

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

In re:

AKORN, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 20-11177 (KBO)
)
) (Jointly Administered)
)
) **Obj. Deadline: Oct. 5, 2020 at 4:00 p.m. (ET)**
) **Hearing Date: Oct. 21, 2020 at 10:00 a.m. (ET)**
)

NOTICE OF FIRST INTERIM FEE APPLICATION
REQUEST OF RICHARDS, LAYTON & FINGER, P.A.

Name of applicant (the “ Applicant ”):	Richards, Layton & Finger, P.A.
Authorized to provide professional services to:	the above-captioned debtors and debtors-in-possession
Date of retention:	June 23, 2020 <i>nunc pro tunc</i> to May 20, 2020
Period for which compensation and reimbursement is sought:	May 20, 2020 through July 31, 2020
Amount of compensation sought as actual, reasonable, and necessary:	\$248,257.00
Amount of expense reimbursement sought as actual, reasonable, and necessary:	\$1,881.54

This is a(n): X interim final application

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Akorn, Inc. (7400); 10 Edison Street LLC (7890); 13 Edison Street LLC; Advanced Vision Research, Inc. (9046); Akorn (New Jersey), Inc. (1474); Akorn Animal Health, Inc. (6645); Akorn Ophthalmics, Inc. (6266); Akorn Sales, Inc. (7866); Clover Pharmaceuticals Corp. (3735); Covenant Pharma, Inc. (0115); Hi-Tech Pharmacal Co., Inc. (8720); Inspire Pharmaceuticals, Inc. (9022); Oak Pharmaceuticals, Inc. (6647); Olta Pharmaceuticals Corp. (3621); VersaPharm Incorporated (6739); VPI Holdings Corp. (6716); and VPI Holdings Sub, LLC. The location of the Debtors’ service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.



Summary of fee applications for the compensation period:

		Total Amount Requested		Total Amount Approved to Date via Certificate of No Objection		Holdback Fees Requested
Date Filed and Docket No.	Period Covered	Fees	Expenses	Fees (@ 80%)	Expenses (@ 100%)	Fees (@ 20%)
7/28/20 [Docket No. 382]	5/20/20 – 6/30/20	\$197,049.50	\$1,370.34	\$157,639.60	\$1,370.34	\$39,409.90
8/31/20 [Docket No. 622]	7/1/20 – 7/31/20	\$51,207.50	\$511.20	\$40,966.00 (Pending filing of Certificate of No Objection on 9/22/20)	\$511.20 (Pending filing of Certificate of No Objection on 9/22/20)	\$10,241.50 (Pending filing of Certificate of No Objection on 9/22/20)
Total:		\$248,257.00	\$1,881.54	\$198,605.60	\$1,881.54	\$49,651.40

Summary of any objections to fee applications: None.

PLEASE TAKE NOTICE that, pursuant to the Court's *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals*, dated June 23, 2020 [Docket No. 218] (the "Interim Compensation Order")², objections, if any, to this Interim Fee Application must be filed with the Court by **October 5, 2020 at 4:00 p.m. (ET)** and served on the Applicant and the Notice Parties.

PLEASE TAKE FURTHER NOTICE that a hearing to consider this Interim Fee Application will be held before The Honorable Karen B. Owens, United States Bankruptcy Court Judge, at the Court, 824 North Market Street, 6th Floor, Courtroom 3, Wilmington, Delaware 19801 on **October 21, 2020 at 10:00 a.m. (ET)**.

² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Interim Compensation Order.

