

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

In re:

KG WINDDOWN, LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 20-11723 (MG)

(Jointly Administered)

**Objection Deadline: June 2, 2021 at 4:00 p.m.**

**NINTH STAFFING AND COMPENSATION REPORT BY MACKINAC PARTNERS, LLC  
FOR THE PERIOD APRIL 1, 2021 THROUGH APRIL 30, 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:

April 1, 2021 through April 30, 2021

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

\$ 12,247.50

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

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<sup>1</sup> 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 ninth staffing and compensation report for the period April 1, 2021 through April 30, 2021 (the “Ninth Staffing and Compensation Report” and the “Ninth 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 Ninth Staffing and Compensation Report, Mackinac incurred \$12,247.50 in aggregate compensation and \$0.00 for actual and necessary expenses during the Ninth Staffing and Compensation Report Period.

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

Dated: May 12, 2021

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

**EXHIBIT A**

**KG WINDDOWN, LLC, et al.  
Summary Sheet**

In re:	) IN PROCEEDING UNDER ) CHAPTER 11 ) (Jointly Administered) ) ) Case No. 20-11723 (MG) ) ) <u>Debtors</u>	Fees Previously Requested \$ 966,170.00 Fees Previously Paid \$ 845,268.31  Expenses Previously Requested \$ 894.97 Expenses Previously Paid \$ 894.97	Name of Applicant: Mackinac Partners, LLC  Role in the Case: Chief Restructuring Officer and Certain Additional Personnel
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**MONTHLY STAFFING REPORT  
SUMMARY SHEET**

Current Application:  
(April 1, 2021 through April 30, 2021)  
Total Fees Requested \$ 12,247.50  
Total Expenses Requested \$ -

PROFESSIONALS		HOURS BILLED IN STATEMENT	HOURLY RATE	FEES BILLED IN STATEMENT
Name	Position			
Boucher, Craig	Sr. Managing Director	6.2	\$ 700	\$ 4,340.00
Waite, Patrick	Director	5.8	\$ 425	\$ 2,465.00
Donnowitz, Jake	Associate	11.0	\$ 325	\$ 3,575.00
Velasco, Jin	Paraprofessional	8.3	\$ 225	\$ 1,867.50
<b>TOTAL HOURS AND FEES</b>		<u><u>31.3</u></u>		<u><u>\$ 12,247.50</u></u>
<b>TOTAL EXPENSES</b>				<u><u>\$ -</u></u>
<b>TOTAL FEES AND EXPENSES</b>				<u><u>\$ 12,247.50</u></u>
<b>TOTAL BLENDED HOURLY RATE</b>			<u><u>\$ 391.29</u></u>	

**EXHIBIT B**

KG WINDDOWN, LLC, et al.  
Summary of Hours and Fees Incurred by Category  
April 1, 2021 through April 30, 2021

<u>Category</u>	<u>Hours</u>	<u>Fees</u>
Business Analysis	2.7	\$ 1,147.50
Chapter 11 Case Management / Reporting	10.3	\$ 3,497.50
CRO Responsibilities	6.2	\$ 4,340.00
Meetings / Preparation	3.8	\$ 1,395.00
Staffing Reports/Employment Applications	8.3	\$ 1,867.50
<b><i>Hours and Fees Total</i></b>	<b><u>31.3</u></b>	<b><u>\$ 12,247.50</u></b>

**EXHIBIT C**

KG WINDDOWN, LLC, et al.  
Detailed Time Descriptions by Category by Professional  
April 1, 2021 through April 30, 2021

