

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)
) Case No. 23bk07541
Evangelical Retirement Homes of Greater)
Chicago, Incorporated d/b/a Friendship) Chapter 11
Village of Schaumburg,)
) Judge Timothy A. Barnes
Debtor.)

FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER
AWARDING TO POLSINELLI PC, ATTORNEYS FOR DEBTOR, FOR ALLOWANCE AND
PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES

TOTAL FEES REQUESTED:	\$ 746,784.66	TOTAL COSTS REQUESTED:	\$ 1,464.16
TOTAL FEES REDUCED:	\$ 11,721.50	TOTAL COSTS REDUCED:	\$ 0.00
TOTAL FEES ALLOWED:	\$ 735,063.16	TOTAL COSTS ALLOWED:	\$ 1,464.16

TOTAL FEES AND COSTS ALLOWED: \$ 736,527.32*

*Pursuant to paragraph 2(d) of Dkt. No. 150, the Debtor may only pay 80% of allowed fees and 100% of costs.

The attached time and expense entries have been underlined to reflect disallowance in whole or in part. The basis for each disallowance is reflected by numerical notations that appear on the left of each underlined entry. The numerical notations correspond to the enumerated paragraphs below.

(1) Duplication of Services – TOTAL of disallowed amounts: \$ 11,249.50

The Court denies the allowance of compensation for services that duplicate those of another professional or paraprofessional. See 11 U.S.C. § 330(a)(4)(A)(i). Reduction in fees is warranted if multiple attorneys from the same firm appear in court on a motion or argument or for a conference, unless counsel adequately demonstrates that each attorney present contributed in some meaningful way. *In re Pettibone*, 74 B.R. 293, 307 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (“A debtor’s estate should not bear the burden of duplication of services. If found in the record, such duplication shall be disallowed by the court as unnecessary.”). It is also an accepted principle that generally no more than one attorney may bill for time spent in an intra-office conference or meeting absent an adequate explanation. See *In re Adventist Living Ctrs., Inc.*, 137 B.R. 701, 716 (Bankr. N.D. Ill. 1991) (Sonderby, J.); *In re Pettibone*, 74 B.R. at 303; *But see In re MEP Infrastructure Sols., Inc.*, 654 B.R. 922, 925 (Bankr. N.D. Ill. 2023) (Goldgar, J.) (incorrectly citing *In re Stainless Sales Corp.*, Case No. 17 B 3148, 2017 WL 2829675, at *2 (Bankr. N.D. Ill. June 27, 2017) (Barnes, J.) for the proposition that intra-office meetings between multiple lawyers are never compensable when *Stainless* cites to *Pettibone* for the foregoing—that an application must “adequately demonstrate[] that each attorney present contributed in some meaningful way” and thus satisfy 11 U.S.C. § 330(a)(3)(D) by demonstrating that the meeting is “necessary” or “beneficial” and must have taken a “reasonable amount of time.”).

(2) Lumping – TOTAL of disallowed amounts (10% of affected entries): \$ 216.00

The Court may impose a ten percent penalty on entries that appear to be “lumping.” The Court will reduce each entry marked as such per the penalty. *In re Wildman*, 72 B.R. 700, 709 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (“Applicants may not circumvent the minimum time requirement or any of the requirements of detail by “lumping” a bunch of activities into a single entry. [citation omitted]. Each type of service should be listed with the corresponding specific time allotment.”).

(3) Computational or Typographical Error – TOTAL of disallowed amounts: \$ 256.00

The court denies the allowance of compensation for the following tasks because the amount of fees appears to be a computational or typographical error. Also, where there are two identical entries (same day, same tasks, same time billed), the court will consider one of the entries to be a typographical error.

Dated: April 17, 2024



Timothy A. Barnes, Judge
United States Bankruptcy Court



**Evangelical Retirement Homes of Greater Chicago,
Incorporated, d/b/a Friendship Village of Schaumburg
Special Counsel on Bankruptcy Matters**