PLEASE TAKE FURTHER NOTICE that, (i) attached hereto as **Exhibit A** is a summary of compensation by each professional of the Applicant that worked on the above-captioned chapter 11 case, (ii) attached hereto as **Exhibit B** is a summary of compensation by project category, (iii) attached hereto as **Exhibit C** is an expense summary, (iv) attached hereto as **Exhibit D** are the Applicant's customary and comparable compensation disclosures, (v) attached hereto as **Exhibit E** is the *Budget for Richards, Layton & Finger, P.A., Co-Counsel to the Debtors and Debtors-in-Possession, for the Period from May 20, 2020 through July 31, 2020* (the "Budget") and the *Staffing Plan for Richards, Layton & Finger, P.A., Co-Counsel to the Debtors and Debtors-in-Possession, for the Period from May 20, 2020 through July 31, 2020* (the "Staffing Plan"), (vi) attached hereto as **Exhibit F** is a summary of fees and hours budgeted compared to fees and hours billed, (vii) attached hereto as **Exhibit G** are certain additional disclosures related to the Interim Fee Application and (viii) attached hereto as **Exhibit H** is a certification, wherein an attorney of the Applicant certifies to certain matters addressed in the Interim Compensation Order.

IF NO TIMELY OBJECTIONS ARE FILED TO THIS INTERIM FEE APPLICATION, THE COURT, IN ACCORDANCE WITH THE TERMS OF THE INTERIM COMPENSATION ORDER, MAY ENTER AN ORDER GRANTING THIS INTERIM FEE APPLICATION WITHOUT A HEARING.

Dated: September 14, 2020
Wilmington, Delaware

/s/ Amanda R. Steele

RICHARDS, LAYTON & FINGER, P.A.

Paul N. Heath (No. 3704)

Amanda R. Steele (No. 5530)

Zachary I. Shapiro (No. 5103)

Brett M. Haywood (No. 6166)

Sarah E. Silveira (No. 6580)

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*Co-Counsel for the Debtors
and Debtors in Possession*

Exhibit A - Compensation by Professional
May 20, 2020 through July 31, 2020

Name of Professional Individual	Position, year assumed position, prior relevant experience, year of obtaining relevant license to practice, department¹	Hourly Billing Rate (including changes)	Total Hours Billed	Total Compensation
Paul N. Heath	Joined firm as associate in 1999. Director in 2007. Member of DE Bar since 1998.	\$875	93.9	\$82,162.50
Amanda R. Steele	Joined firm as associate in 2010. Director in 2018. Member of DE Bar since 2010.	\$750	66.4	\$49,800.00
Zachary I. Shapiro	Joined firm as associate in 2007. Director in 2019. Member of DE Bar since 2008.	\$725	12.8	\$9,280.00
Cory D. Kandestin	Joined firm as associate in 2007. Counsel in 2015. Member of DE Bar since 2007.	\$685	7.6	\$5,206.00
Brett M. Haywood	Joined firm as associate in 2015. Member of MA Bar since 2014. Member of DE Bar since 2015.	\$575	41.8	\$24,035.00
Sarah E. Silveira	Joined firm as associate in 2018. Member of DE Bar since 2018.	\$445	58.5	\$26,032.50
J. Zachary Noble	Joined firm as associate in 2019. Member of DE Bar since 2019.	\$400	29.2	\$11,680.00
Ann Jerominski	Paralegal since 1995. Joined firm in 2000.	\$295	110.2	\$32,509.00
Barbara J. Witters	Paralegal since 2000. Joined firm in 2000.	\$295	2.4	\$708.00
M. Lynzy McGee	Paralegal since 2007. Joined firm in 2016.	\$295	16.3	\$4,808.50
Rebecca V. Speaker	Paralegal since 2002. Joined firm in 2001.	\$295	1.3	\$383.50

¹ Unless otherwise noted, the professionals listed are members of RLF's Bankruptcy and Corporate Restructuring Department.

