

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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In re : Chapter 11
AEROCENTURY CORP., *et al.*, : Case No. 21-10636 (JTD)
Debtors.¹ : (Jointly Administered)
: **Objection Deadline: October 6, 2021 at 4:00 p.m. (ET)**
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**SUMMARY OF FIFTH MONTHLY APPLICATION OF YOUNG CONAWAY
STARGATT & TAYLOR, LLP FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION FOR
THE PERIOD FROM AUGUST 1, 2021 THROUGH AUGUST 31, 2021**

Name of Applicant: Young Conaway Stargatt & Taylor, LLP
Authorized to Provide Professional Services to: Debtors and Debtors in Possession
Effective Date of Retention: March 29, 2021 (order entered on April 30, 2021)
Period for which compensation and reimbursement is sought: August 1, 2021 through August 31, 2021
Amount of Compensation sought as actual, reasonable and necessary: \$177,678.50
Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$539.15
This is a: X monthly final application

This monthly application includes 1.80 hours with a value of \$558.00 incurred in connection with the preparation of Fee Applications.

¹ The Debtors in these chapter 11 cases, along with the last four digits of their federal employer identification number, are: AeroCentury Corp. (3974); JetFleet Holding Corp. (5342); and JetFleet Management Corp. (0929). The Debtors' mailing address is 1440 Chapin Avenue, Suite 310, Burlingame, CA 94014.



Prior applications:

		Requested		Approved	
Date Filed; Docket No.	Period Covered	Fees	Expenses	Fees	Expenses
5/17/21 Docket No. 139	3/29/21 – 4/30/21	\$160,999.50	\$5,996.16	\$160,999.50	\$5,741.06 ²
6/15/21 Docket No. 188	5/1/21 – 5/31/21	\$110,275.00	\$433.40	\$110,275.00	\$433.40
7/15/21 Docket No. 227	6/1/21 – 6/30/21	\$81,806.50	\$588.44	\$81,806.50	\$588.44
8/16/21 Docket No. 263	7/1/21 – 7/31/21	\$62,830.50	\$201.68	Pending	Pending
Total		\$415,911.50	\$7,219.68	\$353,081.00	\$6,762.90

² This amount includes a voluntary reduction of \$255.10.

COMPENSATION BY INDIVIDUAL

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Billed Hours	Total Compensation
Craig D. Grear	Partner since 2000. Joined firm as an associate in 1996. Member of DE Bar since 1996.	\$1,075.00	6.40	\$6,880.00
Joseph M. Barry	Partner since 2009. Joined firm as an associate in 2001. Member of NY Bar since 2001 and DE Bar since 2002.	\$885.00	69.50	\$61,507.50
Michael S. Neiburg	Partner since 2019. Joined firm as an associate in 2008. Member of DE Bar since 2009.	\$725.00	18.80	\$13,630.00
Joseph M. Mulvihill	Joined firm as an associate in 2019. Member of DE Bar since 2014.	\$575.00	104.10	\$59,857.50
S. Alexander Faris	Joined firm as an associate in 2020. Member of the DE Bar since 2016.	\$485.00	1.10	\$533.50
Thomas C. Mandracchia	Joined firm as an associate in 2020. Member of PA Bar since 2018.	\$450.00	12.40	\$5,580.00
Heather P. Smillie	Joined firm as a law clerk in 2020.	\$400.00	50.20	\$20,080.00
Michelle Smith	Paralegal	\$310.00	31.00	\$9,610.00
TOTAL:			293.50	\$177,678.50
Blended Rate:		\$605.38		

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees
Case Administration (B001)	3.80	\$1,303.00
Court Hearings (B002)	12.80	\$6,143.00
Schedules & Statements, U.S. Trustee Reports (B004)	1.90	\$748.00
Lease/Executory Contract Issues (B005)	1.50	\$648.50
Use, Sale or Lease Property (363 Issues) (B006)	4.00	\$2,601.50
Claims Analysis, Objections and Resolutions (B007)	1.00	\$382.00
Plan and Disclosure Statement (B012)	253.20	\$157,669.50
Creditor Inquiries (B013)	0.20	\$62.00
General Corporate Matters (B014)	5.10	\$4,513.50
Retention of Professionals/Fee Issues (B017)	8.20	\$3,049.50
Fee Application Preparation (B018)	1.80	\$558.00
TOTAL:	293.50	\$177,678.50

EXPENSE SUMMARY

Expenses Category	Total Expenses
Delivery / Courier	\$36.00
Docket Retrieval / Search	\$3.00
Reproduction Charges	\$487.40
Teleconference / Video Conference	\$12.75
TOTAL:	\$539.15

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In re	:		Chapter 11
	:		
AEROCENTURY CORP., <i>et al.</i> ,	:		Case No. 21-10636 (JTD)
	:		
Debtors. ¹	:		(Jointly Administered)
	:		
	:		Objection Deadline: October 6, 2021 at 4:00 p.m. (ET)

**FIFTH MONTHLY APPLICATION OF YOUNG CONAWAY
STARGATT & TAYLOR, LLP FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION FOR
THE PERIOD FROM AUGUST 1, 2021 THROUGH AUGUST 31, 2021**

Pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”), and Rule 2016 of the Federal Rules of Bankruptcy Procedure, and in accordance with that certain *Order Authorizing the Retention and Employment of Young Conaway Stargatt & Taylor, LLP as Co-Counsel for the Debtors, Effective as of the Petition Date* [Docket No. 114] (the “Retention Order”), and that certain *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 83] (the “Interim Compensation Order”), the law firm of Young Conaway Stargatt & Taylor, LLP (hereinafter “YCS&T”) hereby moves this Court for reasonable compensation for professional legal services rendered as counsel to the above-captioned debtors and debtors in possession (the “Debtors”) in the amount of \$177,678.50, together with reimbursement for actual and necessary expenses incurred in the amount of \$539.15, for the period commencing August 1,

¹ The Debtors in these chapter 11 cases, along with the last four digits of their federal employer identification number, are: AeroCentury Corp. (3974); JetFleet Holding Corp. (5342); and JetFleet Management Corp. (0929). The Debtors’ mailing address is 1440 Chapin Avenue, Suite 310, Burlingame, CA 94014.

2021 through and including August 31, 2021 (the “Fee Period”). In support of its Application, YCS&T respectfully represents as follows:

1. Pursuant to the Retention Order, YCS&T was employed to represent the Debtors as bankruptcy counsel in connection with these chapter 11 cases, *nunc pro tunc* to March 29, 2021. The Retention Order authorized YCS&T to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

2. All services for which compensation is requested by YCS&T were performed for or on behalf of the Debtors.

SUMMARY OF SERVICES RENDERED

3. Attached hereto as Exhibit A is a detailed statement of fees incurred during the Fee Period showing the amount of \$177,678.50 due for fees.

4. The services rendered by YCS&T during the Fee Period are grouped into the categories set forth in Exhibit A. The attorneys and paralegals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in the attachments hereto.

DISBURSEMENTS

5. YCS&T has incurred out-of-pocket disbursements during the Fee Period in the amount of \$539.15. Attached hereto as Exhibit B is a detailed statement of expenses paid during the Fee Period. This disbursement sum is broken down into categories of charges, including, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels) provided by the Firm to outside copying services for use in mass mailings, travel expenses, expenses for “working

meals,” computerized research, transcription costs, as well as non-ordinary overhead expenses such as secretarial and other overtime. A complete review by category of the expenses incurred for the Fee Period may be found attached hereto as Exhibit B. To the extent such itemization is insufficient to satisfy the requirements of Rule 2016-2(e)(ii) of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), YCS&T respectfully requests that the Court waive strict compliance with such Local Rule.

