

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	Chapter 11
	§	
UTEX INDUSTRIES, INC., <i>et al.</i> , ¹	§	Case No. 20-34932 (DRJ)
	§	
Debtors.	§	(Jointly Administered)
	§	

**FIRST AND FINAL FEE APPLICATION OF DELOITTE TAX LLP FOR
COMPENSATION FOR SERVICES RENDERED AS TAX SERVICES PROVIDER TO
THE DEBTORS FOR THE PERIOD
FROM OCTOBER 8, 2020 THROUGH OCTOBER 31, 2020**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	UTEX Industries, Inc., <i>et al.</i>
Date of Retention:	December 22, 2020, effective as of the Petition Date
Period for which compensation and reimbursement is sought:	October 8, 2020 through October 31, 2020
Amount of Compensation Requested:	\$54,057.50
Amount of Expense Reimbursement Requested:	\$0.00
Total Amount Requested:	\$54,057.50

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are: UTEX Industries, Inc. (9867), RSH Utex Holdings, LLC (4048), Industrial Sealing Solutions Holdings Inc. (0104), UI Sealing Technologies Intermediate Holdings, Inc. (9553), UTEX Holding, Inc. (8260), Applied Rubber Technology, Inc. (1790), CAM Specialty Intermediate Holdings, Inc. (9099), CAM Specialty Products, Inc. (8342), Duraquest, Inc. (7017), Work Manufacturing, L.L.C. (5341), Energy Products LLC (8160), and Arefco Seals, Inc. (5258). The Debtors' mailing address is 10810 Katy Freeway, Suite 100, Houston, TX 77043.

PRIOR FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
	N/A	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period October 8, 2020 through October 31, 2020

Professional	Level	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
Forrest, Jonathan	Partner/Principal	\$965.00	1.5	\$1,447.50
Harrison, Steve	Partner/Principal	\$965.00	2.6	\$2,509.00
Sullivan, Brian	Managing Director	\$965.00	0.4	\$386.00
Banks, Anthony	Senior Manager	\$795.00	45.3	\$36,013.50
Gabriel, Bob	Partner/Principal	\$610.00	4.6	\$2,806.00
Passmore, Christopher	Senior Manager	\$545.00	1.7	\$926.50
Paxton, Michael	Senior Manager	\$795.00	0.9	\$715.50
Kirpas, Joe	Manager	\$600.00	5.0	\$3,000.00
Maddox, Luke	Manager	\$460.00	3.5	\$1,610.00
Endo, Mande	Senior Consultant	\$380.00	1.5	\$570.00
Kelley, Sam	Consultant	\$405.00	8.4	\$3,402.00
Professional Subtotal :			75.4	\$53,386.00
Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Gabriel, Bob	Partner/Principal	\$610.00	1.1	\$671.00
Professional Subtotal :			1.1	\$671.00
Total :	Blended Hourly Rate \$706.63		76.5	\$54,057.00

CUMULATIVE FEES BY CATEGORY SUMMARY
 For the Period October 8, 2020 through October 31, 2020

Categories	Hours	Fees
Firm Retention	1.1	\$671.00
Tax Restructuring Services	75.4	\$53,386.00
Fee's Category Subtotal :	76.5	\$54,057.00

**IN THE UNITED STATES BANKRUPTCY COURT
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Debtors.	§	(Jointly Administered)
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**FIRST AND FINAL FEE APPLICATION OF DELOITTE TAX LLP FOR
COMPENSATION FOR SERVICES RENDERED AS TAX SERVICES
PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM OCTOBER 8, 2020 THROUGH OCTOBER 31, 2020**

Deloitte Tax LLP (“Deloitte Tax” or the “Applicant”), tax services provider to UTEX Industries, Inc., and its affiliated debtor entities as debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks final allowance and payment of compensation and reimbursement of expenses pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Bankruptcy Rules for the Southern District of Texas (the “Local Rules”), for the period commencing October 8, 2020 through October 31, 2020 (the “Application Period”). In support of this fee application (the “Final Fee Application”), Deloitte Tax respectfully represents as follows:

JURISDICTION

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rule 2016-1 of the Local Rules.

BACKGROUND

3. On October 8, 2020 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manage their businesses and manage their properties as debtors in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

RETENTION OF DELOITTE TAX

4. On November 25, 2020, the Debtors filed the *Application of Debtors for Entry of an Order Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date* [D.I. 184] (the “Retention Application”).

5. On December 22, 2020, the Court entered an order approving the Retention Application [D.I. 202] (the “Retention Order”).

