

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

KG WINDDOWN, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 20-11723 (MG)

(Jointly Administered)

Objection Deadline: May 6, 2021 at 4:00 p.m.

**EIGHTH STAFFING AND COMPENSATION REPORT BY MACKINAC PARTNERS, LLC
FOR THE PERIOD MARCH 1, 2021 THROUGH MARCH 31, 2021**

Name of Applicant:

Mackinac Partners, LLC

Date of Retention:

September 28, 2020, *nunc pro tunc* to August 14, 2020

Period for which compensation and reimbursement is sought:

March 1, 2021 through March 31, 2021

Amount of compensation sought as actual, reasonable, and necessary:

\$ 39,690.00

Amount of expense reimbursement sought as actual, reasonable, and necessary:

\$ 0.00

Additional detail is attached hereto as:

Exhibit A – Summary of Compensation and Expenses

Exhibit B – Summary of Hours and Fees Incurred by Category

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number (if any), include: KG Winddown, LLC (8556); KG USA Winddown, LLC (1682); KG III Winddown, LLC (2613); KG LV Winddown, LLC (9805); KG Florida Winddown, LLC (9385); KG Puerto Rico Winddown, LLC (0901); KG AC Winddown, LLC (5082); KG Products Winddown, LLC (0303); KG LI Restaurant Group Winddown, LLC (1623); KG LI Winddown, LLC (1488); KG Franchise Winddown, LLC (0565); KG 60th St Holdings Winddown, LLC (9997); KG Broadway Winddown, LLC (4335); KG Hamptons Winddown, LLC (0423) and KG Payroll Winddown, LLC (0807). For the purpose of these chapter 11 cases, the service address for the Debtors is: 12 Penns Trail, Suite 125, Newton, PA 18940.

Exhibit C – Detailed Time Descriptions by Category by Professional

Exhibit D – Summary of Expenses by Category

Exhibit E – Detailed Expense Descriptions by Category

Mackinac Partners, LLC (“Mackinac”) hereby provides its eighth staffing and compensation report for the period March 1, 2021 through March 31, 2021 (the “Eighth Staffing and Compensation Report” and the “Eighth Staffing and Compensation Report Period”, as the context indicates) in accordance with that certain *Order Granting Debtors’ Application for an Order to (I) Employ and Retain Mackinac Partners, LLC and (II) Affirm Designation of Craig M. Boucher as Chief Restructuring Officer, Effective as of August 14, 2020* [Docket No. 166] (the “Retention Order”).

As set forth in the Eighth Staffing and Compensation Report, Mackinac incurred \$39,690.00 in aggregate compensation and \$0.00 for actual and necessary expenses during the Eighth Staffing and Compensation Report Period.

WHEREFORE, pursuant to the Retention Order, Mackinac hereby submits its Eighth Staffing and Compensation Report for the Eighth Staffing and Compensation Report Period.

Dated: April 15, 2021

/s/ Craig M. Boucher
Name: Craig M. Boucher
Title: Senior Managing Director
Mackinac Partners, LLC
Email: cboucher@mackinacpartners.com

EXHIBIT B

KG WINDDOWN, LLC, et al.
Summary of Hours and Fees Incurred by Category
March 1, 2021 through March 31, 2021

Category	Hours	Fees
Business Analysis	30.0	\$ 10,750.00
Chapter 11 Case Management / Reporting	7.8	\$ 2,535.00
CRO Responsibilities	22.9	\$ 16,030.00
Meetings / Preparation	25.5	\$ 9,497.50
Staffing Reports/Employment Applications	3.9	\$ 877.50
<i>Hours and Fees Total</i>	<u>90.1</u>	<u>\$ 39,690.00</u>

EXHIBIT C

KG WINDDOWN, LLC, et al.
Detailed Time Descriptions by Category by Professional
March 1, 2021 through March 31, 2021