6. Costs incurred for overtime and computer assisted research are not included in YCS&T’s normal hourly billing rates and, therefore, are itemized and included in YCS&T’s disbursements. Pursuant to Local Rule 2016-2, YCS&T represents that its rate for duplication is \$.10 per page for black and white copies and \$.80 per page for color copies, its rate for outgoing telecopier transmissions is \$.25 per page (excluding related long distance transmission charges), there is no charge for incoming telecopier transmissions and there is no surcharge for computerized research.

VALUATION OF SERVICES

7. Attorneys and paraprofessionals of YCS&T have expended a total of 293.50 hours in connection with this matter during the Fee Period.

8. The amount of time spent by each of these persons providing services to the Debtors for the Fee Period is fully set forth in the detail attached hereto as Exhibit A. These are YCS&T’s normal hourly rates of compensation for work of this character. The reasonable value of the services rendered by YCS&T for the Fee Period as counsel for the Debtors in these cases is \$177,678.50.

9. YCS&T believes that the time entries included in Exhibit A attached hereto and the expense breakdown set forth in Exhibit B hereto are in compliance with the requirements of Local Rule 2016-2.

10. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount requested is fair and reasonable given (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under chapter 11.

11. This Application covers the interim fee period from August 1, 2021 through and including August 31, 2021. YCS&T has and will continue to perform additional necessary services subsequent to August 31, 2021, for which YCS&T will file subsequent fee applications.

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CONCLUSION

WHEREFORE, YCS&T requests that allowance be made to it in the sum of \$177,678.50 as compensation for necessary professional services rendered to the Debtors for the Fee Period, and the sum of \$539.15 for reimbursement of actual necessary costs and expenses incurred during that period, and further requests such other and further relief as this Court may deem just and proper.

Dated: September 15, 2021
Wilmington, Delaware

/s/ Joseph M. Barry

Joseph M. Barry (No. 4221)

Ryan M. Bartley (No. 4985)

Joseph M. Mulvihill (No. 6061)

S. Alexander Faris (No. 6278)

YOUNG CONAWAY STARGATT & TAYLOR, LLP

1000 N. King Street

Rodney Square

Wilmington, Delaware 19801

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Facsimile: (302) 571-1253

E-mails: jbarry@ycst.com
rbartley@ycst.com
tbuchanan@ycst.com
afaris@ycst.com

Counsel to the Debtors and Debtors in Possession

VERIFICATION

I, Joseph M. Barry, declare, pursuant to 28 U.S.C. § 1746, under penalty of perjury:

1. I am a Partner in the applicant firm, Young Conaway Stargatt & Taylor, LLP, and have been admitted to the bar of the Supreme Court of Delaware since 2002.
2. I have personally performed many of the legal services rendered by Young Conaway Stargatt & Taylor, LLP, as counsel for the Debtors, and am familiar with all other work performed on behalf of the Debtors by the lawyers and paraprofessionals in the firm.
3. The facts set forth in the foregoing Application are true and correct to the best of my knowledge, information and belief.

Dated: September 15, 2021

/s/ Joseph M. Barry
JOSEPH M. BARRY

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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In re : Chapter 11
AEROCENTURY CORP., et al., : Case No. 21-10636 (JTD)
Debtors.¹ : (Jointly Administered)
: **Objection Deadline: October 6, 2021 at 4:00 p.m. (ET)**
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NOTICE OF FIFTH MONTHLY FEE APPLICATION

TO: (I) THE DEBTORS; (II) COUNSEL TO THE PREPETITION LENDER; AND (III) THE U.S. TRUSTEE

PLEASE TAKE NOTICE that Young Conaway Stargatt & Taylor, LLP has filed its *Fifth Monthly Application of Young Conaway Stargatt & Taylor, LLP for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Debtors and Debtors in Possession for the Period From August 1, 2021 Through August 31, 2021* (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Court”). The Application seeks allowance of monthly fees in the amount of \$177,678.50 and monthly expenses in the amount of \$539.15.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, are required to be filed on or before **October 6, 2021 at 4:00 p.m. (ET)** (the “Objection Deadline”) with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 N. Market Street, Wilmington, Delaware 19801. You must also serve any such objection so as to be received by the following on or before the Objection Deadline: (i) the Debtors, 1440 Chapin Avenue, Suite 310, Burlingame, CA 94014 (Attn: Hal Lyons); (ii) co-counsel to the Debtors, Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801 (Attn: Joseph M. Barry and Joseph M. Mulvihill, jbarry@ycst.com, jmulvihill@ycst.com); (iii) co-counsel to the Debtors, Morrison & Foerster LLP, 250 West 55th Street, New York, NY 10019-9601 (Attn: Lorenzo Marinuzzi and Raff Ferraioli, lmarinuzzi@mofo.com, rferraioli@mofo.com); (iv) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801 (Attn: Linda Casey, Esq. Linda.Casey@usdoj.gov); and (v) counsel to the Prepetition Lender, Vedder Price P.C., 222 North LaSalle Street, Chicago, Illinois 60601, Attn: Neil Poland and David L. Kane (npoland@vedderprice.com, dkane@vedderprice.com) and Potter Anderson & Corroon LLP, 1313 N. Market Street, 6th Floor, Wilmington, Delaware 19801 (Attn: Jeremy W. Ryan and R. Stephen McNeill, jryan@potteranderson.com, rmcneill@potteranderson.com).

¹ The Debtors in these chapter 11 cases, along with the last four digits of their federal employer identification number, are: AeroCentury Corp. (3974); JetFleet Holding Corp. (5342); and JetFleet Management Corp. (0929). The Debtors’ mailing address is 1440 Chapin Avenue, Suite 310, Burlingame, CA 94014.

PLEASE TAKE FURTHER NOTICE THAT, PURSUANT TO THE ORDER ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR RETAINED PROFESSIONALS [DOCKET NO. 83], IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURES, THE DEBTORS WILL BE AUTHORIZED TO PAY 80% OF REQUESTED INTERIM FEES AND 100% OF REQUESTED INTERIM EXPENSES WITHOUT FURTHER ORDER OF THE COURT.

PLEASE TAKE FURTHER NOTICE THAT ONLY IF AN OBJECTION IS PROPERLY AND TIMELY FILED IN ACCORDANCE WITH THE ABOVE PROCEDURES, AND CANNOT BE CONSENSUALLY RESOLVED, WILL A HEARING BE HELD ON THE APPLICATION.

Dated: September 15, 2021
Wilmington, Delaware

/s/ Joseph M. Barry

Joseph M. Barry (No. 4221)

Ryan M. Bartley (No. 4985)

Joseph M. Mulvihill (No. 6061)

S. Alexander Faris (No. 6278)

YOUNG CONAWAY STARGATT & TAYLOR, LLP

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-and-

Lorenzo Marinuzzi (admitted *pro hac vice*)

Raff Ferraioli (admitted *pro hac vice*)

MORRISON & FOERSTER LLP

250 West 55th Street

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Facsimile: (212) 468-7900

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rferraioli@mofo.com

Counsel to the Debtors and Debtors in Possession

EXHIBIT A

RODNEY SQUARE
1000 NORTH KING STREET
WILMINGTON, DELAWARE 19801

P.O. BOX 391
WILMINGTON, DELAWARE 19899-0391

(302) 571-6600
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AeroCentury Corp.
1440 Chapin Avenue
Suite 310
Burlingame, CA 94010

Invoice Date: September 7, 2021
Invoice Number: 50026826
Matter Number: 100803.1001

Re: Debtor Representation

CURRENT INVOICE

Professional Services	\$	177,678.50
Disbursements	\$	<u>539.15</u>
Total Due This Invoice	\$	178,217.65

AeroCentury Corp.