Name	Date	Description	Time	Rate	Amount
<u>Business Analysis</u>					
Waite, Patrick	04/28/21	Prepare DIP reconciliation.	1.8	\$425	\$ 765.00
Waite, Patrick	04/29/21	Prepare DIP schedules.	0.9	\$425	\$ 382.50
			<u>Business Analysis Subtotal</u>		<u>\$ 1,147.50</u>
<u>Chapter 11 Case Management / Reporting</u>					
Donnowitz, Jake	04/04/21	Prepare March's Monthly Operating Report.	3.3	\$325	\$ 1,072.50
Waite, Patrick	04/14/21	Prepare PPP Signature allowable expense analysis.	1.5	\$425	\$ 637.50
Donnowitz, Jake	04/15/21	Prepare an updated liquidation waterfall.	0.4	\$325	\$ 130.00
Donnowitz, Jake	04/21/21	Update liquidation waterfall.	0.5	\$325	\$ 162.50
Donnowitz, Jake	04/27/21	Compile and submit additional PPP loan forgiveness support.	0.5	\$325	\$ 162.50
Donnowitz, Jake	04/28/21	Update liquidation waterfall.	0.5	\$325	\$ 162.50
Donnowitz, Jake	04/28/21	Update liquidation waterfall based on feedback from Alston.	0.7	\$325	\$ 227.50
Donnowitz, Jake	04/28/21	Review claims to be objected to.	0.8	\$325	\$ 260.00
Donnowitz, Jake	04/28/21	Calls with vendors to get ACH info for 503(b)(9) and admin claims.	0.9	\$325	\$ 292.50
Donnowitz, Jake	04/29/21	Reconcile UST fee payment.	0.8	\$325	\$ 260.00
Donnowitz, Jake	04/29/21	Review cash and calls with bank representatives to refund erroneous charges.	0.4	\$325	\$ 130.00
			<u>Chapter 11 Case Management / Reporting Subtotal</u>		<u>\$ 3,497.50</u>
<u>CRO Responsibilities</u>					
Boucher, Craig	04/05/21	Review PPP forgiveness email response from Empire State Bank.	0.2	\$700	\$ 140.00
Boucher, Craig	04/05/21	Review PPP forgiveness email from Signature Bank and email exchange with P. Waite (MP) regarding same.	0.2	\$700	\$ 140.00
Boucher, Craig	04/06/21	Email exchanges with W. Hao and G. Catalanello (Alston) regarding rejection motion.	0.1	\$700	\$ 70.00
Boucher, Craig	04/06/21	Email exchanges with P. Waite and J. Donnowitz (MP) regarding PPP loan forgiveness communications received.	0.1	\$700	\$ 70.00
Boucher, Craig	04/09/21	Email exchanges with Signature Bank, W. Hao (Alston) and J. Donnowitz (MP) regarding Signature bank PPP loan forgiveness.	0.2	\$700	\$ 140.00
Boucher, Craig	04/14/21	Email exchanges with G. Catalanello and W. Hao (Alston), P. Waite (MP) regarding case status.	0.1	\$700	\$ 70.00
Boucher, Craig	04/14/21	Email exchanges with G. Catalanello and W. Hao (Alston), P. Waite (MP) regarding PPP response.	0.1	\$700	\$ 70.00
Boucher, Craig	04/14/21	Review motion to discuss and related orders.	1.0	\$700	\$ 700.00
Boucher, Craig	04/15/21	Call with G. Catalanello, W. Hao (Alston) and J. Donnowitz (MP) regarding case status and liquidation waterfall.	0.3	\$700	\$ 210.00
Boucher, Craig	04/15/21	Call with P. Waite and J. Donnowitz (MP) regarding Monthly Operating Report and PPP loan forgiveness.	0.3	\$700	\$ 210.00
Boucher, Craig	04/15/21	Call with J. Donnowitz (MP) regarding liquidation waterfall.	0.3	\$700	\$ 210.00
Boucher, Craig	04/15/21	Review and prepare comments on Monthly Operating Report.	0.2	\$700	\$ 140.00
Boucher, Craig	04/19/21	Review daily sales and treasury report.	0.1	\$700	\$ 70.00
Boucher, Craig	04/19/21	Review PPP submission response regarding loan forgiveness.	0.1	\$700	\$ 70.00
Boucher, Craig	04/20/21	Review daily sales and treasury report.	0.1	\$700	\$ 70.00

**EXHIBIT C**

KG WINDDOWN, LLC, et al.  
Detailed Time Descriptions by Category by Professional  
April 1, 2021 through April 30, 2021