Name	Date	Description	Time	Rate	Amount
<u>Business Analysis</u>					
Donnowitz, Jake	03/01/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Waite, Patrick	03/02/21	Submit PPP forgiveness applications.	1.2	\$425	\$ 510.00
Donnowitz, Jake	03/03/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Donnowitz, Jake	03/03/21	Prepare management fee analysis for Plan feasibility.	0.9	\$325	\$ 292.50
Donnowitz, Jake	03/04/21	Prepare daily treasury report.	0.7	\$325	\$ 227.50
Donnowitz, Jake	03/04/21	Prepare management fee analysis for Plan feasibility.	2.2	\$325	\$ 715.00
Donnowitz, Jake	03/05/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Donnowitz, Jake	03/05/21	Prepare cash reconciliation between OldCo and NewCo.	0.7	\$325	\$ 227.50
Donnowitz, Jake	03/08/21	Prepare cash reconciliation between OldCo and NewCo.	0.4	\$325	\$ 130.00
Donnowitz, Jake	03/08/21	Prepare net change in cash analysis for February.	1.2	\$325	\$ 390.00
Donnowitz, Jake	03/08/21	Prepare DIP budget variance analysis.	0.7	\$325	\$ 227.50
Donnowitz, Jake	03/08/21	Review claim notice of satisfied claims from Alston.	0.8	\$325	\$ 260.00
Donnowitz, Jake	03/09/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Donnowitz, Jake	03/09/21	Prepare DIP budget variance analysis.	0.8	\$325	\$ 260.00
Donnowitz, Jake	03/09/21	Update DIP budget variance analysis.	1.0	\$325	\$ 325.00
Donnowitz, Jake	03/09/21	Update DIP budget variance analysis and cash reconciliation.	0.9	\$325	\$ 292.50
Waite, Patrick	03/09/21	Prepare DIP reconciliation summary.	1.4	\$425	\$ 595.00
Waite, Patrick	03/09/21	Call with C. Boucher and J. Donnowitz (MP) regarding DIP budget variance analysis.	0.5	\$425	\$ 212.50
Donnowitz, Jake	03/10/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Donnowitz, Jake	03/10/21	Update DIP budget variance analysis and cash reconciliation.	1.0	\$325	\$ 325.00
Donnowitz, Jake	03/10/21	Prepare claims summary analysis.	1.1	\$325	\$ 357.50
Donnowitz, Jake	03/11/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Waite, Patrick	03/11/21	Prepare DIP reconciliation presentation.	1.7	\$425	\$ 722.50
Waite, Patrick	03/11/21	Prepare edits to DIP reconciliation presentation.	0.6	\$425	\$ 255.00
Waite, Patrick	03/11/21	Review claims summary.	0.6	\$425	\$ 255.00
Donnowitz, Jake	03/12/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Donnowitz, Jake	03/12/21	Review claims filed and prepare analysis of resolved claims.	0.9	\$325	\$ 292.50
Waite, Patrick	03/12/21	Prepare updates to DIP reconciliation presentation.	0.2	\$425	\$ 85.00
Donnowitz, Jake	03/15/21	Prepare daily treasury report.	0.4	\$325	\$ 130.00
Donnowitz, Jake	03/15/21	Review claims filed and prepare summary of claims for Alston.	1.9	\$325	\$ 617.50
Donnowitz, Jake	03/16/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Donnowitz, Jake	03/16/21	Update claims analysis based on feedback from Alston.	1.2	\$325	\$ 390.00
Donnowitz, Jake	03/17/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Donnowitz, Jake	03/18/21	Update call with C. Boucher and P. Waite (MP).	0.2	\$325	\$ 65.00
Donnowitz, Jake	03/19/21	Prepare daily treasury report.	0.3	\$325	\$ 97.50
Waite, Patrick	03/22/21	Call with C. Boucher (MP) regarding DIP recon.	0.1	\$425	\$ 42.50
Waite, Patrick	03/22/21	Prepare DIP reconciliation schedules.	0.7	\$425	\$ 297.50
Waite, Patrick	03/25/21	Review claims objection and prepare comments.	1.4	\$425	\$ 595.00
Waite, Patrick	03/25/21	Prepare DIP reconciliation schedule.	0.8	\$425	\$ 340.00
Waite, Patrick	03/31/21	Submit documentation for PPP forgiveness.	0.8	\$425	\$ 340.00
			<u>Business Analysis Subtotal</u>	30.0	\$ 10,750.00
<u>Chapter 11 Case Management / Reporting</u>					
Donnowitz, Jake	03/02/21	Complete and submit PPP loan forgiveness applications (Las Vegas, Hamptons, Atlantic City) via portal.	1.5	\$325	\$ 487.50