Invoice Date:

September 7, 2021

Invoice Number:

50026826

Matter Number:

100803.1001

Time Detail

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Task</u>	<u>Hours</u>	<u>Amount</u>
08/02/21	JMULV	Review and revise critical dates	B001	0.20	115.00
08/02/21	MSMIT	Prepare updated critical dates calendar	B001	0.70	217.00
08/03/21	HSMIL	Review recent pleadings and updates	B001	0.80	320.00
08/03/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/06/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/09/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/10/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/11/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/12/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/16/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/18/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/20/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/24/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/25/21	MSMIT	Update critical dates calendar	B001	0.50	155.00
08/25/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/26/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/27/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/30/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00
08/31/21	MSMIT	Coordinate service of confirmation order	B001	0.10	31.00
08/31/21	MSMIT	Review and evaluate incoming pleadings for distribution to co-counsel	B001	0.10	31.00

AeroCentury Corp.

Invoice Date:

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100803.1001

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Task</u>	<u>Hours</u>	<u>Amount</u>
08/02/21	JMULV	Correspondence with M. Smith re: agenda	B002	0.50	287.50
08/02/21	MSMIT	Prepare agenda for August 5, 2021 hearing	B002	0.50	155.00
08/03/21	MSMIT	Email to chambers regarding cancellation of August 5, 2021 hearing (.1); finalize for filing and coordinate service of agenda regarding same (.6)	B002	0.70	217.00
08/19/21	MSMIT	Email to court requesting cancellation of August 24, 2021 hearing	B002	0.10	31.00
08/19/21	MSMIT	Prepare agenda for August 23, 2021 hearing	B002	0.50	155.00
08/20/21	MSMIT	Finalize for filing and coordinate service of agenda for August 24, 2021 hearing	B002	0.60	186.00
08/25/21	MSMIT	Email to court requesting Zoom link (.1); prepare agenda for August 31, 2021 confirmation hearing (.6)	B002	0.70	217.00
08/26/21	MSMIT	Update August 31, 2021 agenda per recent filings	B002	0.20	62.00
08/27/21	JBARR	Work with M. Smith and J. Mulvihill to finalize agenda and hearing preparation	B002	0.30	265.50
08/27/21	MSMIT	Revise agenda for August 23, 2021 hearing per comments and recent filings (.3); finalize for filing and coordinate service of same (.6)	B002	0.90	279.00
08/27/21	MSMIT	Prepare binder for August 23, 2021 hearing for J. Barry	B002	0.30	93.00
08/30/21	MSMIT	Prepare August 31, 2021 hearing binder for J. Mulvihill	B002	0.20	62.00
08/30/21	MSMIT	Prepare amended agenda for August 31, 2021 hearing per recent filings (.3); finalize for filing and coordinate service of same (.5)	B002	0.80	248.00
08/30/21	MSMIT	Register parties (x8) for August 31, 2021 hearing and email regarding same	B002	0.50	155.00
08/31/21	HSMIL	Attend confirmation hearing	B002	0.30	120.00
08/31/21	JBARR	Meeting with J. Mulvihill re: preparation for confirmation hearing (.5); review materials re: confirmation hearing and anticipate questions/concerns from Court (.6); attend confirmation hearing (.3); follow up call with J. Mulvihill (.1).	B002	1.50	1,327.50
08/31/21	JMULV	Prepare for confirmation hearing	B002	3.70	2,127.50

AeroCentury Corp.

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Task</u>	<u>Hours</u>	<u>Amount</u>
08/31/21	MSMIT	Assist with preparations for August 31, 2021 hearing	B002	0.50	155.00
08/24/21	JMULV	Finalize MORs for filing	B004	0.60	345.00
08/24/21	MSMIT	Finalize and assemble July monthly operating reports (x3) (.4); Finalize for filing and coordinate service of same (.9)	B004	1.30	403.00
08/10/21	JBARR	Email from/to client re: contract issues	B005	0.10	88.50
08/17/21	HSMIL	Research re: rejection damages claim	B005	0.70	280.00
08/17/21	HSMIL	Draft email to client re: rejection damages issue (.5); email discussion with J. Mulvihill re: same (.2)	B005	0.70	280.00
08/02/21	JBARR	Work with client re: sale and insurance issues	B006	0.30	265.50
08/03/21	JBARR	Emails re: various sale closing issues and notice re: closing of asset sale	B006	0.40	354.00
08/03/21	JBARR	Review NDA with potential bidder and call with counsel re: same (.3); follow up with A. Rosen (.2)	B006	0.50	442.50
08/03/21	JMULV	Review sale documents and correspondence with F. Pegueros and C. Tigno re: same	B006	0.60	345.00
08/11/21	JMULV	Finalize notice of sale closing for filing	B006	0.40	230.00
08/11/21	MSMIT	Finalize for filing and coordinate service of notice of occurrence of sale closing date	B006	0.50	155.00
08/16/21	JBARR	Emails with J. Mulvihill re: sale closing documents.	B006	0.20	177.00
08/24/21	JMULV	Review multiple sale documents	B006	1.10	632.50
08/23/21	MSMIT	Download recently filed claims at the request of H. Smillie	B007	0.20	62.00
08/24/21	HSMIL	Review and analyze claims and prepare claim objection	B007	0.80	320.00
08/01/21	JBARR	Working group emails re: plan	B012	0.20	177.00
08/02/21	JMULV	Correspondence with H. Smile re: confirmation filings	B012	0.60	345.00
08/03/21	JBARR	Working group email with Plan Sponsor and counsel re: negotiations and next steps	B012	0.30	265.50

AeroCentury Corp.

Invoice Date:

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100803.1001

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Task</u>	<u>Hours</u>	<u>Amount</u>
08/03/21	JBARR	Review plan term sheet and work with A. Rosen re: same	B012	0.50	442.50
08/03/21	JBARR	Work with client re: plan issues	B012	0.30	265.50
08/04/21	HSMIL	Discuss confirmation brief with J. Mulvihill (.4); research draft of same (1.2)	B012	1.60	640.00
08/04/21	JBARR	Voluminous working group emails re: corporate governance and plan issues and related	B012	1.00	885.00
08/04/21	JBARR	Review, revise and edit several turns of plan term sheet and working group correspondence re: same	B012	2.20	1,947.00
08/04/21	JMULV	Review and revise plan sponsor term sheet and related documents	B012	2.10	1,207.50
08/04/21	JMULV	Correspondence with YCST re: plan supplement	B012	0.60	345.00
08/04/21	JMULV	Research re: plan issues	B012	1.70	977.50
08/05/21	HSMIL	Emails with J. Mulvihill and J. Barry re: plan and confirmation brief	B012	0.10	40.00
08/05/21	JBARR	Research re: plan issues and issues presented by proposed plan sponsor (NYSE issues) (.5); work with J. Mulvihill re: same (.5); work with C. Grear re: same (.2); work with A. Rosen re: same (.2)	B012	1.40	1,239.00
08/05/21	JBARR	Continue to work to resolve voting and shareholder issues	B012	0.90	796.50
08/05/21	JBARR	Prepare for and attend advisors call re: confirmation documents and plan term sheet (2 calls) and attention to follow up matters	B012	1.60	1,416.00
08/05/21	JMULV	Call with YCST team re: plan filings	B012	0.60	345.00
08/05/21	JMULV	Research re: plan issues	B012	2.60	1,495.00
08/06/21	HSMIL	Draft confirmation brief	B012	1.60	640.00
08/06/21	JBARR	Work to finalize plan sponsorship agreement and related documents and voluminous working group emails (1.8); work with A. Rosen re: same (.5)	B012	2.30	2,035.50
08/06/21	JMULV	Correspondence with multiple parties re: solicitation of equity	B012	1.10	632.50
08/07/21	JBARR	Voluminous working group emails re: plan and board call	B012	0.50	442.50