Name of Professional Individual	Position, year assumed position, prior relevant experience, year of obtaining relevant license to practice, department¹	Hourly Billing Rate (including changes)	Total Hours Billed	Total Compensation
Susan A. Sherman	Paralegal since 1999. Joined firm in 2019.	\$295	5.6	\$1,652.00
TOTAL			446	\$248,257.00

Grand Total: \$248,257.00
Attorney Compensation: \$208,196.00
Total Attorney Hours: 310.2
Attorney Blended Rate: \$671.17

Exhibit B - Compensation by Project Category
May 20, 2020 through July 31, 2020

Project Category	Total Hours	Total Fees
Case Administration (A)	32.3	\$13,700.00
Creditor Inquiries (B)	3.7	\$1,485.50
Meetings (C)	16.2	\$11,620.50
Executory Contracts/Unexpired Leases (D)	1.2	\$1,025.00
Automatic Stay/Adequate Protection (E)	8.9	\$5,494.50
Plan of Re-Organization/Disclosure Statement (F)	56.1	\$37,999.50
Use, Sale, Lease of Assets (G)	30.2	\$14,370.50
Cash Collateral/DIP Financing (H)	17.9	\$10,835.00
Claims Administration (I)	23.1	\$15,328.00
Court Hearings (J)	105.0	\$64,580.00
General Corporate/Real Estate (K)	0.5	\$265.50
Schedules/SOFA/U.S. Trustee Reports (L)	44.1	\$20,301.00
Employee Issues (M)	6.0	\$2,468.50
Environmental (N)	0.0	\$0.00
Tax Issues (O)	8.5	\$3,176.50
Litigation/Adversary Proceedings (P)	17.3	\$10,956.00
RL&F Retention (Q-1)	13.9	\$7,857.50
Retention of Others (Q-2)	31.7	\$15,457.00
RL&F Fee Applications (R-1)	11.3	\$4,065.00
Fee Applications of Others (R-2)	6.6	\$3,047.50
Vendor/Supplies (S)	3.4	\$1,153.00
Non-Working Travel (T)	0.0	\$0.00
Utilities (U)	5.3	\$2,140.00
Insurance (V)	2.8	\$931.00
TOTAL	446	\$248,257.00

Exhibit C - Expense Summary
May 20, 2020 through July 31, 2020

Expense Category	Service Provider (if applicable)	Total Expenses
Facsimile		\$0.00
Conference Calling	<i>See previous fee applications</i>	\$530.39
Long Distance Telephone		\$0.00
Data Hosting		\$0.00
In-House Reproduction (Duplication/Printing)	Copies: 0 @ \$.10/pg. Printing: 304 @ \$.10/pg.	\$30.40
Outside Reproduction		\$0.00
Legal Research	<i>See previous fee applications</i>	\$50.00
Filing/Court Fees	<i>See previous fee applications</i>	\$437.00
Court Reporting	<i>See previous fee applications</i>	\$672.80
Travel Expenses		\$0.00
Inside Courier & Expense Carriers		\$0.00
Outside Courier & Expense Carriers	<i>See previous fee applications</i>	\$27.95
Postage		\$0.00
Binding		\$0.00
Business Meals		\$0.00
Document Retrieval	<i>See previous fee applications</i>	\$133.00
Record Retrieval		\$0.00
Professional Services		\$0.00
Overtime		\$0.00
Room Rental		\$0.00
Stationery Supplies		\$0.00
RL&F Service Corp.		\$0.00
TOTAL		\$1,881.54

Exhibit D - Customary and Comparable Compensation Disclosures

Category of Timekeeper	Blended Hourly Rate	
	Billed Firm-wide for preceding year (2019)¹	Billed May 20, 2020 through July 31, 2020
Partner	\$778.52	\$815.96
Counsel	\$608.28	\$685.00
Associate	\$424.86	\$476.81
Paralegal	\$230.69	\$295.00
Aggregated	\$565.92	\$556.63

¹ The billable rates for RL&F attorneys are adjusted on January 1 of each year. The data in this column excludes 2019 blended hourly rate information for the Bankruptcy and Corporate Restructuring Department at RL&F.