**Invoice Date:
Invoice No.:
Matter No.:**

**March 15, 2024
2423181
122619-764706**

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>	
12/08/23	Correspondence with internal deal team regarding status and follow up inquiries and revisions related to draft ancillaries [.5]; review and revise real estate ancillaries [.4]; review and revise of closing checklist [.6]; correspondence regarding assumption by buyer of certain contracts [.2].	LFLOW	1.70	1,088.00	
12/08/23	Emails to/from T. Green re: CM/ECF Notification for refile Huntley Property Sale Motion (.4); Left detailed message with Judge Barnes chambers re: same (.1); Teleconference with Edgar (Judge Barnes chambers) re: same (.2)	JLFOR	0.70	336.00	
12/11/23	Analysis of closing hurdles and workarounds (.2); leading transaction by coordinating real estate and corporate closing issues (.3); advising on management agreement changes (0.2).	RBGUY	0.70	826.00	
12/11/23	Conference call with buyer's regulatory counsel to discuss status of licensure filings.	MJMUR	0.30	301.50	(1) Duplication
12/11/23	Address outstanding issues in closing the transaction including updates to the ancillary documents and closing checklist (0.2); continue to address regulatory issues including assumption of NPIs and Medicare numbers as well as required filings prior to closing (0.1).	PEGGE	0.30	241.50	
12/11/23	Weekly sales meeting and related team emails (0.1); email correspondence to B. Shaw re regulatory approval submissions (0.1); related emails with Hinshaw and to B. Guy (0.1); telephone conference with counsel from Hinshaw re regulatory approval requests (0.2); draft update re same for Polsinelli deal and healthcare team (0.1); exchange additional emails with B. Guy, M. Flowers, and M. Murer (0.1); telephone conference with J. Johnson regarding Morrison hearing prep (0.3); meeting with B. Shaw (0.4); memo to file re same (0.1); review exhibits and consider potential objections (0.3); discuss same and upcoming meet and confer with J. Johnson (0.2); similar email correspondence with B. Shaw (counsel for buyer) (0.1); telephone conference with B. Shaw re meet and confer with counsel for Morrison (0.2); email correspondence to C. Wang regarding support for hearing (0.1); emails with B. Shaw regarding authority cited in brief and related considerations for oral arguments (0.2); prepare for hearing, including working on outline and oral arguments (2.5).	TGGRE	5.10	3,672.00	
12/11/23	Correspondence with internal deal team regarding outstanding items and tasks to complete for closing [.3]; review and revise of closing checklist [.8];	LFLOW	1.10	704.00	
12/12/23	Coordinating with buyer and client on closing logistics (.7); negotiating title issues in order to get title policy for closing (.6); analysis of potential to close via interim management agreement (.2); drafting closing statement and updating sources and uses (1.5).	RBGUY	3.00	3,540.00	
12/12/23	Conference call with buyer counsel to continue to discuss IMA and transition issues including employment of certain employees post closing.	MJMUR	0.50	502.50	



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12/20/23	Friendship Village Property: Attend closing preparation call (0.9); follow up with buyer's counsel regarding comments to PTAX (0.1); follow up with Maverick Flowers regarding information needed to complete PTAX and Schaumburg transfer documents (0.1); review updated title commitment (0.3); revise deed to include designated buyer entity and update list of permitted exceptions (0.1); call with Bobby Guy and Maverick Flowers regarding wet signature pages and title requirements (0.3); update real estate closing documents (1.6); prepare signature page packet with deed and Plat Act Affidavit and email and respond to Mike Flynn regarding same (0.3); call with Village of Schaumburg regarding final water meter reading (0.2); draft email to title company regarding final water meter reading (0.1); review secretary certificates regarding sale authorization and appointment of Mike Flynn as Chief Executive Officer and circulate to title company (0.2); email lender's counsel regarding letter of authorization and lien releases (0.2); respond to various emails from buyer's counsel regarding execution of signature pages(0.4); review disclosure schedules and provide commitments for Schedule 5.13(a) (0.2).	EKWOK	5.00	4,750.00 (1)
12/20/23	Communications with J. Johnson re Morrison (0.1); attend portion of Closing Call, as bankruptcy counsel, with B. Guy, M. Flowers and B. Shaw, to provide bankruptcy related updates, address bankruptcy issues and take detailed notes (0.4); memo to file and circulate same (0.1); follow on with J. Johnson and email correspondence to J. Kramer (0.1); email from J. Kramer and follow on to B. Shaw and separate emails with B. Shaw and B. Guy re Committee inquiries (0.1); emails with broker regarding payments to bidders (0.1).	TGGRE	0.90	648.00
12/20/23	Teleconference with buyer regarding closing checklist and outstanding items to complete prior to closing [.7]; review and revise closing checklist [.7]; review and revise disclosure schedules [1.4]; correspondence with internal deal team regarding disclosure schedule updates [.3];	LFLOW	3.10	1,984.00 (1)
12/20/23	Draft secretary certificates.	ELHOL	1.40	749.00
12/20/23	Revise Disclosure Schedules to include updated employee excel sheets (0.8); confirm that all latest uploads to VDR have been included in Disclose Schedules (0.2).	JRGRE	1.00	495.00
12/21/23	Conference with Bobby Guy re. closing logistics related to year-end closing and timing.	CCSTO	0.20	167.00