AeroCentury Corp.

Invoice Date:

September 7, 2021

Invoice Number:

50026826

Matter Number:

100803.1001

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Task</u>	<u>Hours</u>	<u>Amount</u>
08/08/21	JBARR	Review letter from D. Brescia (.1); review background, NDA executed by client, and related email correspondence with A. Rosen (.5); draft response to D. Brescia (.2); follow up emails (.1)	B012	0.90	796.50
08/09/21	JBARR	Work with J. Mulvihill and A. Rosen to finalize Plan Sponsor Agreement and related escrow agreement (.6); emails to/from C. Grear and J. Mulvihill re: escrow (.3); emails with A. Rosen & C. Tigno re: same (.2)	B012	1.10	973.50
08/09/21	JBARR	Prepare for and attend call with NYSE representatives (includes detailed review of comments from client and related)	B012	0.40	354.00
08/09/21	JBARR	Voluminous working group emails re: plan sponsor and related (1.2); evaluate and address issues raised by plan process participant (.3)	B012	1.50	1,327.50
08/09/21	JMULV	Review and finalize investor term sheet for filing	B012	3.40	1,955.00
08/09/21	JMULV	Draft escrow agreement re: investor term sheet	B012	1.60	920.00
08/09/21	JMULV	Correspondence with Company re: plan sponsor	B012	0.30	172.50
08/09/21	MSMIT	Finalize for filing and coordinate service of notice of selection of plan sponsor	B012	0.50	155.00
08/10/21	HSMIL	Emails with J. Mulvihill re: plan supplement	B012	0.10	40.00
08/10/21	JBARR	Work with J. Mulvihill re: confirmation and plan sponsorship documents	B012	0.80	708.00
08/10/21	JBARR	Emails from A. Rosen & J. Yung re: plan sponsor escrow	B012	0.10	88.50
08/10/21	JBARR	Work to finalize escrow re: Plan Sponsor Agreement (review 2 drafts and work with C. Grear and J. Mulvihill re: same)	B012	0.40	354.00
08/10/21	JMULV	Correspondence with Plan Sponsor re: confirmation documents and pleadings	B012	1.30	747.50
08/10/21	JMULV	Correspondence with Plan Sponsor re: escrow agreement	B012	1.10	632.50
08/10/21	JMULV	Drafting confirmation documents and pleadings	B012	2.40	1,380.00
08/10/21	MSMIT	Prepare notice of executed term sheet regarding notice of selection of plan sponsor (.3); file same (.4)	B012	0.70	217.00

AeroCentury Corp.

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08/11/21	HSMIL	Review and revise contract list for plan supplement (.4); discuss with J. Mulvihill re: same (.3); draft email to client re: same (.3); emails with opposing counsel and YCST team re: same (.1)	B012	1.10	440.00
08/11/21	JBARR	Work on plan and confirmation issues and related plan supplement documents with YCS&T team	B012	0.70	619.50
08/11/21	JMULV	Drafting plan supplement documents	B012	1.30	747.50
08/11/21	JMULV	Correspondence with plan sponsor re: various corporate documents	B012	2.40	1,380.00
08/11/21	JMULV	Drafting confirmation order	B012	1.10	632.50
08/11/21	MSMIT	Prepare and file CNO regarding motion to extend exclusivity	B012	0.40	124.00
08/12/21	HSMIL	Review and revise plan supplement documents (.4); emails with YCST team and client re: same (.2)	B012	0.60	240.00
08/12/21	JMULV	Drafting contract assumption exhibit	B012	0.80	460.00
08/12/21	JMULV	Call with C. Tigno re: contract assumption exhibit	B012	0.40	230.00
08/12/21	JMULV	Drafting confirmation documents	B012	3.80	2,185.00
08/12/21	MSMIT	Coordinate service of order extending exclusivity	B012	0.10	31.00
08/13/21	CGREA	Review and revise plan supplement documents	B012	2.40	2,580.00
08/13/21	CGREA	Multiple emails with YCST team and MoFo re plan supplement documents	B012	0.20	215.00
08/13/21	HSMIL	Work with J. Mulvihill to assist in preparing plan supplement documents	B012	0.30	120.00
08/13/21	JBARR	Review, revise and edit plan sponsorship documents (PSA and SPA) (includes multiple review and marking sessions (1.9); emails to/from MoFo and YCS&T teams re: same (.5)	B012	2.40	2,124.00
08/13/21	JBARR	Ongoing work re: plan sponsorship documents and related correspondence	B012	0.40	354.00
08/13/21	JMULV	Drafting confirmation documents	B012	1.60	920.00
08/13/21	JMULV	Call with A. Rosen re: plan sponsor agreement	B012	0.30	172.50
08/14/21	CGREA	Telephone call with J. Barry re plan supplement documents	B012	0.30	322.50

AeroCentury Corp.

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08/14/21	CGREA	Review and revise stock purchase agreement	B012	1.80	1,935.00
08/14/21	CGREA	Emails to and from MoFo and YCST re plan supplement documents	B012	0.10	107.50
08/14/21	CGREA	Review and analyze term sheet and related documents re transaction parameters and terms	B012	0.30	322.50
08/14/21	JBARR	Work with C. Grear and J. Mulvihill to finalize plan sponsorship and plan supplement documents for filing Aug 16 (1.9): voluminous MoFo, YCS&T, client and plan sponsor correspondence to finalize same (1.1)	B012	3.00	2,655.00
08/15/21	CGREA	Multiple emails with MoFo and YCST team re plan supplement documents and revisions	B012	0.50	537.50
08/15/21	CGREA	Further review and revise plan supplement documents	B012	0.50	537.50
08/15/21	HSMIL	Work with J. Mulvihill to prepare plan supplement documents	B012	2.10	840.00
08/15/21	JBARR	Work to finalize plan sponsor documents and voluminous working group emails re: same	B012	3.10	2,743.50
08/15/21	JMULV	Drafting confirmation documents	B012	2.40	1,380.00
08/16/21	HSMIL	Revise documents for plan supplement filing (1.8); emails exchange with client and opposing counsel re: same (.4)	B012	2.20	880.00
08/16/21	JBARR	Review preliminary balloting results and emails with KCC re: same	B012	0.20	177.00
08/16/21	JBARR	Calls with J. Mulvihill re: plan sponsor issues	B012	0.50	442.50
08/16/21	JBARR	Work to finalize plan supplement documents	B012	1.50	1,327.50
08/16/21	JBARR	Emails and call with A. Rosen re: plan sponsor issues and details to be addressed with chairwoman and related	B012	0.40	354.00
08/16/21	JBARR	Attention to logistics re: plan sponsorship including escrow deposit and related	B012	0.40	354.00
08/16/21	JMULV	Drafting and revising ACY SPA	B012	3.20	1,840.00
08/16/21	JMULV	Drafting and revising plan supplement documents	B012	2.90	1,667.50
08/16/21	JMULV	Drafting and revising plan sponsor agreement	B012	2.80	1,610.00

