



UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
RIVERSIDE DIVISION

In re:

LUMPY'S INC., a California corporation ,

Debtor._

In re:

LUMPY'S PRO GOLF DISCOUNT,
INC., a Florida corporation,

Debtor.

- ☒ Affects All Debtors
☐ Affects Lumpy's Inc.
☐ Affects Lumpy's Pro Golf Discount, Inc.

Case No.: 6: 16-bk-12957 MJ

CHAPTER 11

Jointly Administered With
Case No.: 6:16-12958 MJ

MEMORANDUM OF DECISION RE
ACUSHNET'S MOTION FOR ATTORNEY'S
FEES AS PART OF SECURED CLAIM

Date: September 28, 2016
Time: 1:30 p.m.
Crtn: 301

Secured creditor Acushnet Company filed a motion to be paid from cash collateral its attorney's fees and expenses and post petition interest which accrued as part of its secured claim against the jointly administered chapter 11 debtors, Lumpy's, Inc. and Lumpy's Pro Golf Discount, Inc. The principal and prepetition interest on its claim has previously been paid in full from the cash collateral per agreement of the parties, with Acushnet reserving its right to seek to recover

1 these fees, expenses, and interest. Acushnet requested payment of \$75,777.50 in fees, \$3652.13 in
2 expenses, and \$2465.18 in post petition interest without designating from which debtor's estate the
3 payment should be made.

4 The chapter 11 debtors and the Official Committee of Unsecured Creditors objected to the
5 fee motion, asserting that the amount of the requested fees was unreasonable and excessive for
6 cases this size in the Riverside Division for a multitude of reasons: the billing rates were too high;
7 much of the work was unnecessary for an oversecured creditor whose cash collateral was
8 segregated early in the case and a cash collateral stipulation was offered by the debtors; the
9 attorneys had greatly "overworked the case" by staffing it with too many high billing rate attorneys
10 who duplicated work; the firm billed for administrative or clerical work; their billing entries
11 lumped multiple tasks into one entry; and the total amount billed "shocked the conscience" when
12 compared to the fees charged for the debtors and committee.

13 After two rounds of briefing and oral argument on September 28, 2016, the court took the
14 matter under submission.¹ This memorandum of decision shall constitute the court's findings of
15 fact and conclusions of law, to the extent necessary to resolve this motion, as allowed under Rule
16 7052.²

17 Section 506(b) provides that when a secured creditor is oversecured by its collateral, it may
18 include in its allowed claim accrued interest and attorney's fees and expenses if allowed by the
19 agreement between the creditor and the debtor. The Ninth Circuit has established the requirements
20 for allowance of fees under this provision. The creditor is entitled to fees if: (1) the claim is an
21 allowed secured claim; (2) the creditor is oversecured; (3) the fees are reasonable under the
22 circumstances; and (4) the fees are provided for under the agreement. Kord Enters, II v Cal.
23 Commerce Bank (In re Kord Enters, II), 139 F. 3d 684, 687 (9th Cir. 1998). See also Kamai v.
24 Long Beach Mortgage Co. (In re Kamai), 316 B.R. 544, 548 (9th Cir. BAP 2004). The court must
25 determine the reasonableness based on all relevant factors and whether the creditor reasonably
26 believed that the steps taken were necessary to protect its interest in the debtor's property. In re Le

27 ¹ Surprisingly, Acushnet initially filed this motion without providing the detailed billing records which
28 supported the fee request. When the debtors and committee both appropriately objected that without those records,
Acushnet had not met its burden of proof that the fees were reasonable, Acushnet filed them with its reply papers. The
court recognized that the debtors and committee had been deprived of an opportunity to review those detailed bills and
continued the hearing to allow supplemental briefing on the reasonableness issue.

² Unless specified otherwise, all chapter and section references are to the Bankruptcy Code, 11 U.S.C. §§ 101-
1532, and all "Rule" references are to the Federal Rules of Bankruptcy Procedure, rules 1001-9037.

1 Marquis Associates, 81 B.R. 576, 578 (9th Cir. BAP 1987). Reasonableness is guided by the
2 lodestar method. See, In re Parreira, 464 B.R. 410, 416 (Bankr. E.D. CA 2012).

3 Here, the first, second, and fourth elements are undisputed. Acushnet was paid in full on its
4 secured claim which totaled \$157,591.74 on the petition date. Its claim was oversecured by cash
5 collateral which far exceeded \$1 million after the debtors completed their unauthorized going out
6 of business sales (more on that later). The note and security documents between the debtors and
Acushnet had attorney's fees clauses. The dispute here is over the third element: reasonableness.

7 In justifying its exorbitant fee request³ Acushnet urges the court to recognize the rogue
8 nature of these chapter 11 cases, where debtors' counsel thought it unnecessary to (1) receive court
9 authorization for the going out of business sales, which by their very nature were not in the
10 ordinary course of business; (2) obtain either the permission of Acushnet or a court order, as
11 required by the Code, before debtors began spending Acushnet's cash collateral for all the costs of
12 running the business, including payroll, rent, and other ordinary expenses during the first weeks of
13 the case; and (3) file any other ordinary first day motions for payroll (the court will never know if
14 the first post petition payroll included payment for work performed prepetition), utilities, or other
15 immediate needs. It argues that it reached out to debtors' counsel to negotiate a cash collateral
16 stipulation, but debtors' counsel gave an "in your face" response that since Acushnet was amply
17 oversecured and these were simple liquidating cases, debtors need not adhere to the formalities of
18 the Code and Rules. For these reasons, when the attempts to draft a stipulation stalled because the
19 debtors would not provide a satisfactory line item budget, it was compelled to file a motion to
prohibit use of cash collateral, seeking shortened time for the hearing, and to take other
extraordinary step to protect its client.

20 Without acknowledging the unauthorized sales and improper use of cash collateral,
21 debtors' opposition argued that by Acushnet was always substantially overcollateralized and in no
22 jeopardy from day one of the cases. Debtors' counsel provided copies of emails between counsel
23 for the parties which he asserted established that he was trying to negotiate a cash collateral
24 stipulation and, in the meantime, his clients had segregated in bank accounts sufficient funds to

25
26 ³ Even without the heated arguments of the debtors and committee, the court would have characterized this fee request
27 as exorbitant when considering that it was almost half in amount the full secured claim, the creditor was undisputedly
28 vastly oversecured with cash proceeds, no one was disputing its secured status or right to be paid promptly, and it was
paid in full in the first 6 weeks of these modest and uncomplicated chapter 11 cases. The court's challenge is to
ascertain what factors caused the firm to accrue such exorbitant fees and to determine what a reasonable fee should
have been.