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12/21/23	Teleconference Regarding closing checklist and outstanding items to complete prior to closing [.6]; review and revise closing checklist [.5]; review and revise disclosure schedules [2.5]; correspondence with buyer regarding disclosure schedule updates [.2]; correspondence with title company regarding mortgage release [.3]; teleconference with buyer for second check in call regarding closing checklist and outstanding items [.6];	LFLOW	4.70	3,008.00
12/21/23	Draft secretary certificates.	ELHOL	1.70	909.50
12/22/23	Multiple calls negotiating with buyer (2.3); call with client (.3); revising closing documents (1.4); coordinating closing statement (.3); coordinating with broker (.4); revising closing checklist (1.3); coordinating escrow issues (.4); analyzing closing logistics for 12/28 and Sunday 12/31 (.6); coordinating title issues (.2).	RBGUY	7.20	8,496.00
12/22/23	Review Interim Management Agreement for regulatory compliance issues related to operations (1.9); revise IMA to address required compliance with licensing regulations issued by the IL DPH and certification regulations issued by CMS (1.0).	MJMUR	2.90	2,914.50
12/22/23	Review recent compliance survey conducted by the Centers for Medicare and Medicaid Services (0.8); outline issues related to same (0.5).	MJMUR	1.30	1,306.50
12/22/23	Friendship Village Property: Attend closing preparation call with Bobby Guy, Maverick Flowers, and buyer's counsel (1.0); update title affidavit per Bobby Guy's comment and follow up with Mike Flynn regarding review of title affidavit (0.2); follow up with lender's counsel regarding information needed to complete letter of authorization to close credit line (0.1); follow up with title company on draft settlement statement and review the same (0.3); review personal property allocation list and circulate to title (0.2); update PTAX forms and transfer tax declarations to correspond to personal property allocation and respond to buyer's counsel regarding same (0.4); circulate title affidavit, property manager's lien waiver, and broker lien rights affidavit for signature (0.1); review lender's counsel's comments to the mortgage lien releases and revise (0.8); respond to broker regarding broker's lien waiver and follow up regarding PTAX information (0.2); review information from broker regarding marketing and occupancy rates of the property and circulate to buyer to confirm (0.2).	EKWOK	3.50	3,325.00 (1)
12/22/23	Emails with M. Flowers and B. Guy re assumed contracts.	TGGRE	0.10	72.00
12/22/23	Teleconference Regarding closing checklist and outstanding items to complete prior to closing [.7]; review and revise closing checklist [.8]; correspondence with buyer regarding disclosure schedule updates [.5]; review of documents produced for disclosure schedule updates prior to closing [2.5];	LFLOW	4.50	2,880.00 (1)
12/22/23	Continue collecting signature pages and updating documents in SimplyAgree.	ELHOL	0.60	321.00



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<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
12/26/23	Prepare for and teleconference Regarding closing checklist and outstanding items to complete prior to closing [.6]; review and revise closing checklist [.8]; correspondence with internal deal team regarding disclosure schedule update re surveys [.4]; teleconference regarding same [.5]; review and revise disclosure schedules with updated loss runs, licenses, resident agreements, and insurance [2.3]; meeting regarding outstanding items for closing [.6]; review and revise of draft ancillary documents received from buyer [2.2];	LFLOW	7.40	4,736.00
12/26/23	Assist with updates to closing documents.	ELHOL	1.20	642.00
12/26/23	Update contract matrix to include all post-May 15, 2023 resident agreements (1.8); Update resident-to-document tracker to include all post-May 15, 2023 resident agreements (2.2); revise Disclosure Schedules, to include post-May 15, 2023 agreement summary (0.3); Revise Disclosure Schedules to include regulatory counsel comments (0.4)	JRGRE	4.70	2,326.50
12/27/23	Coordinating closing rejection issues/consents with Morrisons, UMB, UST, and Buyer (2.2); revising closing statement (1.0); coordinating title issues (.9); review of final updates to schedules for closing (1.1); coordinating with sponsor counsel on TSA and separate single family real estate parcels (.5); advising client on multiple issues (1.0); revising closing ancillaries (4.4); negotiating with buyer (1.8).	RBGUY	12.90	15,222.00
12/27/23	Friendship Village Property: Review buyer's changes to the PTAX forms and personal property allocation (0.1); update Schaumburg Real Estate Transfer Tax Declaration and circulate for signature (0.1); review and circulate executed FIRPTA certificate, 1099 and Affidavit as to Broker Lien Rights to title and request status on receipt of mortgage lien releases (0.2); attend closing preparation calls with Mike Flynn, Bobby Guy, Maverick Flowers, and buyer's team (1.7) ; follow up call with Bobby Guy regarding status of title deliveries (0.1); request wire instructions from Mike Flynn (0.1); call with broker regarding revisions to broker lien waiver (0.2); revise broker lien waiver per broker's comments (0.2); coordinate title company's receipt of original certified bankruptcy sales order with Trinitee Green and the title company (0.3); review title insurance pro forma to confirm list of exceptions in the deed (0.3); confer with survey, zoning report, Phase I, and property condition report vendors for invoices and verification of payment (0.6); review surveys and respond to Maverick Flowers regarding same (0.2); review and respond to various emails reconciling and revising the title company's preliminary settlement statement and the flow of funds (2.9); circulate settlement statement to lender for signature (0.1); request title company to follow up with the Village of Schaumburg for the final water and sewer meter readings (0.1).	EKWOK	7.20	6,840.00 (1)