EXHIBIT E

Budget and Staffing Plan

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

In re:)	
)	Chapter 11
AKORN, INC., <i>et al.</i> , ¹)	
)	Case No. 20-11177 (KBO)
Debtors.)	(Jointly Administered)
)	
)	

**BUDGET FOR RICHARDS, LAYTON & FINGER, P.A., AS
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD FROM MAY 20, 2020 THROUGH JULY 31, 2020**

Date Retention Approved: June 23, 2020 *nunc pro tunc* to May 20, 2020

Date Provided to Client: September 14, 2020²

Project Category	Estimated Hours	Estimated Fees*
Case Administration	50	\$31,416.67
Creditor Inquiries	0	\$0.00
Meetings	20	\$12,566.67
Executory Contracts/Unexpired Leases	0	\$0.00

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Akorn, Inc. (7400); 10 Edison Street LLC (7890); 13 Edison Street LLC; Advanced Vision Research, Inc. (9046); Akorn (New Jersey), Inc. (1474); Akorn Animal Health, Inc. (6645); Akorn Ophthalmics, Inc. (6266); Akorn Sales, Inc. (7866); Clover Pharmaceuticals Corp. (3735); Covenant Pharma, Inc. (0115); Hi-Tech Pharmacal Co., Inc. (8720); Inspire Pharmaceuticals, Inc. (9022); Oak Pharmaceuticals, Inc. (6647); Olta Pharmaceuticals Corp. (3621); VersaPharm Incorporated (6739); VPI Holdings Corp. (6716); and VPI Holdings Sub, LLC. The location of the Debtors' service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.

² This budget may be amended from time to time, including before, during, and after the compensation period described herein, as may be necessary to reflect changed circumstances or unexpected developments in these cases. Any such amended budget will be provided to the Debtors. This budget is only an estimate of the fees to be incurred and the hours to be billed for the compensation period, including within each project category, and is based solely on services anticipated to be rendered in light of circumstances known to RL&F at the time the budget was prepared. This budget shall not be deemed to limit or impose a cap on fees actually incurred or hours actually billed by RL&F. This budget also does not limit the ability of RL&F to perform those services necessary to represent the Debtors, and to be compensated for such services. Nor shall this budget restrict or restrain RL&F's ability to seek approval of fees actually incurred that may be in excess of this budget.

Project Category	Estimated Hours	Estimated Fees*
Automatic Stay/Adequate Protection	10	\$6,283.33
Plan of Reorganization/Disclosure Statement	80	\$50,266.67
Use, Sale, Lease of Assets	20	\$12,566.67
Cash Collateral/DIP Financing	20	\$12,566.67
Claims Administration	20	\$12,566.67
Court Hearings	100	\$62,833.33
General Corporate/Real Estate	0	\$0.00
Schedules/SOFA/U.S. Trustee Reports	50	\$31,416.67
Employee Issues	0	\$0.00
Environmental	0	\$0.00
Tax Issues	0	\$0.00
Litigation/Adversary Proceedings	20	\$12,566.67
RL&F Retention	20	\$12,566.67
Retention of Others	40	\$25,133.33
RL&F Fee Applications	10	\$6,283.33
Fee Applications of Others	10	\$6,283.33
Vendor/Suppliers	0	\$0.00
Non-Working Travel	0	\$0.00
Utilities	0	\$0.00
Insurance	0	\$0.00
TOTAL	470	\$295,316.67

*The estimated fees for each project category were calculated by multiplying the estimated number of hours by \$628.33, which is the average hourly rate for the RL&F attorneys expected to work on the matter during the budget period as set forth in the accompanying Staffing Plan.