1 cover the entire claim of Acushnet.

2 Debtors' argument that Acushnet's motion was unwarranted under these circumstances is
3 not well-founded, since they admittedly were "thumbing their noses" at the statutes and rules
4 which should have controlled their activities from the minute they filed their petition. A certain
5 amount of discomfort by Acushnet and its counsel was understandable, since it was readily
6 apparent that debtors were spending its cash collateral without authorization and it felt that it had
7 no independent means to verify exactly how secure it really was. That Acushnet's attorneys
8 determined that they must draft and file the motion to prohibit use of the cash collateral was not
9 unreasonable.⁴ However, the court must take into consideration the lack of jeopardy to Acushnet,
10 its amply oversecured status, and the willingness of debtors and their counsel to negotiate an
11 agreement which could have avoided shortened time motions and litigation in general when it
12 analyzes the reasonableness of the detailed billings.

13 Although the Ninth Circuit compels the court to "show its math" in detail when it adjusts
14 any fee request, as done in Exhibit J described below, the court's adjustments are driven by its
15 overview of what the required work entailed: Acushnet was a creditor secured by inventory and
16 cash collateral of debtors with a claim for less than \$160,000.00, undisputedly secured by assets
17 with a value far more than \$ 1 million. The existence and perfection of its security was never
18 challenged, nor was the amount of its claim. Within one week of case filing, debtor's counsel
19 offered to negotiate a cash collateral stipulation. No litigation was compelled by these
20 circumstances. No disagreements over the substance of the claim existed. The court sees a very
21 simple negotiation which could be handled solely by a mid level associate with a minor amount of
22 bankruptcy expertise or experience. The tasks were few. The issues were routine. A reasonable

23 ⁴ Both parties asked the court to review the emails between debtors' attorney Thomas Polis and Victoria
24 Newmark, his early main contact at Pachulski Stang Ziehl & Jones LLP, attorneys for Acushnet, to support their
25 positions. The emails cut both ways. Mr. Polis responded to the April 4, 2016 request from Ms. Newmark about the
26 need for a cash collateral agreement and for their funds to be segregated immediately by indicating Acushnet was at no
27 risk, being amply oversecured, but agreed that a stipulation should be drafted. Ms. Newmark reasonably requested a
28 line item budget and details about the sales. Although Mr. Polis responded by email about the proceeds of the sales, he
provided no documentary proof and no budget. When pressed for the budget, he got somewhat testy but eventually
instructed his clients to segregate sufficient funds to cover Acushnet's claim and emailed screen shots of the segregated
accounts to Ms. Newmark on April 11, 2016. Ms. Newmark was not satisfied and, rather than working through the
details of a stipulation (the line item budget was promised by April 15), was already drafting the shortened time
motion, which was set for hearing on a date that Mr. Polis was not available. The court does not find that Mr. Polis
was "in your face" as argued by counsel at the hearing, but also does notes that he was derelict in his duty to have
initiated the cash collateral stip and for not instructing his clients to spend no money until a court order was in place.
Ms. Newman began accruing substantial attorney's fees when an agreement was around the corner and she was aware
of the segregated funds and that her client was not in any jeopardy. Both could have used better judgment.

1 fee should reflect those facts.

2 To calculate the reasonable fees, the court has done two things. First, it has marked up
3 Exhibit J to Acushnet's reply filed on September 7, 2016, as docket number 98, with adjustments
4 to the time entries and billed amounts. Attached to this memorandum is Exhibit J marked up with
5 the following key:

6 D – duplicate work, including too many cooks in the kitchen

7 B – bundled time – unable to determine if time on task is reasonable. These entries
8 are noted but not always disallowed.

9 C – clerical work, not billable time

10 E – excessive time spent on the task or too many eyes were required to review it

11 Overlying the court's adjustments to the bills in Exhibit J is the fact that Acushnet's counsel
12 staffed this Volkswagen case with a Cadillac cadre of attorneys. For work of the nature and
13 complexity that a mid-level associate could have performed it independently, the law firm assigned
14 a senior partner and three "counsel" with billing rates above \$750 an hour and a paralegal whose
15 billing rate was comparable to an attorney with 20 years of experience in Riverside. All of them at
16 various times were holding multiple conferences and reviewing and commenting on the same very
17 simple tasks at hand. As the billing code reflects, that is just too many cooks in the kitchen, which
18 creates inefficiencies and unnecessary reviews, not to mention the inevitable duplication of effort at
19 every step of the way. On any given day 2-3 high billing personnel are conferring about these non-
20 complex issues, for no conceivable good reason. Perhaps the law firm felt to serve its client, it
21 needed to staff the case this way, but such is not reasonable. Also, for a firm with bankruptcy
22 expertise such as this one, the amount of time spent researching and drafting the non-complex
23 motions and agreements is excessive. The court has no qualms adjusting the billing entries at it did
24 on Exhibit J.

25 The other adjustment made by the court was for the non-market billing rates. As reflected
26 in the evidence provided by the debtors and committee, a reasonable billing rate for a small chapter
27 11 in Riverside is probably under \$400 an hour. Pachulski's average billing rate might be fine for
28 New York and Delaware, but it is not market rate for Riverside. Generously, the court has only
modified the rates by 20%, allowing 80% of the fees as calculated after the Exhibit J markups.
That is still an average billing rate of more than \$700 an hour, a rate seen by this judge only half a
dozen times in 19 years on the Riverside bench and only then in mega cases.

As reflected by the calculation on page 15 of Exhibit J the allowed fees are \$38,830.80.

1 The allowed expenses have been adjusted only for Lexis research charges on a date that no attorney
2 billed any time for legal research, April 11, 2016, a date before the work on the cash collateral stip
3 began. The adjusted expenses are \$2826.13.

4 As noted above, Acushnet did not divvy up the fees between the two estates, but they must
5 be paid pro rata from the estates. The court requests that the attorney for the committee, which has
6 filed the disclosure statement and plan in this case, present an order consistent with this
7 memorandum which pro rates the allowed fees and expenses between the two bankruptcy estates in
8 the same ratio as the total secured claim was paid by the two estates.

