sheet assumptions.
Ryan Walsh	5/4/2021	1.1	Continued updates to business plan model re: Toggle Plan scenario; comparison to Global Resolution Plan estimates.
Tim Deters	5/4/2021	0.3	Draft email responses re: JLL's review of additional property valuations.
Tim Deters	5/4/2021	1.2	Review email correspondence re: LC follow up requests/questions on property valuations and restrictions.
Brian Whittman	5/5/2021	0.4	Review membership renewal update.
Carl Binggeli	5/5/2021	0.4	Call with A&M (Kordupel) to discuss council responses related to the modified financial summaries re: LC asset project.
Carl Binggeli	5/5/2021	0.3	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Carl Binggeli	5/5/2021	0.6	Call with Tidewater Council re: asset summary and valuations.
Carl Binggeli	5/5/2021	1.6	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Carl Binggeli	5/5/2021	0.7	Call with North Florida Council re: asset summary and valuations.
Carl Binggeli	5/5/2021	0.5	Prepare list of leases to be considered for extension of time to assume/reject.
Christian Schoerner	5/5/2021	0.2	Call w/ R. Edgecombe re: updated JLL valuations of local council properties.

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Financial Analysis

Professional	Date	Hours	Activity
Davis Jochim	5/5/2021	0.6	Prepare commentary, re: questions from Occoneechee on new one-pager.
Davis Jochim	5/5/2021	0.8	Prepare index list, re: historical claims info.
Davis Jochim	5/5/2021	1.1	Prepare allocation model sensitivity, re: impact of classifying Arkansas as open vs closed.
Lewis Kordupel	5/5/2021	2.8	Analysis of property restrictions in response to council questions re: LC asset project.
Lewis Kordupel	5/5/2021	1.7	Prepare local council property summary re: LC asset project.
Lewis Kordupel	5/5/2021	0.4	Call with A&M (Binggeli) to discuss council responses related to the modified financial summaries re: LC asset project.
Lewis Kordupel	5/5/2021	1.2	Continue analysis of property restrictions in response to council questions re: LC asset project.
Lewis Kordupel	5/5/2021	0.7	Prepare external summary of local council properties re: LC asset project.
Lewis Kordupel	5/5/2021	1.2	Analysis of local council property ownership re: LC asset project.
Robert Edgecombe	5/5/2021	0.2	Review of Alpine Scout Camp deed for restriction research.
Robert Edgecombe	5/5/2021	0.2	Call w/ S. Schoerner re: updated JLL valuations of local council properties.
Robert Edgecombe	5/5/2021	0.5	Call w/ JLL re: local council property valuations/revisions.
Ryan Walsh	5/5/2021	0.7	Review / analysis of updated membership rechartering data.
Tim Deters	5/5/2021	0.6	Review open items and questions tracker re: local council questions on properties.
Tim Deters	5/5/2021	0.5	Draft email responses and follow up re: local council properties.
Brian Whittman	5/6/2021	0.2	Review updated real estate valuation analysis.
Brian Whittman	5/6/2021	0.2	Review updated restriction information.
Brian Whittman	5/6/2021	0.4	Draft structure for upside compensation model.
Carl Binggeli	5/6/2021	1.7	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Carl Binggeli	5/6/2021	0.5	Call with A&M (Kordupel) to discuss open items related to council requests and property valuations re: LC asset project.
Carl Binggeli	5/6/2021	0.4	Call with A&M (Jochim), re: Daniel Boone trust contribution question.
Carl Binggeli	5/6/2021	0.6	Call with CA Inland Empire Council re: asset summary and valuations.

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*Exhibit D***Financial Analysis**

Professional	Date	Hours	Activity
Carl Binggeli	5/6/2021	1.6	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Christian Schoerner	5/6/2021	1.0	Finalized updated datatape and internal spreadsheet with 3 revised JLL valuations and separated reports received into single page PDF's.
Christian Schoerner	5/6/2021	1.3	Updated datatape and internal spreadsheet with 3 revised JLL valuations and separated reports received into single page PDF's.
Davis Jochim	5/6/2021	1.8	Prepare allocation model sensitivity, re: impact of using property values in the AHCLC allocation.
Davis Jochim	5/6/2021	0.4	Call with A&M (Binggeli), re: Daniel Boone trust contribution question.
Davis Jochim	5/6/2021	0.8	Call with A&M (Kordupel) to discuss financial-related council responses to the modified one-pagers re: LC asset project.
Davis Jochim	5/6/2021	0.6	Prepare summary tables, re: impact of using property values in the AHCLC allocation.
Lewis Kordupel	5/6/2021	0.5	Call with A&M (Binggeli) to discuss open items related to council requests and property valuations re: LC asset project.
Lewis Kordupel	5/6/2021	0.8	Review council responses related to property valuations re: LC asset project.
Lewis Kordupel	5/6/2021	0.7	Analysis of property restrictions for purposes of responding to council responses re: LC asset project.
Lewis Kordupel	5/6/2021	0.8	Call with A&M (Jochim) to discuss financial-related council responses to the modified one-pagers re: LC asset project.
Lewis Kordupel	5/6/2021	1.7	Analysis of LC property information for purposes of responding to council feedback re: LC asset project.
Lewis Kordupel	5/6/2021	1.1	Prepare analysis of the latest property valuations for purposes of distributing materials to constituents re: LC asset project.
Robert Edgecombe	5/6/2021	0.3	Review of JLL revised reports (2 properties) and comments on Keen valuations (2 properties).
Robert Edgecombe	5/6/2021	0.2	Emails with A&M (Deters, Kordupel) and JLL re: revisions to appraisals of local council assets.
Ryan Walsh	5/6/2021	2.1	Hypothetical trust contribution scenario analysis; comparison to financial projections per the Disclosure Statement.
Tim Deters	5/6/2021	0.6	Coordinate additional LC property restriction review with Steptoe Johnson; distribute email instructions.
Tim Deters	5/6/2021	0.8	Read and respond to email correspondence re: LC property valuations and restrictions.
Tim Deters	5/6/2021	0.4	Review LC property and response tracker; summarize next steps.
Tim Deters	5/6/2021	0.3	Review follow from LCs re: restriction issues.

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Financial Analysis

Professional	Date	Hours	Activity
Tim Deters	5/6/2021	0.6	Review external summaries of valuation data.
Tim Deters	5/6/2021	0.4	Review updated Steptoe Johnson documentation for property restrictions.
Brian Whittman	5/7/2021	0.7	Working session with A&M (Binggeli) re: various financial projection and scenario analyses.
Brian Whittman	5/7/2021	0.7	Updated settlement dashboard presentation.
Brian Whittman	5/7/2021	0.8	Review metric settlement analysis (.7) and correspondence with R. Mosby (BSA) re same (.1).
Brian Whittman	5/7/2021	0.8	Initial review of AHCLC updated model.
Carl Binggeli	5/7/2021	0.7	Working session with A&M (Whittman) re: various financial projection and scenario analyses.
Carl Binggeli	5/7/2021	0.2	Call with A&M (Kordupel) to discuss open items related to the LC asset project.
Carl Binggeli	5/7/2021	1.5	Working session with A&M (Kordupel, Jochim), re: review of LC financial questions on latest round of one-pagers.
Carl Binggeli	5/7/2021	0.9	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Davis Jochim	5/7/2021	1.5	Working session with A&M (Binggeli, Kordupel), re: review of LC financial questions on latest round of one-pagers.
Lewis Kordupel	5/7/2021	0.3	Call with A&M (Deters) to discuss local council asset project open items and next steps.
Lewis Kordupel	5/7/2021	2.8	Analysis of local council property data for purposes of responding to council questions re: LC asset project.
Lewis Kordupel	5/7/2021	0.2	Call with A&M (Binggeli) to discuss open items related to the LC asset project.
Lewis Kordupel	5/7/2021	1.5	Working session with A&M (Binggeli, Jochim), re: review of LC financial questions on latest round of one-pagers.
Ryan Walsh	5/7/2021	0.9	Review of / updates to business plan sensitivity and trust contribution scenario analysis.
Tim Deters	5/7/2021	0.3	Call with A&M (Kordupel) to discuss local council asset project open items and next steps.
Carl Binggeli	5/8/2021	1.1	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Carl Binggeli	5/8/2021	0.4	Call with A&M (Walsh) re: trust contribution scenario analysis.
Davis Jochim	5/8/2021	0.6	Prepare LC contribution schedule, re: new AHCLC \$425M allocation model versus other proposals.

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Financial Analysis

Professional	Date	Hours	Activity
Davis Jochim	5/8/2021	0.4	Prepare schedule, re: LCs benefitting from AHCLC \$6M contribution cap.
Davis Jochim	5/8/2021	0.2	Prepare schedule, re: impact of property challenges by the Greater New York council.
Ryan Walsh	5/8/2021	0.4	Call with A&M (Binggeli) re: trust contribution scenario analysis.
Ryan Walsh	5/8/2021	1.5	Updates to trust contribution scenario analysis re: hypothetical contribution structures; initial review of available pension data re: over/underfunding sensitivity analysis.
Brian Whittman	5/9/2021	0.4	Correspondence with J. Lauria (W&C) and M. Andolina (W&C) re negotiation follow-up issues.
Ryan Walsh	5/9/2021	2.1	Continued updates to trust contribution scenario analysis; sensitivity analysis for hypothetical trust contributions in years where the pension is overfunded; estimation of pension contributions under current structure.
Brian Whittman	5/10/2021	0.8	Review updated draft financial projections exhibit (.7); correspondence with M. Linder (W&C) re same (.1).
Brian Whittman	5/10/2021	0.4	Call with A&M (Binggeli) re: Pension analysis and potential negotiation points re: financial metrics.
Brian Whittman	5/10/2021	0.3	Review upside membership analysis.
Brian Whittman	5/10/2021	0.4	Review draft variable contribution analysis.
Brian Whittman	5/10/2021	0.3	Review updated pension schedule (.2); correspondence with S. McGowan (BSA) re same (.1).
Carl Binggeli	5/10/2021	0.4	Call with A&M (Whittman) re: Pension analysis and potential negotiation points re: financial metrics.
Carl Binggeli	5/10/2021	1.0	Working session with A&M (Kordupel) on the analysis of council property valuations re: LC asset project.
Carl Binggeli	5/10/2021	0.3	Review and comment on updated retirement plan analysis from WTW.
Carl Binggeli	5/10/2021	0.5	Call with Great Smoky Mountain Council re: asset summary and valuations.
Davis Jochim	5/10/2021	1.6	Prepare schedule, re: LC trust contribution with claims in very plaintiff friendly jurisdictions.
Davis Jochim	5/10/2021	0.4	Prepare reconciliation, re: vendor requesting pre-petition payment.
Lewis Kordupel	5/10/2021	2.7	Prepare analysis of council property information re: LC asset project.
Lewis Kordupel	5/10/2021	1.7	Analysis of council property information for purposes of responding to LC responses re: LC asset project.
Lewis Kordupel	5/10/2021	0.7	Analysis of LC #640 latest valuations re: LC asset project.

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Exhibit D**Financial Analysis**

Professional	Date	Hours	Activity
Lewis Kordupel	5/10/2021	0.2	Call with A&M (Deters) to discuss open items related to JLL and Steptoe workstreams re: LC asset project.
Lewis Kordupel	5/10/2021	0.2	Review council-provided sale documents re: LC asset project.
Lewis Kordupel	5/10/2021	0.3	Call with A&M (Deters, Edgecombe) to discuss outstanding JLL items re: LC asset project.
Lewis Kordupel	5/10/2021	1.0	Working session with A&M (Binggeli) on analysis of council property valuations re: LC asset project.
Lewis Kordupel	5/10/2021	1.2	Update analysis of council property with feedback re: LC asset project.
Lewis Kordupel	5/10/2021	0.3	Review restriction documents related to LC #087's trust re: LC asset project.
Robert Edgecombe	5/10/2021	0.4	Review of outstanding JLL reports/revisions of local council properties.
Robert Edgecombe	5/10/2021	0.3	Call with A&M (Deters, Kordupel) to discuss outstanding JLL items re: LC asset project.
Ryan Walsh	5/10/2021	1.3	Continued updates to trust contribution scenario analysis; free cash flow estimation for upside scenarios.
Ryan Walsh	5/10/2021	2.1	Updates to trust contribution scenario analysis; sensitivity analysis of different excess cash sweep structures.
Ryan Walsh	5/10/2021	0.6	Continued updates to pension funding analysis; revise scenario analysis re: hypothetical trust contribution capabilities.
Ryan Walsh	5/10/2021	2.2	Updates to pension funding analysis re: hypothetical trust funding scenarios; review of Willis Towers Watson actuarial information re: the same.
Tim Deters	5/10/2021	0.5	Review email correspondence on certain LC properties; assess potential impacts to liquidation analysis.
Tim Deters	5/10/2021	0.7	Review JLL open items list; draft email to coordinate further work with JLL and A&M real estate team.
Tim Deters	5/10/2021	0.3	Call with A&M (Edgecombe, Kordupel) to discuss outstanding JLL items re: LC asset project.
Tim Deters	5/10/2021	0.2	Call with A&M (Kordupel) to discuss open items related to JLL and Steptoe workstreams re: LC asset project.
Tim Deters	5/10/2021	0.8	Review Steptoe Johnson's responses to follow up restriction questions from LCs; add to work plan for remaining open items.
Brian Whittman	5/11/2021	1.4	Draft thought process for BSA and local council issues presentation to BTF.
Carl Binggeli	5/11/2021	0.8	Review and comment on pension contribution analysis.
Carl Binggeli	5/11/2021	0.9	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.

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Professional	Date	Hours	Activity
Lewis Kordupel	5/11/2021	1.7	Analysis of council valuations for purposes of responding to LC responses re: LC asset project.
Lewis Kordupel	5/11/2021	2.2	Review council property information for purposes of responding to council outreach re: LC asset project.
Lewis Kordupel	5/11/2021	2.8	Continue reviewing council property information for purposes of responding to council outreach re: LC asset project.
Lewis Kordupel	5/11/2021	0.3	Analysis of property valuations conducted by multiple parties re: LC asset project.
Lewis Kordupel	5/11/2021	1.3	Analysis of the latest property restrictions re: LC asset project.
Lewis Kordupel	5/11/2021	1.1	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates .
Ryan Walsh	5/11/2021	0.6	Initial review / analysis of estimated identified property as of the Effective Date.
Ryan Walsh	5/11/2021	0.9	Begin build out of presentation to BSA for alternative trust contributions structures and considerations.
Ryan Walsh	5/11/2021	1.9	Continued updates to trust contribution scenario analysis and pension funding analysis.
Tim Deters	5/11/2021	0.5	Read update emails on various local council follow up questions; note possible responses and next steps.
Tim Deters	5/11/2021	0.8	Review LC property exhibit for disclosure statement; note takeaways and edits.
Brian Whittman	5/12/2021	0.3	Review draft balance sheet exhibit for DS.
Brian Whittman	5/12/2021	0.6	Review coalition analysis of local councils.
Brian Whittman	5/12/2021	0.6	Call with M. Ashline (BSA) re contribution strategy.
Brian Whittman	5/12/2021	0.5	Call with R. Mosby (BSA) re case strategy.
Brian Whittman	5/12/2021	0.4	Call with A&M (Walsh) re: potential Debtor and local council trust contribution structures.
Brian Whittman	5/12/2021	0.9	Working session with A&M (Binggeli, Walsh) re: potential Debtor trust contributions.
Carl Binggeli	5/12/2021	1.3	Working session with A&M (Deters, Kordupel) on property information disclosure statement exhibit re: LC asset project.
Carl Binggeli	5/12/2021	0.5	Call with Debtor (Phillips) re: document requests related to restricted assets.
Carl Binggeli	5/12/2021	0.9	Working session with A&M (Whittman, Walsh) re: potential Debtor trust contributions.
Carl Binggeli	5/12/2021	1.1	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.