EXHIBIT C

KG WINDDOWN, LLC, et al.
Detailed Time Descriptions by Category by Professional
March 1, 2021 through March 31, 2021

Name	Date	Description	Time	Rate	Amount
Donnowitz, Jake	03/02/21	Update waterfall analysis.	1.1	\$325	\$ 357.50
Donnowitz, Jake	03/03/21	Update waterfall analysis.	0.6	\$325	\$ 195.00
Donnowitz, Jake	03/04/21	Prepare February Monthly Operating Report.	1.3	\$325	\$ 422.50
Donnowitz, Jake	03/08/21	Prepare February Monthly Operating Report.	1.2	\$325	\$ 390.00
Donnowitz, Jake	03/11/21	Prepare February Monthly Operating Report.	2.1	\$325	\$ 682.50
<i>Chapter 11 Case Management / Reporting Subtotal</i>			7.8		\$ 2,535.00
<i>CRO Responsibilities</i>					
Boucher, Craig	03/01/21	Review and update work plan and set daily task deliverables, review sales and cash.	0.3	\$700	\$ 210.00
Boucher, Craig	03/01/21	Review vendor invoices.	0.1	\$700	\$ 70.00
Boucher, Craig	03/01/21	Call with M. Brady regarding employee claim payments.	0.1	\$700	\$ 70.00
Boucher, Craig	03/02/21	Review and update work plan and set daily task deliverables.	0.3	\$700	\$ 210.00
Boucher, Craig	03/02/21	Review sales and cash, email exchanges with Signature bank regarding ACH charges.	0.2	\$700	\$ 140.00
Boucher, Craig	03/02/21	Email exchanges with T. Merrifield (Sterling) regarding work comp policies.	0.1	\$700	\$ 70.00
Boucher, Craig	03/02/21	Review updated case waterfall.	0.3	\$700	\$ 210.00
Boucher, Craig	03/02/21	Call with G. Catalanello, W. Hao (Alston), P. Waite, J. Donnowitz (MP) and R. Foster (IM) regarding tax claims.	0.7	\$700	\$ 490.00
Boucher, Craig	03/03/21	Call with P. Waite and J. Donnowitz (MP) to review and update work plan and set daily task deliverables.	0.5	\$700	\$ 350.00
Boucher, Craig	03/03/21	Review sales and cash, review further revised waterfall.	0.3	\$700	\$ 210.00
Boucher, Craig	03/03/21	Calls with M. Brady and M. Mazza regarding payroll claims.	0.2	\$700	\$ 140.00
Boucher, Craig	03/03/21	Beau labels regarding pre-petition claim.	0.1	\$700	\$ 70.00
Boucher, Craig	03/04/21	Call with P. Waite and J. Donnowitz (MP) to review and update work plan and set daily task deliverables, review sales and cash, continued correspondence and document review and product to eliminate erroneous ACH draws.	0.4	\$700	\$ 280.00
Boucher, Craig	03/04/21	Calls with F. Flores, P. Fisher and M. Mazza regarding payroll claims.	0.5	\$700	\$ 350.00
Boucher, Craig	03/05/21	Call with P. Waite and J. Donnowitz (MP), to review and update work plan and set daily task deliverables, cash position and daily sales.	0.4	\$700	\$ 280.00
Boucher, Craig	03/08/21	Daily update call with P. Waite and J. Donnowitz (MP).	0.3	\$700	\$ 210.00
Boucher, Craig	03/08/21	Call with G. Catalanello, W. Hao (Alston), P. Waite and J. Donnowitz (MP) regarding case update and water fall analysis.	0.5	\$700	\$ 350.00
Boucher, Craig	03/08/21	Call with P. Waite and J. Donnowitz (MP) regarding DIP reconciliation.	0.5	\$700	\$ 350.00
Boucher, Craig	03/08/21	Review DIP reconciliation and back up files in advance of calls with MP team, email exchanges with Signature Bank regarding erroneous charges.	0.1	\$700	\$ 70.00
Boucher, Craig	03/09/21	Daily update call with focus on DIP reconciliation.	0.9	\$700	\$ 630.00
Boucher, Craig	03/09/21	Call with P. Waite and J. Donnowitz (MP) regarding DIP recon and waterfall of funds.	0.5	\$700	\$ 350.00
Boucher, Craig	03/09/21	Follow up calls with P. Waite and J. Donnowitz (MP) to review revised DIP recon.	1.3	\$700	\$ 910.00