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

In re:

AKORN, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 20-11177 (KBO)
)
) (Jointly Administered)
)
)

**STAFFING PLAN FOR RICHARDS, LAYTON & FINGER, P.A., AS
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD FROM MAY 20, 2020 THROUGH JULY 31, 2020**

Date Retention Approved: June 23, 2020 *nunc pro tunc* to May 20, 2020

Date Provided to Client: September 14, 2020²

Category of Timekeeper	Number of Timekeepers Expected to Work on the Matter During the Budget Period	Average Hourly Rate
Directors	3	\$783.33
Associates	3	\$473.33
Paralegals	5	\$295.00

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Akorn, Inc. (7400); 10 Edison Street LLC (7890); 13 Edison Street LLC; Advanced Vision Research, Inc. (9046); Akorn (New Jersey), Inc. (1474); Akorn Animal Health, Inc. (6645); Akorn Ophthalmics, Inc. (6266); Akorn Sales, Inc. (7866); Clover Pharmaceuticals Corp. (3735); Covenant Pharma, Inc. (0115); Hi-Tech Pharmacal Co., Inc. (8720); Inspire Pharmaceuticals, Inc. (9022); Oak Pharmaceuticals, Inc. (6647); Olta Pharmaceuticals Corp. (3621); VersaPharm Incorporated (6739); VPI Holdings Corp. (6716); and VPI Holdings Sub, LLC. The location of the Debtors' service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.

² The staffing plan may be amended to reflect changed circumstances or unexpected developments. Any such amended staffing plan will be provided to the Debtors

Exhibit F**Summary of Fees/Hours Budgeted Compared with Fee/Hours Billed**

Project Category	Budgeted Hours	Billed Hours	Budgeted Fees	Billed Fees
Case Administration	50	32.3	\$31,416.67	\$13,700.00
Creditor Inquiries	0	3.7	\$0.00	\$1,485.50
Meetings	20	16.2	\$12,566.67	\$11,620.50
Executory Contracts/Unexpired Leases	0	1.2	\$0.00	\$1,025.00
Automatic Stay/Adequate Protection	10	8.9	\$6,283.33	\$5,494.50
Plan of Reorganization/Disclosure Statement	80	56.1	\$50,266.67	\$37,999.50
Use, Sale, Lease of Assets	20	30.2	\$12,566.67	\$14,370.50
Cash Collateral/DIP Financing	20	17.9	\$12,566.67	\$10,835.00
Claims Administration	20	23.1	\$12,566.67	\$15,328.00
Court Hearings	100	105.0	\$62,833.33	\$64,580.00
General Corporate/Real Estate	0	0.5	\$0.00	\$265.50
Schedules/SOFA/U.S. Trustee Reports	50	44.1	\$31,416.67	\$20,301.00
Employee Issues	0	6.0	\$0.00	\$2,468.50
Environmental	0	0.0	\$0.00	\$0.00
Tax Issues	0	8.5	\$0.00	\$3,176.50
Litigation/Adversary Proceedings	20	17.3	\$12,566.67	\$10,956.00
RL&F Retention	20	13.9	\$12,566.67	\$7,857.50
Retention of Others	40	31.7	\$25,133.33	\$15,457.00
RL&F Fee Applications	10	11.3	\$6,283.33	\$4,065.00
Fee Applications of Others	10	6.6	\$6,283.33	\$3,047.50
Vendor/Suppliers	0	3.4	\$0.00	\$1,153.00
Non-Working Travel	0	0.0	\$0.00	\$0.00
Utilities	0	5.3	\$0.00	\$2,140.00
Insurance	0	2.8	\$0.00	\$931.00
TOTAL	470	446	\$295,316.67	\$248,257.00

Exhibit G - Additional Information Related to Interim Fee Application

Are Rates in Interim Fee Application Higher than those Approved or Disclosed at Retention?	No
Total Compensation Requested: ¹	\$250,138.54
Compensation Sought in this Interim Application Approved to Date Pursuant to the Interim Compensation Order:	\$200,487.14
Compensation Sought in this Interim Application Already Paid Pursuant to the Interim Compensation Order:	\$0.00
Compensation Sought in this Interim Application Not Yet Paid:	\$250,138.54
Number of Professionals Included in this Interim Application:	12
If Applicable, Number of Professionals in this Interim Application Not Included in Staffing Plan Approved by Client:	1 ²
Difference Between Fees Budgeted and Compensation Sought for the Interim Compensation Period:	(\$47,059.67)

¹ Total compensation includes both fees of, and expenses incurred by, RL&F.