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12/27/23	Draft notice letters to state regulatory agencies related to sale of underlying real estate, including the agencies governing the facility's Life Care Permit, Skilled Nursing license, and Assisted Living license, as required by state regulations for a change of information (1.0); and attend conference regarding retention of employees post sale and regulatory requirements for various licenses held by facility (0.6).	SCPUG	1.60	1,224.00
12/27/23	Multiple emails with M. Flowers, E. Kwok, and J. Ford regarding status of certified copies of orders (0.2); separate additional related communications with J. Ford (0.1); emails between B. Guy and J. Kramer and discuss same with J. Johnson (0.2); review sale order and email to J. Johnson re same (0.1); numerous emails and telephone calls regarding Morrison Management services and agreement re interim services (0.5).	TGGRE	1.10	792.00
12/27/23	Prepare for and teleconference Regarding closing checklist and outstanding items to complete prior to closing [.8]; review and revise closing checklist [1.9]; correspondence regarding disclosure schedule updates [.8]; review and revise disclosure schedules with updated workers comp claims, accrued PTO, and insurance [2.0]; meeting regarding outstanding items for closing [.8].	LFLOW	6.30	4,032.00 (1)
12/27/23	Review and analyze docket for updates re Huntley sale and any objections thereto.	MDIPI	0.20	106.00
12/27/23	Continue to assist in finalizing closing documents.	ELHOL	1.50	802.50
12/28/23	Leading closing (1.7); revising closing ancillaries (1.8); negotiating closing statement issues (1.4); coordinating with UMB on closing releases (.5); coordinating with sponsor counsel on TSA issues (.4); negotiating with buyer on final closing issues (2.2); updating closing checklist to confirm all issues complete or moved to post-closing (1.6); confirming post-closing list with buyer's counsel (.6).	RBGUY	10.20	12,036.00



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12/28/23	Friendship Village Property: Coordinate with title and respond to various emails regarding updating the closing statement and flow of funds (0.5); review revised closing statement from title company (0.1); review email from buyer's counsel to add additional disbursement to flow of funds statement (0.1); review email from Bobby Guy re resident refund calculations (0.1); instruct escrow agent to revise resident rent amount (0.1); follow up with the escrow agent re receipt of original executed signature pages (0.1); review updated closing checklist to prepare for closing call (0.1); review final form of deed (0.1); circulate final form deed to buyer's counsel and title company (0.1); attend closing call with Mike Flynn, Bobby Guy and buyer's counsel (0.4); review asset purchase agreement (0.1); respond to buyer's counsel re parking parcel (0.1); review email from Bobby Guy re utility prorations disbursement (0.1); instruct escrow agent to revise closing statement re same (0.1); update flow of funds statement (0.2); circulate updated flow of funds statement to parties for approval (0.1); respond to buyer's counsel re real estate schedule in the Asset Purchase Agreement (0.1); review compiled deed (0.1); follow up with title on water and sewer meter reading (0.1).	EKWOK	2.60	2,470.00	(1)
12/28/23	Email correspondence regarding Residents Trust Fund (0.1); exchange emails regarding assumed and assigned contracts and cure obligations (0.1).	TGGRE	0.20	144.00	
12/28/23	Teleconference with buyer regarding closing checklist and outstanding items to complete prior to closing [.8]; review and revise closing checklist [1.1]; correspondence with internal deal team and specialists regarding disclosure schedule updates and review of data room to confirm information [1.2]; meeting with internal deal team regarding outstanding items for closing [.4]; review and compile signature pages and executed documents [1.6]; teleconference with buyer and bondholders for closing call [.7];	LFLOW	5.80	3,712.00	(1)
12/28/23	Work with T. Green re objections to Huntley sale property and docket research re same.	MDIPI	0.30	159.00	
12/28/23	Finalize closing documents, build closing binder, and assist in closing matters.	ELHOL	2.50	1,337.50	
12/29/23	Advising on post-closing issues.	RBGUY	0.50	590.00	
12/29/23	Correspondence with internal deal team regarding post closing items to be completed [.3];	LFLOW	0.30	192.00	
12/29/23	Prepare CNO re Huntley Sale Motion and docket research re objections to same (.2); work with T. Green re same (.2).	MDIPI	0.40	212.00	
SUBTOTAL FOR B130 Asset Disposition & Sales			302.00	\$253,705.50	