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08/16/21	MSMIT	Prepare notice of plan supplement (.4); preparations in anticipation of filing of same (.5); finalize for filing and coordinate service of same (.6)	B012	1.50	465.00
08/17/21	HSMIL	Revise documents and email with client re: plan supplement	B012	0.30	120.00
08/17/21	HSMIL	Draft confirmation brief	B012	1.10	440.00
08/17/21	JBARR	Work with J. Mulvihill re: confirmation issues and related documents	B012	2.00	1,770.00
08/17/21	JMULV	Correspondence with Plan Sponsor re: Plan Sponsor agreement	B012	0.40	230.00
08/17/21	JMULV	Correspondence with H. Smile re: rejection issues	B012	0.20	115.00
08/17/21	JMULV	Drafting confirmation documents	B012	1.30	747.50
08/17/21	JMULV	Correspondence with VP re: comments to plan	B012	0.30	172.50
08/17/21	JMULV	Correspondence with company and MoFo re: Confirmation Order	B012	0.60	345.00
08/17/21	JMULV	Correspondence with H. Lyons re: confirmation filings	B012	0.40	230.00
08/18/21	AFARI	Review and analyze e-mail from L. Casey re: comments to plan confirmation(.8); conference with J. Mulvihill re: same (.3)	B012	1.10	533.50
08/18/21	HSMIL	Draft confirmation brief	B012	5.70	2,280.00
08/18/21	HSMIL	Call with J. Mulvihill and clients re: lease rejection issue	B012	0.50	200.00
08/18/21	JBARR	Work with advisor team on plan sponsor and confirmation issues, documents and resolving outstanding business and legal issues	B012	1.20	1,062.00
08/18/21	JMULV	Call with Company re: plan supplement	B012	0.50	287.50
08/18/21	JMULV	Correspondence with Plan Sponsor re: confirmation documents	B012	1.10	632.50
08/18/21	JMULV	Respond to UST comments to confirmation and research re: same	B012	3.10	1,782.50
08/19/21	CGREA	Emails with J. Barry and MoFo re: use of AeroCentury EIN for new bank accounts and related issues	B012	0.10	107.50
08/19/21	CGREA	Attention to plan supplement issues and requested revisions re: same	B012	0.20	215.00

AeroCentury Corp.

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08/19/21	HSMIL	Revise confirmation brief	B012	0.70	280.00
08/19/21	JBARR	Work with J. Mulvihill re: confirmation issues	B012	0.50	442.50
08/19/21	JBARR	Various working group emails re: various plan sponsor issues	B012	0.50	442.50
08/19/21	JMULV	Correspondence with C. Tigno re: PSA and APA, confirmation timeline, and voting reports	B012	0.40	230.00
08/19/21	JMULV	Revise plan and confirmation order	B012	0.50	287.50
08/19/21	JMULV	Correspondence with MoFo and UST re: comments to confirmation	B012	0.70	402.50
08/19/21	JMULV	Drafting confirmation documents	B012	1.40	805.00
08/19/21	MSMIT	Email to J. Mulvihill regarding fully compiled plan sponsor agreement	B012	0.20	62.00
08/20/21	JBARR	Ongoing work with YCS&T team re: confirmation documents and related	B012	1.20	1,062.00
08/20/21	JMULV	Call with A. Rosen re: confirmation items	B012	0.50	287.50
08/20/21	JMULV	Drafting confirmation declarations	B012	0.80	460.00
08/20/21	JMULV	Correspondence with Plan Sponsor re: various confirmation items	B012	0.60	345.00
08/20/21	JMULV	Drafting confirmation brief	B012	4.10	2,357.50
08/23/21	HSMIL	Confer with J. Mulvihill re: confirmation brief (.4); revise same (.3)	B012	0.70	280.00
08/23/21	HSMIL	Research re: issues related to confirmation objection	B012	0.40	160.00
08/23/21	JBARR	Calls to/from B. Chipman re: MDI confirmation issues and consider same (.8); calls to/from A. Rosen and J. Mulvihill re: same (.5); voluminous working group emails re: same (.5)	B012	1.80	1,593.00
08/23/21	JMULV	Drafting confirmation documents	B012	5.20	2,990.00
08/24/21	HSMIL	Research re: confirmation objection reply arguments (2.2); emails with YCST team re: same (.2); revise confirmation brief (.4)	B012	2.80	1,120.00
08/24/21	HSMIL	Call with YCST, client and advisors re: confirmation objection (.7); follow up call with YCST team re: same (.5)	B012	1.20	480.00

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08/24/21	JBARR	Calls to/from B. Chipman re: MDI plan objection and terms sheet (2 calls) (.9); consider strategy and next steps (.5); receive, review and analyze MDI term sheet and draft issues list re: same (.6); voluminous working group emails re: same (.6); calls with A. Rosen re: same (.5); coordinate advisors call re: same in advance of board call (.6); draft lengthy response to MDI (.5); review exclusivity and fiduciary out provisions in PSA and related (.2); prepare for and attend call With Plan Sponsor counsel re: situation (.4); work with YCS&T team re: strategy (.5); prepare for and attend board call re: strategy and next steps (1.5)	B012	6.80	6,018.00
08/24/21	JMULV	Prepare for and attend multiple calls re: competing proposal	B012	3.40	1,955.00
08/24/21	JMULV	Review voting declaration and final voting report	B012	0.80	460.00
08/24/21	JMULV	Correspondence with creditor re: confirmation	B012	0.20	115.00
08/24/21	JMULV	Review and respond to confirmation objection	B012	3.20	1,840.00
08/24/21	MNEIB	Emails from J. Barry and C. Tigno re: MDI objection and related issues	B012	0.20	145.00
08/24/21	MNEIB	Call with J. Barry, J. Mulvihill and H. Smillie re: plan confirmation and MDI objection	B012	0.40	290.00
08/24/21	MNEIB	Numerous emails with J. Barry, J. Mulvihill, H. Smillie and T. Mandracchia re: MDI confirmation objection and related issues	B012	0.50	362.50
08/24/21	TMAND	Email to/from M. Neiburg re: plan objection and depositions (.1); email to/from H. Smillie re: same (.1); email to/from same re: background materials (.1); review MDI plan objection (.5); review term sheet (.2)	B012	1.00	450.00
08/25/21	HSMIL	Confer with T. Mandracchia re: confirmation objection planning	B012	0.80	320.00
08/25/21	HSMIL	Research and draft reply re: confirmation objection	B012	6.20	2,480.00
08/25/21	HSMIL	Confirmation deposition prep (0.8); emails with YCST team re: same (0.2)	B012	1.00	400.00