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Detailed Time Descriptions by Category by Professional
March 1, 2021 through March 31, 2021

Name	Date	Description	Time	Rate	Amount
Boucher, Craig	03/09/21	Email exchanges with J Hitchell (Employers) regarding Work Comp audit.	0.1	\$700	\$ 70.00
Boucher, Craig	03/09/21	Review treasury report.	0.1	\$700	\$ 70.00
Boucher, Craig	03/10/21	Call with G. Catalanello, W. Hao and A. Hornsby (Alston), J. Donnowitz and P. Waite (MP) regarding DIP recon and waterfall.	1.0	\$700	\$ 700.00
Boucher, Craig	03/10/21	Review updated drafts DIP recon claims and other supporting schedules.	0.9	\$700	\$ 630.00
Boucher, Craig	03/10/21	Email exchanges with TD bank regarding erroneous charges.	0.1	\$700	\$ 70.00
Boucher, Craig	03/11/21	Daily update and workplan call with P. Waite and J. Donnowitz (MP).	0.5	\$700	\$ 350.00
Boucher, Craig	03/11/21	Review drafts of DIP reconciliation discussion document.	1.5	\$700	\$ 1,050.00
Boucher, Craig	03/12/21	Call with G. Catalanello, W. Hao (Alston), P. Waite and J. Donnowitz (MP), regarding DIP reconciliation and claim waterfall.	0.7	\$700	\$ 490.00
Boucher, Craig	03/12/21	Follow up call with G. Catalanello (Alston).	0.1	\$700	\$ 70.00
Boucher, Craig	03/12/21	Daily call with P. Waite and J. Donnowitz (MP) to process edits to the DIP reconciliation discussion document, review edits, draft emails.	0.4	\$700	\$ 280.00
Boucher, Craig	03/15/21	Call with R. Foster regarding return extensions.	0.1	\$700	\$ 70.00
Boucher, Craig	03/15/21	Call with former employee regarding claim.	0.1	\$700	\$ 70.00
Boucher, Craig	03/16/21	Update call with P. Waite and J. Donnowitz (MP).	0.5	\$700	\$ 350.00
Boucher, Craig	03/16/21	Call with W. Hao, A. Hornsby and L. Salcedo (Alston), P. Waite and J. Donnowitz (MP) regarding claim analysis.	0.5	\$700	\$ 350.00
Boucher, Craig	03/16/21	Review updated claim analysis.	0.4	\$700	\$ 280.00
Boucher, Craig	03/17/21	Daily wind down work plan update call with P. Waite and J. Donnowitz (MP).	1.0	\$700	\$ 700.00
Boucher, Craig	03/17/21	Review Keen fee reconciliation.	0.3	\$700	\$ 210.00
Boucher, Craig	03/17/21	Call with J. Donnowitz (MP) to reconcile Keen's fee.	0.8	\$700	\$ 560.00
Boucher, Craig	03/18/21	Daily wind down work plan update call with P. Waite and J. Donnowitz (MP).	0.2	\$700	\$ 140.00
Boucher, Craig	03/19/21	Call with R. Shinder regarding DIP recon and assumed liabilities and case resolution.	0.7	\$700	\$ 490.00
Boucher, Craig	03/19/21	Email with P. Waite (MP) regarding DIP recon deliverable update.	0.1	\$700	\$ 70.00
Boucher, Craig	03/19/21	Call with R. Foster (IM) regarding Florida sales tax.	0.1	\$700	\$ 70.00
Boucher, Craig	03/22/21	Call with P. Waite (MP) regarding DIP recon.	0.1	\$700	\$ 70.00
Boucher, Craig	03/22/21	Review DIP recon revision.	0.3	\$700	\$ 210.00
Boucher, Craig	03/24/21	Call with W. Hao, L. Salcedo (Alston), P. Waite and J. Donnowitz (MP) regarding claim resolution analysis.	0.7	\$700	\$ 490.00
Boucher, Craig	03/29/21	Review weekend and daily treasury and AC and LI spending, Debtor / Newco cash reconciliation and docket and claim resolution activity, review and respond to emails from W. Hao and G. Catalanello (Alston) regarding Goodwin status on case dismissal.	1.0	\$700	\$ 700.00