B140 Relief from Stay/Adequate Protection Proceedings

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
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12/07/23	Emails to/from T. Green re: requesting December 13th hearing transcript on expedited basis (.1); Email to D and E Reporting re: same (.1)	JLFOR	0.20	\$96.00
12/15/23	Prepare for and attend hearing on various matters, including Morrison and fee applications.	JRJOH	2.30	2,714.00
12/15/23	Attend hearings.	TGGRE	2.80	2,016.00 (1)
12/15/23	Attend Morrison dispute hearing and take detailed notes with respect to same.	CEWAN	2.70	1,849.50 (1)
SUBTOTAL FOR B145 Court Hearings			8.00	\$6,675.50

B155 Creditor Inquiries

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
12/13/23	Address creditor inquiries re modified residency agreement, including emails with S. Clar, B. Dopke, and M. Flynn.	TGGRE	0.30	\$216.00
SUBTOTAL FOR B155 Creditor Inquiries			0.30	\$216.00

B160 Employment/Fee Applications

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
12/11/23	Emails to/from J. Johnson re: documents related to fee application hearing (.2); Preparation of documents relating to fee application hearing (.3)	JLFOR	0.50	\$240.00
SUBTOTAL FOR B160 Employment/Fee Applications			0.50	\$240.00

B164 Polsinelli Fee Applications

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
12/10/23	Drafted CNO regarding fifth monthly fee statement.	ACHAM	0.20	\$130.00
12/12/23	Conducted final review of certificate of no objection relate to Fifth Fee Statement (.1); related correspondence with J. Ford (.2).	ACHAM	0.30	195.00
12/18/23	Review time entries and discuss same with J. Johnson.	TGGRE	0.20	144.00
12/21/23	Follow up with J. Johnson re status of invoices for monthly fee statement (0.1); review activity on docket with respect to interim fee application orders and email correspondence to B. Dopke re same (0.1).	TGGRE	0.20	144.00
12/22/23	Emails with B. Dopke regarding interim fee application order and follow on with T. McKeon re same (0.1).	TGGRE	0.10	72.00
SUBTOTAL FOR B164 Polsinelli Fee Applications			1.00	\$685.00

B185 Assumption/Rejection of Leases & Contracts

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
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 2423424
 1228169-84-08**

7ime Detail

B100 Administration

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
01/17/24	Call with J Johnson re plan provisions and possible objections; review related documents and case law.	MBJOA	1.80	\$2,160.00
SUBTOTAL FOR B100 Administration			1.80	\$2,160.00

(2)lumping

B110 Case Administration

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
01/04/24	Continue communications with E. Kwok regarding sale closing and certificate re state taxes (0.1); email correspondence to A. Haefner re upcoming hearing and preparation for same and exchange emails with U.S. Trustee (0.2); additional emails with E. Kwok re taxes and certificates and follow on to Wyse (0.2).	TGGRE	0.50	\$360.00
01/04/24	Email correspondence from B. Dopke re various items and follow on with J. Johnson (0.1); additional related emails (0.1).	TGGRE	0.20	144.00
01/04/24	Analyze docket and calendar re: upcoming hearings and deadlines (.3); Emails to/from T. Green re: reviewing the Docket and deadlines (.1)	JLFOR	0.40	192.00
01/04/24	Emails to/from T. Green and L. Washington re: redacted documents	JLFOR	0.20	96.00
01/04/24	Draft Agenda for January 10th hearing (.3); Emails to/from T. Green re: same (.1)	JLFOR	0.40	192.00
01/05/24	Telephone conference with J. Johnson regarding items on agenda for call with B. Dopke.	TGGRE	0.20	144.00
01/07/24	Telephone conference with B. Dopke and J. Johnson (0.7); follow on call with J. Johnson (0.3).	TGGRE	1.00	720.00
01/08/24	Case Management call with J. Johnson to discuss open items and action plans with respect to same (0.4); email correspondence to J. Ford re notice of agenda (0.1); discuss with J. Johnson potential motion to be filed and follow on to M. Flowers re same (0.1); follow on call with J. Johnson to discuss motion (0.1); email correspondence to J. Ford regarding transcript (0.1).	TGGRE	0.80	576.00
01/08/24	Emails to/from T. Green and J. Johnson re: January 10th agenda filing status	JLFOR	0.20	96.00
01/09/24	Finalize and file Notice of Agenda of Matter for the January 10th hearing (.1); Email to T. Green and J. Johnson re: same (.1)	JLFOR	0.20	96.00
01/09/24	Emails to/from T. Green re: 341 Meeting transcript (.2); Research 341 Meeting transcript (.3); Email to S. Rabuck re: forward 341 Meeting audio (.1)	JLFOR	0.60	288.00
01/09/24	Emails to/from T. Green re: preparation of documents for Huntley Sale Hearing (.1); Preparation of documents for hearing (.3)	JLFOR	0.40	192.00