RELIEF REQUESTED

6. By this Final Fee Application, Deloitte Tax respectfully requests final allowance of 100% of its fees in the amount of \$54,057.00 as compensation for professional services rendered to the Debtors during the Application Period. Deloitte Tax did not incur any expenses during the Application Period. Deloitte Tax submits this Fee Application in accordance with the Retention Order. All services for which Deloitte Tax requests compensation were performed for the Debtors.

BASIS FOR RELIEF

7. This is the final fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Final Fee Application, Deloitte Tax seeks compensation in the amount of \$54,057.00. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Tax's request for compensation for fees incurred during the Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

8. No agreement or understanding exists between Deloitte Tax and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

9. Deloitte Tax provides below an overview of the services it rendered as tax services provider to the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application Period are also provided in the attached Exhibits.

Tax Restructuring Services:

Hours 75.4, Amount \$53,386.00

- Deloitte Tax advised the Debtors regarding the restructuring and bankruptcy emergence process from a tax perspective.
- Deloitte Tax advised the Debtors in regard to the impact of restructuring on tax return

compliance matters.

- Deloitte Tax advised the Debtors tax considerations of the potential debt restructuring, including but not limited to, advising the Debtors in their evaluation of modeling of the effects of liquidation, merging, or converting particular entities, including tax treatment of such transactions and impact to model outcomes of the potential debt restructuring.

Firm Retention:

Hours 1.1, Amount \$671.00

- During the Application Period, Deloitte Tax reviewed certain retention-related documents.

ALLOWANCE OF COMPENSATION

10. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on a final basis, compensation for the professional services rendered during the Application Period in the sum of \$54,057.00.

11. During the Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$706.63.

12. Deloitte Tax respectfully submits that the professional services rendered by Deloitte Tax on behalf of the Debtors during the Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

**DELOITTE TAX'S REQUESTED FEES SHOULD BE ALLOWED
BY THIS COURT**

13. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . .

. and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services; the rates charged for such services;
- (b) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (c) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (d) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

14. In the instant case, Deloitte Tax respectfully submits that the services for which it seeks compensation in this Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte Tax further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

15. The undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of rule 2016-2 of the Local Rules and that the Final Fee Application

substantially complies with that Local Rule. To the extent that the Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-2, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order: (i) granting the allowance, on a final basis, of compensation for professional services rendered to the Debtors by Deloitte Tax during for the Application Period in the amount of \$54,057.00, which represents 100% of the total compensation for professional services rendered during the Application Period; (ii) authorizing and directing the Debtors to pay all such amounts to Deloitte Tax to the extent not previously paid; and (iii) granting such other and relief as may be just and proper. A proposed order is attached hereto as **Exhibit B**.

Dated: January 20, 2021
Atlanta, Georgia

Respectfully submitted,

DELOITTE TAX LLP

/s/ Stephen Harrison
Stephen Harrison
Partner
191 Peachtree St, Ste 2000
Atlanta, Georgia 30303-1749
Telephone: 404.220.1605
Facsimile: 404.631.9201

**FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	
	§	Chapter 11
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	§	

CERTIFICATION OF STEPHEN HARRISON

Stephen Harrison, deposes and says:

- 1) I am a partner in the applicant firm, Deloitte Tax LLP.
- 2) I have personally led, as the engagement partner, the professional services rendered by Deloitte Tax LLP, as tax services provider and am familiar with all work performed on behalf of the Debtors by the personnel of my firm.
- 3) I have reviewed the foregoing Final Fee Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

Date: January 20, 2021

/s/ Stephen Harrison
Stephen Harrison
Partner

EXHIBIT A

UTEX Industries, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 08, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
10/28/2020				
Gabriel, Bob	Respond to Deloitte internal counsel requests for information related to the retention application.	\$610.00	1.1	\$671.00
Subtotal for Firm Retention:			1.1	\$671.00
<i>Tax Restructuring Services</i>				
10/08/2020				
Banks, Anthony	Review of Utex restructuring attribute reduction tax model.	\$795.00	2.0	\$1,590.00
Endo, Mandee	Perform interest and penalty insurance computations.	\$380.00	1.5	\$570.00
10/09/2020				
Banks, Anthony	Research federal income tax consequences associated with restructuring costs incurred with respect to the Utex bankruptcy transaction.	\$795.00	2.0	\$1,590.00
Kirpas, Joe	Prepare draft Form 8918 for worthless stock deduction.	\$600.00	2.0	\$1,200.00
10/12/2020				
Kelley, Sam	Update attribute reduction tax model to reflect exit debt related to the 2020 restructuring transaction.	\$405.00	2.0	\$810.00
10/15/2020				
Banks, Anthony	Review attribute reduction tax model summarizing the potential U.S. consequences associated with the potential Utex Industries restructuring.	\$795.00	2.9	\$2,305.50
Kelley, Sam	Call with J. Kirpas (Deloitte) to discuss recent developments in the 2020 restructuring transaction and corresponding tax modeling updates.	\$405.00	0.5	\$202.50
Kelley, Sam	Update cash tax projections in connection with the 2020 Restructuring Transaction	\$405.00	1.0	\$405.00