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Professional	Date	Hours	Activity
Carl Binggeli	5/12/2021	1.4	Working session with A&M (Kordupel) on council responses related to property information re: LC asset project.
Davis Jochim	5/12/2021	1.3	Prepare variance analysis, re: February LC balance sheets re-pulled for latest info and previously used information.
Davis Jochim	5/12/2021	0.6	Prepare sensitivity, re: allocation model impact of requests from Greater New York.
Davis Jochim	5/12/2021	2.4	Prepare consolidation analysis, re: February LC balance sheets re-pulled for latest info.
Davis Jochim	5/12/2021	1.6	Prepare model summary re: LC contribution analysis prepared Province.
Lewis Kordupel	5/12/2021	0.3	Analysis of LC #364 property valuations re: LC asset project.
Lewis Kordupel	5/12/2021	1.8	Prepare local council property summary for disclosure statement filing re: LC asset project.
Lewis Kordupel	5/12/2021	2.3	Continue analysis of the latest property information for purposes of updating the property database re: LC asset project.
Lewis Kordupel	5/12/2021	2.8	Analysis of the latest property information for purposes of updating the property database re: LC asset project.
Lewis Kordupel	5/12/2021	0.3	Analysis of LC #640 property valuations re: LC asset project.
Lewis Kordupel	5/12/2021	1.3	Working session with A&M (Binggeli, Deters) on property information disclosure statement exhibit re: LC asset project.
Lewis Kordupel	5/12/2021	1.2	Prepare open items trackers for BSA advisors re: LC asset project.
Lewis Kordupel	5/12/2021	0.3	Analysis of property valuations with multiple values re: LC asset project.
Lewis Kordupel	5/12/2021	1.4	Working session with A&M (Binggeli) on council responses related to property information re: LC asset project.
Robert Edgecombe	5/12/2021	0.2	Review of additional property for JLL revised valuation.
Ryan Walsh	5/12/2021	0.4	Review of historical benefits expenses.
Ryan Walsh	5/12/2021	1.9	Analysis / estimation of identified property as of the Effective Date; review of trial balance, subledger schedules, and bank/investment accounts re: the same.
Ryan Walsh	5/12/2021	2.2	Continue build out of presentation to BSA for potential trust contributions; updates to base case and upside contribution estimates; updates to commentary of options.
Ryan Walsh	5/12/2021	1.5	Continue build out of presentation to BSA for potential trust contributions; updates to contribution estimates and approach.
Ryan Walsh	5/12/2021	1.0	Working session with A&M (Whittman, Binggeli) re: potential Debtor trust contributions.

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Professional	Date	Hours	Activity
Ryan Walsh	5/12/2021	0.4	Call with A&M (Whittman) re: potential Debtor and local council trust contribution structures.
Ryan Walsh	5/12/2021	1.8	Continue build out of presentation to BSA for potential trust contributions, including documentation of associated assumptions; updates to hypothetical contribution structure format.
Tim Deters	5/12/2021	0.9	Review updated tracker for Steptoe Johnson and distribute additional requests for restriction review.
Tim Deters	5/12/2021	1.3	Working session with A&M (Binggeli, Kordupel) on property information disclosure statement exhibit re: LC asset project.
Tim Deters	5/12/2021	0.5	Prepare for internal working session re: LC property disclosure.
Tim Deters	5/12/2021	0.6	Review email correspondence re: JLL review of LC responses to property valuations, note updates.
Brian Whittman	5/13/2021	0.1	Review draft identified property exhibit.
Brian Whittman	5/13/2021	0.2	Review draft response to TCC restricted asset litigation stipulation.
Carl Binggeli	5/13/2021	0.5	Call with A&M (Kordupel) to discuss council responses related to LC properties re: LC asset project.
Carl Binggeli	5/13/2021	1.6	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Carl Binggeli	5/13/2021	0.5	Call with Heart of Virginia Council re: asset summary and valuations.
Davis Jochim	5/13/2021	0.4	Prepare updated consolidation analysis for February LC balance sheets re-pulled for latest info, re: balance sheets likely not closed.
Lewis Kordupel	5/13/2021	2.7	Analysis of local council property restrictions re: LC asset project.
Lewis Kordupel	5/13/2021	2.3	Analysis of property information updates since May financial summaries re: LC asset project.
Lewis Kordupel	5/13/2021	1.3	Analysis of council-provided property valuations re: LC asset project.
Lewis Kordupel	5/13/2021	0.5	Call with A&M (Binggeli) to discuss council responses related to LC properties re: LC asset project.
Lewis Kordupel	5/13/2021	1.7	Continue analysis of local council property restrictions re: LC asset project.
Ryan Walsh	5/13/2021	1.7	Updates to identified property analysis as of the Effective Date; review of trial balance, subledger schedules, and bank/investment accounts re: the same.
Ryan Walsh	5/13/2021	0.2	Continued review of historical benefits expenses; work with Debtor (Hailey) re: the same.
Ryan Walsh	5/13/2021	0.7	Continue to review / revise the trust contribution considerations presentation.

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Professional	Date	Hours	Activity
Tim Deters	5/13/2021	0.3	Read email correspondence and respond to JLL work plan questions re: LC property reviews.
Tim Deters	5/13/2021	0.8	Update status and review new documentation sheet from Steptoe Johnson re: LC property restrictions.
Tim Deters	5/13/2021	1.1	Review property valuation disclosure re: real property of Local Councils in response to DS objection.
Brian Whittman	5/14/2021	0.3	Review additional asset disclosure exhibits.
Carl Binggeli	5/14/2021	0.6	Call with A&M (Kordupel) to discuss the property exhibit for the disclosure statement re: LC asset project.
Carl Binggeli	5/14/2021	1.8	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Carl Binggeli	5/14/2021	0.6	Review and comment on latest pension contribution analysis.
Davis Jochim	5/14/2021	0.2	Call with A&M (Deters), re: LC allocation scenarios for the liquidation analysis.
Davis Jochim	5/14/2021	0.8	Prepare hybrid allocation scenario, re: latest property and balance sheet data.
Lewis Kordupel	5/14/2021	1.7	Analysis of LC property information for purposes of the disclosure statement filing re: LC asset project.
Lewis Kordupel	5/14/2021	0.2	Call with A&M (Deters) re: LC properties not valued.
Lewis Kordupel	5/14/2021	0.7	Prepare examples of property restrictions by restriction type for BSA re: LC asset project.
Lewis Kordupel	5/14/2021	0.6	Analysis of local council property valuations by council re: LC asset project.
Lewis Kordupel	5/14/2021	0.7	Analysis of property valuations by restriction re: LC asset project.
Lewis Kordupel	5/14/2021	1.1	Analysis of properties that were not valued by a third party real estate advisor re: LC asset project.
Lewis Kordupel	5/14/2021	0.6	Call with A&M (Binggeli) to discuss the property exhibit for the disclosure statement re: LC asset project.
Robert Edgecombe	5/14/2021	0.3	Calls and emails to JLL re: reporting of values for local council properties.
Ryan Walsh	5/14/2021	2.1	Analysis of local council pension contributions for hypothetical allocation of trust contributions.
Ryan Walsh	5/14/2021	1.6	Updates to 2021-2022 liquidity forecast at the request of the Debtor; refine scenario analysis re: the same.
Tim Deters	5/14/2021	0.7	Review work plan to address LC pension contribution analysis; prepare review of LC census data and distribute internally.
Tim Deters	5/14/2021	0.8	Review updated LC balance sheets for February refresh; note material changes.

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Professional	Date	Hours	Activity
Tim Deters	5/14/2021	0.2	Call with A&M (Jochim), re: LC allocation scenarios for the liquidation analysis.
Tim Deters	5/14/2021	0.7	Review summary of LC properties not valued by CBRE or JLL, assess rationale for not valuing.
Tim Deters	5/14/2021	0.2	Call with A&M (Kordupel) re: LC properties not valued.
Brian Whittman	5/15/2021	0.4	Devise additional local council scenarios for review with AHCLC.
Brian Whittman	5/15/2021	0.3	Review updated property schedule.
Brian Whittman	5/15/2021	0.2	Review proposed disclaimers on appraisals.
Davis Jochim	5/15/2021	0.9	Prepare sensitivities, re: AHCLC allocation model impact of assessing select premiums.
Davis Jochim	5/15/2021	0.6	Prepare sensitivity, re: AHCLC allocation model impact of using a wealth tax.
Davis Jochim	5/15/2021	0.9	Prepare sensitivities, re: AHCLC allocation model impact of adjusting guardrails.
Davis Jochim	5/15/2021	1.3	Prepare sensitivities, re: AHCLC allocation model impact of adjusting the BSA formula cap.
Davis Jochim	5/15/2021	0.9	Prepare sensitivities, re: AHCLC allocation model impact of adjusting multipliers.
Davis Jochim	5/15/2021	1.1	Prepare summary page, re: impact of sensitivities individually and blended.
Ryan Walsh	5/15/2021	1.3	Continued updates to contribution scenarios; continue to assemble presentation for contribution scenarios, including associated commentary.
Ryan Walsh	5/15/2021	2.4	Updates to hypothetical trust contribution scenario analysis; review of pension contributions re: the same; assemble updated presentation.
Brian Whittman	5/16/2021	0.5	Review analysis of properties not subject to appraisal.
Davis Jochim	5/16/2021	0.3	Prepare review, re: North Florida request for the allocation model.
Davis Jochim	5/16/2021	0.3	Prepare updated allocation model, re: LC requests for updates.
Brian Whittman	5/17/2021	0.2	Review finance committee forecast slide.
Brian Whittman	5/17/2021	0.2	Call with M. Andolina (W&C) re negotiation issues.
Brian Whittman	5/17/2021	0.3	Call with C. Binggeli (A&M) re prep for DS hearing.
Brian Whittman	5/17/2021	1.2	Draft negotiating materials for discussion with Coalition.
Carl Binggeli	5/17/2021	1.4	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.

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*Exhibit D***Financial Analysis**

Professional	Date	Hours	Activity
Carl Binggeli	5/17/2021	0.5	Call with Heart of Ozark Trails Council re: asset summary and valuations.
Carl Binggeli	5/17/2021	0.4	Call with A&M (Walsh) re: next steps on financial projections and litigation support.
Carl Binggeli	5/17/2021	0.3	Call with A&M (Whittman) re: prep for DS hearing.
Carl Binggeli	5/17/2021	0.2	Call with Alix (McGlynn) re: professional fees forecast.
Carl Binggeli	5/17/2021	0.7	Prepare updated list of leases to be considered for extension of time to assume/reject (0.6); e-mail to Debtor re: process (0.1).
Carl Binggeli	5/17/2021	0.6	Continue working with Debtor (Nelson, McNamer) re: LC trusts and confirming restricted nature of assets.
Davis Jochim	5/17/2021	2.4	Prepare files for Datasite, re: sharing February LC balance sheets supporting the DS.
Davis Jochim	5/17/2021	2.4	Prepare files for Datasite, re: removing prior February LC balance sheets.
Lewis Kordupel	5/17/2021	1.3	Analysis of property restrictions for purposes of responding to council questions.
Lewis Kordupel	5/17/2021	2.7	Review property restriction documents provided by the local councils re: LC asset project.
Lewis Kordupel	5/17/2021	1.3	Analysis of local council camp utilization data re: LC asset project.
Lewis Kordupel	5/17/2021	2.8	Analysis of the latest council property information for purposes of updating the property database re: LC asset project.
Ryan Walsh	5/17/2021	1.3	Review of local council income statements re: availability of camping-related financials and analysis re: the same; review of local council support materials re: the same.
Ryan Walsh	5/17/2021	0.4	Call with A&M (Binggeli) re: next steps on financial projections and litigation support.
Ryan Walsh	5/17/2021	0.5	Review / analysis of investments by fund / legal entity as of 4/30/21; review of certain investment account statements.
Ryan Walsh	5/17/2021	0.5	Preliminary review of April 2021 membership information.
Tim Deters	5/17/2021	1.3	Draft sensitivity analysis re: potential solutions to AHCLC model contributions above current estimated totals.
Carl Binggeli	5/18/2021	0.8	Review and comment on Province analysis of LC's ability to contribute to a settlement trust.
Carl Binggeli	5/18/2021	2.1	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Davis Jochim	5/18/2021	0.8	Prepare scheduled of immediate and deferred LC contributions under the AHCLC \$425M model.
Davis Jochim	5/18/2021	1.1	Prepare review, re: updated analysis provided by Province.

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Professional	Date	Hours	Activity
Lewis Kordupel	5/18/2021	2.7	Analysis of council property information for purposes of responding to council responses re: LC asset project.
Lewis Kordupel	5/18/2021	0.7	Prepare property valuation summary for constituents re: LC asset project.
Lewis Kordupel	5/18/2021	2.2	Analysis of property information for purposes of updating the property database re: LC asset project.
Lewis Kordupel	5/18/2021	1.3	Continue analysis of council property information for purposes of responding to council responses re: LC asset project.
Ryan Walsh	5/18/2021	0.8	Continued of local council income statements re: availability of camping-related financial analysis; review of available attendance information re: the same.
Tim Deters	5/18/2021	0.8	Coordinate Steptoe Johnson review of additional LC properties; distribute email requests re: the same.
Brian Whittman	5/19/2021	0.2	Correspondence with P. Sterrett (BSA) re membership questions.
Carl Binggeli	5/19/2021	1.2	Respond to various requests/questions from W&C to support last-minute hearing prep.
Ryan Walsh	5/19/2021	0.5	Analysis of membership forecast per the business plan re: request by the debtor.
Ryan Walsh	5/19/2021	0.2	Review of restructuring fee forecast re: request by the Debtor.
Ryan Walsh	5/19/2021	0.5	Initial review of April 2021 Greybook financials.
Carl Binggeli	5/20/2021	1.3	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Davis Jochim	5/20/2021	0.4	Prepare files for Datasite, re: Jan - Mar 2021 bank statements.
Carl Binggeli	5/21/2021	0.5	Call with A&M (Kordupel) to discuss next steps related to local council property analysis re: LC asset project.
Carl Binggeli	5/21/2021	0.7	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Lewis Kordupel	5/21/2021	0.7	Analysis of local council properties without a restriction review re: LC asset project.
Lewis Kordupel	5/21/2021	0.3	Call with A&M (Deters) to discuss outstanding items and next steps related to the LC asset project.
Lewis Kordupel	5/21/2021	2.3	Analysis of the latest property restriction information re: LC asset project.
Lewis Kordupel	5/21/2021	0.5	Call with A&M (Binggeli) to discuss next steps related to local council property analysis re: LC asset project.
Lewis Kordupel	5/21/2021	1.8	Review restriction documents related to council property information re: LC asset project.

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Professional	Date	Hours	Activity
Ryan Walsh	5/21/2021	0.8	Review and update presentation to Debtor re: creditor contribution estimates.
Tim Deters	5/21/2021	0.7	Prepare email correspondence re: additional Steptoe Johnson review of LC property restrictions.
Tim Deters	5/21/2021	0.3	Call with A&M (Kordupel) to discuss outstanding items and next steps related to the LC asset project.
Tim Deters	5/21/2021	1.2	Review documents in Box available to Steptoe for restriction assessments.
Tim Deters	5/21/2021	1.8	Analyze remaining properties with TBD restrictions, assess impacts to allocation model and liquidation analysis for LC.
Brian Whittman	5/23/2021	0.2	Call with M. Andolina (W&C) and E. Martin (H&B) re insurer issues.
Brian Whittman	5/24/2021	0.4	Calls with A&M (Walsh) re: trust contribution considerations, including associated creditor distribution estimates and cash flow scenario analysis.
Carl Binggeli	5/24/2021	0.4	Review and comment on latest draft of board materials re: settlement trust.
Carl Binggeli	5/24/2021	0.8	Thorough review of restricted asset supporting documentation prior to sending to W&C for review.
Carl Binggeli	5/24/2021	0.7	Review and comment on list of additional LC properties needing restriction review.
Carl Binggeli	5/24/2021	0.5	Working session with A&M (Kordupel) on outstanding items related to council property re: LC asset project.
Carl Binggeli	5/24/2021	0.6	Call with Debtor (Ashline) re: background on marketing/sale process for building (0.3); various follow-up e-mails with Debtor (Gilliam) re: supporting documents for the same (0.3).
Carl Binggeli	5/24/2021	1.5	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Lewis Kordupel	5/24/2021	1.2	Continue analysis of updates to local council property information since May financial summary for purposes of latest financial summaries re: LC asset project.
Lewis Kordupel	5/24/2021	2.8	Analysis of updates to local council property information since May financial summary for purposes of latest financial summaries re: LC asset project.
Lewis Kordupel	5/24/2021	0.5	Working session with A&M (Binggeli) on outstanding items related to council property re: LC asset project.
Ryan Walsh	5/24/2021	0.4	Calls with A&M (Whittman) re: trust contribution considerations, including associated creditor distribution estimates and cash flow scenario analysis.