9
10
11 Dated:

12 _____
13 MEREDITH A. JURY
14 United States Bankruptcy Judge
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Exhibit J

Pachulski Stang Ziehl & Jones LLP

919 North Market Street
17th Floor
Wilmington, DE 19801

Sharon Nickerson
Acushnet Company Inc.
333 Bridge Street
Fairhaven, MA 02719

July 31, 2016
Invoice 113962
Client 00358
Matter 00001

BJS

RE: Lumpy's

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 07/31/2016

FEES	\$75,777.50
EXPENSES	\$3,652.13
TOTAL CURRENT CHARGES	\$79,429.63
TOTAL BALANCE DUE	\$79,429.63

Key to Disallowed / Not Awarded Fees:

D - Duplicate work, including too many cooks
in the kitchen

B - Bundled time - unable to determine if
time on task is reasonable. Not
always disallowed

C - Clerical, Not billable

E - Excessive time spent on task or
too many eyes were required
to review it

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		100.50	\$75,777.50
		<u>100.50</u>	<u>\$75,777.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	17.90	\$5,817.50
IDK	Kharasch, Ira D.	Partner	995.00	20.30	\$20,198.50
JKH	Hunter, James K. T.	Counsel	875.00	11.30	\$9,887.50
JSP	Pomerantz, Jason S.	Counsel	725.00	4.50	\$3,262.50
LAF	Forrester, Leslie A.	Other	350.00	0.80	\$280.00
VAN	Newmark, Victoria A.	Counsel	795.00	45.70	\$36,331.50
				<u>100.50</u>	<u>\$75,777.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$72.61
Federal Express [E108]	\$205.65
Lexis/Nexis- Legal Research [E	\$911.90
Legal Vision Atty Mess Service	\$150.00
Pacer - Court Research	\$151.60

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Postage [E108]	\$387.47
Reproduction Expense [E101]	\$1,639.60
Reproduction/ Scan Copy	\$55.30
Research [E106]	\$78.00
	<hr/> \$3,652.13

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
03/30/2016	JSP	Confer with S. Nickerson and D. Reyes regarding Lumpy's and possible bankruptcy filing; confer with R. Pachulski regarding same; confer with T. Polis regarding same	3.00	725.00	\$2,175.00	1087.50 B
03/31/2016	JSP	Confer with S. Nickerson, B. Sandler and V. Newmark regarding possible Lumpy's bankruptcy filing	1.50	725.00	\$1,087.50	362.50 B, E D
03/31/2016	VAN	Analysis regarding Lumpy's; draft memorandum regarding same	1.70	795.00	\$1,351.50	
04/03/2016	VAN	Review Lumpy's bankruptcy petitions	0.20	795.00	\$159.00	
04/04/2016	IDK	Numerous emails with B Sandler, J Pomerantz and V Newmark re background and issues and next steps, including various documents re security interest issues (.4); Telephone conference with B Sandler re same (.2); Telephone conferences with V Newmark re same and today's next steps re letter to Polis (.4); Review V Newmark's letter to Polis on cash collateral and other issues, Polis response, and client's emails re UCC issues (.3).	1.30	995.00	\$1,293.50	
04/04/2016	VAN	Draft email to Denise, Sharon and Mark at Acushnet regarding Polis email correspondence and requests for notice	0.20	795.00	\$159.00	
04/04/2016	VAN	Phone conference with Acushnet team regarding Lumpy's status	0.70	795.00	\$556.50	
04/04/2016	VAN	Draft appearances and requests for notice for Lumpy's cases	0.40	795.00	\$318.00	C
04/04/2016	VAN	Phone conferences with Ira Kharasch (2x) regarding Lumpy's	0.30	795.00	\$238.50	D
04/04/2016	VAN	Analysis regarding Lumpy's cash collateral issues; draft email to debtor counsel regarding same	1.50	795.00	\$1,192.50	B
04/05/2016	IDK	Emails and telephone conferences with V Newmark re status of communications with debtor counsel, including review of Polis letter discussing values and GOB and claims, and coordinate meeting tomorrow.	0.50	995.00	\$497.50	B, D
04/05/2016	LAF	UCC searches.	0.80	350.00	\$280.00	C
04/05/2016	VAN	Research and analysis regarding lien searches and bank UCC-1 financing statements	1.00	795.00	\$795.00	
04/05/2016	VAN	Review personal guaranties, terms and conditions, and Lumpy's account summaries	0.80	795.00	\$636.00	
04/06/2016	IDK	Review all correspondence for background to prepare for how to respond to Polis letter and upcoming call, including V. Newmark letter with	1.80	995.00	\$1,791.00	1000 B, D

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
		relevant documents, and client feedback to Polis letter re potential adequate protection motion (.5); Meet with V. Newmark re same and next steps (.3); Attend conference call with client group re same and next steps, and office conference with V. Newmark after call (.4); Emails with V. Newmark re sample cash collateral budgets to send to Debtor, review of same for comparison, status of setting of 341a hearing (.3); Review of V. Newmark's draft letter in response to Polis and emails with V. Newmark re my comments and changes, and review of finalized letter and her letter to client re same and Polis initial response (.3).				
04/06/2016	VAN	Draft emails to Acushnet and PSZJ teams regarding Debtor's response regarding cash collateral use	0.50	795.00	\$397.50	
04/06/2016	VAN	Conference with Ira Kharasch regarding cash collateral issues	0.30	795.00	\$238.50	D
04/06/2016	VAN	Phone conference with Ira Kharasch and Acushnet team regarding cash collateral issues	0.50	795.00	\$397.50	D
04/06/2016	VAN	Analysis regarding sample budgets; draft email to Tom Polis regarding same and cash collateral use	1.00	795.00	\$795.00	
04/06/2016	VAN	Draft emails to client transmitting response to Tom Polis, 341(a) notices and banks' UCC-1 financing statements	0.70	795.00	\$556.50	
04/07/2016	VAN	Review proposed budgets from Tom Polis; email correspondence with Acushnet and Ira Kharasch regarding same	0.60	795.00	\$477.00	
04/08/2016	IDK	Review and consider memo from client on its opinion/concerns re valuation and debtor's budget (.1); Emails with B Sandler re status of case and value of inventory and impact (.1); Prep of memo to V Newmark on my notes from review of Debtor's budget and problems with same, including review of same, and next steps to go to court, and prep for client call re same and emails with V Newmark re same (.7); Attend conference call with client team, V Newmark on reaction to Debtor's budget and need to go to court (.4); Office conference with V Newmark re same and next steps for drafting motion (.3); Revise strategy memo as result of client call for use by litigator and V Newmark for motion prep (.3); Emails with V Newmark re further correspondence of today from Polis (.1); Emails and office conferences with J Hunter over weekend re his drafting of motion to stop use of cash collateral (.2).	2.20	995.00	\$2,189.00	D
04/08/2016	JKH	Office conferences, emails, Ira D. Kharasch, Victoria A. Newmark regarding cash collateral	4.20	875.00	\$3,675.00	D