UTEX Industries, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 08, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/15/2020				
Kirpas, Joe	Call with S. Kelley (Deloitte) to discuss recent developments in the 2020 restructuring transaction and corresponding tax modeling updates.	\$600.00	0.5	\$300.00
10/16/2020				
Banks, Anthony	Review material advisor disclosure statement for Utex Industries, Inc.	\$795.00	2.8	\$2,226.00
Forrest, Jonathan	Review material advisor disclosure statement.	\$965.00	1.0	\$965.00
Gabriel, Bob	Call with L. Maddox (Deloitte), C. Haekel (Alix), and U. Hamidipati (Alix) to discuss the increase in the tax due on the 2019 tax return vs. the estimate on the request for extension.	\$610.00	0.5	\$305.00
Kirpas, Joe	Review updated Form 8918 for Utex's reportable transaction (worthless stock loss).	\$600.00	1.0	\$600.00
Maddox, Luke	Call with B. Gabriel (Deloitte), C. Haekel (Alix), and U. Hamidipati (Alix) to discuss the increase in the tax due on the 2019 tax return vs. the estimate on the request for extension.	\$460.00	0.5	\$230.00
10/19/2020				
Banks, Anthony	Review intercompany settlement calculations for the Utex Industries restructuring transaction.	\$795.00	2.7	\$2,146.50
Banks, Anthony	Call with B. Gabriel, C. Passmore, L. Maddox (all Deloitte) to discuss the potential impact of the RSH Gamma merger to Utex Industries estimated 2020 taxable income calculation.	\$795.00	0.6	\$477.00
Gabriel, Bob	Call with A. Banks, C. Passmore, L. Maddox (all Deloitte) to discuss the potential impact of the RSH Gamma merger to Utex Industries estimated 2020 taxable income calculation.	\$610.00	0.6	\$366.00

UTEX Industries, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 08, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/19/2020				
Maddox, Luke	Call with B. Gabriel, C. Passmore, A. Banks (all Deloitte) to discuss the potential impact of the RSH Gamma merger to Utex Industries estimated 2020 taxable income calculation.	\$460.00	0.6	\$276.00
Passmore, Christopher	Call with B. Gabriel, A. Banks, L. Maddox (all Deloitte) to discuss the potential impact of the RSH Gamma merger to Utex Industries estimated 2020 taxable income calculation.	\$545.00	0.6	\$327.00
10/20/2020				
Banks, Anthony	Call B. Gabriel, S. Harrison, C. Passmore, L. Maddox (all Deloitte) to discuss potential restructuring alternatives associated with the Utex Industries, Inc. debt restructuring transaction.	\$795.00	0.6	\$477.00
Banks, Anthony	Call with J. Kirpas and S. Kelley (both Deloitte) to refine cash tax projections in the attribute reduction tax model with respect to the 2020 restructuring transaction.	\$795.00	1.2	\$954.00
Gabriel, Bob	Call with A. Banks, S. Harrison, C. Passmore, L. Maddox (all Deloitte) to discuss potential restructuring alternatives associated with the Utex Industries, Inc. debt restructuring transaction.	\$610.00	0.6	\$366.00
Gabriel, Bob	Analyze increase in tax year 2019 income tax liability.	\$610.00	0.9	\$549.00
Gabriel, Bob	Call with C. Passmore (Deloitte), L. Maddox (Deloitte) to discuss the expected refund associated with the extension to pay the 2019 tax due as it relates to Utex Industries, Inc. debt restructuring transaction.	\$610.00	0.5	\$305.00