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Professional	Date	Hours	Activity
Ryan Walsh	5/24/2021	2.3	Analysis of hypothetical trust contribution considerations; estimation of potential trust contributions and impact on cash flows; updates to presentation to the Debtor re: the same.
Tim Deters	5/24/2021	0.6	Coordinate Steptoe Johnson review of additional LC properties; distribute email requests re: the same.
Tim Deters	5/24/2021	1.0	Review new restriction documents for Steptoe Johnson work stream.
Carl Binggeli	5/25/2021	0.5	Call with Georgia-Carolina Council re: asset summary and valuations.
Carl Binggeli	5/25/2021	0.5	Call with South Florida Council re: asset summary and valuations.
Carl Binggeli	5/25/2021	0.2	Call with A&M (Kordupel) to discuss next steps regarding local council financial summaries re: LC asset project.
Carl Binggeli	5/25/2021	0.7	Continue working with Debtor (Gilliam) re: details of potential sale of Scouting U building.
Carl Binggeli	5/25/2021	0.9	Continue to review and respond to various responses from multiple local councils re: recent assets summaries and property valuations.
Davis Jochim	5/25/2021	1.6	Prepare schedule, re: CEF as of 4/30 by fund.
Davis Jochim	5/25/2021	1.1	Prepare schedule, re: CEF as of 4/30 by restriction risk category.
Lewis Kordupel	5/25/2021	1.7	Continue analysis of local council property information for purposes of generating council financial summaries re: LC asset project.
Lewis Kordupel	5/25/2021	0.2	Call with A&M (Binggeli) to discuss next steps regarding local council financial summaries re: LC asset project.
Lewis Kordupel	5/25/2021	0.7	Analysis of local council property information open items for purposes of communicating next steps re: LC asset project.
Lewis Kordupel	5/25/2021	2.2	Analysis of local council property information for purposes of generating council financial summaries re: LC asset project.
Ryan Walsh	5/25/2021	1.6	Updates to trust contribution scenario and sensitivity analysis; analysis for contributions and cash flows at various maturity dates.
Ryan Walsh	5/25/2021	2.2	Continued analysis of Coalitions' settlement proposal; scenario and sensitivity analysis re: the same.
Ryan Walsh	5/25/2021	2.4	Review of Coalition settlement proposal; model estimated trust contributions and cash flows re: the same.
Ryan Walsh	5/25/2021	0.8	Continued analysis of hypothetical trust contribution scenarios.
Tim Deters	5/25/2021	1.0	Review impacts to liquidation analysis based on changes to restriction status per new review by STJ.
Tim Deters	5/25/2021	0.7	Assess updates to documentation of restriction analysis by Steptoe Johnson.

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Exhibit D**Financial Analysis**

Professional	Date	Hours	Activity
Tim Deters	5/25/2021	0.2	Draft email correspondence re: further follow up on LC property restrictions and Steptoe Johnson review.
Carl Binggeli	5/26/2021	0.9	Working session with A&M (Jochim, Kordupel) on local council one-pager / contributions re: LC asset project.
Carl Binggeli	5/26/2021	0.3	Call with A&M (Jochim), re: LC allocation model sensitivities and related next steps.
Carl Binggeli	5/26/2021	0.4	Call with A&M (Kordupel) to discuss open items related to local council property information re: LC asset project.
Davis Jochim	5/26/2021	0.7	Prepare sensitivity, re: LCs higher in the \$425M AHCLC allocation and the BSA \$606M allocation.
Davis Jochim	5/26/2021	0.7	Prepare sensitivity, re: impact of updating Arkansas SoL status.
Davis Jochim	5/26/2021	0.4	Prepare schedule, re: AHCLC \$425M allocation.
Davis Jochim	5/26/2021	0.9	Prepare sensitivity, re: impact of including sliding GRs.
Davis Jochim	5/26/2021	0.6	Prepare review of template one-pager bridge and provide comments.
Davis Jochim	5/26/2021	0.2	Call with A&M (Kordupel) to discuss outstanding financial items related to council one-pagers re: LC asset project.
Davis Jochim	5/26/2021	0.3	Call with A&M (Binggeli), re: LC allocation model sensitivities and related next steps.
Davis Jochim	5/26/2021	0.9	Working session with A&M (Binggeli, Kordupel) on local council one-pager / contributions re: LC asset project.
Davis Jochim	5/26/2021	0.7	Prepare sensitivity, re: Twin Rivers allocation and property challenge.
Davis Jochim	5/26/2021	2.4	Prepare consolidation analysis, re: April LC balance sheets received.
Lewis Kordupel	5/26/2021	0.4	Call with A&M (Binggeli) to discuss open items related to local council property information re: LC asset project.
Lewis Kordupel	5/26/2021	1.7	Analysis of the latest property restrictions provided by Steptoe re: LC asset project.
Lewis Kordupel	5/26/2021	1.8	Analysis of properties with discounted valuations re: LC asset project.
Lewis Kordupel	5/26/2021	2.8	Analysis of council property data for purposes of generating financial summaries re: LC asset project.
Lewis Kordupel	5/26/2021	0.9	Working session with A&M (Binggeli, Jochim) on local council one-pager / contributions re: LC asset project.
Lewis Kordupel	5/26/2021	0.2	Call with A&M (Jochim) to discuss outstanding financial items related to council one-pagers re: LC asset project.
Lewis Kordupel	5/26/2021	1.8	Continue analysis of council property data for purposes of generating financial summaries re: LC asset project.

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Ryan Walsh	5/26/2021	2.4	Updates to trust contribution scenario and sensitivity analysis; review of Coalition counter offer.
Ryan Walsh	5/26/2021	1.4	Updates to trust contribution scenario and sensitivity analysis; analysis of potential counter offers.
Tim Deters	5/26/2021	0.8	Draft internal emails re: JLL open items and remaining property valuations.
Tim Deters	5/26/2021	0.5	Assess JLL open items list and expected completion; determine impacts to one-pagers and liquidation analysis.
Tim Deters	5/26/2021	1.0	Review Tatham Scout Center documents recently provided by scout executives for restriction assessment.
Tim Deters	5/26/2021	0.3	Coordinate Steptoe Johnson review of Tatham documents for response to scout executive.
Carl Binggeli	5/27/2021	0.9	Review and comment on drafts of potential scenarios re: estimated LC trust contributions (0.7); e-mail to A&M (Whittman) re: conclusions (0.2).
Carl Binggeli	5/27/2021	1.4	Working session with A&M (Kordupel, Jochim), re: next steps on outstanding LC financial questions in regards to the one-pagers.
Carl Binggeli	5/27/2021	0.9	Review and comment on draft of LC one-pager template including various updates and enhancements.
Davis Jochim	5/27/2021	1.9	Prepare files for the data room, re: April LC balance sheets.
Davis Jochim	5/27/2021	1.4	Working session with A&M (Binggeli, Kordupel), re: next steps on outstanding LC financial questions in regards to the one-pagers.
Davis Jochim	5/27/2021	1.2	Working session with A&M (Kordupel), re: outstanding LC financial questions in regards to the one-pagers.
Davis Jochim	5/27/2021	0.4	Prepare review of template one-pager commentary and provide comments.
Davis Jochim	5/27/2021	0.6	Prepare reconciliation, re: potentially incomplete April LC balance sheets.
Lewis Kordupel	5/27/2021	1.4	Working session with A&M (Binggeli, Jochim), re: next steps on outstanding LC financial questions in regards to the one-pagers.
Lewis Kordupel	5/27/2021	2.8	Analysis of sold/sale pending properties for purposes of generating one-pagers re: LC asset project.
Lewis Kordupel	5/27/2021	1.8	Analysis of LC property info for purposes of responding to council requests re: LC asset project.
Lewis Kordupel	5/27/2021	2.2	Analysis of LC property data for purposes of financial summaries re: LC asset project.
Lewis Kordupel	5/27/2021	1.2	Working session with A&M (Jochim), re: outstanding LC financial questions in regards to the one-pagers.
Tim Deters	5/27/2021	0.7	Respond to email questions re: LC payroll contribution and paydown of potential note to fund additional trust contributions.

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Professional	Date	Hours	Activity
Tim Deters	5/27/2021	0.6	Draft email correspondence summarizing analysis on potential LC payment and timing of note for trust contribution.
Tim Deters	5/27/2021	1.4	Prepare hypothetical pension deferral and/or payroll contribution analysis re: LC note for trust.
Tim Deters	5/27/2021	0.7	Review master open items list on valuations and restrictions re: local council properties.
Tim Deters	5/27/2021	0.3	Quality review LC analysis prepared for payroll contribution.
Tim Deters	5/27/2021	0.2	Quality review of analysis re: additional LC contributions and potential note for trust.
Tim Deters	5/27/2021	0.5	Review work plan re: additional LC contribution options; assess next steps for analysis.
Tim Deters	5/27/2021	0.4	Review updated documentation sheet from Steptoe Johnson.
Tim Deters	5/27/2021	0.3	Prepare work plan and coordinate completion timeline for remaining open items.
Tim Deters	5/27/2021	1.0	Update draft analysis for internal review comments re: LC payroll contribution for note.
Brian Whittman	5/28/2021	0.3	Call with M. Ashline (BSA) re trust contribution negotiations.
Brian Whittman	5/28/2021	0.6	Draft response to coalition proposal on BSA trust contribution (.4); correspondence with R. Mosby (BSA) re same (.1); correspondence with D. Molton (BR) re same (.1).
Carl Binggeli	5/28/2021	0.5	Call with A&M (Kordupel) to discuss open items related to AHCLC property requests.
Carl Binggeli	5/28/2021	0.8	Working session with A&M (Walsh) re: updates to cash flow forecast per Debtor requests and trust contribution analysis / updates under the toggle plan.
Carl Binggeli	5/28/2021	0.7	Review various LC Unemployment program supporting documents (0.5); e-mails with Debtor (McNamer, Parsons) re: the same.
Carl Binggeli	5/28/2021	0.5	Call with North Florida Council re: asset summary and valuations.
Davis Jochim	5/28/2021	0.8	Prepare sensitivity, re: AHCLC \$425M allocation and refreshed BSA \$606M allocation.
Davis Jochim	5/28/2021	0.8	Prepare schedule comparing LC book value of PP&E and fair market value.
Davis Jochim	5/28/2021	0.7	Prepare revised allocation model, re: refreshed property data.
Lewis Kordupel	5/28/2021	0.5	Call with A&M (Binggeli) to discuss open items related to AHCLC property requests.
Lewis Kordupel	5/28/2021	2.8	Analysis of property information updates since last AHCLC property summary re: LC asset project.

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Exhibit D**Financial Analysis**

Professional	Date	Hours	Activity
Lewis Kordupel	5/28/2021	1.2	Prepare analysis of property valuations for contributions model re: LC asset project.
Ryan Walsh	5/28/2021	2.2	Updates to trust contribution scenario and sensitivity analysis; analysis of potential toggle plan contributions and scenarios.
Ryan Walsh	5/28/2021	0.8	Working session with A&M (Binggeli) re: updates to cash flow forecast per Debtor requests and trust contribution analysis / updates under the toggle plan.
Tim Deters	5/28/2021	0.7	Update payment calculation and other toggles within LC analysis.
Tim Deters	5/28/2021	0.7	Draft questions re: updated valuation summary for LC properties and note impacts to LA model.
Tim Deters	5/28/2021	1.8	Prepare additional toggles and update analysis re: LC contribution and paydown of note.
Brian Whittman	5/29/2021	0.4	Review addition information on local council properties.
Brian Whittman	5/29/2021	0.3	Outline information to present to AHCLC.
Brian Whittman	5/29/2021	0.6	Review draft analysis of local council note structure.
Carl Binggeli	5/29/2021	0.8	Review and edit additional slides for deck re: potential LC note payable to trust.
Carl Binggeli	5/29/2021	0.2	E-mails with A&M (Whittman) re: council trust contribution process and next steps.
Carl Binggeli	5/29/2021	0.6	Further analysis of potential options for LCs to service potential note payable to trust.
Carl Binggeli	5/29/2021	0.6	Review and update analyses to support council trust contribution process.
Carl Binggeli	5/30/2021	0.6	Review and edit additional slides for latest draft deck re: potential LC note payable to trust.
Carl Binggeli	5/30/2021	0.1	Call with A&M (Walsh) re: edits to trust contribution presentation.
Ryan Walsh	5/30/2021	0.1	Call with A&M (Binggeli) re: edits to trust contribution presentation.
Subtotal		389.7	

Info Req

Professional	Date	Hours	Activity
Carl Binggeli	5/1/2021	0.4	Review TCC analysis of LC financials.
Carl Binggeli	5/3/2021	0.3	Various e-mails with BRG (Babcock) re: membership data.
Carl Binggeli	5/3/2021	0.8	Follow-up call with Debtor (Nooner) re: strategy for defending against TCC attacks on restricted assets.

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*Exhibit D***Info Req**

Professional	Date	Hours	Activity
Davis Jochim	5/3/2021	0.7	Prepare schedule of highly confidential and confidential documents for W&C and BSA review, re: discovery process.
Davis Jochim	5/3/2021	1.1	Prepare review of confidential data room for restricted fund related documents, re: discovery process.
Davis Jochim	5/3/2021	1.1	Prepare review of highly confidential data room for restricted fund related documents, re: discovery process.
Davis Jochim	5/3/2021	0.2	Call with A&M (Walsh), re: documentation list for the discovery process on restricted funds.
Ryan Walsh	5/3/2021	0.2	Call with A&M (Jochim), re: documentation list for the discovery process on restricted funds.
Davis Jochim	5/4/2021	0.4	Prepare weekly reporting, re: receipts (0.2) and restricted donations (0.2).
Brian Whittman	5/5/2021	1.0	Meeting with W. Sugden (AHCLC) re LC contribution issues.
Carl Binggeli	5/5/2021	0.4	Respond to request from Alix re: various budget items.
Davis Jochim	5/5/2021	0.3	Call with A&M (Walsh), re: review of merger activity reflected in LC balance sheets requested by BRG.
Davis Jochim	5/5/2021	0.8	Prepare summary schedule, re: comparing CONSOL LC balance sheets against audits and reported balance sheets for BRG.
Davis Jochim	5/5/2021	2.5	Prepare analysis, re: comparing CONSOL LC balance sheets against audits and reported balance sheets for BRG.
Ryan Walsh	5/5/2021	0.6	Review of local council balance sheet information re: BRG due diligence request on merger activity.
Ryan Walsh	5/5/2021	0.3	Call with A&M (Jochim), re: review of merger activity reflected in LC balance sheets requested by BRG.
Brian Whittman	5/6/2021	0.2	Correspondence with M. Linder re AHCLC question.
Brian Whittman	5/6/2021	0.2	Draft outline for call with Province.
Brian Whittman	5/6/2021	0.2	Correspondence with J. Lauria re coalition update.
Davis Jochim	5/6/2021	0.6	Prepare update for 12/31 balance sheet previously not closed, re: review of merger activity reflected in LC balance sheets requested by BRG.
Ryan Walsh	5/6/2021	0.3	Continued review of local council balance sheet information re: BRG due diligence request on merger activity.
Ryan Walsh	5/6/2021	0.9	Initial review of Alix Partner's due diligence requests for the January to March 2021 MOR financials; prepare responses re: the same; review of Greybook financials and MORs.
Brian Whittman	5/7/2021	0.5	Call with Province (Atkinson, Crockett) and A&M (Binggeli) to discuss various negotiation points.
Carl Binggeli	5/7/2021	0.5	Call with Province (Atkinson, Crockett) and A&M (Whittman) to discuss various negotiation points.