² These professionals were utilized to perform discrete, ancillary tasks that, in many instances, required special expertise.

Exhibit H

Certification Regarding Interim Fee Application

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

In re:

AKORN, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 20-11177 (KBO)
)
) (Jointly Administered)
)
)

**CERTIFICATION REGARDING FIRST INTERIM FEE APPLICATION
REQUEST OF RICHARDS, LAYTON & FINGER, P.A.,
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION**

1. I am an attorney admitted to practice in the State of Delaware and before this Court, and a Director with the law firm of Richards, Layton & Finger, P.A. (“**RL&F**”). RL&F is a Delaware law firm with an office at One Rodney Square, 920 North King Street, Wilmington, Delaware 19801.

2. I make this certification regarding the *First Interim Fee Application Request of Richards, Layton & Finger, P.A.* (the “**Interim Fee Application**”) to certify to certain matters addressed in the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals*, dated June 23, 2020 [Docket No. 218] (the “**Interim Compensation Order**”)²

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Akorn, Inc. (7400); 10 Edison Street LLC (7890); 13 Edison Street LLC; Advanced Vision Research, Inc. (9046); Akorn (New Jersey), Inc. (1474); Akorn Animal Health, Inc. (6645); Akorn Ophthalmics, Inc. (6266); Akorn Sales, Inc. (7866); Clover Pharmaceuticals Corp. (3735); Covenant Pharma, Inc. (0115); Hi-Tech Pharmacal Co., Inc. (8720); Inspire Pharmaceuticals, Inc. (9022); Oak Pharmaceuticals, Inc. (6647); Olta Pharmaceuticals Corp. (3621); VersaPharm Incorporated (6739); VPI Holdings Corp. (6716); and VPI Holdings Sub, LLC. The location of the Debtors’ service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Interim Compensation Order.

3. Specifically, I have reviewed the Interim Fee Application, including each Monthly Fee Application relating to the Interim Fee Period covered by the Interim Fee Application, and I hereby certify that such applications comply with the Interim Compensation Order and the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules. In addition, I hereby certify that, in accordance with the Interim Compensation Order, and in connection with preparing the Interim Fee Application, RL&F has made a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013 (the "**U.S. Trustee Guidelines**"). To that end, RL&F specifically responds to certain questions identified in the U.S. Trustee Guidelines as follows:

Question 1: Did RL&F agree to any variations from, or alternatives to, RL&F's standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.

Answer: No.

Question 2: If the fees sought in the Interim Fee Application as compared to the fees budgeted for the time period covered by the Application are higher by 10% or more, did RL&F discuss the reasons for the variation with the client?

Answer: The fees sought in the Interim Fee Application are less than the fees budgeted for the time period covered by such application.

Question 3: Have any of the professionals included in the Interim Fee Application varied their hourly rate based on geographic location of the bankruptcy case?

Answer: No.

Question 4: Does the Interim Fee Application include time or fees related to reviewing or revising time records or preparing, reviewing or revising invoices?

Answer: The Interim Fee Application includes time and fees related to reviewing or revising time records or preparing, reviewing or revising invoices in connection with the preparation of Monthly Fee Applications relating to the Interim Fee Period covered by the Interim Fee Application. RL&F is seeking compensation for approximately 9.1 hours and \$3,345.50 in fees with respect to reviewing and revising time records with respect to the preparation of such fee applications.

Question 5: Does the Interim Fee Application include time for fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify hours and fees.

Answer: No.

Question 6: Did the Interim Fee Application include any rate increases since retention in these cases:

Answer: No.

i. Did the client agree when retaining RL&F to accept all future rate increases? If not, did RL&F inform the client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

Answer: The client was notified at the outset of the engagement that RL&F's hourly rates are reviewed and revised from time to time.

/s/ Amanda R. Steele
Amanda R. Steele (No. 5530)