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08/25/21	JBARR	Ongoing work to prepare response to MDI objection, gathering of evidence for response and deposition and related (1.5); draft outline of reply (.4); emails to/from B. Chipman re: same (.2); call with B. Chipman re: same (.5); voluminous working group emails re: same (.9); prepare for and attend strategy call with litigation team (.6); finalize and send correspondence to counsel re: MDI term sheet (.2)	B012	4.30	3,805.50
08/25/21	JMULV	Review and revise confirmation filings	B012	1.20	690.00
08/25/21	JMULV	Drafting reply to objection	B012	4.70	2,702.50
08/25/21	MNEIB	Prep for deposition and contested confirmation hearing	B012	4.40	3,190.00
08/25/21	MNEIB	Numerous emails with J. Barry, J. Mulvihill and H. Smillie re: draft reply in support of confirmation, supporting declarations and related issues	B012	0.60	435.00
08/25/21	MNEIB	Emails with J. Barry and W. Chipman re: Keyes deposition and MDI objection	B012	0.30	217.50
08/25/21	MSMIT	Prepare notice of proposed confirmation order	B012	0.20	62.00
08/25/21	MSMIT	Prepare binder for M. Neiburg regarding contested confirmation hearing	B012	0.50	155.00
08/25/21	MSMIT	Prepare, file and serve notice of deposition of Mary Alice Keyes	B012	0.70	217.00
08/25/21	MSMIT	Multiple emails to and from court reporter and M. Neiburg regarding Keyes deposition	B012	0.20	62.00
08/25/21	TMAND	Call with H. Smillie re: case background (.8); review plan supplement (.2); email from M. Neiburg and J. Mulvihill re: MDI objection update (.1); email to/from M. Neiburg, H. Smillie, and J. Mulvihill re: deposition notice and deposition outline (.2); review deposition notice (.2)	B012	1.50	675.00
08/26/21	HSMIL	Call with B. Riley and YCST re: confirmation deposition (.8); follow up call with YCST re: same (.3)	B012	1.10	440.00
08/26/21	HSMIL	Revise declarations in support of confirmation	B012	2.10	840.00
08/26/21	HSMIL	Review and revise reply to confirmation objection (1.6); emails with YCST team re: same (.2)	B012	1.80	720.00

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08/26/21	HSMIL	Call with YCST team re: deposition planning for confirmation (.9); prepare and plan for confirmation deposition (.8); emails with YCST team re: same (.2)	B012	1.90	760.00
08/26/21	JBARR	Review, revise and edit confirmation documents include reply to MDI objection and declaration of Rosen in support of confirmation (2.4); voluminous client and advisor working group emails re: confirmation hearing preparation and strategy and related issues (1.1); emails with YCS&T litigation team re: preparation for contested confirmation hearing and related deposition (.5); consider and develop strategy re: contested confirmation hearing and related (.6)	B012	4.60	4,071.00
08/26/21	JMULV	Attend multiple calls re: confirmation objection	B012	1.70	977.50
08/26/21	JMULV	Drafting response to confirmation objection	B012	2.80	1,610.00
08/26/21	MNEIB	Prepare for deposition related to MDI plan objection and contested confirmation hearing	B012	4.80	3,480.00
08/26/21	MNEIB	Call with A. Rosen, H. Smillie and T. Mandracchia re: MDI objection and related issues	B012	0.70	507.50
08/26/21	MNEIB	Numerous emails with T. Mandracchia and H. Smillie re: deposition prep and draft reply brief	B012	0.70	507.50
08/26/21	MNEIB	Call with J. Mulvihill re: confirmation hearing prep	B012	0.50	362.50
08/26/21	MNEIB	Emails with J. Barry, J. Mulvihill and H. Smillie re: MDI objection and draft reply brief	B012	0.30	217.50
08/26/21	MNEIB	Call with J. Mulvihill, H. Smillie and T. Mandracchia re: deposition prep	B012	0.90	652.50
08/26/21	MSMIT	Finalize for filing and coordinate service of revised combined disclosure statement and plan	B012	0.60	186.00
08/26/21	MSMIT	Finalize for filing and coordinate service of notice of proposed confirmation order	B012	0.50	155.00
08/26/21	MSMIT	Prepare Keyes deposition exhibit binders	B012	0.90	279.00
08/26/21	MSMIT	Prepare folder of deposition exhibits (.3); prepare timeline chart at the request of H. Smillie (.9)	B012	1.20	372.00

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08/26/21	MSMIT	Telephone and emails to and from court reporter, and email to M. Neiburg regarding Keyes deposition preparations	B012	0.40	124.00
08/26/21	MSMIT	Prepare notice of filing of blackline of revised disclosure statement and plan and edit blackline (.4); finalize for filing and coordinate service of same (.5)	B012	0.90	279.00
08/26/21	MSMIT	Finalize for filing and coordinate service of voting declaration	B012	0.40	124.00
08/26/21	TMAND	Email to/from J. Barry, M. Neiburg, H. Smillie, and J. Mulvihill re: confirmation brief and reply to MDI objection (.4); call with same re: same (.9); call with H. Smillie re: same (.4); Email to/from M. Neiburg, M. Smith, and H. Smillie re: deposition logistics (.1); email to/from H. Smillie and M. Neiburg re: deposition prep (.3); draft deposition outline (2.1); review reply to MDI objection (.5); review Rosen declaration (.3); call with H. Smillie, M. Neiburg, J. Mulvihill, and client re: MDI objection (.8); call with M. Neiburg and H. Smillie re: same (.3)	B012	6.20	2,790.00
08/27/21	HSMIL	Confirmation deposition prep	B012	0.80	320.00
08/27/21	HSMIL	Confirmation hearing prep (1.5); call with YCST team re: same (.8)	B012	2.30	920.00
08/27/21	JBARR	Emails to/from B. Chipman re: seal order	B012	0.10	88.50
08/27/21	JBARR	Emails to/from counsel to Hu re: MDI objection	B012	0.10	88.50
08/27/21	JBARR	Review, revise and edit reply re: MDI objection and related declaration and work with YCS&T team to finalize same for distribution (several sessions) (2.0); prepare for and attend call with YCS&T team re: same (.5); several calls to/from B. Chipman to work to resolve same (1); emails to/from B. Chipman to resolve same (.4); call to A. Rosen re: same (.1); emails to/from client re: same (.3)	B012	4.30	3,805.50
08/27/21	JBARR	Several emails to/from Judge's chambers re: hearing status (includes emails from J. Mulvihill and R. Cavello)	B012	0.30	265.50
08/27/21	JBARR	Emails to/from L. Casey re: status of plan confirmation objection and related seal motion	B012	0.20	177.00