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<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
01/04/24	Attention to documents to be produced in response to requests from Committee, including emails with litigation support and J. Ford and review of redacted statements.	TGGRE	0.20	144.00
01/07/24	Review comments of J. Johnson and revise letter and send same to B. Dopke (0.1).	TGGRE	0.10	72.00
01/09/24	Begin drafting counter-designation on appeal re Morrison (0.2); email correspondence to request transcript of hearing (0.1).	TGGRE	0.30	216.00
01/10/24	Attention to appeal, including review of local 15-day opening brief deadline and email correspondence to M. Riedl re same and re NOA (0.2); telephone conference with M. Riedl to discuss items to be designated for record on appeal and re statement of issues (0.2).	TGGRE	0.40	288.00
01/10/24	Drafting N.D. III. Notice of Appearance for T. Green (.4); corresponding about same (.3); telephone conference regarding Morrison appeal and action items moving forward (.2).	MJRIE	0.90	477.00 (1)
01/11/24	Email correspondence from counsel for Morrison Management and follow on re same (0.1); review NOA and email correspondence to D. Jackson to request filing of same (0.1); additional email correspondence with J. Kramer re designation and potential stipulation (0.1).	TGGRE	0.30	216.00
01/12/24	Reviewing FVS Docket to create designated list of documents for Morrison appeal (3.5); cross referencing with list provided by Morrison's counsel to ensure all appropriate docket entries were designated on appeal (0.8).	MJRIE	4.30	2,279.00
01/15/24	Discuss appeal and potential settlement with J. Johnson (0.2); strategic considerations, including email to D. Bleck (0.4); discuss same with J. Johnson (0.1).	TGGRE	0.70	504.00
01/17/24	Discuss Morrison with J. Johnson (0.1); respond to B. Shaw re same (0.1).	TGGRE	0.20	144.00
01/17/24	Work on notice of objection to UMB Bank standing motion and certificate of service and discuss same with T. Greene	LMSUP	0.30	144.00
01/18/24	Email correspondence from T. McKeon and consider same (0.1); discuss same with J. Switzer (0.1); emails with B. Dopke re response to Mintz (0.1); discuss response with J. Johnson (0.3); attention to issues related to motion for standing (0.3); telephone conference with B. Dopke (0.3); emails to B. Dopke, E. Walker and S. Clar re motion and response to same (0.1); review motion for standing and discuss same with J. Johnson (0.5); draft response to T. McKeon's email correspondence (0.4); meeting with working group re upcoming hearing (0.5); additional emails with T. McKeon (0.3); begin working on response to motion for standing (1.2); email to B. Bickerton re updating research pertaining to ERTC issue (0.1); research re turnover claim and derivative standing request (0.8); discuss research with J. Johnson and strategy (0.4).	TGGRE	5.50	3,960.00



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02/01/24	Email correspondence with Wyse Advisors re prepetition payments (0.1); email correspondence to Scott Clar re preference exposure (0.2); telephone conference with Scott Clar re same (0.1); related follow on email to Scott Clar (0.1).	TGGRE	0.50	\$360.00
SUBTOTAL FOR B120 Asset Analysis & Recovery			0.50	\$360.00

B130 Asset Disposition & Sales

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
02/01/24	Teleconference with buyer regarding same and post closing ancillaries [.3].	LFLOW	0.40	\$256.00 (3) Error
02/02/24	Correspondence regarding follow up request from buyer of closing documents [.4]; review and revise of same [.5]; internal teleconference with buyer regarding same and post closing ancillaries [.4];	LFLOW	1.30	832.00
02/07/24	Compile Resident and Indemnity Escrow Agreement signature pages for circulation.	ELHOL	0.10	53.50
02/07/24	Correspondence regarding follow up request from buyer of closing documents [.4]; compile and facilitate execution of escrow agreements [.3].	LFLOW	0.70	448.00
02/12/24	Correspondence with buyer [0.2] and internally regarding PTO payments and indemnity escrow agreement [0.2].	LFLOW	0.40	256.00
02/13/24	Correspondence internally regarding PTO payments [.4]; review of flow of funds and closing statement [.3].	LFLOW	0.70	448.00
02/14/24	Correspondence internally regarding PTO payments [.2]; teleconference with client regarding same [.2]	LFLOW	0.50	320.00
02/16/24	Correspondence with client regarding original recorded documents [.2]	LFLOW	0.20	128.00
02/23/24	Review title commitment and survey and respond to Trinitee Green regarding encumbrances on the parking parcel (0.3); respond to Trinitee Green regarding review of encumbrances and development of the parking parcel (0.1).	EKWOK	0.40	380.00
02/23/24	Correspondence internally regarding follow up inquiries about payroll payments [.2].	LFLOW	0.20	128.00
SUBTOTAL FOR B130 Asset Disposition & Sales			4.90	\$3,249.50

B145 Court Hearings

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
02/14/24	Attend hearing and take detailed, transcript styled notes to provide to team, Wyse Advisors and Bruce Dopke.	TGGRE	0.60	\$432.00
02/21/24	Attend and handle hearing on Disclosure Statement.	TGGRE	1.10	792.00
02/21/24	Attended Disclosure Statement Hearing via zoom.	ACHAM	1.00	NO CHARGE