EXHIBIT C

KG WINDDOWN, LLC, et al.
Detailed Time Descriptions by Category by Professional
March 1, 2021 through March 31, 2021

Name	Date	Description	Time	Rate	Amount
Boucher, Craig	03/30/21	Review daily treasury and AC and LI spending, Debtor / Newco cash reconciliation and docket and claim resolution activity, review and respond to emails from W. Hao and G. Catalanello (Alston) regarding case dismissal status and claims.	1.0	\$700	\$ 700.00
Boucher, Craig	03/31/21	Review daily treasury and sales report, AC and LI spending, Debtor / Newco cash reconciliation and docket and claim resolution activity, review and respond to emails from W. Hao and G. Catalanello (Alston) regarding case dismissal, and claims.	1.0	\$700	\$ 700.00
<u>CRO Responsibilities Subtotal</u>			22.9		\$ 16,030.00
<u>Meetings / Preparation</u>					
Donnowitz, Jake	03/02/21	Call with G. Catalanello and W. Hao (Alston), C. Boucher and P. Waite (MP), and R. Foster (IM) regarding priority tax claims and case status.	0.7	\$325	\$ 227.50
Waite, Patrick	03/02/21	Call with R. Foster (IM), G. Catalanello, W. Hao (Alston), C. Boucher and J. Donnowitz (MP) to discuss KGIM taxes.	0.7	\$425	\$ 297.50
Donnowitz, Jake	03/03/21	Update call with C. Boucher and P. Waite (MP).	0.5	\$325	\$ 162.50
Waite, Patrick	03/03/21	Update call with J. Donnowitz and C. Boucher (MP) to discuss work plan.	0.5	\$425	\$ 212.50
Donnowitz, Jake	03/04/21	Update call with C. Boucher and P. Waite (MP).	0.4	\$325	\$ 130.00
Waite, Patrick	03/04/21	Call to discuss waterfall with C. Boucher and J. Donnowitz (MP).	0.4	\$425	\$ 170.00
Donnowitz, Jake	03/05/21	Update call with C. Boucher and P. Waite (MP).	0.4	\$325	\$ 130.00
Waite, Patrick	03/05/21	Call with C. Boucher and J. Donnowitz (MP) to discuss work plan.	0.4	\$425	\$ 170.00
Donnowitz, Jake	03/08/21	Update call with C. Boucher and P. Waite (MP).	0.3	\$325	\$ 97.50
Donnowitz, Jake	03/08/21	Call with G. Catalanello and W. Hao (Alston), C. Boucher and P. Waite (MP) regarding waterfall and case status.	0.5	\$325	\$ 162.50
Donnowitz, Jake	03/08/21	Call with C. Boucher and P. Waite (MP) regarding DIP budget variance analysis.	0.5	\$325	\$ 162.50
Waite, Patrick	03/08/21	Call with W. Hao, G. Catalanello (Alston), J. Donnowitz and C. Boucher (MP) to discuss case updates.	0.5	\$425	\$ 212.50
Waite, Patrick	03/08/21	Call with C. Boucher and J. Donnowitz (MP) to discuss DIP reconciliation analysis.	0.5	\$425	\$ 212.50
Waite, Patrick	03/08/21	Update call with C. Boucher and J. Donnowitz (MP).	0.3	\$425	\$ 127.50
Donnowitz, Jake	03/09/21	Update call with C. Boucher and P. Waite (MP).	0.9	\$325	\$ 292.50
Donnowitz, Jake	03/09/21	Call with C. Boucher and P. Waite (MP) regarding DIP budget variance analysis.	0.5	\$325	\$ 162.50
Donnowitz, Jake	03/09/21	Calls with C. Boucher and P. Waite (MP) regarding DIP budget variance analysis.	1.3	\$325	\$ 422.50
Waite, Patrick	03/09/21	Daily call with J. Donnowitz and C. Boucher (MP) to review DIP reconciliation.	0.9	\$425	\$ 382.50
Waite, Patrick	03/09/21	Calls with J. Donnowitz and C. Boucher (MP) to review DIP reconciliation updates.	1.3	\$425	\$ 552.50