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Exhibit D

Info Req

Professional	Date	Hours	Activity
Davis Jochim	5/7/2021	0.5	Participate in teleconference with Alix (McGlynn, Winning, Weiner, Ibanga) and A&M (Walsh) re: Alix questions on status of the case.
Ryan Walsh	5/7/2021	0.4	Continued review of MOR and Greybook details re: Alix Partner's due diligence questions.
Ryan Walsh	5/7/2021	0.5	Participate in teleconference with Alix (McGlynn, Winning, Weiner, Ibanga) and A&M (Jochim) re: Alix questions on status of the case and cash flow update.
Brian Whittman	5/10/2021	0.2	Correspondence with M. Atkinson (Province) re pension questions.
Carl Binggeli	5/10/2021	0.2	Call with Alix (McGlynn) re: professional fees forecast.
Carl Binggeli	5/10/2021	0.5	Call with Debtor (Parsons) re: pension related requests from TCC.
Brian Whittman	5/11/2021	0.2	Correspondence with M. Atkinson (Province) re additional pension questions.
Brian Whittman	5/12/2021	0.4	Call with M. Atkinson (Province) re settlement negotiations.
Davis Jochim	5/12/2021	0.4	Prepare weekly reporting, re: receipts (0.2) and restricted donations (0.2).
Brian Whittman	5/13/2021	0.4	Call with M. Atkinson (Province) re continued settlement negotiations.
Brian Whittman	5/14/2021	0.3	Review comments from Coalition on term sheet.
Brian Whittman	5/15/2021	0.4	Call with M. Atkinson (Province) re ongoing negotiations re BSA trust contribution.
Brian Whittman	5/15/2021	0.4	Review Vanderbeek Declaration.
Brian Whittman	5/16/2021	0.7	Participate in teleconference with WLRK (Mason, Levy, Mayer), A&M (Binggeli) and W&C (Andolina, Linder) re: case and negotiation updates, including discussing details of upcoming filings.
Brian Whittman	5/17/2021	0.2	Call with M. Atkinson (Province) re negotiations.
Brian Whittman	5/17/2021	1.0	Call with AHCLC (Mason, Sugden, others) and W&C (Andolina) re negotiations on local council contribution.
Carl Binggeli	5/17/2021	1.8	Review and respond to various requests from BRG.
Ryan Walsh	5/17/2021	0.6	Respond to cash flow due diligence questions from Alix Partners.
Brian Whittman	5/18/2021	0.5	Teleconference with PJT (Meyerson) and A&M (Binggeli, Walsh) re: case update.
Carl Binggeli	5/18/2021	0.5	Teleconference with PJT (Meyerson) and A&M (Whittman, Walsh) re: case update.
Carl Binggeli	5/18/2021	1.2	Continue reviewing and responding to various requests from BRG.

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Exhibit D**Info Req**

Professional	Date	Hours	Activity
Ryan Walsh	5/18/2021	0.9	Assemble supporting materials re: BRG's Disclosure Statement due diligence requests.
Ryan Walsh	5/18/2021	0.5	Teleconference with PJT (Meyerson) and A&M (Whittman, Binggeli) re: case update.
Carl Binggeli	5/19/2021	0.8	Continue reviewing and responding to various requests from BRG.
Davis Jochim	5/19/2021	0.4	Prepare weekly reporting, re: receipts (0.2) and restricted donations (0.2).
Davis Jochim	5/19/2021	1.3	Prepare files, re: shared services reporting.
Brian Whittman	5/20/2021	0.6	Call with WLRK (R. Mason, Others), W&C (J. Lauria, M. Andolina, others) and A&M (Binggeli) re post hearing next steps.
Carl Binggeli	5/20/2021	0.6	Call with WLRK (R. Mason, Others), W&C (J. Lauria, M. Andolina, others) and A&M (Whittman) re post hearing next steps.
Carl Binggeli	5/21/2021	0.5	Participate in teleconference with Alix (Winning, Weiner, Ibanga) and A&M (Walsh, Jochim) re: Alix questions and cash flow update.
Davis Jochim	5/21/2021	0.5	Participate in teleconference with Alix (Winning, Weiner, Ibanga) and A&M (Binggeli, Walsh) re: Alix questions and cash flow update.
Ryan Walsh	5/21/2021	0.5	Participate in teleconference with Alix (Winning, Weiner, Ibanga) and A&M (Binggeli, Jochim) re: Alix questions and cash flow update.
Carl Binggeli	5/24/2021	0.7	Draft data request to TCC re: LC dashboards for internal review.
Brian Whittman	5/25/2021	0.2	Draft correspondence with creditor constituents re sale of scouting u building.
Davis Jochim	5/26/2021	0.4	Prepare weekly reporting, re: receipts (0.2) and restricted donations (0.2).
Brian Whittman	5/28/2021	0.7	Call with W&C (Andolina, others), WLRK (R. Mason, J. Celentino), W. Sugden (AHCLC) re local council contribution.
Brian Whittman	5/29/2021	0.2	Correspondence with R. Mason (WLRK) re information request on council contributions.
Subtotal		34.6	

Litigation

Professional	Date	Hours	Activity
Carl Binggeli	5/1/2021	0.8	Review TCC document/discovery request and interrogatories.
Brian Whittman	5/3/2021	2.0	Meeting with Coalition (D. Moulton, others) and W&C (Lauria, Andolina, others) re plan negotiations.

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Exhibit D**Litigation**

Professional	Date	Hours	Activity
Brian Whittman	5/3/2021	1.5	Prepare for mediation sessions including discussions with W&C (Andolina, Lauria).
Carl Binggeli	5/3/2021	1.0	Working session with Debtor (Phillips, Nooner, Hailey) and A&M (Walsh) re: Commingled Endowment data availability and next steps for the TCC/FCR/Coalition discovery and interrogatory requests.
Ryan Walsh	5/3/2021	1.0	Working session with Debtor (Phillips, Nooner, Hailey) and A&M (Binggeli) re: Commingled Endowment data availability and next steps for the TCC/FCR/Coalition discovery and interrogatory requests.
Brian Whittman	5/4/2021	1.9	Participate in mediation session with AHCLC (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).
Brian Whittman	5/4/2021	0.8	Participate in mediation session with Coalition (various professionals), FCR (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).
Brian Whittman	5/4/2021	2.0	Attend TCC presentation to the local councils.
Brian Whittman	5/4/2021	0.9	Participate in mediation session with TCC (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).
Brian Whittman	5/4/2021	0.4	Review TCC presentation materials.
Brian Whittman	5/4/2021	2.0	Mediation planning discussions with W&C (Lauria, Andolina, Linder) and BSA (McGowan, Mosby).
Carl Binggeli	5/4/2021	0.8	Participate in mediation session with Coalition (various professionals), FCR (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Carl Binggeli	5/4/2021	0.8	Continue assisting with responding to TCC diligence/discovery requests and interrogatories.
Carl Binggeli	5/4/2021	1.9	Participate in mediation session with AHCLC (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Carl Binggeli	5/4/2021	0.6	Call with Debtor (Nelson) re: TCC discovery request.
Carl Binggeli	5/4/2021	0.9	Participate in mediation session with TCC (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Brian Whittman	5/5/2021	0.8	Participate in mediation session with TCC (various professionals), Coalition (various professionals), FCR (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).
Brian Whittman	5/5/2021	3.0	Participate in mediation planning sessions with W&C (Lauria, Andolina, Linder) and BSA (Mosby, McGowan).

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Professional	Date	Hours	Activity
Brian Whittman	5/5/2021	1.8	Participate in mediation session with TCC (various professionals), Coalition (various professionals), FCR (various professionals), AHCLC (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli)
Brian Whittman	5/5/2021	0.5	Participate in mediation session with TCC (various professionals), Coalition (various professionals), FCR (various professionals), JPM (various professionals), UCC (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder,
Carl Binggeli	5/5/2021	0.6	Call with A&M (Walsh) re: status update and next steps for TCC/FCR/Coalition discovery and interrogatory requests.
Carl Binggeli	5/5/2021	0.8	Participate in mediation session with TCC (various professionals), Coalition (various professionals), FCR (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Carl Binggeli	5/5/2021	0.5	Participate in mediation session with TCC (various professionals), Coalition (various professionals), FCR (various professionals), JPM (various professionals), UCC (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder,
Carl Binggeli	5/5/2021	1.0	Working session teleconference with W&C (Hammond, Tiedemann) and A&M (Walsh) re: status and next steps for TCC/FCR/Coalition discovery and interrogatory requests.
Carl Binggeli	5/5/2021	1.8	Participate in mediation session with TCC (various professionals), Coalition (various professionals), FCR (various professionals), AHCLC (various professionals), mediators, Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Whittman)
Ryan Walsh	5/5/2021	1.0	Working session teleconference with W&C (Hammond, Tiedemann) and A&M (Binggeli) re: status and next steps for TCC/FCR/Coalition discovery and interrogatory requests.
Ryan Walsh	5/5/2021	0.8	Review of Datasite documents for claims settlement related information re: TCC discovery requests.
Ryan Walsh	5/5/2021	0.9	Review of bank and investment statements re: TCC/FCR/Coalition discovery requests.
Ryan Walsh	5/5/2021	0.6	Call with A&M (Binggeli) re: status update and next steps for TCC/FCR/Coalition discovery and interrogatory requests.
Brian Whittman	5/6/2021	1.5	Attend ad hoc mediation/preparation sessions with BSA (Mosby, McGowan).
Brian Whittman	5/6/2021	1.0	Participate in working session with Coalition (various professionals), FCR (various professionals), Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).

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Litigation

Professional	Date	Hours	Activity
Brian Whittman	5/6/2021	1.0	Participate in mediation session with Coalition (various professionals), FCR (various professionals), Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).
Brian Whittman	5/6/2021	1.0	Participate in mediation session with AHCLC (various professionals), Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).
Carl Binggeli	5/6/2021	1.0	Participate in mediation session with AHCLC (various professionals), Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Carl Binggeli	5/6/2021	1.0	Participate in mediation session with Coalition (various professionals), FCR (various professionals), Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Carl Binggeli	5/6/2021	1.0	Participate in working session with Coalition (various professionals), FCR (various professionals), Debtor (McGowan, Mosby), W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Davis Jochim	5/6/2021	1.9	Prepare summary, re: key restricted account bank statements on hand and those we need to request.
Ryan Walsh	5/6/2021	2.1	Conduct tracing analysis for the Commingled Endowment; review of bank / investment statements and gift agreements re: the same.
Ryan Walsh	5/6/2021	1.5	Continued tracing analysis of the Commingled Endowment and other restricted accounts; tracking of statements currently posted to the Datasite.
Brian Whittman	5/7/2021	0.5	Call with W&C (Lauria, Andolina, Linder) and mediators re next steps.
Carl Binggeli	5/7/2021	0.4	Call with A&M (Walsh) re: update and next steps for TCC/FCR/Coalition discovery and interrogatory requests.
Ryan Walsh	5/7/2021	1.3	Continued review of Commingled Endowment and restricted cash accounts re: TCC/FCR/Coalition discovery requests.
Ryan Walsh	5/7/2021	2.1	Continued review of Commingled Endowment for tracing analysis and documentation; review of Treasurer's reports for historical cash, investment, and restricted asset information re: the same.
Ryan Walsh	5/7/2021	0.4	Call with A&M (Binggeli) re: update and next steps for TCC/FCR/Coalition discovery and interrogatory requests.
Carl Binggeli	5/8/2021	0.5	Continue assisting with responding to TCC diligence/discovery requests and interrogatories.
Brian Whittman	5/10/2021	1.0	Participate in mediation session with AHCLC (various professionals), Coalition (various professionals), mediators, W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).
Brian Whittman	5/10/2021	1.5	Mediation session with Debtors and TCJC.

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Exhibit D**Litigation**

Professional	Date	Hours	Activity
Brian Whittman	5/10/2021	0.6	Working session teleconference with Debtor (McGowan, Nelson), W&C (Tiedemann, Hammond) and A&M (Binggeli, Walsh) re: update and strategy for TCC/FCR/Coalition discovery and integratory requests.
Carl Binggeli	5/10/2021	1.0	Participate in mediation session with AHCLC (various professionals), Coalition (various professionals), mediators, W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Carl Binggeli	5/10/2021	1.3	Participate in mediation session with TCJC (various professionals), mediators, W&C (Lauria, Andolina, Linder, others) and A&M (Whittman) re: insurance issues.
Carl Binggeli	5/10/2021	0.6	Working session with Debtor (McGowan, Nelson), W&C (Hammond, Tiedemann, others) and A&M (Whittman, Walsh) to discuss TCC discovery request re: identified property.
Ryan Walsh	5/10/2021	0.6	Working session teleconference with Debtor (McGowan, Nelson), W&C (Tiedemann, Hammond) and A&M (Whittman, Binggeli) re: update and strategy for TCC/FCR/Coalition discovery and integratory requests.
Brian Whittman	5/11/2021	1.5	Mediation session with TCC, Debtors, and AHCLC (partial participation).
Brian Whittman	5/11/2021	0.3	Correspondence with A. Hammond (W&C) re proposed stipulation with TCC on restricted asset dispute.
Brian Whittman	5/11/2021	1.3	Participate in working session with Coalition (various professionals), mediators, W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).
Brian Whittman	5/11/2021	0.2	Review TCC dashboard letter.
Carl Binggeli	5/11/2021	1.3	Participate in working session with Coalition (various professionals), mediators, W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Carl Binggeli	5/11/2021	1.4	Participate in mediation session with AHCLC (various professionals), TCC (various professionals), mediators, W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Ryan Walsh	5/11/2021	1.3	Continued review of Commingled Endowment and restricted cash accounts re: TCC/FCR/Coalition discovery requests.
Brian Whittman	5/12/2021	1.0	Working session with W&C (Hammond, Tiedemann) and A&M (Binggeli, Walsh) to discuss Restricted Asset Litigation/Stipulation to narrow issues.
Brian Whittman	5/12/2021	0.3	Call with A&M (Binggeli) to follow-up on next steps re: restricted asset litigation items.
Carl Binggeli	5/12/2021	0.3	Call with A&M (Whittman) to follow-up on next steps re: restricted asset litigation items.
Carl Binggeli	5/12/2021	1.0	Working session with W&C (Hammond, Tiedemann) and A&M (Whittman, Walsh) to discuss Restricted Asset Litigation/Stipulation to narrow issues.

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Professional	Date	Hours	Activity
Carl Binggeli	5/12/2021	0.6	Continue assisting with responding to TCC diligence/discovery requests and interrogatories.
Davis Jochim	5/12/2021	1.3	Prepare file, re: yearly cash and investments for the 1990s.
Davis Jochim	5/12/2021	1.3	Prepare file, re: yearly cash and investments for the 1980s.
Davis Jochim	5/12/2021	1.3	Prepare file, re: yearly cash and investments for the 1970s.
Davis Jochim	5/12/2021	1.3	Prepare file, re: yearly cash and investments for the 1960s.
Ryan Walsh	5/12/2021	0.6	Review of historical Treasurer's reports re: restricted asset discovery requests from TCC/FCR/Coalition.
Ryan Walsh	5/12/2021	0.9	Working session with W&C (Hammond, Tiedemann) and A&M (Whittman, Binggeli) to discuss Restricted Asset Litigation/Stipulation to narrow issues.
Brian Whittman	5/13/2021	1.0	Participate in weekly teleconference with WLRK (Mason, Levy, Mayer), A&M (Binggeli) and W&C (Andolina, Warner, Linder, others) re: case and negotiation updates, including next steps with insurers and plaintiffs.
Brian Whittman	5/13/2021	0.5	Call with W&C (Linder, others) re mediation strategy.
Brian Whittman	5/13/2021	0.7	Participate in mediation session with AHCLC (various professionals), Coalition (various professionals), mediators, W&C (Lauria, Andolina, Linder, others) and A&M (Binggeli).
Carl Binggeli	5/13/2021	0.7	Call with Debtor (Nooner) re: procedures for certain restricted cash accounts.
Carl Binggeli	5/13/2021	1.0	Participate in weekly teleconference with WLRK (Mason, Levy, Mayer), A&M (Whittman) and W&C (Andolina, Warner, Linder, others) re: case and negotiation updates, including next steps with insurers and plaintiffs.
Carl Binggeli	5/13/2021	0.7	Participate in mediation session with AHCLC (various professionals), Coalition (various professionals), mediators, W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly endowment fund balance for the 1990s.
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly endowment fund balance for the 1930s.
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly cash and investments for the 1940s.
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly endowment fund balance for the 1950s.
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly cash and investments for the 1950s.
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly endowment fund balance for the 1970s.
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly endowment fund balance for the 1980s.
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly endowment fund balance for the 1940s.