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08/27/21	JMULV	Review and revise confirmation documents re: objection	B012	1.70	977.50
08/27/21	JMULV	Review and revise response to confirmation objection	B012	1.60	920.00
08/27/21	JMULV	Review and finalize confirmation filings	B012	2.10	1,207.50
08/27/21	JMULV	Attend multiple calls re: confirmation objection	B012	0.70	402.50
08/27/21	MNEIB	Numerous emails with J. Barry, J. Mulvihill, T. Mandracchia and H. Smillie re: confirmation reply brief and supporting declarations	B012	0.60	435.00
08/27/21	MNEIB	Numerous emails with J. Barry, J. Mulvihill and H. Smillie re: draft reply brief and related issues	B012	0.60	435.00
08/27/21	MNEIB	Prepare for deposition related to MDI objection and contested confirmation hearing (prior to withdrawal of MDI objection)	B012	2.80	2,030.00
08/27/21	MNEIB	Call with J. Barry, J. Mulvihill, H. Smillie and T. Mandracchia re: confirmation hearing prep and related issues	B012	0.50	362.50
08/27/21	MSMIT	Prepare and file notice of withdrawal of notice of Keyes deposition	B012	0.40	124.00
08/27/21	TMAND	Email from client re: email correspondence with MDI (.1); email to/from M. Neiburg re: revisions to deposition outline (.1); review and summarize email correspondence between client and MDI (2.7); email from J. Barry and client re: redactions to Reply to MDI objection (.1); call with J. Barry, J. Mulvihill, M. Neiburg, and H. Smillie re: MDI (.5); call with M. Neiburg re: deposition outline (.2)	B012	3.70	1,665.00
08/28/21	JBARR	Work to finalize declarations re: confirmation and prepare for confirmation hearing (.6); emails to/from client and co-counsel re: same (.3)	B012	0.90	796.50
08/28/21	JMULV	Finalize confirmation documents	B012	1.90	1,092.50
08/29/21	HSMIL	Review and revise plan confirmation documents	B012	0.30	120.00
08/29/21	HSMIL	Email exchange with YCST team and client re: plan filing documents	B012	0.20	80.00

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08/29/21	JBARR	Review and analyze issues re: confirmation and review plan and plan support agreement re: same (1.1); working group emails re: liquidation analysis and related claims issues (.5); correspondence with J. Mulvihill and A. Rosen re: same (.2)	B012	1.90	1,681.50
08/29/21	JMULV	Finalize confirmation documents for filing	B012	1.80	1,035.00
08/30/21	HSMIL	Prepare confirmation-related materials for filing (2.4); emails with M. Smith re: same (.2)	B012	2.60	1,040.00
08/30/21	JBARR	Prepare for confirmation hearing	B012	0.90	796.50
08/30/21	JMULV	Prepare for confirmation hearing	B012	3.10	1,782.50
08/30/21	MSMIT	Finalize for filing and coordinate service of Rosen declaration in support of confirmation	B012	0.50	155.00
08/30/21	MSMIT	Finalize for filing and coordinate service of Tigno declaration in support of confirmation	B012	0.50	155.00
08/30/21	MSMIT	Finalize for filing and coordinate service of brief in support of confirmation	B012	0.60	186.00
08/30/21	MSMIT	Prepare notice of 2nd plan supplement and emails with J. Mulvihill regarding same (.5); finalize for filing and coordinate service of same (.6)	B012	1.10	341.00
08/31/21	HSMIL	Review and analyze checklist items for effective date	B012	0.30	120.00
08/31/21	JBARR	Attention to follow up issues re: confirmation and related correspondence	B012	0.50	442.50
08/31/21	JMULV	Draft effective date check list	B012	0.50	287.50
08/24/21	MSMIT	Telephone from and email to C. Wittke regarding voting packages; Email to J. Mulvihill regarding same	B013	0.20	62.00
08/08/21	JBARR	Emails re: board meeting	B014	0.20	177.00
08/09/21	JBARR	Prepare for and attend board call	B014	1.50	1,327.50
08/10/21	JBARR	Voluminous working group emails re: NYSE trading issue	B014	0.40	354.00
08/12/21	JBARR	Work to address numerous plan and confirmation issues and related plan supplement documents	B014	1.50	1,327.50

AeroCentury Corp.

Invoice Date:

September 7, 2021

Invoice Number:

50026826

Matter Number:

100803.1001

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Task</u>	<u>Hours</u>	<u>Amount</u>
08/16/21	JBARR	Prepare for and attend board call and follow up on items from call	B014	1.50	1,327.50
08/03/21	HSMIL	Draft OCP quarterly update (1.7); discuss with J. Mulvihill re: same (.1); draft email to client re: same (.1)	B017	1.90	760.00
08/04/21	JMULV	Correspondence with H. Lyons re: professional fee payments	B017	0.20	115.00
08/04/21	MSMIT	Search for and forward sample BDO interim applications to B. Powell at the request of J. Mulvihill	B017	0.30	93.00
08/06/21	JMULV	Correspondence with YCST re: fee CNOs	B017	0.20	115.00
08/10/21	HSMIL	Email with client re: OCP fees	B017	0.10	40.00
08/10/21	JMULV	Correspondence with B. Riley re: fee application	B017	0.30	172.50
08/11/21	HSMIL	Prepare OCP fee report for filing (.2); emails with client, J. Mulvihill and M. Smith re: same (.2)	B017	0.40	160.00
08/11/21	MSMIT	Finalize for filing and coordinate service of notice of quarterly OCP statement	B017	0.50	155.00
08/11/21	MSMIT	Prepare, finalize for filing and coordinate service of notice of filing of exhibits to B. Riley fee application	B017	0.60	186.00
08/11/21	MSMIT	Prepare and file CNO regarding Morrison & Foerster June 2021 fee application	B017	0.40	124.00
08/17/21	MSMIT	Prepare index and binder of 1st interim fee applications and deliver same to chambers	B017	1.10	341.00
08/18/21	JMULV	Review MoFo fee application for filing	B017	0.40	230.00
08/18/21	MSMIT	Prepare certification of counsel and omnibus interim fee order	B017	0.50	155.00
08/18/21	MSMIT	Finalize for filing and coordinate service of Morrison & Foerster July 2021 fee application	B017	0.60	186.00
08/19/21	MSMIT	Email to R. Ferraioli regarding certification of counsel and omnibus interim fee order (.1); file same (.5)	B017	0.60	186.00
08/20/21	MSMIT	Circulate and coordinate service of omnibus fee order	B017	0.10	31.00
08/06/21	MSMIT	Prepare and file CNO regarding YCST June 2021 fee application	B018	0.40	124.00
08/10/21	MSMIT	Prepare LEDES files and forward same to US Trustee	B018	0.20	62.00

AeroCentury Corp.

Invoice Date: September 7, 2021
 Invoice Number: 50026826
 Matter Number: 100803.1001

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Task</u>	<u>Hours</u>	<u>Amount</u>
08/13/21	MSMIT	Prepare YCST July 2021 fee application	B018	0.60	186.00
08/16/21	MSMIT	Finalize for filing and coordinate service of YCST July 2021 fee application	B018	0.60	186.00
Total				293.50	\$177,678.50

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Amount</u>
Craig D. Gear	6.40	6,880.00
Heather P. Smillie	50.20	20,080.00
Joseph M. Barry	69.50	61,507.50
Joseph M. Mulvihill	104.10	59,857.50
Michael S. Neiburg	18.80	13,630.00
Michelle Smith	31.00	9,610.00
S. Alexander Faris	1.10	533.50
Thomas C. Mandracchia	12.40	5,580.00
Total	293.50	\$177,678.50

AeroCentury Corp.