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
		issues, emergency motion and review documents, research same.				
04/08/2016	VAN	Phone conference with Acushnet and Ira Kharasch regarding cash collateral issues	0.40	795.00	\$318.00	159 B
04/08/2016	VAN	Conference with Ira Kharasch regarding cash collateral use	0.20	795.00	\$159.00	D
04/08/2016	VAN	Conference with Jim Hunter regarding emergency motion to use cash collateral	0.40	795.00	\$318.00	D
04/08/2016	VAN	Review Polis' employment applications	0.30	795.00	\$238.50	
04/08/2016	VAN	Research and analysis regarding penalties for unauthorized use of cash collateral	0.50	795.00	\$397.50	
04/08/2016	VAN	Analysis regarding proofs of claim; draft same	0.50	795.00	\$397.50	
04/09/2016	JKH	Work on cash collateral motion.	3.60	875.00	\$3,150.00	1560 E
04/10/2016	JKH	Emails to, from Victoria A. Newmark regarding cash collateral motion and finish first draft of same.	3.10	875.00	\$2,712.50	1500 E, B
04/11/2016	IDK	Emails with V. Newmark on how to respond to Polis email and my feedback for revisions to same (.2); Review and consider draft of motion to prevent use of cash collateral, and telephone conference with J Hunter re same with my proposed revision (.4); Emails with V. Newmark re issues on notice of motion, including lack of contact info for 20 largest, need for client to contact bank, and other status (.3); Review Polis latest response with cash information and status of budget, and office conference with attorneys re same (.2); Emails and telephone conference with V. Newmark re feedback from Court on timing of hearing on motion, and how to respond to choices, and need for memo to client re same and call for tomorrow, and review of same, and client responses (.5).	1.60	995.00	\$1,592.00	750 D
04/11/2016	JKH	Emails, office conference with Ira D. Kharasch regarding cash collateral issues, Polis email.	0.40	875.00	\$350.00	D
04/11/2016	BDD	Confer with V. Newmark re emergency motion to be filed by Acushnet (.20); research contact info for 20 largest unsecured creditors to give notice of emergency motion (1.80); emails to V. Newmark re same (.20)	2.20	325.00	\$715.00	
04/11/2016	VAN	Review draft emergency motion to use cash collateral; draft email to Tom Polis regarding cash collateral use	0.50	795.00	\$397.50	D
04/11/2016	VAN	Draft declarations in support of cash collateral motions; analysis regarding requirements for scheduling emergency hearing on same	0.60	795.00	\$477.00	
04/11/2016	VAN	Draft emails to Denise Reyes and Sharon Nickerson	0.40	795.00	\$318.00	

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
		regarding status of cash collateral matters				
04/11/2016	VAN	Draft/revise proofs of claim and email to Denise Reyes regarding information for same	0.50	795.00	\$397.50	
04/12/2016	BDD	Call with Jana (Judge Jury's clerk) re hearing on shortened time re motion to prohibit debtors from use of cash collateral (.10); email to V. Newmark re same (.10)	0.20	325.00	\$65.00	C
04/12/2016	BDD	Confer with V. Newmark re Application for Order Shortening Time re motion to prohibit Debtor from using cash collateral	0.10	325.00	\$32.50	
04/12/2016	BDD	Email to M. Kulick re Motion for Order Prohibiting Debtor from use of cash collateral	0.10	325.00	\$32.50	
04/12/2016	BDD	Preparation of Application for Order Shortening Time on Acushnet's Motion to prohibit Debtor from using cash collateral; draft Order re same; draft Dec of V. Newmark in support of App for Order Shortening Time; confer with V. Newmark re same	1.00	325.00	\$325.00	B
04/12/2016	VAN	Phone conference with Ira Kharasch, Denise Reyes, and Sharon Nickerson regarding cash collateral issues	0.30	795.00	\$238.50	
04/12/2016	VAN	Revise cash collateral motions	0.50	795.00	\$397.50	
04/13/2016	BDD	Attend to cash collateral motion/app for order shortening time re Lumpy's and Lumpy's Florida; preparation of App/Dec/Order to shorten time re Lumpy's and Lumpy's Florida; emails/calls with V. Newmark re same; emails to M. Kulick re same	1.50	325.00	\$487.50	
04/13/2016	VAN	Draft/revise proofs of claim	1.30	795.00	\$1,033.50	
04/13/2016	VAN	Coordinate filing and service of cash collateral motions and applications to shorten time	0.20	795.00	\$159.00	C
04/13/2016	VAN	Analysis regarding Tom Polis email including conference with Ira Kharasch; draft response to same	0.40	795.00	\$318.00	D
04/14/2016	IDK	Emails with V. Newmark re need to email UST re status, review draft and response from UST and emails re filing of schedules (.3); Review and consider Polis' initial email of today re intent to segregate, file motion to continue hearing, etc, as well as his 2d regarding how much cash is now in accounts and sales (.2); Prep of detailed response to Polis on all his points, and then emails and telephone conference with Polis re same as to how to resolve (.7); Emails with V. Newmark re further legal authorities for upcoming hearing to respond to Debtor's position, as well as court's feedback today re hearing and notice for us to give, and solicitation to serve on committee (.3); Emails with V.	2.00	995.00	\$1,990.00 1200	D