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Professional	Date	Hours	Activity
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly cash and investments for the 1930s.
Davis Jochim	5/13/2021	1.3	Prepare file, re: yearly endowment fund balance for the 1960s.
Ryan Walsh	5/13/2021	0.5	Continued review of historical Treasurer's reports re: restricted asset discovery requests from TCC/FCR/Coalition.
Brian Whittman	5/14/2021	0.7	Participate in teleconference with WLRK (Mason, Levy, Mayer), A&M (Binggeli) and W&C (Andolina, Linder) re: case and negotiation updates, including next steps with insurers and plaintiffs.
Carl Binggeli	5/14/2021	0.6	Continue assisting with responding to TCC diligence/discovery requests and interrogatories.
Carl Binggeli	5/14/2021	0.7	Participate in teleconference with WLRK (Mason, Levy, Mayer), A&M (Whittman) and W&C (Andolina, Linder) re: case and negotiation updates, including next steps with insurers and plaintiffs.
Davis Jochim	5/14/2021	1.3	Prepare file, re: yearly endowment fund balance for the 2000s.
Davis Jochim	5/14/2021	1.3	Prepare file, re: yearly endowment fund balance for the 1920s.
Davis Jochim	5/14/2021	1.3	Prepare file, re: yearly cash and investments for the 2000s.
Davis Jochim	5/14/2021	1.3	Prepare file, re: yearly cash and investments for the 1920s.
Davis Jochim	5/14/2021	0.9	Live working session with A&M (Walsh), re: review of 1930 - 1970 financials for the discovery process.
Ryan Walsh	5/14/2021	0.5	Continued review of historical Treasurer's reports re: restricted asset discovery requests from TCC/FCR/Coalition.
Ryan Walsh	5/14/2021	0.9	Live working session with A&M (Jochim), re: review of 1930 - 1970 financials for the discovery process.
Brian Whittman	5/15/2021	0.5	Call with W&C (Lauria, Andolina, Linder) and Mediators re mediation next steps.
Carl Binggeli	5/17/2021	1.0	Call with W&C (Hammond, Tiedemann) and A&M (Walsh) re: support for litigation around restricted assets and plan feasibility.
Davis Jochim	5/17/2021	0.8	Prepare reconciliation, re: outstanding items for 1930s and 2000s endowment fund balances.
Ryan Walsh	5/17/2021	1.0	Call with W&C (Hammond, Tiedemann) and A&M (Binggeli) re: support for litigation around restricted assets and plan feasibility.
Ryan Walsh	5/17/2021	1.8	Continued review of historical Treasurer's reports re: restricted asset discovery requests from TCC/FCR/Coalition.
Brian Whittman	5/18/2021	0.2	Review updated analysis from coalition on local councils.
Brian Whittman	5/18/2021	0.5	Call with M. Atkinson (Province) re negotiations.
Carl Binggeli	5/18/2021	0.4	Working session with A&M (Walsh) re: status update and next steps for TCC discovery and interrogatory requests.

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Exhibit D

Litigation

Professional	Date	Hours	Activity
Ryan Walsh	5/18/2021	1.0	Calls with W&C (Thomas) re: update on TCC discovery and interrogatory requests and data availability.
Ryan Walsh	5/18/2021	1.6	Continued review of historical Treasurer's reports re: restricted asset discovery requests from TCC/FCR/Coalition.
Ryan Walsh	5/18/2021	0.4	Working session with A&M (Binggeli) re: status update and next steps for TCC discovery and interrogatory requests.
Ryan Walsh	5/19/2021	1.1	Review of restricted fund documentation and materials re: TCC discovery and interrogatory requests.
Brian Whittman	5/20/2021	0.2	Review proposal from Coalition.
Brian Whittman	5/20/2021	0.2	Call with M. Andolina (W&C) re coalition negotiations.
Brian Whittman	5/20/2021	0.3	Call with M. Atkinson (Province) re negotiations.
Carl Binggeli	5/20/2021	1.2	Continue supporting W&C litigation team in gathering discovery requests re: TCC restricted asset complaint.
Ryan Walsh	5/20/2021	1.6	Review of restricted fund documentation and materials re: TCC discovery and interrogatory requests.
Ryan Walsh	5/20/2021	0.4	Review of bank / investment statements re: TCC discovery requests.
Brian Whittman	5/21/2021	0.7	Call with W&C (Lauria, Andolina, Linder) and mediators re next steps.
Brian Whittman	5/21/2021	0.3	Draft term sheet outline.
Brian Whittman	5/21/2021	0.7	Call with C. Binggeli (A&M) to review next steps on discovery.
Carl Binggeli	5/21/2021	0.7	Calls with A&M (Walsh) re: update and next steps for restricted asset documents and analyses re: TCC discovery and interrogatory requests.
Carl Binggeli	5/21/2021	0.7	Call with A&M (Whittman) to review next steps on discovery.
Carl Binggeli	5/21/2021	1.5	Working session with W&C (Hammond, Tiedemann, Thomas), Debtor (Phillips) and A&M (Walsh) re: TCC discovery and interrogatory requests; discussion on next steps on plan feasibility / expert reports.
Ryan Walsh	5/21/2021	0.7	Calls with A&M (Binggeli) re: update and next steps for restricted asset documents and analyses re: TCC discovery and interrogatory requests.
Ryan Walsh	5/21/2021	1.4	Review of restricted fund documentation and materials re: TCC discovery and interrogatory requests; review of historical Treasurer's reports re: the same.
Ryan Walsh	5/21/2021	1.5	Working session with W&C (Hammond, Tiedemann, Thomas), Debtor (Phillips) and A&M (Binggeli) re: TCC discovery and interrogatory requests; discussion on next steps on plan feasibility / expert reports.

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Litigation

Professional	Date	Hours	Activity
Ryan Walsh	5/21/2021	0.8	Identify general ledger accounts and cost centers for restricted assets re: TCC discovery requests; work with Debtor (Nooner) re: the same.
Brian Whittman	5/22/2021	0.3	Correspondence with M. Linder (W&C) re draft counterproposal.
Brian Whittman	5/22/2021	0.4	Call with W&C (Lauria, Andolina, others) and mediators re planning for next in person mediation.
Brian Whittman	5/22/2021	0.2	Call with M. Linder (W&C) re coalition proposal.
Brian Whittman	5/23/2021	0.3	Review proposal to Coalition on BSA trust contribution (.2); Correspondence with M. Ashline (BSA) re same (.1).
Carl Binggeli	5/23/2021	1.2	Working session with W&C (Tiedemann, Thomas) and A&M (Walsh) to work through TCC interrogatories and discovery requests.
Carl Binggeli	5/23/2021	0.1	Follow-up call with A&M (Walsh) re: restricted asset issues.
Davis Jochim	5/23/2021	1.5	Prepare update to Datasite index list, re: calling out restricted bank statements for the litigators.
Ryan Walsh	5/23/2021	0.6	Review of restricted materials, bank statements, and documents re: preparation for call with TCC to discuss interrogatories and discovery requests.
Ryan Walsh	5/23/2021	1.2	Working session with W&C (Tiedemann, Thomas) and A&M (Binggeli) to work through TCC interrogatories and discovery requests.
Ryan Walsh	5/23/2021	0.1	Follow-up call with A&M (Binggeli) re: restricted asset issues.
Carl Binggeli	5/24/2021	0.4	Working session with A&M (Walsh) re: restricted asset support for W&C in response to TCC discovery and interrogatory reports.
Davis Jochim	5/24/2021	1.1	Prepare revised index list of restricted account bank statements, re: litigation support and 2021 bank statements.
Ryan Walsh	5/24/2021	0.6	Calls with W&C (Thomas, Tiedemann) re: restricted asset documentation, bank statements, and tracing in support of TCC discovery and interrogatory requests.
Ryan Walsh	5/24/2021	2.1	Continued review of restricted asset documentation re: TCC discovery and interrogatory requests; review of pledge receivables, bank statements, and cost center details re: the same.
Ryan Walsh	5/24/2021	1.7	Continued review of restricted asset documentation re: TCC discovery and interrogatory requests; review of gift annuity statements re: the same.
Ryan Walsh	5/24/2021	0.4	Working session with A&M (Binggeli) re: restricted asset support for W&C in response to TCC discovery and interrogatory reports.
Brian Whittman	5/25/2021	0.2	Correspondence with J. Lauria (W&C) re coalition feedback.
Brian Whittman	5/25/2021	0.2	Call with M. Atkinson (Province) re plan negotiations.

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Exhibit D**Litigation**

Professional	Date	Hours	Activity
Brian Whittman	5/25/2021	0.2	Call with J. Lauria (W&C) re mediation planning.
Brian Whittman	5/25/2021	0.4	Mediation session with Coalition and FCR.
Brian Whittman	5/25/2021	0.7	Working session with A&M (Binggeli, Walsh) re: counter-proposal from plaintiffs and analysis needed.
Carl Binggeli	5/25/2021	0.8	Participate in call with W&C (Thomas) and A&M (Walsh) re: support for litigation around restricted assets.
Carl Binggeli	5/25/2021	1.0	Continue supporting W&C litigation team in gathering discovery requests re: TCC restricted asset complaint.
Carl Binggeli	5/25/2021	0.3	Review and comment on counter-proposal from plaintiffs.
Carl Binggeli	5/25/2021	0.4	Call with A&M (Walsh) re: update and next steps on restricted asset documentation and information for TCC discovery and interrogatory requests.
Carl Binggeli	5/25/2021	0.2	Call with A&M (Walsh) re: support for restricted asset litigation.
Carl Binggeli	5/25/2021	0.7	Working session with A&M (Whittman, Walsh) re: counter-proposal from plaintiffs and analysis needed.
Ryan Walsh	5/25/2021	0.2	Call with A&M (Binggeli) re: support for restricted asset litigation.
Ryan Walsh	5/25/2021	0.7	Working session with A&M (Whittman, Binggeli) re: counter-proposal from plaintiffs and analysis needed.
Ryan Walsh	5/25/2021	2.2	Review of restricted assets re: TCC interrogatory requests; begin documentation of overview, available documents, and other commentary for each of the restricted accounts.
Ryan Walsh	5/25/2021	0.4	Call with A&M (Binggeli) re: update and next steps on restricted asset documentation and information for TCC discovery and interrogatory requests.
Ryan Walsh	5/25/2021	0.2	Call with Debtor (Nooner) re: gift annuity support for TCC discovery and interrogatory requests.
Ryan Walsh	5/25/2021	0.8	Participate on call with W&C (Thomas) and A&M (Binggeli) re: support for litigation around restricted assets.
Ryan Walsh	5/25/2021	1.6	Continue to document restricted account overview, available documents, and other commentary re: TCC interrogatory requests.
Brian Whittman	5/26/2021	8.0	Attend full day in person mediation sessions with debtors, TCC, Coalition, AHCLC, and insurers (12 hour day - billed at 8 hours).
Carl Binggeli	5/26/2021	1.0	Participate in mediation session with mediators, AHCLC, TCC, Coalition, W&C (Lauria, Andolina, Linder, others), Debtor (Mosby, McGowan) and A&M (Whittman).
Carl Binggeli	5/26/2021	1.9	Participate in portion of afternoon mediation sessions with mediators, FCR, TCC, Coalition, W&C (Lauria, Andolina, Linder, others) and Debtor (Mosby, McGowan) re: POR construct.
Carl Binggeli	5/26/2021	0.7	Working session with A&M (Walsh) to discuss various scenarios and counter-proposals and model the same.

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Litigation

Professional	Date	Hours	Activity
Carl Binggeli	5/26/2021	1.0	Participate in mediation session with mediators, FCR, TCC, Coalition, W&C (Lauria, Andolina, Linder, others), Debtor (Mosby, McGowan) and A&M (Whittman) re: Debtor trust contribution.
Carl Binggeli	5/26/2021	0.4	Open items discussion with W&C (Linder) re: negotiations with various parties.
Carl Binggeli	5/26/2021	1.0	Participate in mediation session with mediators, AHCLC, W&C (Lauria, Andolina, Linder, others), Debtor (Mosby, McGowan) and A&M (Whittman).
Carl Binggeli	5/26/2021	1.2	Review and comment on model illustrating various potential options for trust contributions, including various scenarios and sensitivities.
Davis Jochim	5/26/2021	0.5	Prepare revised schedule, re: tracker of restricted account statements in our possession.
Ryan Walsh	5/26/2021	0.7	Continue to document restricted account overview, available documents, and other commentary re: TCC interrogatory requests; review of gift annuity agreements and documentation re: the same.
Ryan Walsh	5/26/2021	2.3	Continue to document restricted account overview, available documents, and other commentary re: TCC interrogatory requests.
Ryan Walsh	5/26/2021	0.7	Working session with A&M (Binggeli) to discuss various scenarios and counter-proposals and model the same.
Brian Whittman	5/27/2021	8.0	Attend full day in person mediation sessions with debtors, TCC, Coalition, AHCLC, and insurers (10 hour day billed at 8 hours).
Carl Binggeli	5/27/2021	1.0	Participate in working session with W&C (Tiedemann, Thomas, Hammond) and A&M (Walsh) to work through TCC interrogatories and discovery requests.
Carl Binggeli	5/27/2021	0.3	Call with A&M (Walsh) re: update and next steps for TCC discovery and interrogatory support.
Davis Jochim	5/27/2021	0.9	Prepare staging on Box, re: restricted account investment statements to share during litigation.
Davis Jochim	5/27/2021	1.4	Prepare schedule, re: monthly disbursements out of the LC Unemployment Account from 2014 to present.
Ryan Walsh	5/27/2021	1.3	Review of bank / investment statements and other documentation re: TCC interiorizes; assemble supporting schedules re: the same.
Ryan Walsh	5/27/2021	1.0	Working session with W&C (Tiedemann, Thomas, Hammond) and A&M (Binggeli) to work through TCC interrogatories and discovery requests.
Ryan Walsh	5/27/2021	0.3	Call with A&M (Binggeli) re: update and next steps for TCC discovery and interrogatory support.
Ryan Walsh	5/27/2021	1.7	Review of historical Treasurer's reports re: lowest intermediate balance support for TCC interrogatory and discovery requests; review of Commingled Endowment Statements and investment fund reports re: the same.

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Litigation

Professional	Date	Hours	Activity
Ryan Walsh	5/27/2021	0.3	Call with W&C (Tiedemann) re: support and potential witnesses for Commingled Endowment for TCC .
Brian Whittman	5/28/2021	0.1	Call with M. Andolina (W&C) re mediation next steps.
Carl Binggeli	5/28/2021	0.9	Review and comment on latest draft of restricted asset supporting document analysis.
Ryan Walsh	5/28/2021	1.1	Continued review of historical Treasurer's reports re: lowest intermediate balance support for TCC interrogatory and discovery requests; review of Commingled Endowment Statements and investment fund reports re: the same.
Brian Whittman	5/29/2021	0.3	Review correspondence from M. Atkinson on BSA trust contribution.
Carl Binggeli	5/30/2021	0.7	Review and comment on latest counter-proposal from plaintiffs.
Ryan Walsh	5/30/2021	1.2	Continued review of historical Treasurer's reports re: lowest intermediate balance support for TCC interrogatory and discovery requests; review of Commingled Endowment Statements and investment fund reports re: the same.
Carl Binggeli	5/31/2021	0.4	Review funds flow cash schematic and provide comments for potential use in response to TCC interrogatories.
Carl Binggeli	5/31/2021	0.9	Participate in mediation session with mediators, AHCLC, W&C (Lauria, Andolina, Linder, others) and A&M (Whittman).
Carl Binggeli	5/31/2021	0.7	Review and comment on Debtor potential responses to Coalition counter-proposals.
Ryan Walsh	5/31/2021	2.1	Review of draft interrogatory response, including proposed edits; updates to cash schematic re: the same.
Ryan Walsh	5/31/2021	0.9	Continue review of / edits to draft interrogatory response; review exhibits re: the same.
Subtotal		194.5	

MOR

Professional	Date	Hours	Activity
Davis Jochim	5/25/2021	2.1	Prepare MOR schedule, re: pro fee payments.
Davis Jochim	5/25/2021	0.6	Prepare MOR schedule, re: cash flow activity.
Ryan Walsh	5/28/2021	2.1	Review of April 2021 monthly operating report; review schedule of cash receipts and disbursements and schedule of professional fees; detailed review of accounts receivable rollforward details; review of trial balance and Greybook financials re: the same.