Name	Date	Description	Time	Rate	Amount
Boucher, Craig	04/21/21	Review daily sales and treasury report.	0.1	\$700	\$ 70.00
Boucher, Craig	04/22/21	Review daily sales and treasury report.	0.1	\$700	\$ 70.00
Boucher, Craig	04/23/21	Review daily sales and treasury report.	0.1	\$700	\$ 70.00
Boucher, Craig	04/26/21	Review weekend sales reports and daily treasury report.	0.1	\$700	\$ 70.00
Boucher, Craig	04/26/21	Review PPP email regarding forgiveness options.	0.1	\$700	\$ 70.00
Boucher, Craig	04/27/21	Review daily treasury report.	0.1	\$700	\$ 70.00
Boucher, Craig	04/28/21	Call with G. Catalanello, W. Hao (Alston), J. Donnowitz and P. Waite (MP) regarding case status and liquidation waterfall.	0.5	\$700	\$ 350.00
Boucher, Craig	04/28/21	Follow up call with W. Hao (Alston) regarding waterfall.	0.3	\$700	\$ 210.00
Boucher, Craig	04/29/21	Call with P. Waite and J. Donnowitz (MP) regarding liquidation waterfall and cash reconciliations.	0.6	\$700	\$ 420.00
Boucher, Craig	04/30/21	Call with G. Catalanello (Alston) regarding dismissal.	0.2	\$700	\$ 140.00
Boucher, Craig	04/30/21	Call with R. Shinder regarding waterfall and DIP reconciliation.	0.6	\$700	\$ 420.00
<i>CRO Responsibilities Subtotal</i>			6.2		\$ 4,340.00
<i>Meetings / Preparation</i>					
Waite, Patrick	04/15/21	Call with C. Boucher and J. Donnowitz (MP) to review Monthly Operating Report and PPP loan forgiveness.	0.3	\$425	\$ 127.50
Waite, Patrick	04/28/21	Call with G. Catalanello, W. Hao (Alston), C. Boucher and J. Donnowitz (MP) to discuss case updates.	0.5	\$425	\$ 212.50
Waite, Patrick	04/28/21	Call with J. Donnowitz (MP) regarding liquidation waterfall.	0.2	\$425	\$ 85.00
Waite, Patrick	04/29/21	Call with C. Boucher and J. Donnowitz (MP) on liquidation waterfall and cash reconciliations.	0.6	\$425	\$ 255.00
Donnowitz, Jake	04/15/21	Call with C. Boucher and P. Waite (MP) regarding Monthly Operating Report and PPP loan forgiveness.	0.3	\$325	\$ 97.50
Donnowitz, Jake	04/15/21	Call with G. Catalanello, W. Hao (Alston) and C. Boucher (MP) regarding case status and liquidation waterfall.	0.3	\$325	\$ 97.50
Donnowitz, Jake	04/15/21	Call with C. Boucher (MP) regarding liquidation waterfall.	0.3	\$325	\$ 97.50
Donnowitz, Jake	04/28/21	Call with G. Catalanello, W. Hao (Alston), C. Boucher and P. Waite (MP) regarding case status and liquidation waterfall.	0.5	\$325	\$ 162.50
Donnowitz, Jake	04/28/21	Call with P. Waite (MP) regarding liquidation waterfall.	0.2	\$325	\$ 65.00
Donnowitz, Jake	04/29/21	Call with C. Boucher and P. Waite (MP) regarding liquidation waterfall and cash reconciliations.	0.6	\$325	\$ 195.00
<i>Meetings / Preparation Subtotal</i>			3.8		\$ 1,395.00
<i>Staffing Reports / Employment Applications</i>					
Velasco, Jin	04/13/21	Consolidate and review time detail for the eighth (Mar 21) staffing report.	2.1	\$225	\$ 472.50
Velasco, Jin	04/13/21	Review and reconcile meetings and calls for eighth (Mar 21) staffing report.	1.1	\$225	\$ 247.50
Velasco, Jin	04/13/21	Prepare exhibits and narrative for March 2021 staffing report.	1.4	\$225	\$ 315.00
Velasco, Jin	04/15/21	Update and revise March 2021 staffing report and submit to counsel for filing.	0.2	\$225	\$ 45.00
Velasco, Jin	04/28/21	Review guidelines and rules of comparable final fee applications.	1.3	\$225	\$ 292.50
Velasco, Jin	04/29/21	Prepare draft of final fee application.	2.2	\$225	\$ 495.00

**EXHIBIT C**

KG WINDDOWN, LLC, et al.  
Detailed Time Descriptions by Category by Professional  
April 1, 2021 through April 30, 2021

Name	Date	Description	Time	Rate	Amount
		<i>Staffing Reports / Employment Applications Subtotal</i>	<u>8.3</u>		<u>\$ 1,867.50</u>
		<i>Hours and Fees Total</i>	<u><b>31.3</b></u>		<u><b>\$ 12,247.50</b></u>

**EXHIBIT D**

KG WINDDOWN, LLC, et al.  
Summary of Expenses by Category  
April 1, 2021 through April 30, 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  
April 1, 2021 through April 30, 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> \$ -