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
		Newmark re issues to include in our proofs of claim re post-petition interest and attorneys' fees, brief review of revised POCs, and need to start drafting stipulation re cash collateral, and my feedback on initial items to be included in the stipulation, and her summary to client (.5).				
04/14/2016	BDD	Email to V. Newmark re ex-parte hearing	0.10	325.00	\$32.50	
04/14/2016	BDD	Email to V. Newmark re Lumpy's CA and FL POCs	0.10	325.00	\$32.50	
04/14/2016	BDD	Review, assemble and prepare proofs of claim for filing; multiple conferences with V. Newmark and M. Kulick re same	1.00	325.00	\$325.00	C
04/14/2016	BDD	Email to M. Kulick re Lumpy's CA and FL POCs	0.10	325.00	\$32.50	
04/14/2016	BDD	Draft notices of hearing re motion to prohibit use of cash collateral (.80); emails/conference with V. Newmark re same (.30); emails/conference with M. Kulick re same (.20)	1.30	325.00	\$422.50	
04/14/2016	BDD	Compilation of service list re notices (.20); email to M. Kulick re same (.10)	0.30	325.00	\$97.50	C
04/14/2016	BDD	Attend to calendaring matters	0.10	325.00	\$32.50	C
04/14/2016	BDD	Confer with M. Kulick re cash collateral notices, etc.	0.50	325.00	\$162.50	
04/14/2016	VAN	Review Fila proof of claim	0.20	795.00	\$159.00	E
04/14/2016	VAN	Draft email to US Trustee regarding cash collateral motions	0.50	795.00	\$397.50	
04/14/2016	VAN	Analysis regarding cash collateral issues	1.00	795.00	\$795.00	
04/14/2016	VAN	Draft email to Denise Reyes and Sharon Nickerson regarding consequences of failure to timely file schedules and SOFAs	0.30	795.00	\$238.50	
04/14/2016	VAN	Review/revise notices of cash collateral hearing; coordinate service of same	0.40	795.00	\$318.00	
04/14/2016	VAN	Coordinate filing of proofs of claim	0.20	795.00	\$159.00	C
04/14/2016	VAN	Draft emails to Denise Reyes and Sharon Nickerson transmitting correspondence with Tom Polis regarding cash collateral and filed proofs of claim	0.40	795.00	\$318.00	
04/14/2016	VAN	Draft cash collateral stipulations	1.00	795.00	\$795.00	
04/15/2016	IDK	Review Polis' latest projections from later yesterday (.1); Various calls with Polis throughout day re possible resolution re cash collateral and need for better budget and hearing re same (.3); Emails with V. Newmark and client re same and need for call re proposal to debtor (.2); Attend conference call with client re same and next steps re stipulation and hearing (.3); Various emails with V. Newmark re provisions to include in drafting stipulation re cash	1.80	995.00	\$1,791.00	E

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
		collateral today re adequate protection, replacement liens, payment, defaults (.4); Review initial draft of stipulation re same, and emails with V. Newmark re my comments and need for revisions (.3); Review of proposed new section re replacement liens and emails V. Newmark re same (.2).				
04/15/2016	VAN	Phone conference with Ira Kharasch, Sharon Nickerson and Denise Reyes regarding cash collateral matters	0.40	795.00	\$318.00	D
04/15/2016	VAN	Draft/revise cash collateral stipulations	1.30	795.00	\$1,033.50	
04/16/2016	IDK	Emails with V. Newmark re finalizing cash collateral stipulation and getting it to Polis today, and her email to Polis with stipulation.	0.30	995.00	\$298.50	D
04/18/2016	BDD	Email to V. Newmark re declaration of service re Notice of Motion/Order Shortening Time re hearing on motion to prohibit debtor from using cash collateral	0.10	325.00	\$32.50	C
04/18/2016	BDD	Attend to misc. calendaring matters with M. Desjardien and M. Evans	0.20	325.00	\$65.00	C
04/18/2016	BDD	Preparation of Declaration of Service of Notice of Hearing to Prohibit Debtor from Using Cash Collateral (re Lumpy's - CA); emails/revisions re same per V. Newmark comments/ conferences with V. Newmark re same	1.10	325.00	\$357.50	C
04/18/2016	BDD	Review service list re Lumpy's -FL and service of Motion, Dec and App Shortening Time; emails to M. Kulick re same	0.30	325.00	\$97.50	C
04/18/2016	BDD	Email to V. Newmark re supplemental service of Motion, Dec and App for OST re Lumpy's -CA	0.10	325.00	\$32.50	C
04/18/2016	VAN	Revise declaration regarding notice of cash collateral hearing	0.40	795.00	\$318.00	
04/18/2016	VAN	Draft email to Sharon Nickerson and Denise Reyes regarding cash collateral status	0.20	795.00	\$159.00	
04/19/2016	IDK	Attend conference call with client re status of negotiations and court hearing (.3); Telephone conference with V. Newmark re same after call on next steps and her email to Polis re same re stipulation and hearing (.2); Telephone conference with Polis and emails with V. Newmark re need to contact him, and summary of issues discussed, and court feedback on telephonic appearance, filing stipulations, and her correspondence with UST re same (.4).	0.90	995.00	\$895.50	
04/19/2016	BDD	Revisions to Decl of Service of Notice of Hearing on Motion to Prohibit Debtor from Using Cash Coll (.10); email to V. Newmark re same (.10)	0.20	325.00	\$65.00	C