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Exhibit D**MOR**

Professional	Date	Hours	Activity
Subtotal		4.8	

Motions/Orders

Professional	Date	Hours	Activity
Brian Whittman	5/10/2021	0.2	Review Century fee motion.
Carl Binggeli	5/14/2021	0.6	Review and comment on draft of updated Proposed Order re: Payment of Interim Professional Fees.
Brian Whittman	5/15/2021	0.5	Review draft declaration in support of exclusivity.
Brian Whittman	5/15/2021	0.6	Review draft response to coalition/fcr exclusivity objection.
Brian Whittman	5/16/2021	0.4	Review updates on exclusivity reply.
Carl Binggeli	5/18/2021	0.5	Review prior filed 365(d)(4) motion/stipulations and continue planning for obtaining further extensions/stipulations.
Ryan Walsh	5/20/2021	0.8	Review of April 2021 detailed receipts / disbursements from local councils and intercompany transactions re: Shared Services Order reporting; review of trial balance re: the same.
Carl Binggeli	5/24/2021	0.3	Call with W&C (Ferrier) to discuss various details for drafting property sale motion and next steps.
Carl Binggeli	5/24/2021	0.6	Further assist W&C (Ferrier) with various open data points re: property sale motion (0.5); call with Debtor (Gilliam) re: the same.
Carl Binggeli	5/25/2021	0.5	Review and comment on draft motion to sell Scouting U building.
Davis Jochim	5/25/2021	0.4	Prepare reporting file, re: wages motion reporting.
Carl Binggeli	5/27/2021	0.7	Review and comment on updated draft of property sale motion.
Ryan Walsh	5/28/2021	0.4	Review prepetition payments made on a post-petition basis for payment tracking by Order; review of April 2021 Wages Order reporting.
Subtotal		6.5	

Plan DS

Professional	Date	Hours	Activity
Carl Binggeli	5/2/2021	0.7	Call with A&M (Deters) re: case updates and liquidation analysis scenario questions.
Tim Deters	5/2/2021	0.7	Call with A&M (Binggeli) re: case updates and liquidation analysis scenario questions.

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Plan DS

Professional	Date	Hours	Activity
Tim Deters	5/2/2021	2.2	Prepare draft for updated scenario analysis.
Carl Binggeli	5/3/2021	0.5	Continue reviewing various scenarios/sensitivities re: liquidation analysis.
Carl Binggeli	5/3/2021	0.2	Call with A&M (Deters) re: liquidation analysis work plan and other items.
Carl Binggeli	5/3/2021	0.2	Follow-up call with A&M (Deters) re: liquidation analysis work plan and other items.
Tim Deters	5/3/2021	0.8	Prepare open items list for February update to liquidation model.
Tim Deters	5/3/2021	2.2	Continue to update liquidation model for February balance sheets - national entities.
Tim Deters	5/3/2021	0.2	Call with A&M (Binggeli) re: liquidation analysis work plan and other items.
Tim Deters	5/3/2021	0.9	Update open items list for liquidation analysis; coordinate follow up for data and requests.
Tim Deters	5/3/2021	1.6	Update model for February intercompany eliminations.
Tim Deters	5/3/2021	2.4	Continue to update liquidation model for February balance sheets - national entities.
Tim Deters	5/3/2021	0.2	Follow-up call with A&M (Binggeli) re: liquidation analysis work plan and other items.
Tim Deters	5/3/2021	0.9	Quality review all model updates re: February update.
Tim Deters	5/3/2021	1.4	Update liquidation model for February balance sheets - national entities.
Carl Binggeli	5/4/2021	0.4	Call with A&M (Walsh) re: NRF's proposed comments on the Disclosure Statement; discussion on treatment debt balances re: the same.
Carl Binggeli	5/4/2021	0.5	Review JPM comments to amended DS.
Ryan Walsh	5/4/2021	0.9	Analysis of pre-emergence estimated assets and liabilities re: liquidation analysis support; review of cash flow forecast and restricted vs. unrestricted balances re: the same.
Ryan Walsh	5/4/2021	1.2	Begin to assemble schedules for the Disclosure Statement exhibits for Global Resolution and Toggle Plan scenarios.
Ryan Walsh	5/4/2021	0.4	Call with A&M (Binggeli) re: NRF's proposed comments on the Disclosure Statement; discussion on treatment debt balances re: the same.
Ryan Walsh	5/4/2021	0.7	Review of NRF's proposed comments to the Disclosure Statement; review of debt balances and recovery percentages re: the same .
Tim Deters	5/4/2021	0.7	Quality review updates from business plan output.

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Plan DS

Professional	Date	Hours	Activity
Tim Deters	5/4/2021	1.6	Review impacts to LC liquidation analysis based on updates to national entities for February balance sheets.
Tim Deters	5/4/2021	2.7	Update liquidation model for changes to business plan pre-transaction balance sheet at conversion date.
Tim Deters	5/4/2021	1.8	Continue to update liquidation model for February balance sheets - debtor fixed assets.
Tim Deters	5/4/2021	0.3	Review updates to business plan pre-transaction balance sheet.
Tim Deters	5/4/2021	1.3	Review fixed assets proceeds at summary output based on February updates; assess impacts to abuse recoveries.
Brian Whittman	5/5/2021	0.9	Review updates to liquidation analysis.
Carl Binggeli	5/5/2021	0.4	Further review of JPM comments to amended DS and provide feedback re: the same.
Ryan Walsh	5/5/2021	2.2	Continue to assemble schedules for the Disclosure Statement exhibits for Global Resolution and Toggle Plan scenarios; begin to work on updated commentary in the financial projections exhibit re: the same.
Ryan Walsh	5/5/2021	1.8	Continue to assemble schedules for the Disclosure Statement exhibits for Global Resolution and Toggle Plan scenarios; update to commentary re: the same; comparison to prior versions.
Tim Deters	5/5/2021	2.1	Continue to update disclosure statement appendix for liquidation analysis based on February updates.
Tim Deters	5/5/2021	0.8	Read through all updates and perform quality review of updated disclosure statement for liquidation analysis.
Tim Deters	5/5/2021	1.0	Prepare updates to disclosure statement appendix for liquidation analysis based on February updates.
Tim Deters	5/5/2021	3.0	Draft new scenarios on local council liquidation analysis re: changes to certain claims classes; summarize output for internal distribution.
Tim Deters	5/5/2021	1.2	Continue to draft new scenarios on local council liquidation analysis re: changes to certain claims classes; summarize output for internal distribution.
Tim Deters	5/5/2021	0.5	Update liquidation model for February national entity AR detail.
Tim Deters	5/6/2021	0.8	Draft email with summary takeaways re: updated disclosure statement appendix on liquidation analysis.
Tim Deters	5/6/2021	1.8	Update liquidation analysis for new scenarios re: treatment of certain claims classes for LCs.
Brian Whittman	5/7/2021	1.0	Call with W&C (Lauria, Andolina, Linder, Baccash, others) and A&M (Binggeli) to discuss DS objections and responses thereto.
Brian Whittman	5/7/2021	1.6	Working session with A&M (Binggeli, Deters) re: potential scenarios and updates to LC liquidation analysis.

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Plan DS

Professional	Date	Hours	Activity
Carl Binggeli	5/7/2021	0.6	Review summary of DS objections in preparation for upcoming meeting re: the same.
Carl Binggeli	5/7/2021	1.0	Call with W&C (Lauria, Andolina, Linder, Baccash, others) and A&M (Whittman) to discuss DS objections and responses thereto.
Carl Binggeli	5/7/2021	1.6	Working session with A&M (Whittman, Deters) re: potential scenarios and updates to LC liquidation analysis.
Tim Deters	5/7/2021	1.0	Review plan filing for trust distribution procedures and document impacts on new scenario analysis.
Tim Deters	5/7/2021	1.0	Participate in portion of working session with A&M (Whittman, Binggeli) re: potential scenarios and updates to LC liquidation analysis.
Brian Whittman	5/8/2021	1.0	Call with W&C (Lauria, Andolina, Linder, Baccash, others) and A&M (Binggeli) to continue discussing DS objections and responses thereto.
Carl Binggeli	5/8/2021	1.0	Call with W&C (Lauria, Andolina, Linder, Baccash, others) and A&M (Whittman) to continue discussing DS objections and responses thereto.
Tim Deters	5/8/2021	1.0	Read email correspondence re: disclosure statement work stream and White & Case updates for objection responses.
Brian Whittman	5/9/2021	1.3	Review updated draft liquidation analysis write-up (.9); correspondence with M. Linder (W&C) re same (.1); outline matrix of local councils re same (.3).
Tim Deters	5/9/2021	1.3	Review White & Case review comments to draft disclosure statement appendix; draft work plan to address edits.
Tim Deters	5/9/2021	1.0	Review TDP points scale for abuse claims, assess impacts on modeling for liquidation scenarios.
Tim Deters	5/9/2021	0.8	Read email correspondence re: liquidation analysis DS schedule and updates to scenarios.
Brian Whittman	5/10/2021	0.4	Review W&C comments on liquidation analysis.
Brian Whittman	5/10/2021	0.4	Review draft restructuring support agreement.
Brian Whittman	5/10/2021	0.2	Call with J. Lauria (W&C) re plan issues.
Carl Binggeli	5/10/2021	0.3	Review updated comments from W&C (Linder) on liquidation analysis and DS exhibit.
Carl Binggeli	5/10/2021	0.9	Working session with A&M (Deters) to work through various LC liquidation analysis scenarios.
Carl Binggeli	5/10/2021	0.3	Call with A&M (Deters) re: claims value assumptions in local council liquidation analysis.
Davis Jochim	5/10/2021	0.7	Prepare draft DS exhibit, re: consolidated LC balance sheet as of 2/28.

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Plan DS

Professional	Date	Hours	Activity
Tim Deters	5/10/2021	0.8	Update liquidation analysis disclosure statement write-up for W&C comments; review other comments.
Tim Deters	5/10/2021	0.8	Quality review LC abuse claims and recoveries based on points scale; distribute analysis internally.
Tim Deters	5/10/2021	2.2	Prepare liquidation analysis summary matrix for various scenarios.
Tim Deters	5/10/2021	0.9	Quality review of scenario matrix; distribute internally for review.
Tim Deters	5/10/2021	2.1	Update scenario matrix re: liquidation analysis for internal comments; re-distribute updates.
Tim Deters	5/10/2021	0.6	Review additional W&C comments on draft liquidation disclosure statement write-up.
Tim Deters	5/10/2021	0.9	Working session with A&M (Binggeli) to work through various LC liquidation analysis scenarios.
Tim Deters	5/10/2021	0.3	Call with A&M (Binggeli) re: claims value assumptions in local council liquidation analysis.
Tim Deters	5/10/2021	2.3	Draft abuse claims and recoveries analysis based on TDP points scaling and tangential scenarios.
Brian Whittman	5/11/2021	0.6	Review additional liquidation analysis updates.
Brian Whittman	5/11/2021	0.4	Review additional disclosure statement exhibit on local council properties.
Brian Whittman	5/11/2021	0.1	Call with M. Andolina (W&C) re plan negotiations.
Brian Whittman	5/11/2021	0.1	Call with J. Lauria (W&C) re plan issues.
Carl Binggeli	5/11/2021	0.8	Review and edit DS exhibits re: LC property valuations and LC balance sheets for approval.
Davis Jochim	5/11/2021	0.9	Prepare revised draft DS exhibit following comments, re: consolidated LC balance sheet as of 2/28.
Ryan Walsh	5/11/2021	0.7	Initial review of TCC, FCR, and Coalition objections to the POR and Disclosure Statement.
Tim Deters	5/11/2021	0.8	Update DS charts for comments from W&C; distribute updated drafts internally.
Tim Deters	5/11/2021	1.6	Review updates to liquidation analysis disclosure statement write ups as well as W&C comments.
Tim Deters	5/11/2021	2.0	Read TCC and other objections to disclosure statement and plan filings.
Tim Deters	5/11/2021	0.7	Review email correspondence re: TDP claims points and impacts on liquidation analysis assumptions.
Carl Binggeli	5/12/2021	0.9	Review and further edit DS exhibits re: LC property valuations and LC balance sheets for approval.
Carl Binggeli	5/12/2021	0.4	Continue reviewing DS objections and strategize responses.

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Professional	Date	Hours	Activity
Tim Deters	5/12/2021	2.1	Review email correspondence and objection trackers from W&C; add comments/questions and draft work plan to address.
Tim Deters	5/12/2021	2.4	Read TCC objections to liquidation analysis, prepare summary comments and potential responses.
Brian Whittman	5/13/2021	0.2	Call with J. Lauria (W&C) re plan issues.
Brian Whittman	5/13/2021	0.6	Follow-up call with A&M (Binggeli) re: responses to various DS objections and updates on negotiations.
Brian Whittman	5/13/2021	0.8	Attend portion of call with A&M (Binggeli, Walsh, Deters) and W&C (Linder, Boone, etc.) re: objections to disclosure statement filings and possible responses.
Brian Whittman	5/13/2021	0.3	Follow-up call with A&M (Binggeli) re: open items for DS exhibits.
Carl Binggeli	5/13/2021	1.0	Call with A&M (Whittman, Walsh, Deters) and W&C (Linder, Boone, etc.) re: objections to disclosure statement filings and possible responses.
Carl Binggeli	5/13/2021	0.6	Follow-up call with A&M (Whittman) re: responses to various DS objections and updates on negotiations.
Carl Binggeli	5/13/2021	0.2	Call with A&M (Walsh) to discuss comments/edits to identified property schedule for inclusion in DS.
Carl Binggeli	5/13/2021	0.3	Follow-up call with A&M (Whittman) re: open items for DS exhibits.
Carl Binggeli	5/13/2021	0.6	Make additional edits to DS exhibits re: LC property valuations and LC balance sheets (0.5); send to W&C (Linder, Lauria) for review and comment (0.1).
Carl Binggeli	5/13/2021	0.3	Call with A&M (Deters) re: responses to various DS objections.
Ryan Walsh	5/13/2021	0.7	Attend portion of call with A&M (Binggeli, Whittman, Deters) and W&C (Linder, Boone, etc.) re: objections to disclosure statement filings and possible responses.
Tim Deters	5/13/2021	0.7	Review notes from call with W&C re: responses to objections on DS; update liquidation analysis.
Tim Deters	5/13/2021	1.0	Call with A&M (Binggeli, Walsh, Whittman) and W&C (Linder, Boone, etc.) re: objections to disclosure statement filings and possible responses.
Tim Deters	5/13/2021	1.4	Review redline of draft 3rd amended plan and DS; note open items re: liquidation analysis and draft work plan to close out items and respond to comments.
Tim Deters	5/13/2021	1.1	Draft responses to DS objections and add updated language within liquidation analysis write-up.
Tim Deters	5/13/2021	0.3	Call with A&M (Binggeli) re: responses to various DS objections.
Tim Deters	5/13/2021	0.8	Review trust cost and claims processing data from US Chamber of Commerce article; update liquidation model accordingly.