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02/21/24	Review January bills and flagged issues by M. Riedl and flag additional entries for edits (1.1); email correspondence to M. Riedl re same (0.1).	TGGRE	1.20	864.00
02/24/24	Review and revise December time entries to comply with billing requirements (1.0); email correspondence to R. Dempsey regarding same (0.1).	TGGRE	1.10	792.00
02/27/24	Emails with E. Kwok and M. Riedl regarding necessary revisions to time entries during Third Interim Period.	TGGRE	0.10	72.00
02/28/24	Email correspondence with M. Riedl re status of corrected time entries (0.1); follow on emails to certain timekeepers requesting corrections (0.1).	TGGRE	0.20	144.00
02/28/24	Compiling list of timekeepers who have not corrected entries for December bill (0.1); and sending same to T. Green (0.1).	MJRIE	0.20	106.00
02/29/24	Email correspondence with timekeepers re corrections to time entries and follow on to M. Riedl (0.1).	TGGRE	0.10	72.00
SUBTOTAL FOR B164 Polsinelli Fee Applications			4.10	\$2,779.00

B190 Litigation & Other Contested Matters

<u>Date</u>	<u>Description</u>	<u>Initials</u>	<u>Hours</u>	<u>Amount</u>
02/02/24	Telephone conference with M. Riedl re Morrison and related issues (0.2).	TGGRE	0.20	\$144.00
02/02/24	Telephone conference with T. Green re: Morrison appeal.	MJRIE	0.20	106.00 (1)
02/05/24	Consider settlement and strategic considerations re resolving disputes with bondholders (0.2); review research from M. Riedl (0.7).	TGGRE	0.90	648.00
02/06/24	Email correspondence with E. Walker regarding settlement discussions and coordinating re same (0.2); telephone conference with J. Johnson to discuss upcoming call to E. Walker (0.2); meeting with E. Walker, B. Dopke and J. Johnson (0.5).	TGGRE	0.90	648.00
02/07/24	Multiple communications with E. Walker re: settlement proposals.	JRJOH	0.60	708.00
02/12/24	Review B. Dopke's memorandum regarding strategic consideration re potential claims raised by Bond Trustee.	TGGRE	0.10	72.00
02/15/24	Meeting with E. Walker and B. Dopke re potential settlement and strategic considerations.	TGGRE	0.50	360.00
02/18/24	Call with T. Green to confer regarding preparation for disclosure statement hearing and the United States trustee's objection.	ACHAM	0.40	260.00



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02/02/24	Email correspondence with T. McKeon regarding disclosure statement objection status and potential resolution (0.1); discuss same with J. Johnson and implications of potential resolution as it relates to preparing for contested hearing and timing of amended Disclosure Statement (0.2); continue research and work on disclosure statement, including email correspondence to T. McKeon, additional emails with S. Clar and telephone conference with J. Johnson (2.7); email correspondence to J. Gansberg regarding third party releases (0.1); review Ashley Champion's research memo re classification (0.2).	TGGRE	3.40	2,448.00
02/02/24	Continuing to research proper time to contest liquidation analysis (0.7); draft e-mail memorandum to T. Green explaining findings on same (0.3).	MJRIE	1.00	530.00
02/02/24	Begin research and analyze the seventh circuit standard for settlement of claims.	MJRIE	1.30	689.00
02/02/24	Telephone conference with T. Green re: contested settlement issues.	MJRIE	0.30	159.00 (1)
02/02/24	Conferred with T. Green regarding opt out research (0.1); reviewed case law related to the same (0.3).	ACHAM	0.40	260.00
02/02/24	Completed research regarding separate classification related to the Bondholder's objection to the disclosure statement (0.9); completed memo regarding the same (0.4); related correspondence with T. Green (0.2).	ACHAM	1.50	975.00
02/02/24	Correspondence with T. Green regarding amended plan and disclosure statement and redlines for same	LMSUP	0.10	48.00
02/03/24	Read summary of research from M. Riedl.	TGGRE	0.20	144.00
02/03/24	Continuing researching cases in seventh circuit and the settlement standard as it relates to Rule 9019 and consensual third party releases (1.5); providing synopsis of same to T. Green (0.4).	MJRIE	1.90	1,007.00
02/05/24	Follow up to T. McKeon re requested disclosure statement language (0.1); telephone conference with J. Johnson regarding potential changes to Liquidation Analysis including discussion of legal issues (0.6); follow on email correspondence to Cole Celenza re same (0.2); email correspondence from T. McKeon and discuss potential response and strategic considerations and timing with J. Johnson (0.1); meeting with Cole Celenza regarding liquidation analysis changes (0.7); review revised liquidation analysis and provide additional comments (0.3).	TGGRE	2.00	1,440.00
02/05/24	Conducted research related to potential involuntary conversion.	ACHAM	1.30	845.00
02/06/24	Continued research related to conversion.	ACHAM	0.80	520.00