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
04/19/2016	BDD	Email to V. Newmark re Declarations re Service of Notice of hearing re motion to prohibit use of cash collateral	0.10	325.00	\$32.50	C
04/19/2016	BDD	Preparation of Decl of Service of Notice of Hearing re Motion to Prohibit Use of Cash Coll (.40); emails to V. Newmark re same (.20)	0.60	325.00	\$195.00	C
04/19/2016	BDD	Emails to/conferences with (several) M. Kulick re Declarations of Notice of Service of hearing on motion to prohibit use of cash collateral (CA and FL)	0.40	325.00	\$130.00	C
04/19/2016	BDD	Confer with V. Newmark and M. Kulick re Stipulations resolving motions to prohibit use of cash collateral	0.40	325.00	\$130.00	
04/19/2016	VAN	Phone conference with Sharon Nickerson, Denise Reyes and Ira Kharasch regarding cash collateral issues; phone conferences with courtroom deputy (2x) regarding cash collateral stipulations; draft emails to Tom Polis and U.S. Trustee regarding same	1.20	795.00	\$954.00 500	D
04/20/2016	IDK	Review stipulations briefly and emails with V. Newmark re need for proposed orders, and review drafts of same.	0.30	995.00	\$298.50	
04/20/2016	BDD	Email to V. Newmark re orders on motion to prohibit use of cash collateral	0.10	325.00	\$32.50	
04/20/2016	VAN	Draft interim orders approving cash collateral stipulations	1.40	795.00	\$1,113.00	
04/21/2016	IDK	Prep for hearing today on cash collateral stipulations, and review all relevant pleadings (.4); Attend hearing telephonically re same (.4); Emails with V. Newmark re result of hearing and information to fill in to stipulations and notice of same for final hearing (.2); Emails with Polis re his feedback on stipulations and timing (.2); Emails with V. Newmark and client and others re summary of today's hearing and substance of stipulations and timing of payment (.4); Emails with V. Newmark re whether to push Debtor to amend Florida caption to correct name of debtor, and consider (.2).	1.80	995.00	\$1,791.00	D 1500
04/21/2016	VAN	Draft notices of final cash collateral hearing; revise interim cash collateral orders; conference with Ira Kharasch regarding interim cash collateral hearing; draft email to Tom Polis regarding interim orders; draft email to Sharon Nickerson and Denise Reyes regarding outcome of interim cash collateral hearing	2.00	795.00	\$1,590.00	
04/22/2016	IDK	Emails with Polis and V. Newmark re Tom's comments on draft interim order, outstanding issues remaining after entry of interim order, and timing re	0.40	995.00	\$398.00	D

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		checks (.2); Emails with V. Newmark and client re same and logistics and next steps, and quick review of Polis employment application (.2).			
04/22/2016	VAN	Draft emails to Tom Polis, Sharon Nickerson and Denise Reyes regarding interim cash collateral orders	1.30	795.00	\$1,033.50
04/26/2016	IDK	Emails with V. Newmark re today's entry of interim orders on stipulations, brief review of same, and next steps re service of notice of final hearing, need to let Debtor know and coordination of delivery of checks.	0.30	995.00	\$298.50
04/26/2016	BDD	Revisions to notices of final cash collateral hearings re CA and FL; attend to exhibits re same; prepare Notices for filing/service; emails to/calls with V. Newmark and M. Kulick re same	0.80	325.00	\$260.00
04/26/2016	BDD	Email to V. Newmark re revisions to Notices of final hearing	0.10	325.00	\$32.50
04/26/2016	BDD	Attend to misc. calendaring matters with M. DesJardien	0.20	325.00	\$65.00 C
04/26/2016	VAN	Coordinate filing and service of interim orders approving cash collateral stipulations	0.30	795.00	\$238.50 C
04/27/2016	IDK	Emails with client re next steps after entry of interim orders.	0.20	995.00	\$199.00
04/27/2016	BDD	Revisions to service list re IMG Worldwide (.10); email to D. Hinojosa re same (.10)	0.20	325.00	\$65.00 C
04/27/2016	BDD	Email to M. Kulick re service lists (CA & FL)	0.10	325.00	\$32.50 C
05/02/2016	BDD	Conference with V. Newmark re amendments to Lumpy's FL proof of claim	0.10	325.00	\$32.50
05/02/2016	VAN	Conference and email correspondence with Beth Dassa regarding amended Lumpy's Florida proof of claim	0.30	795.00	\$238.50
05/03/2016	BDD	Conference with V. Newmark re amended POC (re Lumpy's Florida) (.10); email to V. Newmark re same (.10)	0.20	325.00	\$65.00 D
05/05/2016	BDD	Review jt admin requirements for filing documents and requesting NEF notices (.20); email to V. Newmark re same (.10)	0.30	325.00	\$97.50
05/05/2016	BDD	Preparation of amended POC re Lumpy's FL; emails to V. Newmark re same	0.40	325.00	\$130.00
05/05/2016	BDD	Email to M. Kulick re Lumpy's FL/Acushnet amended proof of claim	0.10	325.00	\$32.50 D
05/05/2016	BDD	Email to V. Newmark re Lumpy's FL/Acushnet amended POC	0.10	325.00	\$32.50 D
05/05/2016	VAN	Review/revise Lumpy's Florida amended proof of	0.20	795.00	\$159.00

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
		claim				
05/06/2016	IDK	Emails and teleconference with V. Newmark re committee's objection to final cash collateral stipulation and next steps, including my review and feedback on the objection and how to resolve the dispute.	0.50	995.00	\$497.50	
05/06/2016	BDD	Email to D. Reyes re Acushnet amended POC (re Lumpy's FL)	0.10	325.00	\$32.50	D
05/06/2016	BDD	Email to V. Newmark re Lumpy's FL NEFs; email to M. Kulick re same	0.20	325.00	\$65.00	D
05/06/2016	VAN	Draft emails to Ira Kharasch, Denise Reyes, and Sharon Nickerson regarding committee objection to final approval of cash collateral stipulation	0.20	795.00	\$159.00	D
05/09/2016	IDK	Emails with V. Newmark and client re status and re next steps re final hearing, including her need to get proposal to Committee today.	0.20	995.00	\$199.00	D
05/09/2016	BDD	Email to D. Reyes re Acushnet amended proof of claim (Lumpy's FL)	0.10	325.00	\$32.50	D
05/09/2016	VAN	Analysis regarding Committee objection to cash collateral stipulation; draft emails to Denise Reyes and Sharon Nickerson regarding same and amended proof of claim	0.50	795.00	\$397.50	
05/09/2016	VAN	Email correspondence with committee counsel regarding cash collateral objection	0.40	795.00	\$318.00	
05/10/2016	IDK	Review email from Committee re our proposal on cash collateral and teleconference with V. Newmark re same on next steps for revising order.	0.20	995.00	\$199.00	
05/10/2016	BDD	Emails to/conference with M. Kulick re amended Acushnet POC (Lumpy's FL)	0.20	325.00	\$65.00	D
05/10/2016	BDD	Email to V. Newmark re Acushnet amended POC (Lumpy's - FL)	0.10	325.00	\$32.50	D
05/10/2016	VAN	Draft final order approving cash collateral stipulations	1.00	795.00	\$795.00	
05/11/2016	IDK	Review V. Newmark's draft final order and teleconference with V. Newmark re need to revise and her correspondence to committee re same.	0.40	995.00	\$398.00	
05/11/2016	VAN	Revise final cash collateral order and email to committee counsel regarding same	0.50	795.00	\$397.50	D
05/12/2016	VAN	Draft email to Tom Polis regarding final cash collateral order	0.20	795.00	\$159.00	
05/13/2016	IDK	Emails and telephone conference with V. Newmark re lack of communications with committee and need for call and review feedback from Committee and from Debtor's counsel re cash collateral final order revisions and emails with V. Newmark re next steps	0.40	995.00	\$398.00	