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Professional	Date	Hours	Activity
Brian Whittman	5/14/2021	1.0	Call with W&C (Kurtz, Hammond, Tiedemann) and A&M (Binggeli, Walsh) re: support for feasibility of the plan.
Brian Whittman	5/14/2021	0.7	Continue review of liquidation analysis.
Brian Whittman	5/14/2021	0.5	Call with J. Lauria (W&C) re plan issues.
Brian Whittman	5/14/2021	0.5	Call with A&M (Binggeli, Deters) re: updates to model for BSA reversionary interest from LCs.
Brian Whittman	5/14/2021	0.2	Call with A&M (Deters) re: updates to LC liquidation analysis.
Carl Binggeli	5/14/2021	0.3	Call with A&M (Deters) re: updates to liquidation model.
Carl Binggeli	5/14/2021	0.3	Call with A&M (Jochim), re: LC financial exhibit for the disclosure statement.
Carl Binggeli	5/14/2021	0.5	Call with A&M (Whittman, Deters) re: updates to model for BSA reversionary interest from LCs.
Carl Binggeli	5/14/2021	1.0	Review and make multiple edits to DS exhibits re: LC property valuations and LC balance sheets (0.7); various e-mails with W&C (Linder, Lauria) re: the same (0.3).
Carl Binggeli	5/14/2021	1.0	Call with W&C (Kurtz, Hammond, Tiedemann) and A&M (Whittman, Walsh) to discuss and plan for defending plan feasibility.
Carl Binggeli	5/14/2021	0.5	Call with A&M (Walsh) re: update and next steps for POR / Disclosure Statement related materials.
Davis Jochim	5/14/2021	0.3	Call with A&M (Binggeli), re: LC financial exhibit for the disclosure statement.
Davis Jochim	5/14/2021	0.4	Prepare revised LC balance sheet exhibit, re: disclosure statement draft.
Ryan Walsh	5/14/2021	0.5	Call with A&M (Binggeli) re: update and next steps for POR / Disclosure Statement related materials.
Ryan Walsh	5/14/2021	1.0	Call with W&C (Kurtz, Hammond, Tiedemann) and A&M (Whittman, Binggeli) re: support for feasibility of the plan.
Tim Deters	5/14/2021	2.3	Update local council liquidation analysis for February balance sheets; review summary LC output and draft variance analysis.
Tim Deters	5/14/2021	0.5	Prepare responses to TCC objections in liquidation write-up.
Tim Deters	5/14/2021	0.5	Call with A&M (Whittman, Binggeli) re: updates to model for BSA reversionary interest from LCs.
Tim Deters	5/14/2021	0.7	Review updated LC property valuation detail and summarize for LC liquidation analysis.
Tim Deters	5/14/2021	0.2	Call with A&M (Whittman) re: updates to LC liquidation analysis.
Tim Deters	5/14/2021	0.9	Draft updates to liquidation model for changes discussed on A&M call re: BSA reversionary interest in LCs.

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Professional	Date	Hours	Activity
Tim Deters	5/14/2021	0.3	Call with A&M (Binggeli) re: updates to liquidation model.
Tim Deters	5/14/2021	0.3	Prepare updates to debtor liquidation analysis - restricted investments.
Tim Deters	5/14/2021	1.2	Review comments from W&C re: disclosure statement liquidation exhibit.
Tim Deters	5/14/2021	0.8	Draft email with responses to liquidation analysis write-up comments, variance analysis on LC analysis, and distribute updates internally for review.
Tim Deters	5/14/2021	2.0	Draft updated to liquidation model (0.8); update liquidation analysis write-up for updates to output summaries (1.2).
Brian Whittman	5/15/2021	0.3	Review draft response to objection on plan litigation process.
Brian Whittman	5/15/2021	0.3	Call with C. Binggeli (A&M) to review additional open items for revised DS filing.
Brian Whittman	5/15/2021	0.8	Call with W&C (Lauria, Linder) and PSZJ (Stang, Lucas, others), BRG (Babcock), and A&M (Binggeli) re disclosure statement objections.
Brian Whittman	5/15/2021	0.3	Review additional changes to liquidation analysis.
Brian Whittman	5/15/2021	0.3	Correspondence with J. Lauria (W&C) re disclosure statement issues.
Brian Whittman	5/15/2021	0.3	Call with C. Binggeli (A&M) to review open items for revised DS filing.
Carl Binggeli	5/15/2021	0.8	Call with W&C (Lauria, Linder) and PSZJ (Stang, Lucas, others), BRG (Babcock), and A&M (Whittman) re disclosure statement objections.
Carl Binggeli	5/15/2021	0.3	Call with A&M (Whittman) to review additional open items for revised DS filing.
Carl Binggeli	5/15/2021	0.7	Continue editing various charts/schedules for use in DS.
Carl Binggeli	5/15/2021	0.2	Call with W&C (Baccash) re: edits to amended DS.
Carl Binggeli	5/15/2021	0.9	Continue editing latest drafts of amended DS and liquidation analysis exhibit to DS.
Carl Binggeli	5/15/2021	0.8	Continue preparing responses to TCC objections to POR and DS.
Carl Binggeli	5/15/2021	0.9	Review comment on and edit latest draft of liquidation analysis exhibit to DS.
Carl Binggeli	5/15/2021	0.4	Live working session with A&M (Deters) re: disclosure statement charts and claims recoveries.
Carl Binggeli	5/15/2021	0.4	Call with A&M (Walsh, Deters) and White & Case (Boone, Baccash) re: disclosure statement objections.
Carl Binggeli	5/15/2021	0.8	Call with A&M (Walsh, Deters) re: follow on call to disclosure statement objections and responses.

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*Exhibit D***Plan DS**

Professional	Date	Hours	Activity
Carl Binggeli	5/15/2021	0.5	Working sessions with A&M (Walsh) re: support for objections to the plan and incorporation of related materials into the amended DS.
Carl Binggeli	5/15/2021	0.3	Call with A&M (Whittman) to discuss various open items to amended DS.
Ryan Walsh	5/15/2021	0.4	Call with A&M (Binggeli, Deters) and White & Case (Boone, Baccash) re: disclosure statement objections.
Ryan Walsh	5/15/2021	0.8	Call with A&M (Binggeli, Deters) re: follow on call to disclosure statement objections and responses.
Ryan Walsh	5/15/2021	0.5	Review of latest draft of Disclosure Statement; review of changes to prior document; review financial projections re: the same.
Ryan Walsh	5/15/2021	0.5	Working sessions with A&M (Binggeli) re: support for objections to the plan and incorporation of related materials into the amended DS.
Ryan Walsh	5/15/2021	0.5	Cash flow forecast sensitivity analysis re: support for objections to the POR.
Tim Deters	5/15/2021	1.1	Draft summary schedule of properties for BSA in response to disclosure statement objections.
Tim Deters	5/15/2021	0.6	Extract DS recovery charts from draft and update chart language for new recoveries; distribute internally.
Tim Deters	5/15/2021	1.0	Respond to email correspondence re: updated draft liquidation write-up and internal review comments/questions.
Tim Deters	5/15/2021	0.4	Call with A&M (Walsh, Binggeli) and White & Case (Boone, Baccash) re: disclosure statement objections.
Tim Deters	5/15/2021	0.6	Attend portion of call with A&M (Walsh, Binggeli) re: follow on call to disclosure statement objections and responses.
Tim Deters	5/15/2021	0.4	Live working session with A&M (Binggeli) re: disclosure statement charts and claims recoveries.
Tim Deters	5/15/2021	0.4	Draft language for claims recovery chart with LC contributions and claims.
Brian Whittman	5/16/2021	0.4	Review final version of response to scheduling.
Brian Whittman	5/16/2021	0.9	Review draft of DS objection reply.
Brian Whittman	5/16/2021	1.0	Call with BR (Molton, Goodman) and W&C (Lauria, Andolina, others) re plan negotiations.
Brian Whittman	5/16/2021	0.8	Review final exhibits for disclosure statement.
Brian Whittman	5/16/2021	0.3	Planning call with W&C (Lauria, Linder, others) re DS filing.
Brian Whittman	5/16/2021	0.2	Call with A&M (Binggeli) to review additional open items for revised DS filing.
Brian Whittman	5/16/2021	0.4	Review draft amendments to Disclosure Statement.

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Professional	Date	Hours	Activity
Brian Whittman	5/16/2021	0.6	Review final updates to liquidation analysis for filing.
Carl Binggeli	5/16/2021	1.5	Continue preparing responses to TCC objections to POR and DS.
Carl Binggeli	5/16/2021	0.8	Continue preparing responses to TCC objections to POR and DS.
Carl Binggeli	5/16/2021	0.7	Continue editing various charts/schedules for use in DS.
Carl Binggeli	5/16/2021	0.7	Final read through and edits to amended DS and associated exhibits.
Carl Binggeli	5/16/2021	0.7	Working session with A&M (Walsh) re: edits to financial projections exhibit to amended DS.
Carl Binggeli	5/16/2021	0.6	Continue editing various charts/schedules for use in DS.
Carl Binggeli	5/16/2021	0.2	Call with A&M (Whittman) to review additional open items for revised DS filing.
Carl Binggeli	5/16/2021	0.7	Participate in teleconference with WLRK (Mason, Levy, Mayer), A&M (Whittman) and W&C (Andolina, Linder) re: case and negotiation updates, including discussing details of upcoming filings.
Carl Binggeli	5/16/2021	0.1	Call with W&C (Boone) re: open items for revised DS filing.
Ryan Walsh	5/16/2021	0.7	Working session with A&M (Binggeli) re: edits to financial projections exhibit to amended DS.
Ryan Walsh	5/16/2021	1.8	Review of financial projections; support for objections, including membership and high adventure bases forecasts.
Ryan Walsh	5/16/2021	0.4	Review of draft Omnibus reply re: support for creditor objections.
Tim Deters	5/17/2021	1.2	Read final amended DS and plan, as filed, and note any other impacts on liquidation work streams.
Tim Deters	5/17/2021	0.8	Prepare work plan for liquidation analysis support binder.
Tim Deters	5/17/2021	0.4	Read email correspondence re: next steps for liquidation analysis work stream and support for model and assumptions.
Tim Deters	5/17/2021	1.2	Review final comments to DS and note final updates to liquidation analysis exhibits prior to filing.
Tim Deters	5/17/2021	1.8	Prepare draft support binder for liquidation analysis.
Brian Whittman	5/18/2021	0.2	Draft additional disclosure to resolve UST objection on liquidation analysis.
Brian Whittman	5/18/2021	0.3	Participate in portion of call with W&C (Linder, others) and UST (Buchbinder, others) re DS objection.
Carl Binggeli	5/18/2021	0.1	Call with A&M (Deters) re: TCC requests and disclosure statement hearing.
Carl Binggeli	5/18/2021	0.5	Call with A&M (Deters) re: liquidation analysis next steps and response to UST question.

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*Exhibit D***Plan DS**

Professional	Date	Hours	Activity
Tim Deters	5/18/2021	0.5	Call with A&M (Binggeli) re: liquidation analysis next steps and response to UST question.
Tim Deters	5/18/2021	1.6	Prepare Microsoft Excel workbook and schedules in response to TCC requests re: liquidation analysis DS exhibits.
Tim Deters	5/18/2021	0.1	Call with A&M (Binggeli) re: TCC requests and disclosure statement hearing.
Tim Deters	5/18/2021	0.8	Review work plan for next steps re: liquidation analysis.
Tim Deters	5/18/2021	1.8	Read final DS filing and responses to objections.
Tim Deters	5/18/2021	0.3	Review agenda for DS hearing on 5/19.
Tim Deters	5/18/2021	1.3	Review other TCC and UST comments on the DS and plan amendments.
Tim Deters	5/18/2021	0.8	Prepare liquidation model version for what was filed in amended DS on 5/16, circulate internally.
Tim Deters	5/18/2021	0.4	Review UST comments and requests re: liquidation analysis exhibit.
Tim Deters	5/18/2021	0.3	Combine TCC responses into workbook and distribute internally for review.
Lewis Kordupel	5/19/2021	1.8	Assist with updating the liquidation analysis model with respect to local council financials.
Tim Deters	5/19/2021	1.8	Review counter arguments to liquidation analysis and best interest test as part of hearing.
Brian Whittman	5/20/2021	1.0	Call with W&C (Lauria, Andolina, Linder) MNAT (Abbot), H&B (Martin, Azer), A&M (Binggeli) re case strategy.
Brian Whittman	5/20/2021	0.5	Call with C. Binggeli (A&M) re next steps from court hearing.
Brian Whittman	5/20/2021	0.2	Review questions from UST.
Carl Binggeli	5/20/2021	0.5	Call with A&M (Whittman) re next steps from court hearing.
Carl Binggeli	5/20/2021	1.0	Call with W&C (Lauria, Andolina, Linder) MNAT (Abbot), H&B (Martin, Azer), A&M (Whittman) re case strategy.
Brian Whittman	5/21/2021	0.1	Call with J. Lauria (W&C) re negotiations.
Tim Deters	5/21/2021	1.5	Draft updates to liquidation support binder.
Tim Deters	5/21/2021	0.5	Draft follow up email correspondence re: expert report examples for liquidation analysis.
Tim Deters	5/24/2021	0.7	Review recent docket filings re: hearing summaries and objections to plan and disclosure statement.
Tim Deters	5/24/2021	2.2	Draft updates to liquidation analysis support binder (related non-debtor asset support).

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Professional	Date	Hours	Activity
Tim Deters	5/24/2021	1.4	Review BSA proposals to coalition and TCC, assess impacts to liquidation analysis, note open questions.
Tim Deters	5/24/2021	0.8	Quality review of support binder progress and all updates.
Brian Whittman	5/25/2021	0.7	Participate in teleconference with WLRK (Mason, Levy, Mayer), A&M (Binggeli) and W&C (Lauria, Andolina, Linder) re: case and negotiation updates.
Carl Binggeli	5/25/2021	0.7	Participate in teleconference with WLRK (Mason, Levy, Mayer), A&M (Whittman) and W&C (Lauria, Andolina, Linder) re: case and negotiation updates.
Tim Deters	5/25/2021	2.1	Prepare updates to liquidation analysis support binder (related non-debtor liquidation costs support).
Tim Deters	5/26/2021	1.5	Prepare updates to liquidation analysis support binder (related non-debtor liquidation costs and claims recovery support).
Tim Deters	5/26/2021	0.8	Quality review of support binder - related non-debtors.
Tim Deters	5/26/2021	1.3	Continue updates to liquidation analysis support binder (related non-debtor liquidation costs and claims recovery support).
Tim Deters	5/26/2021	0.7	Draft open items list and open questions re: liquidation analysis support binder.
Tim Deters	5/27/2021	0.3	Draft email correspondence summarizing impacts to consolidated liquidation analysis outputs re: potential updates to restricted investment assumptions.
Tim Deters	5/27/2021	0.7	Analyze impact of increasing BSA recoveries on restricted investments in liquidation analysis.
Tim Deters	5/27/2021	1.2	Review corresponding updates to LC liquidation and abuse recoveries if updating restricted investment assumptions.
Tim Deters	5/27/2021	0.8	Quality review updates to support binder based on current status of liquidation analysis model and assumptions.
Brian Whittman	5/28/2021	0.4	Call with A&M (Binggeli, Deters) re: BSA restricted assets in liquidation analysis.
Brian Whittman	5/28/2021	0.9	Call with C. Binggeli (A&M) and A. Hammond (W&C) re restricted asset litigation.
Brian Whittman	5/28/2021	0.7	Working session with A&M (Binggeli, Walsh) re: potential local council trust contribution structures and associated presentation; discussion on updates to financial projections.
Carl Binggeli	5/28/2021	0.7	Working session with A&M (Whittman, Walsh) re: potential local council trust contribution structures and associated presentation; discussion on updates to financial projections.
Carl Binggeli	5/28/2021	0.4	Call with A&M (Whittman, Deters) re: BSA restricted assets in liquidation analysis .
Carl Binggeli	5/28/2021	0.6	Call with A&M (Deters) re: BSA restricted assets in liquidation analysis .

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Professional	Date	Hours	Activity
Carl Binggeli	5/28/2021	0.9	Call with A&M (Whittman) and W&C (Hammond) re restricted asset litigation.
Ryan Walsh	5/28/2021	1.9	Analysis of hypothetical local council trust contributions; analysis of potential note debt service amounts; begin to assemble presentation re: the same.
Ryan Walsh	5/28/2021	0.7	Working session with A&M (Whittman, Binggeli) re: potential local council trust contribution structures and associated presentation; discussion on updates to financial projections.
Tim Deters	5/28/2021	0.6	Call with A&M (Binggeli) re: BSA restricted assets in liquidation analysis.
Tim Deters	5/28/2021	0.4	Call with A&M (Binggeli, Whittman) re: BSA restricted assets in liquidation analysis.
Tim Deters	5/28/2021	0.4	Prepare for internal call re: restricted assets in liquidation analysis.
Tim Deters	5/28/2021	0.8	Review of email correspondence and summary proposals from coalition re: potential negotiation and settlement contributions.
Tim Deters	5/28/2021	0.8	Generate internal analysis based on hypothetical litigation strategies to address BSA restricted asset balances.
Tim Deters	5/28/2021	1.0	Review email correspondence re: commingled endowment and restricted cash and impacts to best interest test litigation.
Tim Deters	5/28/2021	0.3	Draft questions and open items on impacts of coalition requests; document internally.
Carl Binggeli	5/29/2021	0.6	Call with A&M (Walsh, Deters) re: hypothetical local council note, payment structure, and presentation.
Ryan Walsh	5/29/2021	1.4	Continue to assemble presentation on hypothetical local council trust contributions; analysis of local council ability to pay debt service for a potential trust note.
Ryan Walsh	5/29/2021	0.6	Call with A&M (Binggeli, Deters) re: hypothetical local council note, payment structure, and presentation.
Tim Deters	5/29/2021	1.4	Draft management presentation slides to summarize LC payment analysis for potential note and settlement.
Tim Deters	5/29/2021	0.6	Call with A&M (Walsh, Binggeli) re: hypothetical local council note, payment structure, and presentation.
Tim Deters	5/29/2021	1.1	Update LC contribution analysis based on recent internal calls; add updates to interest and term.
Tim Deters	5/29/2021	0.5	Distribute draft slides re: LC payment assumptions and note structure internally via email.
Ryan Walsh	5/30/2021	1.4	Scenario analysis re: different pension contributions, impact on future cash flows, and ability to contribute to a Trust; assemble presentation re: the same .
Ryan Walsh	5/31/2021	1.6	Continue to refine trust settlement structure analysis, including update to presentation.