EXHIBIT C

KG WINDDOWN, LLC, et al.
Detailed Time Descriptions by Category by Professional
March 1, 2021 through March 31, 2021

Name	Date	Description	Time	Rate	Amount
Donnowitz, Jake	03/10/21	Call with G. Catalanello, A. Hornsby and W. Hao (Alston), C. Boucher and P. Waite (MP) regarding waterfall and case status.	1.0	\$325	\$ 325.00
Waite, Patrick	03/10/21	Call with W. Hao, G. Catalanello, A. Hornsby (Alston), J. Donnowitz and C. Boucher (MP) to discuss DIP reconciliation.	1.0	\$425	\$ 425.00
Donnowitz, Jake	03/11/21	Update call with C. Boucher and P. Waite (MP).	0.5	\$325	\$ 162.50
Donnowitz, Jake	03/11/21	Call with P. Waite (MP) to review MOR.	0.3	\$325	\$ 97.50
Donnowitz, Jake	03/11/21	Call with C. Boucher and P. Waite (MP) regarding DIP budget variance analysis and February's monthly operating report.	0.2	\$325	\$ 65.00
Waite, Patrick	03/11/21	Call with C. Boucher and J. Donnowitz (MP) to discuss claims and DIP reconciliation.	0.5	\$425	\$ 212.50
Waite, Patrick	03/11/21	Call with J. Donnowitz (MP) to review MOR.	0.3	\$425	\$ 127.50
Donnowitz, Jake	03/12/21	Call with G. Catalanello and W. Hao (Alston), C. Boucher and P. Waite (MP) regarding DIP reconciliation.	0.7	\$325	\$ 227.50
Donnowitz, Jake	03/12/21	Update call with C. Boucher and P. Waite (MP).	0.4	\$325	\$ 130.00
Waite, Patrick	03/12/21	Call with G. Catalanello, W. Hao (Alston), C. Boucher and J. Donnowitz (MP) to review DIP reconciliation presentation.	0.7	\$425	\$ 297.50
Waite, Patrick	03/12/21	Call with C. Boucher and J. Donnowitz (MP) to discuss edits to DIP presentation.	0.4	\$425	\$ 170.00
Donnowitz, Jake	03/16/21	Call with W. Hao, A. Hornsby, and L. Salcedo (Alston), C. Boucher and P. Waite (MP) regarding claims.	0.5	\$325	\$ 162.50
Donnowitz, Jake	03/16/21	Update call with C. Boucher and P. Waite (MP).	0.5	\$325	\$ 162.50
Donnowitz, Jake	03/16/21	Call with P. Waite (MP) to submit PPP loan forgiveness applications.	0.8	\$325	\$ 260.00
Waite, Patrick	03/16/21	Call with W. Hao, L. Salcedo, A. Hornsby (Alston), C. Boucher and J. Donnowitz (MP) to discuss claims.	0.5	\$425	\$ 212.50
Waite, Patrick	03/16/21	Update call with C. Boucher and J. Donnowitz (MP).	0.5	\$425	\$ 212.50