UTEX Industries, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 08, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/20/2020				
Harrison, Steve	Call B. Gabriel, A. Banks, C. Passmore, L. Maddox (all Deloitte) to discuss potential restructuring alternatives associated with the Utex Industries, Inc. debt restructuring transaction.	\$965.00	0.6	\$579.00
Kelley, Sam	Update cash tax projections.	\$405.00	0.5	\$202.50
Kelley, Sam	Call with J. Kirpas (Deloitte) to discuss updates to cash tax model with respect to 163(j).	\$405.00	0.3	\$121.50
Kelley, Sam	Update attribute reduction tax model to reflect liquidation of RSH Gamma Corp. and liquidation of operating subsidiaries into Energy Products, per the Plan of Reorganization.	\$405.00	1.0	\$405.00
Kelley, Sam	Call with J. Kirpas and A. Banks (both Deloitte) to refine cash tax projections in the attribute reduction tax model with respect to the 2020 restructuring transaction.	\$405.00	1.2	\$486.00
Kirpas, Joe	Call with A. Banks and S. Kelley (both Deloitte) to refine cash tax projections in the attribute reduction tax model with respect to the 2020 restructuring transaction.	\$600.00	1.2	\$720.00
Kirpas, Joe	Call with S. Kelley (Deloitte) to discuss updates to cash tax model with respect to 163(j).	\$600.00	0.3	\$180.00
Maddox, Luke	Call B. Gabriel, S. Harrison, C. Passmore, A. Banks (all Deloitte) to discuss potential restructuring alternatives associated with the Utex Industries, Inc. debt restructuring transaction.	\$460.00	0.6	\$276.00
Maddox, Luke	Prepare summary of net operating loss carryback regarding the CARES act.	\$460.00	0.3	\$138.00

UTEX Industries, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 08, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/20/2020				
Maddox, Luke	Call with C. Passmore (Deloitte), B. Gabriel (Deloitte) to discuss the expected refund associated with the extension to pay the 2019 tax due as it relates to Utex Industries, Inc. debt restructuring transaction.	\$460.00	0.5	\$230.00
Passmore, Christopher	Call B. Gabriel, S. Harrison, A. Banks, L. Maddox (all Deloitte) to discuss potential restructuring alternatives associated with the Utex Industries, Inc. debt restructuring transaction.	\$545.00	0.6	\$327.00
Passmore, Christopher	Call with B. Gabriel (Deloitte), L. Maddox (Deloitte) to discuss the expected refund associated with the extension to pay the 2019 tax due as it relates to Utex Industries, Inc. debt restructuring transaction.	\$545.00	0.5	\$272.50
10/21/2020				
Banks, Anthony	Prepare material adviser disclosure statement.	\$795.00	2.7	\$2,146.50
Banks, Anthony	Review net positive adjustments generated by Utex Industries subsidiaries.	\$795.00	1.9	\$1,510.50
10/22/2020				
Banks, Anthony	Review application of section 382 with respect to the Utex Industries emergence transaction.	\$795.00	2.7	\$2,146.50
Banks, Anthony	Research impact of unified loss rule to the Utex restructuring transaction.	\$795.00	2.8	\$2,226.00
Harrison, Steve	Review material adviser disclosure statement for Utex Industries, Inc.	\$965.00	0.5	\$482.50
10/23/2020				
Banks, Anthony	Research consolidated attribute reduction rules to assess impact to the Utex Technologies proposed restructuring transaction.	\$795.00	2.9	\$2,305.50
Banks, Anthony	Update tax modeling assumption listing for the potential Utex Industries restructuring transaction.	\$795.00	1.8	\$1,431.00

UTEX Industries, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 08, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/24/2020				
Forrest, Jonathan	Review tax modeling assumptions.	\$965.00	0.5	\$482.50
10/26/2020				
Banks, Anthony	Compile list of significant modeling assumptions related to the potential Utex Technologies restructuring transaction.	\$795.00	4.7	\$3,736.50
Harrison, Steve	Review restructuring accounting.	\$965.00	0.5	\$482.50
Kelley, Sam	Update Form 8937 relating to organizational actions affecting basis of securities.	\$405.00	1.0	\$405.00
Kelley, Sam	Update tax attribute model in anticipation of a 10/30/2020 emergence date	\$405.00	0.5	\$202.50
10/27/2020				
Banks, Anthony	Update tax attribute reduction model for tax basis balance sheets.	\$795.00	2.7	\$2,146.50
Gabriel, Bob	Review Deloitte professional fee projections as requested by U. Rao (Alix Partners).	\$610.00	0.3	\$183.00
Paxton, Michael	Call with B. Sullivan (Deloitte) to discuss state tax issues related to merger of Utex Industries, Inc. and Energy Products LLC in assessing attribute reduction of state tax attributes in emergence transaction.	\$795.00	0.4	\$318.00
Paxton, Michael	Review updates to federal tax model and consider implications on state analysis.	\$795.00	0.5	\$397.50
Sullivan, Brian	Call with M. Paxton (Deloitte) to discuss state tax issues related to merger of Utex Industries, Inc. and Energy Products LLC in assessing attribute reduction of state tax attributes in emergence transaction	\$965.00	0.4	\$386.00
10/28/2020				
Banks, Anthony	Update Utex material adviser disclosure.	\$795.00	1.2	\$954.00