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Professional	Date	Hours	Activity
Ryan Walsh	5/31/2021	1.9	Trust settlement structure scenario analysis; updates to cash flow forecast re: the same; prepare summary presentation re: the same.
Subtotal		209.0	

Status Meeting

Professional	Date	Hours	Activity
Carl Binggeli	5/3/2021	0.3	Call with A&M (Jochim), re: outstanding items for the week and next steps.
Carl Binggeli	5/3/2021	0.5	Call with A&M (Walsh) re: workstream update and next steps.
Davis Jochim	5/3/2021	0.3	Call with A&M (Binggeli), re: outstanding items for the week and next steps.
Ryan Walsh	5/3/2021	0.5	Call with A&M (Binggeli) re: workstream update and next steps.
Brian Whittman	5/6/2021	0.5	Update call with A&M (Binggeli) re: status of mediation sessions and next steps re: the same.
Carl Binggeli	5/6/2021	0.7	Participate in teleconference with A&M (Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Carl Binggeli	5/6/2021	0.5	Update call with A&M (Whittman) re: status of mediation sessions and next steps re: the same.
Davis Jochim	5/6/2021	0.7	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Kordupel) re: status of the case and workstream updates .
Lewis Kordupel	5/6/2021	0.7	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates .
Ryan Walsh	5/6/2021	0.7	Participate in teleconference with A&M (Binggeli, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Tim Deters	5/6/2021	0.7	Participate in teleconference with A&M (Binggeli, Walsh, Kordupel, Jochim) re: status of the case and workstream updates.
Tim Deters	5/6/2021	0.4	Prepare for internal status meeting re: updates on liquidation analysis.
Brian Whittman	5/7/2021	1.7	Attended BTF meeting.
Carl Binggeli	5/7/2021	0.6	Call with A&M (Walsh) re: case update and workstream next steps.
Ryan Walsh	5/7/2021	0.6	Call with A&M (Binggeli) re: case update and workstream next steps.
Brian Whittman	5/10/2021	0.5	Call with S. McGowan (BSA) W&C (Lauria, Andolina, Linder) and H&B (Martin) re case strategy.

Boy Scouts of America and Delaware BSA, LLC
Time Detail by Activity by Professional
May 1, 2021 through May 31, 2021

Exhibit D

Status Meeting

Professional	Date	Hours	Activity
Carl Binggeli	5/10/2021	0.3	Call with A&M (Jochim), re: outstanding items for the week and next steps.
Davis Jochim	5/10/2021	0.3	Call with A&M (Binggeli), re: outstanding items for the week and next steps.
Brian Whittman	5/11/2021	1.1	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Brian Whittman	5/11/2021	0.6	Call with PJT (Schwarzmann, Singh, Meyerson), JPM (Martin), and A&M (Walsh, Binggeli, Jochim), re: status of the case and mediation update.
Carl Binggeli	5/11/2021	0.5	Call with A&M (Walsh) re: cash flow forecast, financial projections for the Disclosure Statement and case update.
Carl Binggeli	5/11/2021	0.6	Call with PJT (Schwarzmann, Singh, Meyerson), JPM (Martin), and A&M (Whittman, Walsh, Jochim), re: status of the case and mediation update.
Carl Binggeli	5/11/2021	1.1	Participate in teleconference with A&M (Whittman, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Davis Jochim	5/11/2021	1.1	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Kordupel) re: status of the case and workstream updates .
Davis Jochim	5/11/2021	0.6	Call with PJT (Schwarzmann, Singh, Meyerson), JPM (Martin), and A&M (Whittman, Binggeli, Walsh), re: status of the case and mediation update.
Ryan Walsh	5/11/2021	0.6	Call with PJT (Schwarzmann, Singh, Meyerson), JPM (Martin), and A&M (Whittman, Binggeli, Jochim), re: status of the case and mediation update.
Ryan Walsh	5/11/2021	1.1	Participate in teleconference with A&M (Whittman, Binggeli, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Ryan Walsh	5/11/2021	0.5	Call with A&M (Binggeli) re: cash flow forecast, financial projections for the Disclosure Statement and case update.
Tim Deters	5/11/2021	1.1	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Kordupel, Jochim) re: status of the case and workstream updates.
Tim Deters	5/11/2021	0.5	Prepare for internal status call re: liquidation analysis updates and questions on objections filed.
Brian Whittman	5/12/2021	0.9	Call with S. McGowan (BSA) W&C (Lauria, Andolina, Linder) and H&B (Martin) re case strategy.
Brian Whittman	5/12/2021	0.7	Draft executive summary for BTF presentation.
Carl Binggeli	5/12/2021	0.2	Call with A&M (Walsh) re: workstream update and next steps.
Ryan Walsh	5/12/2021	0.2	Call with A&M (Binggeli) re: workstream update and next steps.

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Exhibit D

Status Meeting

Professional	Date	Hours	Activity
Brian Whittman	5/13/2021	0.6	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Brian Whittman	5/13/2021	0.6	Finalize draft presentation to the BTF.
Carl Binggeli	5/13/2021	0.4	Call with A&M (Walsh) re: workstream update and next steps.
Carl Binggeli	5/13/2021	0.6	Participate in teleconference with A&M (Whittman, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Davis Jochim	5/13/2021	0.6	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Kordupel) re: status of the case and workstream updates .
Lewis Kordupel	5/13/2021	0.6	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates.
Ryan Walsh	5/13/2021	0.6	Participate in teleconference with A&M (Whittman, Binggeli, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Ryan Walsh	5/13/2021	0.4	Call with A&M (Binggeli) re: workstream update and next steps.
Ryan Walsh	5/13/2021	0.2	Call with A&M (Binggeli) to discuss comments/edits to identified property schedule for inclusion in DS.
Tim Deters	5/13/2021	0.6	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Kordupel, Jochim) re: status of the case and workstream updates.
Tim Deters	5/13/2021	0.5	Prepare for internal status call re: liquidation analysis updates and questions on objections filed.
Brian Whittman	5/14/2021	1.0	Call with S. McGowan (BSA) W&C (Lauria, Andolina, Linder) and H&B (Martin) re case strategy.
Brian Whittman	5/14/2021	2.4	BSA national executive board meeting.
Brian Whittman	5/15/2021	0.5	Call with J. Lauria (W&C) to review issues from NEC meeting.
Brian Whittman	5/17/2021	0.5	Call with S. McGowan (BSA), W&C (Lauria, Andolina, Linder) and H&B (Martin) re case strategy.
Brian Whittman	5/17/2021	0.3	Call with A&M (Binggeli) re: status updates on various workstreams.
Carl Binggeli	5/17/2021	0.4	Call with A&M (Jochim), re: outstanding items for the week and next steps.
Carl Binggeli	5/17/2021	0.3	Call with A&M (Whittman) re: status updates on various workstreams.
Davis Jochim	5/17/2021	0.4	Call with A&M (Binggeli), re: outstanding items for the week and next steps.
Brian Whittman	5/18/2021	0.6	Participate in portion of teleconference with A&M (Binggeli, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.

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

Status Meeting

Professional	Date	Hours	Activity
Carl Binggeli	5/18/2021	0.8	Participate in teleconference with A&M (Whittman, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Davis Jochim	5/18/2021	0.8	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Kordupel) re: status of the case and workstream updates .
Lewis Kordupel	5/18/2021	0.8	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates .
Ryan Walsh	5/18/2021	0.8	Participate in teleconference with A&M (Whittman, Binggeli, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Tim Deters	5/18/2021	0.6	Participate in portion of teleconference with A&M (Whittman, Binggeli, Walsh, Kordupel, Jochim) re: status of the case and workstream updates.
Tim Deters	5/18/2021	0.5	Prepare for internal status call.
Carl Binggeli	5/20/2021	0.4	Call with A&M (Walsh) re: status update on various workstreams and next steps.
Ryan Walsh	5/20/2021	0.4	Call with A&M (Binggeli) re: status update on various workstreams and next steps.
Brian Whittman	5/21/2021	0.8	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Brian Whittman	5/21/2021	0.3	Call with C. Binggeli (A&M) to review materials for NEC meeting.
Brian Whittman	5/21/2021	0.2	Call with W&C (Linder, others) re negotiation strategy.
Brian Whittman	5/21/2021	0.5	Draft presentation for NEC meeting.
Brian Whittman	5/21/2021	1.6	Attend NEC meeting.
Brian Whittman	5/21/2021	0.7	Part 2 of call with S. McGowan (BSA), W&C (Lauria, Andolina, Linder) and H&B (Martin) re case strategy.
Brian Whittman	5/21/2021	0.6	Call with S. McGowan (BSA), W&C (Lauria, Andolina, Linder) and H&B (Martin) re case strategy.
Carl Binggeli	5/21/2021	0.3	Call with A&M (Walsh) re: case update and workstream next steps.
Carl Binggeli	5/21/2021	0.3	Call with A&M (Whittman) to review materials for NEC meeting.
Carl Binggeli	5/21/2021	0.8	Participate in teleconference with A&M (Whittman, Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates.
Davis Jochim	5/21/2021	0.8	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Kordupel) re: status of the case and workstream updates .

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

Professional	Date	Hours	Activity
Lewis Kordupel	5/21/2021	0.8	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates.
Ryan Walsh	5/21/2021	0.3	Call with A&M (Binggeli) re: case update and workstream next steps.
Ryan Walsh	5/21/2021	0.8	Participate in teleconference with A&M (Whittman, Binggeli, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Tim Deters	5/21/2021	0.8	Participate in teleconference with A&M (Whittman, Binggeli, Walsh, Kordupel, Jochim) re: status of the case and workstream updates.
Tim Deters	5/21/2021	0.4	Prepare for internal status call.
Brian Whittman	5/24/2021	1.0	Call with S. McGowan (BSA), J. Lauria, M. Andolina, M. Linder (W&C), and E. Martin (H&B) re case strategy.
Brian Whittman	5/24/2021	0.4	Review updates to plan related cash flow forecast for board presentation.
Carl Binggeli	5/24/2021	0.2	Call with A&M (Jochim), re: outstanding items for the week and next steps.
Davis Jochim	5/24/2021	0.2	Call with A&M (Binggeli), re: outstanding items for the week and next steps.
Brian Whittman	5/25/2021	0.2	Update materials for NEC presentation.
Brian Whittman	5/25/2021	1.1	Bankruptcy task force meeting.
Brian Whittman	5/25/2021	0.5	National executive committee meeting.
Carl Binggeli	5/27/2021	0.5	Participate in teleconference with A&M (Walsh, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Davis Jochim	5/27/2021	0.5	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Kordupel) re: status of the case and workstream updates .
Lewis Kordupel	5/27/2021	0.5	Participate in teleconference with A&M (Binggeli, Walsh, Deters, Jochim) re: status of the case and workstream updates .
Ryan Walsh	5/27/2021	0.5	Participate in teleconference with A&M (Binggeli, Deters, Kordupel, Jochim) re: status of the case and workstream updates .
Tim Deters	5/27/2021	0.5	Participate in teleconference with A&M (Binggeli, Walsh, Kordupel, Jochim) re: status of the case and workstream updates.
Tim Deters	5/27/2021	0.5	Prepare for internal status call re: liquidation analysis updates.
Subtotal		55.7	

Boy Scouts of America and Delaware BSA, LLC
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Exhibit D

Travel

Professional	Date	Hours	Activity
Brian Whittman	5/3/2021	1.5	Travel to NY for mediation session (half time).
Brian Whittman	5/6/2021	1.5	Return travel from NY for mediation session (half time).
Brian Whittman	5/17/2021	2.0	Travel to Miami (half time).
Brian Whittman	5/20/2021	2.0	Travel back from Miami (half time).
Subtotal		7.0	

Vendor Management

Professional	Date	Hours	Activity
Carl Binggeli	5/4/2021	0.6	Assist Debtor (O'Neill) with Philmont vendor issue.
Carl Binggeli	5/5/2021	0.6	Work with Debtor (Nester) re: various vendor inquiries.
Ryan Walsh	5/5/2021	0.2	Assist Debtor with vendor inquiries, including review of invoices re: the same.
Carl Binggeli	5/24/2021	0.5	Work with Debtor (Johnson) to resolve Sea Base vendor request.
Subtotal		1.9	

Grand Total 1,030.5

Exhibit E

Summary of Expense Detail by Category

Exhibit E

***Boy Scouts of America and Delaware BSA, LLC
Summary of Expense Detail by Category
May 1, 2021 through May 31, 2021***

<i>Expense Category</i>		<i>Sum of Expenses</i>
Airfare		\$811.45
Lodging		\$2,046.21
Meals		\$106.91
Miscellaneous		\$885.73
Transportation		\$626.50
<i>Total</i>		\$4,476.80

Exhibit F

Expense Detail by Category Professional

Exhibit F

***Boy Scouts of America and Delaware BSA, LLC
Expense Detail by Category
May 1, 2021 through May 31, 2021***

Airfare

Professional/Service	Date	Expense	Expense Description
Brian Whittman	5/16/2021	\$219.03	Airfare one-way coach Miami/Chicago (5/20/2021).
Brian Whittman	5/22/2021	\$186.40	Airfare one-way coach Chicago/New York (5/25/2021).
Brian Whittman	5/24/2021	\$406.02	Airfare one-way coach New York/Chicago (5/28/2021).
Expense Category Total		\$811.45	

Lodging

Professional/Service	Date	Expense	Expense Description
Brian Whittman	5/5/2021	\$546.27	Hotel in New York - 3 nights.
Brian Whittman	5/19/2021	\$871.23	Hotel in Miami - 3 nights.
Brian Whittman	5/27/2021	\$628.71	Hotel in New York - 3 nights.
Expense Category Total		\$2,046.21	

Meals

Professional/Service	Date	Expense	Expense Description
Brian Whittman	5/18/2021	\$86.18	Out of town dinner - B. Whittman, M. Andolina - 2.
Brian Whittman	5/18/2021	\$2.00	Out of town breakfast - B. Whittman.
Brian Whittman	5/19/2021	\$14.15	Out of town breakfast - B. Whittman.
Brian Whittman	5/20/2021	\$4.58	Out of town breakfast - B. Whittman.
Expense Category Total		\$106.91	

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Erin McKeighan	5/31/2021	\$885.73	CMS Monthly Data Storage Fee.
Expense Category Total		\$885.73	

Exhibit F

Boy Scouts of America and Delaware BSA, LLC
Expense Detail by Category
May 1, 2021 through May 31, 2021

Transportation

Professional/Service	Date	Expense	Expense Description
Brian Whittman	5/3/2021	\$49.95	Taxi from New York Airport to client.
Brian Whittman	5/6/2021	\$168.00	Parking at Chicago Airport.
Brian Whittman	5/20/2021	\$25.18	Taxi from hotel to Miami Airport.
Brian Whittman	5/20/2021	\$132.00	Parking at Chicago Airport.
Brian Whittman	5/25/2021	\$64.10	Taxi from New York Airport to hotel.
Brian Whittman	5/25/2021	\$45.97	Taxi from office to Chicago Airport.
Brian Whittman	5/28/2021	\$65.97	Taxi from client to New York Airport.
Brian Whittman	5/28/2021	\$75.33	Taxi from Chicago Airport to home.
Expense Category Total		\$626.50	
<i>Grand Total</i>		<u><u>\$4,476.80</u></u>	