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		with Court on hearing re same.			
05/16/2016	IDK	Office conference with V. Newmark re initial feedback from Committee re its agreement to final cash collateral order and next steps and her memo to client re same (.2); Review committee mark up of final cash collateral order on its reservation of rights and emails with V. Newmark and client re same, and client request to add reservation of rights language for Acushnet, and V. Newmark's markup of order, and feedback from Debtor and committee (.4).	0.60	995.00	\$597.00
05/16/2016	BDD	Conference with V. Newmark re order on cash collateral stipulation	0.10	325.00	\$32.50
05/16/2016	VAN	Phone conference with committee counsel regarding final cash collateral order; conferences with Ira Kharasch regarding same	0.40	795.00	\$318.00 D
05/16/2016	VAN	Email correspondence with Denise Reyes regarding status of final cash collateral order	0.30	795.00	\$238.50
05/16/2016	VAN	Revise final cash collateral order	0.40	795.00	\$318.00
05/16/2016	VAN	Phone conference with court clerk regarding status of final cash collateral order	0.20	795.00	\$159.00 C
05/17/2016	IDK	Emails and telephone conference with V. Newmark re status of lack of Debtor's signature and tomorrow's hearing and coordination of telephonic attendance at same.	0.30	995.00	\$298.50
05/17/2016	BDD	Multiple conferences with/emails to V. Newmark and M. Kulick re Acushnet final cash collateral order	0.60	325.00	\$195.00
05/17/2016	BDD	Revisions to final cash collateral order	0.20	325.00	\$65.00
05/17/2016	BDD	Conference with V. Newmark re possible new cash collateral stips/orders	0.20	325.00	\$65.00
05/17/2016	BDD	Message to Judge Jury's chambers re rejected cash collateral order	0.10	325.00	\$32.50 C
05/17/2016	VAN	Coordinate filing of proposed final cash collateral order	0.30	795.00	\$238.50 C
05/18/2016	IDK	Emails with V. Newmark re Debtor's objection to Committee employment application and Debtor's comments re Acushnet claim and upcoming court hearing and court's initial feedback, and then her summary of result of final cash collateral hearing today and correspondence with client re same.	0.40	995.00	\$398.00
05/18/2016	BDD	Conference with V. Newmark re new cash collateral stipulations	0.10	325.00	\$32.50 D
05/18/2016	BDD	Conference with V. Newmark re amended cash collateral stipulation	0.10	325.00	\$32.50 D

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
05/18/2016	BDD	Preparation of amended cash collateral stipulation re Lumpy's CA, incorporating changes per cash collateral order (.80); email to V. Newmark re same (.10)	0.90	325.00	\$292.50	
05/18/2016	BDD	Email to M. Kulick re Acushnet order	0.10	325.00	\$32.50	C
05/18/2016	VAN	Conferences with Beth Dassa regarding final cash collateral order	0.20	795.00	\$159.00	D
05/18/2016	VAN	Review debtor's objection to Blakeley's employment application; draft email to Ira Kharasch regarding same	0.30	795.00	\$238.50	E
05/18/2016	VAN	Prepare for and attend telephonic final cash collateral hearing	0.80	795.00	\$636.00	
05/26/2016	VAN	Phone conference with court clerk regarding status of final cash collateral order; email correspondence with Denise Reyes regarding same	0.20	795.00	\$159.00	C
06/08/2016	VAN	Review court calendar regarding Blakeley's employment application dispute and Florida inventory sale motion; draft email to Ira Kharasch regarding same	0.50	795.00	\$397.50	D
06/20/2016	IDK	Emails with V. Newmark re status of case, summary of claims and potential distribution to creditors, and timing issues.	0.20	995.00	\$199.00	
06/20/2016	VAN	Review committee opposition to Florida sale and claims registers; draft status update to Ira Kharasch	1.00	795.00	\$795.00	E
07/07/2016	VAN	Phone conference with Ronald Clifford regarding status of case; draft email to Ira Kharasch regarding same	0.30	795.00	\$238.50	E
07/18/2016	IDK	Consider issues for motion for payment of secured claim re fees and post-petition interest.	0.40	995.00	\$398.00	
07/20/2016	IDK	Preparation of memo to V. Newmark re my outline and issues for our motion for payment of post-petition interest and attorney's fees and costs (.4); Emails with V. Newmark re her feedback re same (.2).	0.60	995.00	\$597.00	
07/20/2016	VAN	Analysis regarding motion for payment of fees and postpetition interest	0.10	795.00	\$79.50	
07/26/2016	VAN	Draft/revise motion for payment of attorney's fees and costs and postpetition interest	5.00	795.00	\$3,975.00	2500 E
07/27/2016	IDK	Emails with V. Newmark re her draft motion for payment, review of same, and my feedback on revisions needed (.5); Emails with Brad re same and timing (.2).	0.70	995.00	\$696.50	D, E
07/27/2016	VAN	Draft/revise motion for payment of attorney's fees and costs and postpetition interest	2.30	795.00	\$1,828.50	1200 E

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/28/2016	VAN	Draft/revise motion for payment of attorney's fees and costs and postpetition interest	0.20	795.00	\$159.00
			<u>100.50</u>		<u>\$75,777.50</u>

TOTAL SERVICES FOR THIS MATTER:

\$75,777.50

Total allowed
before fee rate

reduction: \$48,538.50

Fee rate reduction of
20% off -

total allowed:

\$38,830.80

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Expenses

04/04/2016	CC	Conference Call [E105] AT&T Conference Call, BJS	1.34
04/04/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
04/04/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
04/04/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/04/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/04/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
04/05/2016	RS	Research [E106] Cl@s Information Services, Inv. 272307-0000, L. Forrester	29.00
04/05/2016	RS	Research [E106] CLAS Information Services, Inv. 272395-0000, L. Forrester	49.00
04/08/2016	LN	00358.00001 Lexis Charges for 04-08-16	50.00
04/09/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
04/11/2016	LN	00358.00001 Lexis Charges for 04-11-16	826.00
04/11/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
04/11/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
04/11/2016	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
04/11/2016	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
04/11/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
04/11/2016	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
04/12/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
04/13/2016	FE	00358.00001 FedEx Charges for 04-13-16	8.27
04/13/2016	PO	00358.00001 :Postage Charges for 04-13-16	80.64

No one did
legal research
on 4-11-16

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04/13/2016	RE	(2688 @0.20 PER PG)	537.60
04/13/2016	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
04/13/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
04/13/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/13/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/13/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/13/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/13/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/13/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
04/13/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
04/13/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
04/13/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
04/13/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/13/2016	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
04/13/2016	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
04/13/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
04/13/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
04/13/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
04/14/2016	FE	00358.00001 FedEx Charges for 04-14-16	8.27
04/14/2016	FE	00358.00001 FedEx Charges for 04-14-16	8.27
04/14/2016	FE	00358.00001 FedEx Charges for 04-14-16	8.27

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04/14/2016	FE	00358.00001 FedEx Charges for 04-14-16	8.27
04/14/2016	FE	00358.00001 FedEx Charges for 04-14-16	21.27
04/14/2016	FE	00358.00001 FedEx Charges for 04-14-16	8.27
04/14/2016	FE	00358.00001 FedEx Charges for 04-14-16	8.27
04/14/2016	PO	00358.00001 :Postage Charges for 04-14-16	25.38
04/14/2016	PO	00358.00001 :Postage Charges for 04-14-16	28.20
04/14/2016	RE	(440 @0.20 PER PG)	88.00
04/14/2016	RE	(360 @0.20 PER PG)	72.00
04/14/2016	RE	(126 @0.20 PER PG)	25.20
04/14/2016	RE	(3 @0.20 PER PG)	0.60
04/14/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
04/14/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
04/14/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
04/14/2016	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
04/14/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/14/2016	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
04/14/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
04/15/2016	FE	00358.00001 FedEx Charges for 04-15-16	8.27
04/15/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
04/18/2016	PO	00358.00001 :Postage Charges for 04-18-16	21.87
04/18/2016	RE	(336 @0.20 PER PG)	67.20

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04/18/2016	RE	(168 @0.20 PER PG)	33.60
04/18/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
04/18/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/18/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
04/18/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
04/18/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
04/18/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/18/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/18/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/19/2016	CC	Conference Call [E105] AT&T Conference Call, VAN	1.27
04/19/2016	FE	00358.00001 FedEx Charges for 04-19-16	8.27
04/19/2016	FE	00358.00001 FedEx Charges for 04-19-16	8.27
04/19/2016	FE	00358.00001 FedEx Charges for 04-19-16	8.27
04/19/2016	FE	00358.00001 FedEx Charges for 04-19-16	21.27
04/19/2016	FE	00358.00001 FedEx Charges for 04-19-16	8.27
04/19/2016	FE	00358.00001 FedEx Charges for 04-19-16	8.27
04/19/2016	FE	00358.00001 FedEx Charges for 04-19-16	8.27
04/19/2016	FE	00358.00001 FedEx Charges for 04-19-16	8.27
04/19/2016	LV	Legal Vision Atty/Mess. Service- Inv. 41882, Riverside Bankruptcy Court, BDD	150.00
04/19/2016	PO	00358.00001 :Postage Charges for 04-19-16	37.00
04/19/2016	PO	00358.00001 :Postage Charges for 04-19-16	25.58

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04/19/2016	PO	00358.00001 :Postage Charges for 04-19-16	28.65
04/19/2016	PO	00358.00001 :Postage Charges for 04-19-16	25.38
04/19/2016	PO	00358.00001 :Postage Charges for 04-19-16	6.45
04/19/2016	PO	00358.00001 :Postage Charges for 04-19-16	14.40
04/19/2016	RE	(144 @0.20 PER PG)	28.80
04/19/2016	RE	(480 @0.20 PER PG)	96.00
04/19/2016	RE	(720 @0.20 PER PG)	144.00
04/19/2016	RE	(60 @0.20 PER PG)	12.00
04/19/2016	RE	(880 @0.20 PER PG)	176.00
04/19/2016	RE	(432 @0.20 PER PG)	86.40
04/19/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/19/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
04/19/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
04/19/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/20/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/22/2016	FE	00358.00001 FedEx Charges for 04-22-16	8.27
04/22/2016	PO	00358.00001 :Postage Charges for 04-22-16	36.81
04/22/2016	RE	(24 @0.20 PER PG)	4.80
04/22/2016	RE	(288 @0.20 PER PG)	57.60
04/22/2016	RE	(320 @0.20 PER PG)	64.00
04/22/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30

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04/22/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/22/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
04/26/2016	FE	00358.00001 FedEx Charges for 04-26-16	8.27
04/26/2016	PO	00358.00001 :Postage Charges for 04-26-16	57.11
04/26/2016	RE	(306 @0.20 PER PG)	61.20
04/26/2016	RE	(333 @0.20 PER PG)	66.60
04/26/2016	RE	(90 @0.20 PER PG)	18.00
04/27/2016	CC	Conference Call [E105] Courtcall, April 1, 2016 through April 30, 2016, VAN	35.00
04/28/2016	FE	00358.00001 FedEx Charges for 04-28-16	14.21
04/28/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
05/05/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
05/11/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
05/16/2016	LN	Lexis Charges	35.90
05/17/2016	FE	00358.00001 FedEx Charges for 05-17-16	8.31
05/17/2016	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
05/17/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
05/17/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
05/17/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
05/24/2016	CC	Conference Call [E105] Courtcall, May 1, 2016 through May 31, 2016, Victoria Newmark	35.00
07/31/2016	PAC	Pacer - Court Research	151.60

Total Expenses for this Matter

\$3,652.13

Allowed
expenses

\$ 2826.13

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 07/31/2016

Total Fees	\$75,777.50
Chargeable costs and disbursements	\$3,652.13
Total Due on Current Invoice.....	\$79,429.63

Outstanding Balance from prior Invoices as of 07/31/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
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Total Amount Due on Current and Prior Invoices	\$79,429.63
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