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02/07/24	Email correspondence from T. McKeon re disclosure statement (0.1); preliminary review of edits and discuss same with J. Johnson (0.3); multiple email correspondence to working group re same (0.2); conduct preliminary research re use of disclosure statement for advocacy and assertion of legal theories and opinions and update DS research memo to file (0.7); email correspondence to M. Riedl with supplemental research assignment (0.3).	TGGRE	1.60	1,152.00
02/07/24	Telephone conference with J. Johnson regarding upcoming call to discuss potential settlement (0.2); 408 conference with Mintz (0.4); post-conference debrief with J. Johnson (0.2); follow on emails with B. Dopke (0.1); telephone conference with B. Dopke (0.4).	TGGRE	1.30	936.00
02/07/24	E-mail correspondence with Shareholder Johnson and Green re: redlined disclosure statement (0.2); and beginning analysis of same (1.1).	MJRIE	1.30	689.00
02/08/24	Consideration and analysis of disclosure statement objection, including research re injunction clauses and email assigning revision of injunction provision (1.0); attention to opt out mechanism objection and email correspondence to A. Champion re reply to same (0.2); memo to file and email correspondence to J. Johnson re list of asserted and potential additional objections (0.4); telephone conference with J. Johnson re disclosure statement hearing prep (0.2); telephone conference with A. Champion re upcoming hearing, revisions to injunction clause, and preparation checklist (0.5);	TGGRE	2.30	1,656.00
02/08/24	Reviewed research related to opt out mechanisms for third party releases in the Seventh Circuit and drafted reply to the United States trustee's objection for omnibus reply (3.0); related correspondence with T. Green (.2).	ACHAM	3.20	2,080.00
02/08/24	Revised injunction language in disclosure statement (.4); related correspondence with T. Green (.2).	ACHAM	0.60	390.00
02/08/24	Telephonic conference with T. Green regarding the disclosure statement, injunction provision, and disclosure statement hearing preparation.	ACHAM	0.50	325.00 (1)
02/08/24	Discuss status of amended plan and disclosure statement with T. Green	LMSUP	0.10	48.00
02/09/24	Review and markup disclosure statement objection reply section drafted by A. Champion (0.2); related telephone conference with A. Champion (0.5); prepare task punch list and email correspondence to A. Champion re same (0.2); email correspondence to Stretto re solicitation and review response (0.1); email correspondence with M. Riedl re research (0.1).	TGGRE	1.10	792.00
02/09/24	Work on reply, including revisions to opt out argument and injunction argument (3.6); related correspondence with T. Green (.1).	ACHAM	3.70	2,405.00



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02/09/24	Telephonic conference with T. Green regarding omnibus reply to disclosure statement objections and preparation for disclosure statement hearing.	ACHAM	0.50	325.00 (1)
02/10/24	Email correspondence from A. Champion regarding revised injunction clause and review same and provide comment re defined terms (0.1); email correspondence from M. Riedl regarding disclosure statement revision and revise accordingly and correct injunction clause and run redline for J. Johnson and send same to J. Johnson and B. Dopke (0.2); work on reply, reviewing and revising draft argument from A. Champion (0.5).	TGGRE	0.80	576.00
02/10/24	Work on Disclosure Statement omnibus reply including revisions to injunction argument and begin to draft claim classification argument.	ACHAM	4.70	3,055.00
02/12/24	Work on DS revisions based on UMB comments and discussions with JJ re same (2.1); work on disclosure statement reply (2.4).	TGGRE	4.50	3,240.00
02/12/24	Revised omnibus reply and conducted related research regarding the best interests of the creditors test in the Seventh Circuit (1.5); related correspondence with T. Green (.2).	ACHAM	1.70	1,105.00
02/13/24	Telephone conferences with J. Johnson regarding disclosure statement revisions and next steps in preparation for filing (0.2); review redline for missing revisions (0.1); run new redline and discuss with J. Johnson (0.1); review and respond to comments from J. Johnson and revise DS accordingly (0.3); email correspondence from Mintz re DS and Cash Collateral and respond to same (0.6); follow up email to Wyse Advisors re liquidation analysis and exchange additional emails with Cole Celenza re same (0.1); email correspondence to M. Flynn re upcoming filings and separate email correspondence to L. Suprum regarding all anticipated Friday filings (0.1); further revise disclosure statement (0.2); review DS markup from E. Walker and revise DS accordingly (0.8); run redlines and email correspondence to UMB counsel re same (0.2).	TGGRE	2.80	2,016.00
02/13/24	Revised disclosure statement order and exhibits to remove UMB as a notice party for plan objections (.3); related correspondence with T. Green (.2).	ACHAM	0.50	325.00