Invoice Date:

September 7, 2021

Invoice Number:

50026826

Matter Number:

100803.1001

Task Summary**Task Code:B001****Case Administration**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Heather P. Smillie	Associate	0.80	400.00	320.00
Joseph M. Mulvihill	Associate	0.20	575.00	115.00
Michelle Smith	Paralegal	2.80	310.00	868.00
Total		3.80		1,303.00

Task Code:B002**Court Hearings**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joseph M. Barry	Partner	1.80	885.00	1,593.00
Heather P. Smillie	Associate	0.30	400.00	120.00
Joseph M. Mulvihill	Associate	4.20	575.00	2,415.00
Michelle Smith	Paralegal	6.50	310.00	2,015.00
Total		12.80		6,143.00

Task Code:B004**Schedules & Statements, U.S. Trustee Reports**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joseph M. Mulvihill	Associate	0.60	575.00	345.00
Michelle Smith	Paralegal	1.30	310.00	403.00
Total		1.90		748.00

Task Code:B005**Lease/Executory Contract Issues**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joseph M. Barry	Partner	0.10	885.00	88.50
Heather P. Smillie	Associate	1.40	400.00	560.00
Total		1.50		648.50

Task Code:B006**Use, Sale or Lease of Property (363 issues)**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joseph M. Barry	Partner	1.40	885.00	1,239.00
Joseph M. Mulvihill	Associate	2.10	575.00	1,207.50
Michelle Smith	Paralegal	0.50	310.00	155.00
Total		4.00		2,601.50

Task Code:B007**Claims Analysis, Objections and Resolutions**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Heather P. Smillie	Associate	0.80	400.00	320.00
Michelle Smith	Paralegal	0.20	310.00	62.00
Total		1.00		382.00

AeroCentury Corp.

Invoice Date:

September 7, 2021

Invoice Number:

50026826

Matter Number:

100803.1001

Task Code:B012**Plan and Disclosure Statement**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Craig D. Grear	Partner	6.40	1,075.00	6,880.00
Joseph M. Barry	Partner	61.10	885.00	54,073.50
Michael S. Neiburg	Partner	18.80	725.00	13,630.00
Heather P. Smillie	Associate	44.50	400.00	17,800.00
Joseph M. Mulvihill	Associate	95.90	575.00	55,142.50
S. Alexander Faris	Associate	1.10	485.00	533.50
Thomas C. Mandracchia	Associate	12.40	450.00	5,580.00
Michelle Smith	Paralegal	13.00	310.00	4,030.00
Total		253.20		157,669.50

Task Code:B013**Creditor Inquiries**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michelle Smith	Paralegal	0.20	310.00	62.00
Total		0.20		62.00

Task Code:B014**General Corporate Matters**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joseph M. Barry	Partner	5.10	885.00	4,513.50
Total		5.10		4,513.50

Task Code:B017**Retention of Professionals/Fee Issues**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Heather P. Smillie	Associate	2.40	400.00	960.00
Joseph M. Mulvihill	Associate	1.10	575.00	632.50
Michelle Smith	Paralegal	4.70	310.00	1,457.00
Total		8.20		3,049.50

Task Code:B018**Fee Application Preparation**

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michelle Smith	Paralegal	1.80	310.00	558.00
Total		1.80		558.00

EXHIBIT B

AeroCentury Corp.

Invoice Date:

September 7, 2021

Invoice Number:

50026826

Matter Number:

100803.1001

Cost Detail

<u>Date</u>	<u>Description</u>	<u>Quantity</u>	<u>Amount</u>
07/08/21	Docket Retrieval / Search	2.00	0.20
07/09/21	Docket Retrieval / Search	10.00	1.00
07/09/21	Docket Retrieval / Search	3.00	0.30
07/09/21	Docket Retrieval / Search	2.00	0.20
07/12/21	Docket Retrieval / Search	2.00	0.20
07/12/21	Docket Retrieval / Search	2.00	0.20
07/14/21	Docket Retrieval / Search	1.00	0.10
07/14/21	Docket Retrieval / Search	2.00	0.20
07/15/21	Docket Retrieval / Search	1.00	0.10
07/20/21	Docket Retrieval / Search	2.00	0.20
07/21/21	Teleconference / Video Conference	1.00	12.75
07/21/21	Docket Retrieval / Search	1.00	0.10
07/26/21	Docket Retrieval / Search	1.00	0.10
07/26/21	Docket Retrieval / Search	1.00	0.10
08/17/21	Photocopy Charges Duplication BW	30.00	3.00
08/25/21	Photocopy Charges Duplication BW	12.00	1.20
08/25/21	Photocopy Charges Duplication BW	32.00	3.20
08/25/21	Photocopy Charges Duplication BW	12.00	1.20
08/25/21	Photocopy Charges Duplication BW	6.00	0.60
08/25/21	Photocopy Charges Duplication BW	12.00	1.20
08/25/21	Photocopy Charges Duplication BW	6.00	0.60
08/25/21	Photocopy Charges Duplication BW	9.00	0.90
08/25/21	Photocopy Charges Duplication BW	130.00	13.00
08/25/21	Photocopy Charges Duplication BW	73.00	7.30
08/25/21	Photocopy Charges Duplication BW	157.00	15.70
08/25/21	Photocopy Charges Duplication BW	22.00	2.20
08/25/21	Photocopy Charges Duplication BW	157.00	15.70
08/25/21	Photocopy Charges Duplication BW	12.00	1.20
08/25/21	Photocopy Charges Duplication BW	130.00	13.00
08/25/21	Photocopy Charges Duplication BW	6.00	0.60
08/25/21	Photocopy Charges Duplication BW	32.00	3.20
08/25/21	Photocopy Charges Duplication BW	9.00	0.90
08/25/21	Photocopy Charges Duplication BW	73.00	7.30
08/25/21	Photocopy Charges Duplication BW	22.00	2.20
08/25/21	Photocopy Charges Duplication BW	6.00	0.60
08/26/21	Photocopy Charges Duplication BW	3,076.00	307.60
08/27/21	Parcels, Inc. - YCST Joe Barry 931237	1.00	36.00
08/27/21	Photocopy Charges Duplication BW	354.00	35.40

AeroCentury Corp.

Invoice Date: September 7, 2021
 Invoice Number: 50026826
 Matter Number: 100803.1001

<u>Date</u>	<u>Description</u>	<u>Quantity</u>	<u>Amount</u>
08/30/21	Photocopy Charges Duplication BW	9.00	0.90
08/30/21	Photocopy Charges Duplication BW	34.00	3.40
08/30/21	Photocopy Charges Duplication BW	39.00	3.90
08/30/21	Photocopy Charges Duplication BW	13.00	1.30
08/30/21	Photocopy Charges Duplication BW	12.00	1.20
08/30/21	Photocopy Charges Duplication BW	8.00	0.80
08/30/21	Photocopy Charges Duplication BW	8.00	0.80
08/30/21	Photocopy Charges Duplication BW	12.00	1.20
08/30/21	Photocopy Charges Duplication BW	15.00	1.50
08/30/21	Photocopy Charges Duplication BW	39.00	3.90
08/30/21	Photocopy Charges Duplication BW	32.00	3.20
08/30/21	Photocopy Charges Duplication BW	13.00	1.30
08/30/21	Photocopy Charges Duplication BW	7.00	0.70
08/30/21	Photocopy Charges Duplication BW	15.00	1.50
08/30/21	Photocopy Charges Duplication BW	68.00	6.80
08/30/21	Photocopy Charges Duplication BW	15.00	1.50
08/30/21	Photocopy Charges Duplication BW	157.00	15.70

Total **\$539.15**

Cost Summary

<u>Description</u>	<u>Amount</u>
Delivery / Courier	36.00
Docket Retrieval / Search	3.00
Reproduction Charges	487.40
Teleconference / Video Conference	12.75

Total **\$539.15**