Waite, Patrick	03/16/21	Call with J. Donnowitz (MP) to submit PPP applications.	0.8	\$425	\$ 340.00
Donnowitz, Jake	03/17/21	Call with C. Boucher (MP) to reconcile Keen's fee.	0.8	\$325	\$ 260.00
Donnowitz, Jake	03/17/21	Update call with C. Boucher and P. Waite (MP).	1.0	\$325	\$ 325.00
Waite, Patrick	03/17/21	Call to review claims with C. Boucher and J. Donnowitz (MP).	1.0	\$425	\$ 425.00
Waite, Patrick	03/18/21	Update call with C. Boucher and J. Donnowitz (MP).	0.2	\$425	\$ 85.00
Donnowitz, Jake	03/24/21	Call with W. Hao, L. Salcedo (Alston), C. Boucher and P. Waite (MP) regarding claims.	0.7	\$325	\$ 227.50
Waite, Patrick	03/24/21	Call with W. Hao, L. Salcedo (Alston), C. Boucher and J. Donnowitz (MP) to discuss claims.	0.7	\$425	\$ 297.50
<i>Meetings / Preparation Subtotal</i>			25.5		\$ 9,497.50
<i>Staffing Reports / Employment Applications</i>					
Velasco, Jin	03/08/21	Consolidate and review time detail for the seventh (Feb 21) staffing report.	1.3	\$225	\$ 292.50
Velasco, Jin	03/08/21	Review and reconcile meetings and calls for seventh (Feb 21) staffing report.	1.1	\$225	\$ 247.50
Velasco, Jin	03/08/21	Prepare exhibits and narrative for February 2021 staffing report.	1.2	\$225	\$ 270.00

EXHIBIT C

KG WINDDOWN, LLC, et al.
Detailed Time Descriptions by Category by Professional
March 1, 2021 through March 31, 2021

Name	Date	Description	Time	Rate	Amount
Velasco, Jin	03/11/21	Update exhibits and narrative for February 2021 staffing report.	0.3	\$225	\$ 67.50
<i>Staffing Reports / Employment Applications Subtotal</i>			3.9		\$ 877.50
<i>Hours and Fees Total</i>			90.1		\$ 39,690.00

EXHIBIT D

KG WINDDOWN, LLC, et al.
Summary of Expenses by Category
March 1, 2021 through March 31, 2021

Category	Amount
Air	\$ -
Ground Transportation	\$ -
Lodging	\$ -
Meals	\$ -
Other	\$ -
<i>Expenses Total</i>	<u><u>\$ -</u></u>

EXHIBIT E

KG WINDDOWN, LLC, et al.
Detailed Expense Descriptions
March 1, 2021 through March 31, 2021

Name	Date	Description	Amount
			<i>Air Subtotal</i> \$ -
			<i>Ground Transportation Subtotal</i> \$ -
			<i>Lodging Subtotal</i> \$ -
			<i>Meals Subtotal</i> \$ -
			<i>Other Subtotal</i> \$ -
			<i>Expenses Total</i> \$ -