UTEX Industries, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 08, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/28/2020				
Banks, Anthony	Update Utex Industries restructuring tax model for U.S. federal income tax consequences of the unified loss rules.	\$795.00	2.9	\$2,305.50
Gabriel, Bob	Provide summary of Deloitte professional fee projections to U. Rao (Alix Partners) to include in the cash tax forecast for Utex Industries.	\$610.00	0.2	\$122.00
10/29/2020				
Gabriel, Bob	Meeting with J. McMurrey (UTEX), S. Harrison, L. Maddox (Deloitte) regarding purchase accounting and emergence.	\$610.00	1.0	\$610.00
Harrison, Steve	Meeting with J. McMurrey (UTEX), B. Gabriel, L. Maddox (Deloitte) regarding purchase accounting and emergence.	\$965.00	1.0	\$965.00
Maddox, Luke	Meeting with J. McMurrey (UTEX), S. Harrison, B. Gabriel (Deloitte) regarding purchase accounting and emergence.	\$460.00	1.0	\$460.00
10/30/2020				
Banks, Anthony	Update Utex Technologies restructuring tax model to incorporate the stock basis in its subsidiaries for federal income tax purposes.	\$795.00	4.2	\$3,339.00
Kelley, Sam	Review updates to tax attribute model.	\$405.00	0.4	\$162.00
Subtotal for Tax Restructuring Services:			75.4	\$53,386.00
Total			76.5	\$54,057.00

Recapitulation

Name	Rate	Hours	Fees
Forrest, Jonathan	\$965.00	1.5	\$1,447.50
Harrison, Steve	\$965.00	2.6	\$2,509.00
Sullivan, Brian	\$965.00	0.4	\$386.00

UTEX Industries, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 08, 2020 - October 31, 2020

Recapitulation

Name	Rate	Hours	Fees
Banks, Anthony	\$795.00	45.3	\$36,013.50
Paxton, Michael	\$795.00	0.9	\$715.50
Gabriel, Bob	\$610.00	5.7	\$3,477.00
Kirpas, Joe	\$600.00	5.0	\$3,000.00
Passmore, Christopher	\$545.00	1.7	\$926.50
Maddox, Luke	\$460.00	3.5	\$1,610.00
Kelley, Sam	\$405.00	8.4	\$3,402.00
Endo, Mandee	\$380.00	1.5	\$570.00

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
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In re:	§	Chapter 11
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UTEX INDUSTRIES, INC., <i>et al.</i> , ¹	§	Case No. 20-34932 (DRJ)
	§	
Debtors.	§	(Jointly Administered)
	§	

**ORDER APPROVING FIRST AND FINAL FEE APPLICATION OF DELOITTE TAX
LLP FOR COMPENSATION FOR SERVICES RENDERED AS TAX SERVICES
PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM OCTOBER 8, 2020 THROUGH OCTOBER 31, 2020**

Upon the application (the “**Application**”) of Deloitte Tax LLP (“**Deloitte Tax**”), tax services provider to the Debtors, for final allowance of compensation for professional services performed by Deloitte Tax during the period commencing on October 8, 2020, through and including October 31, 2020 (the “**Final Compensation Period**”) in the amount of \$54,057.50, all as more fully set forth in the Application; and upon consideration of the Certification of Stephen Harrison; and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. § 1334; and consideration of the Application and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided, and such notice having been adequate and appropriate under the circumstances, and it

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, as applicable, are: UTEX Industries, Inc. (9867), RSH Utex Holdings, LLC (4048), Industrial Sealing Solutions Holdings Inc. (0104), UI Sealing Technologies Intermediate Holdings, Inc. (9553), UTEX Holding, Inc. (8260), Applied Rubber Technology, Inc. (1790), CAM Specialty Intermediate Holdings, Inc. (9099), CAM Specialty Products, Inc. (8342), Duraquest, Inc. (7017), Work Manufacturing, L.L.C. (5341), Energy Products LLC (8160), and Arefco Seals, Inc. (5258). The Debtors’ mailing address is 10810 Katy Freeway, Suite 100, Houston, TX 77043.

appearing that no other or further notice need be provided; and the Court having reviewed the Application and the supporting documents; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; it appearing that the relief requested in the Application is in the best interests of the Reorganized Debtors and their respective estate and creditors; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. Compensation to Deloitte Tax for professional services rendered during the Final Compensation Period is allowed on a final basis in the amount \$54,057.50.
2. The Debtors are authorized and directed to pay Deloitte Tax all fees and expenses allowed pursuant to this Order.
3. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: _____, 2021
Houston, Texas

THE HONORABLE DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE