

Deloitte Tax LLP
1111 Bagby Street, Suite 4500
Houston, TX 77002-2591
Telephone: 713.982.4048
Facsimile: 713.427.4049
Todd Crawford
Tax Services Provider to the Debtor

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

----- X
In re: : Chapter 11
: :
HIGHLAND CAPITAL MANAGEMENT, L.P.,¹ : Case No. 19-34054-sgj11
: :
Debtor. : :
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**FINAL FEE APPLICATION OF DELOITTE TAX LLP FOR COMPENSATION FOR
SERVICES RENDERED AS TAX SERVICES PROVIDER TO THE DEBTOR FOR
THE PERIOD FROM OCTOBER 16, 2019 THROUGH AUGUST 11, 2021**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	Nunc Pro Tunc to October 16, 2019
Period for which Compensation and Reimbursement is Sought:	October 16, 2019 through August 11, 2021
Total Amount of Fees Requested:	\$ 553,412.60
Amount of Expense Reimbursement Sought	\$ -
Total Amount of Fees and Expense:	\$ 553,412.60

This is an: ☐ Monthly ☐ Interim ☒ Final Application

¹ The Debtor's last four digits of its taxpayer identification number are (6725). The headquarters and service address for the above-captioned Debtor is 300 Crescent Court, Suite 700, Dallas, TX 75201.



PRIOR FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/09/21 Dkt. 2003	10/16/2019 - 07/31/2020	\$ 87,972.80	\$ -	\$ 70,378.24	\$ -
03/09/21 Dkt. 2004	08/01/2020 - 08/31/2020	\$ 91,353.40	\$ -	\$ 73,082.72	\$ -
03/09/21 Dkt. 2005	09/01/2020 - 09/30/2020	\$ 78,594.30	\$ -	\$ 62,875.44	\$ -
04/09/21 Dkt. 2182	10/01/2020 - 12/31/2020	\$ 153,957.60	\$ -	\$ 123,166.08	\$ -
07/27/21 Dkt. 2609	01/01/2021 - 01/31/2021	\$ 11,549.20	\$ -	\$ 9,239.36	\$ -
07/27/21 Dkt. 2610	02/01/2021 - 02/28/2021	\$ 4,933.20	\$ -	\$ 3,946.56	\$ -
TBD	03/01/2021 - 04/30/2021	\$ 23,805.80	\$ -		\$ -
TBD	05/01/2021 - 05/31/2021	\$ 6,108.00	\$ -		\$ -
TBD	06/01/2021 - 06/30/2021	\$ 48,101.10	\$ -		\$ -
TBD	07/01/2021 - 07/31/2021	\$ 40,842.00	\$ -		\$ -
TBD	08/01/2021 - 08/11/2021	\$ 6,195.20	\$ -		\$ -
TOTAL		\$ 553,412.60	\$ -	\$ 342,688.40	\$ -

CUMULATIVE TIME SUMMARY

For the Period of October 16, 2019 through August 11, 2021

Professional	Level	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
Hintzke, Denise	Managing Director	\$719.00	1.0	\$719.00
Schultz, Sue	Managing Director	\$719.00	10.0	\$7,190.00
Vijayananda, Sagun	Partner/Principal	\$719.00	54.3	\$39,041.70
Killimangalam, Paddy	Senior Manager	\$635.00	2.2	\$1,397.00
Pierce, Lauren	Senior Manager	\$635.00	12.5	\$7,937.50
Bhatia, Simar	Manager	\$534.00	116.4	\$62,157.60
Mamdani, Anisha	Manager	\$534.00	207.7	\$110,911.80
Bhatia, Simarpreet Singh	Senior Consultant	\$429.00	49.8	\$21,364.20
Zhao, Anghua	Senior Consultant	\$429.00	114.4	\$49,077.60
Zhao, Krystal	Senior Consultant	\$429.00	15.3	\$6,563.70
Babu, Karthik	Consultant	\$315.00	0.5	\$157.50
Chowdhury, Koyel	Consultant	\$315.00	0.5	\$157.50
Kumar Patro, Pranith	Consultant	\$315.00	0.5	\$157.50
Kumar, Varun	Consultant	\$315.00	78.6	\$24,759.00
Mittal, Astha	Consultant	\$315.00	0.5	\$157.50
Rajput, Ashi	Consultant	\$315.00	0.4	\$126.00
Sutar, Ankita Uttam	Consultant	\$315.00	6.5	\$2,047.50
Professional Subtotal:			671.1	\$333,922.60

Professional	Level	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
Vijayananda, Sagun	Partner/Principal	\$719.00	12.0	\$8,628.00
Bhatia, Simar	Senior Manager	\$534.00	22.0	\$11,748.00
Mamdani, Anisha	Manager	\$534.00	91.7	\$48,967.80
Zhao, Anghua	Senior Consultant	\$429.00	0.5	\$214.50
Zhao, Krystal	Senior Consultant	\$429.00	12.0	\$5,148.00
Chowdhury, Koyel	Consultant	\$315.00	16.5	\$5,197.50
Kumar, Varun	Consultant	\$315.00	54.5	\$17,167.50
Professional Subtotal:			209.2	\$97,071.30

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Vijayananda, Sagun	Partner/Principal	\$719.00	0.5	\$359.50
Mamdani, Anisha	Manager	\$534.00	1.8	\$961.20
Mamdani, Anisha	Manager	\$250.00	2.9	\$725.00
Blumer, Jennifer	Manager	\$205.00	0.5	\$102.50

Abrom, Carisa	Senior Project Controller	\$250.00	11.3	\$2,825.00
McDonald, Carisa	Senior Project Controller	\$250.00	3.7	\$925.00
Gutierrez, Dalia	Project Controller	\$250.00	13.8	\$3,450.00
Bhandari, Karan	Consultant	\$225.00	11.0	\$2,475.00
Jain, Ashima	Consultant	\$225.00	1.0	\$225.00
Tomar, Arzoo	Consultant	\$225.00	6.0	\$1,350.00
Trivedi, Sanyam	Consultant	\$225.00	1.0	\$225.00
Veerabomma, Chandra	Consultant	\$225.00	21.0	\$4,725.00
Professional Subtotal:			74.5	\$18,348.20

Professional	Level	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
Guarisco, Shawn	Senior Manager	\$250.00	9.4	\$2,350.00
Simpson, Tim	Senior Manager	\$250.00	15.2	\$3,800.00
Simpson, Tim	Senior Manager	\$205.00	15.8	\$3,239.00
Blumer, Jennifer	Manager	\$250.00	23.2	\$5,800.00
Chen, Jesse	Manager	\$250.00	3.7	\$925.00
Mamdani, Anisha	Manager	\$250.00	2.6	\$650.00
Blumer, Jennifer	Manager	\$205.00	37.0	\$7,585.00
Chen, Jesse	Manager	\$205.00	2.3	\$471.50
Welch, Justin	Senior Consultant	\$250.00	38.5	\$9,625.00
Zhao, Anghua	Senior Consultant	\$250.00	6.5	\$1,625.00
Salazar, Nathalie	Senior Consultant	\$205.00	17.4	\$3,567.00
Welch, Justin	Senior Consultant	\$205.00	63.9	\$13,099.50
Beacham, Julia	Consultant	\$250.00	6.5	\$1,625.00
Hood, Emily	Consultant	\$250.00	85.5	\$21,375.00
Kumar, Varun	Consultant	\$250.00	3.5	\$875.00
Little, Denise	Consultant	\$250.00	0.2	\$50.00
Beacham, Julia	Consultant	\$205.00	1.5	\$307.50
Domadia, Prarthana	Consultant	\$205.00	0.4	\$82.00
Hood, Emily	Consultant	\$205.00	131.8	\$27,019.00
Professional Subtotal:			464.9	\$104,070.50
Total	Blended Rate	\$389.81	1,419.7	\$553,412.60

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period of October 16, 2019 through August 11, 2021

Categories	Hours	Fees
Foreign Account Tax Compliance Services	671.1	\$333,922.60
GIR Services TY19/20	209.2	\$97,071.30
Preparation of Fee Applications	74.5	\$18,348.20
Tax Compliance Services	464.9	\$104,070.50
Fees Category Subtotal :	1,419.7	\$553,412.60

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Todd Crawford
Tax Services Provider to the Debtor

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

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	:	Chapter 11
In re:	:	
	:	Case No. 19-34054-sgj11
HIGHLAND CAPITAL MANAGEMENT, L.P., ¹	:	
	:	
Debtor.	:	
	:	
-----	X	

**FINAL FEE APPLICATION OF DELOITTE TAX LLP FOR COMPENSATION FOR
SERVICES RENDERED AS TAX SERVICES PROVIDER TO THE DEBTOR FOR
THE PERIOD FROM OCTOBER 16, 2019 THROUGH AUGUST 11, 2021**

Deloitte Tax LLP ("Deloitte Tax" or the "Applicant"), tax services provider to Highland Capital Management ("Debtor") in this chapter 11 case, hereby seeks final allowance and payment of compensation pursuant to section 330 of title 11 of the United States Code (the "Bankruptcy Code"), rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rule 2016-1 of the Local Bankruptcy Rules of Bankruptcy Court of the United States Bankruptcy Court for the Northern District of Texas (the "Local Rules"), for the period commencing October 16, 2019 through August 11, 2021 (the "Final Fee Application Period"). In support of this fee application (the "Fee Application"), Deloitte Tax respectfully represents as follows:

¹ The Debtor's last four digits of its taxpayer identification number are (6725). The headquarters and service address for the above-captioned Debtor is 300 Crescent Court, Suite 700, Dallas, TX 75201.

JURISDICTION

1. The United States Bankruptcy Court for the Northern District of Texas (the “Court”) has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) section 330 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below).

BACKGROUND

3. On October 16, 2019 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtor is authorized to continue to operate their business and manage their business and manage their property as debtor in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

4. On December 4, 2019, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [D.I. 141] (the “Compensation Order”), which generally sets forth the procedures for interim compensation and expense reimbursement for retained professionals.

RETENTION OF DELOITTE TAX

5. On February 27, 2020, the Debtor filed the *Debtor’s Application for Entry of an Order (A) Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Services Provider to the Debtor Nunc Pro Tunc to the Petition Date; And (B) Granting Related Relief* [D.I. 483] (the “Retention Application”).

6. On March 27, 2020, the Court entered an order approving the Retention Application [D.I. 551] (the “Retention Order”).

7. On April 24, 2020, the Debtor filed the *Notice of Additional Services To Be Provided By Deloitte Tax LLP* [D.I. 599].

RELIEF REQUESTED

8. By this Fee Application, Deloitte Tax respectfully requests final allowance and payment of 100% of its fees in the amount of \$553,412.60 as compensation for professional services rendered to the Debtor during the Application Period. Deloitte Tax did not incur any expenses during the Final Fee Application Period. Deloitte Tax submits this Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte Tax requests compensation were performed for the Debtor.

BASIS FOR RELIEF

9. In connection with the professional services rendered, by this Fee Application, Deloitte Tax seeks compensation in the amount of \$553,412.60. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtor. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtor in support of Deloitte Tax's request for compensation for fees incurred during the Final Fee Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

10. No agreement or understanding exists between Deloitte Tax and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with this case.

DESCRIPTION OF SERVICES RENDERED

11. Deloitte Tax provides below an overview of the services it rendered as tax services provider to the Debtor during the Final Fee Application Period. Detailed descriptions of these

services, the amount of fees incurred, and the amount of hours spent providing services throughout the Final Fee Application Period are also provided in the attached Exhibits.

Foreign Account Tax Compliance Services:

Hours 671.1, Amount \$333,922.60

- Deloitte Tax advised the Debtor regarding tax transparency regimes in the U.S. and other jurisdictions, including but not limited to Foreign Account Tax Compliance Act (“FATCA”).
- Deloitte Tax advised the Debtors regarding tax documentation requests made to the Debtor pursuant to any U.S. information reporting and withholding or tax transparency regime requirements.

GIR Services TY19/20:

Hours 209.2, Amount \$97,071.30

- Deloitte Tax calculated tax adjustments based upon current year activity of the Debtor.
- Deloitte Tax reviewed lower-tier partnership Schedules K-1 for taxable income/loss and relevant footnote disclosure information.
- Deloitte Tax advised with the Debtor regarding admissibility of deductions related to the bankruptcy and required information for the U.S. federal and foreign reporting.
- Deloitte Tax prepared U.S. federal tax compliance workpapers.
- Deloitte Tax prepared calendar year 2020 information under FATCA and the Common Reporting Standard (“CRS”), including the Cayman Islands CRS compliance form collectively referred to as automatic exchange of information.

Preparation of Fee Applications:

Hours 74.5, Amount \$18,348.20

- Staff for Deloitte Tax reviewed data for its monthly fee application in accordance with the Compensation Order.

Tax Compliance Services:

Hours 464.9, Amount \$104,070.50

- Deloitte Tax calculated tax adjustments based upon current year activity of the Debtor.
- Deloitte Tax reviewed lower-tier partnership Schedules K-1 for taxable income/loss and

relevant footnote disclosure information.

- Deloitte Tax advised with the Debtor regarding admissibility of deductions related to the bankruptcy and required information for the U.S. federal and foreign reporting.
- Deloitte Tax prepared U.S. federal tax compliance workpapers.

ALLOWANCE OF COMPENSATION

12. Because of the benefits realized by the Debtor, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$553,412.60.

13. During the Final Fee Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$389.81.

14. Deloitte Tax respectfully submits that the professional services rendered by Deloitte Tax on behalf of the Debtor during the Application Period were reasonable, necessary and appropriate to the administration of this chapter 11 case.

DELOITTE TAX'S REQUESTED FEES SHOULD BE ALLOWED

BY THIS COURT

15. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services; the rates charged for such services;
- (b) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

- (c) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (d) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. In the instant case, Deloitte Tax respectfully submits that the services for which it seeks compensation in the Final Fee Application Period were necessary for and beneficial to the Debtor and were performed economically, effectively, and efficiently. Deloitte Tax further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtor. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of this case; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

17. The undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of rule 2016-2 of the Local Rules and that the Fee Application substantially complies with that Local Rule. To the extent that the Fee Application does not comply in all respects with the requirements of Local Rule 2016-2, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order: (i) granting, on a final basis, the allowance of compensation for professional services rendered to the Debtor by Deloitte Tax during for the Final Fee Application Period in the amount of \$553,412.60, for compensation for professional services rendered during such period; (ii) authorizing and directing the Debtor to pay all such amounts to Deloitte Tax; and (iii) granting such other and relief as may be just and proper.

Dated: October 8, 2021
Houston, Texas

Respectfully submitted,

DELOITTE TAX LLP

/s/ Todd Crawford
Todd Crawford
Partner
1111 Bagby Street, Suite 4500
Houston, TX 77002-2591
Telephone: 713.982.4048
Facsimile: 713.427.4049

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

	X	
	:	Chapter 11
In re:	:	
	:	Case No. 19-34054-sgj11
HIGHLAND CAPITAL MANAGEMENT, L.P., ¹	:	
	:	
Debtor.	:	
	:	
	X	

CERTIFICATION OF TODD CRAWFORD

Todd Crawford, deposes and says:

- 1) I am a partner in the applicant firm, Deloitte Tax LLP.
- 2) I have personally led, as the engagement partner, the professional services rendered by Deloitte Tax LLP, as tax services provider and am familiar with the work performed for the Debtors in connection with its engagement.
- 3) I have reviewed the foregoing Fee Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

Date: October 8, 2021

/s/ Todd Crawford
Todd Crawford
Partner

¹ The Debtor's last four digits of its taxpayer identification number are (6725). The headquarters and service address for the above-captioned Debtor is 300 Crescent Court, Suite 700, Dallas, TX 75201.

EXHIBIT A

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/05/2019				
Vijayananda, Sagun	Analyze Korea entity detail and the filling detail from prior year.	\$719.00	2.5	\$1,797.50
12/17/2019				
Pierce, Lauren	Respond to R. Swadley (HCM) regarding personal point of contact.	\$635.00	0.5	\$317.50
12/19/2019				
Pierce, Lauren	Respond to R. Swadley (HCM) regarding FI numbers.	\$635.00	0.5	\$317.50
01/15/2020				
Vijayananda, Sagun	Call with the Debtors (US and Korea team of Hihgland) to review entity strucuture detail. Email communication with regards to the reporting and filling requirements for the Korea.	\$719.00	4.0	\$2,876.00
03/16/2020				
Vijayananda, Sagun	Call with R. Swadley (HCM) to review upcoming deadlines and issues related to reporting and filing requirements.	\$719.00	1.0	\$719.00
03/23/2020				
Pierce, Lauren	Email R. Swadley (HCM) regarding Swiss extension.	\$635.00	0.7	\$444.50
03/25/2020				
Pierce, Lauren	Email R. Swadley (HCM) regarding model 2 extensions.	\$635.00	0.3	\$190.50
03/27/2020				
Pierce, Lauren	Email R. Swadley (HCM) regarding Bermuda Common reporting standard (CRS) extension.	\$635.00	0.2	\$127.00
04/10/2020				
Pierce, Lauren	Respond to question from R. Swadley (HCM) regarding CLO 2018.	\$635.00	0.3	\$190.50
04/16/2020				
Pierce, Lauren	Update Cayman reporting email to R. Swadley (HCM).	\$635.00	0.2	\$127.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
04/24/2020				
Pierce, Lauren	Call with R. Swadley (HCM) regarding FATCA and CRS upcoming deadlines.	\$635.00	1.0	\$635.00
04/27/2020				
Vijayananda, Sagun	Call with R. Swadley (HCM) to review the Canada reporting requirements and filling details with regards to the business number for the Canada for FATCA and CRS reporting.	\$719.00	3.5	\$2,516.50
04/29/2020				
Pierce, Lauren	Respond to R. Swadley (HCM) regarding Guernsey FFI.	\$635.00	0.5	\$317.50
05/04/2020				
Pierce, Lauren	Update Cayman extension email and calendar.	\$635.00	0.8	\$508.00
05/11/2020				
Pierce, Lauren	Respond to R. Swadley's (HCM) email regarding Internal Revenue Service (IRS) Foreign account tax compliance act (FATCA) portal.	\$635.00	0.2	\$127.00
05/19/2020				
Pierce, Lauren	Respond to R. Swadley (HCM) regarding Guernsey reporting.	\$635.00	0.3	\$190.50
05/20/2020				
Pierce, Lauren	Respond to R. Swadley (HCM) regarding Guernsey reporting.	\$635.00	0.5	\$317.50
05/21/2020				
Kumar, Varun	Create a list of financial institutions for various jurisdictions.	\$315.00	5.0	\$1,575.00
05/26/2020				
Pierce, Lauren	Email to K. Robins (Elysium) regarding Guernsey FATCA reporting.	\$635.00	0.2	\$127.00
05/28/2020				
Pierce, Lauren	Process Guernsey Foreign account tax compliance act (FATCA)/Common reporting standard (CRS) reporting submission.	\$635.00	2.0	\$1,270.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
05/29/2020				
Pierce, Lauren	Prepare Guernsey filing confirmation email to R. Swadley (HCM) and K. Robins (Elysium).	\$635.00	0.3	\$190.50
06/01/2020				
Pierce, Lauren	Update the entity tracker and reconciliation of jurisdiction for future filings and reporting requirements.	\$635.00	2.2	\$1,397.00
06/02/2020				
Bhatia, Simarpreet Singh	Review Guernsey foreign account tax compliance act submissions package.	\$429.00	2.0	\$858.00
Kumar, Varun	Prepare Guernsey foreign account tax compliance act (FATCA) review package.	\$315.00	2.0	\$630.00
Pierce, Lauren	Call with R. Swadley (HCM) regarding jurisdiction and filing requirements.	\$635.00	1.8	\$1,143.00
06/03/2020				
Kumar, Varun	Compile a tax task calendar for Highland Capital Management tax filings.	\$315.00	1.0	\$315.00
06/16/2020				
Bhatia, Simarpreet Singh	Review Guernsey foreign account tax compliance act submissions package.	\$429.00	0.5	\$214.50
Mamdani, Anisha	Review outstanding task items for foreign account tax compliance submissions.	\$534.00	0.8	\$427.20
06/17/2020				
Bhatia, Simarpreet Singh	Call with A. Mamdani and A. Zhao (both Deloitte) regarding next steps for foreign account tax compliance filings.	\$429.00	1.0	\$429.00
Bhatia, Simarpreet Singh	Review Guernsey foreign account tax compliance act submissions package.	\$429.00	2.0	\$858.00
Kumar, Varun	Prepare submission of common reporting standard for Highland CLO Funding Ltd.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Call with A. Zhao and S. Bhatia (both Deloitte) regarding next steps for foreign account tax compliance filings.	\$534.00	1.0	\$534.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
06/17/2020				
Zhao, Anghua	Call with A. Mamdani and S. Bhatia (both Deloitte) regarding next steps for foreign account tax compliance filings.	\$429.00	1.0	\$429.00
06/18/2020				
Bhatia, Simarpreet Singh	Prepare tax compliance templates for reporting jurisdictions.	\$429.00	4.5	\$1,930.50
Kumar, Varun	Prepare tax compliance templates for Bermuda and Switzerland.	\$315.00	1.5	\$472.50
Mamdani, Anisha	Review common reporting standard for Highland CLO Funding Ltd. and provide comments.	\$534.00	0.5	\$267.00
06/24/2020				
Bhatia, Simarpreet Singh	Call with S. Vijayananda and A. Mamdani (both Deloitte) regarding readiness of jurisdictions and registration requirements.	\$429.00	1.0	\$429.00
Bhatia, Simarpreet Singh	Research registration requirements for reporting jurisdictions.	\$429.00	3.5	\$1,501.50
Kumar, Varun	Search for tax return submission deadlines for all the reporting jurisdictions.	\$315.00	0.5	\$157.50
Mamdani, Anisha	Call with S. Bhatia and S. Vijayananda (both Deloitte) regarding readiness of jurisdictions and registration requirements.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Update account holders to be added in the Foreign account tax compliance act (FATCA) tracker.	\$534.00	0.8	\$427.20
Vijayananda, Sagun	Call with S. Bhatia and A. Mamdani (both Deloitte) regarding readiness of jurisdictions and registration requirements.	\$719.00	1.0	\$719.00
06/25/2020				
Bhatia, Simarpreet Singh	Prepare for and call with A. Mamdani (Deloitte) regarding missing and new entities as part of scope, including readiness of various jurisdictions.	\$429.00	2.0	\$858.00
Kumar, Varun	Prepare summary of reporting data for the jurisdictions.	\$315.00	1.0	\$315.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
06/25/2020				
Mamdani, Anisha	Call with S. Bhatia (Deloitte) regarding missing and new entities as part of scope, including readiness of various jurisdictions.	\$534.00	1.3	\$694.20
Zhao, Anghua	Research Automatic Exchange of Information (AEOI) reporting process.	\$429.00	1.0	\$429.00
06/26/2020				
Bhatia, Simarpreet Singh	Research readiness of various jurisdictions included in engagement scope in preparation of internal status call.	\$429.00	3.5	\$1,501.50
Mamdani, Anisha	Call with A. Zhao (Deloitte) to discuss current status of AEOI reporting process.	\$534.00	1.0	\$534.00
Zhao, Anghua	Call with A. Mamdani (Deloitte) to discuss current status of AEOI reporting process.	\$429.00	1.0	\$429.00
06/29/2020				
Bhatia, Simarpreet Singh	Research and prepare summary of 6/30 submission deadlines for reporting jurisdictions.	\$429.00	2.0	\$858.00
Mamdani, Anisha	Update general information reporting tracker to check extension due dates.	\$534.00	1.0	\$534.00
06/30/2020				
Bhatia, Simarpreet Singh	Prepare submissions for Swiss common reporting standard (CRS).	\$429.00	2.5	\$1,072.50
Mamdani, Anisha	Review submissions for Swiss common reporting standard.	\$534.00	2.5	\$1,335.00
07/01/2020				
Mamdani, Anisha	Prepare confirmation of Guernsey foreign account tax compliance act (FATCA)/Common reporting standard (CRS) filing.	\$534.00	0.8	\$427.20
07/07/2020				
Kumar, Varun	Prepare Cayman Island previous year rollover tax files.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Review tax files to import Cayman Island prior year taxes.	\$534.00	1.3	\$694.20

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
07/07/2020				
Zhao, Anghua	Prepare Cayman Island automatic exchange of information, which includes both FATCA and CRS reporting, import template.	\$429.00	3.0	\$1,287.00
07/08/2020				
Bhatia, Simarpreet Singh	Update tax data related to Cayman Island prior year taxes to be used for import.	\$429.00	6.0	\$2,574.00
07/09/2020				
Bhatia, Simarpreet Singh	Update tax data related to Cayman Island prior year taxes to be used for import.	\$429.00	3.5	\$1,501.50
Bhatia, Simarpreet Singh	Call with A. Mamdani, S. Vijayananda, A. Zhao (all Deloitte) and R. Swadley, T. Thottichira, H. Rios (HCM) to discuss automatic exchange of information (AEOI) status, which includes FATCA and CRS reporting.	\$429.00	1.0	\$429.00
Mamdani, Anisha	Call with S. Bhatia, S. Vijayananda, A. Zhao (all Deloitte) and R. Swadley, T. Thottichira, H. Rios (HCM) to discuss automatic exchange of information (AEOI) status, which includes FATCA and CRS reporting.	\$534.00	1.0	\$534.00
Vijayananda, Sagun	Call with A. Mamdani, S. Bhatia, A. Zhao (all Deloitte) and R. Swadley, T. Thottichira, H. Rios (HCM) to discuss automatic exchange of information (AEOI) status, which includes FATCA and CRS reporting.	\$719.00	1.0	\$719.00
Zhao, Anghua	Call with S. Bhatia, S. Vijayananda, A. Mamdani (all Deloitte) and R. Swadley, T. Thottichira, H. Rios (HCM) to discuss automatic exchange of information (AEOI) status, which includes FATCA and CRS reporting.	\$429.00	1.0	\$429.00
07/10/2020				
Bhatia, Simarpreet Singh	Update tax data related to Bermuda prior year taxes to be used for import.	\$429.00	3.0	\$1,287.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
07/10/2020				
Mamdani, Anisha	Prepare for and call with A. Zhao (Deloitte) to discuss automatic exchange of information status.	\$534.00	1.0	\$534.00
Zhao, Anghua	Call with A. Mamdani (Deloitte) to discuss automatic exchange of information status.	\$429.00	1.0	\$429.00
07/13/2020				
Bhatia, Simarpreet Singh	Call with A. Mamdani (Deloitte) regarding Korea reporting requirements and outstanding task items.	\$429.00	1.5	\$643.50
Mamdani, Anisha	Call with S. Bhatia (Deloitte) regarding Korea reporting requirements and outstanding task items.	\$534.00	1.5	\$801.00
07/14/2020				
Bhatia, Simarpreet Singh	Perform international data exchange service submissions.	\$429.00	2.7	\$1,158.30
Bhatia, Simarpreet Singh	Call with A. Mamdani and A. Zhao (Deloitte) to discuss automatic exchange of information status for South Korea entities.	\$429.00	1.3	\$557.70
Kumar, Varun	Create review packages for Bermuda tax filing.	\$315.00	2.2	\$693.00
Kumar, Varun	Create review packages for Switzerland tax filing.	\$315.00	1.8	\$567.00
Mamdani, Anisha	Call with S. Bhatia and A. Zhao (Deloitte) to discuss automatic exchange of information status for South Korea entities.	\$534.00	1.3	\$694.20
Zhao, Anghua	Call with S. Bhatia and A. Mamdani (Deloitte) to discuss automatic exchange of information status for South Korea entities.	\$429.00	1.3	\$557.70
07/15/2020				
Babu, Karthik	Prepare the Bermuda foreign account tax compliance act submission on international data exchange service (IDES) portal.	\$315.00	0.5	\$157.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
07/15/2020				
Bhatia, Simarpreet Singh	Perform Swiss foreign account tax compliance act submission in IDES portal.	\$429.00	3.0	\$1,287.00
Kumar Patro, Pranith	Review Illinois Department of Employment Security (IDES) response files.	\$315.00	0.5	\$157.50
Kumar, Varun	Prepare tax file submission package for Highland Select Equity Master Fund L.P.	\$315.00	3.8	\$1,197.00
Mamdani, Anisha	Review Bermuda reporting requirements and status of outstanding items to update tracker.	\$534.00	1.5	\$801.00
Zhao, Anghua	Prepare information template request for 3rd party providers.	\$429.00	1.1	\$471.90
07/16/2020				
Bhatia, Simarpreet Singh	Review Korea reporting requirements.	\$429.00	1.0	\$429.00
07/22/2020				
Vijayananda, Sagun	Review the entity detail tracker and confirm the reportable and the fund administered entities.	\$719.00	1.5	\$1,078.50
07/23/2020				
Bhatia, Simarpreet Singh	Call with R. Swadley and A. Mamdani regarding various FATCA and CRS jurisdictions.	\$429.00	1.5	\$643.50
Mamdani, Anisha	Review Korea reporting requirements and status of outstanding items to update tracker.	\$534.00	0.7	\$373.80
07/27/2020				
Mamdani, Anisha	Email communication with regards to the Korea filings for eSports and SKT entities.	\$534.00	1.5	\$801.00
07/29/2020				
Mamdani, Anisha	Analyze HCM billings and follow-up.	\$534.00	1.5	\$801.00
07/30/2020				
Bhatia, Simarpreet Singh	Call with A. Mamdani and S. Vijayananda regarding FATCA reporting.	\$429.00	0.8	\$343.20

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
07/30/2020				
Mamdani, Anisha	Call with S. Vijayananda and S. Bhatia regarding Highland structure.	\$534.00	1.5	\$801.00
07/31/2020				
Vijayananda, Sagun	Multiple email with regards to various jurisdictional detail, call with Deloitte team and Highland US team to over the entity tracker and entities fund administrator detail and registration detail for the filing and reporting requirements.	\$719.00	2.5	\$1,797.50
08/06/2020				
Bhatia, Simar	Call with A. Mamdani and K. Zhao (Deloitte), R. Swadley, T. Thottichira, H. Rios (HCM) regarding current status of Automatic Exchange of Information (AEOI) reporting process.	\$534.00	0.2	\$106.80
Bhatia, Simar	Call with A. Mamdani (Deloitte) to discuss the to do list for Cayman, Canada and BVI.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Call with S. Bhatia and K. Zhao (Deloitte), R. Swadley, T. Thottichira, H. Rios (HCM) regarding current status of Automatic Exchange of Information (AEOI) reporting process.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with S. Bhatia (Deloitte) regarding the to do list for Cayman, Canada and BVI.	\$534.00	0.8	\$427.20
Zhao, Anghua	Call with S. Bhatia and A. Mamdani (Deloitte), R. Swadley, T. Thottichira, H. Rios (HCM) regarding current status of Automatic Exchange of Information (AEOI) reporting process.	\$429.00	0.5	\$214.50
08/07/2020				
Bhatia, Simar	Perform common reporting standards (CRS) nil filing for Bermuda jurisdiction.	\$534.00	1.0	\$534.00
Kumar, Varun	Submit Foreign Account Tax Compliance Act (FATCA) and common reporting standards (CRS) reporting for Bermuda Jurisdiction.	\$315.00	1.0	\$315.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
08/07/2020				
Vijayananda, Sagun	Call with Internal deloitte team to over the concern of the Canada filing obligation	\$719.00	0.5	\$359.50
08/10/2020				
Bhatia, Simar	Calculate hours for Highland, provide detailed information regarding number of hours charged.	\$534.00	1.0	\$534.00
08/12/2020				
Schultz, Sue	Provide support for Foreign Account Tax Compliance Act (FATCA) / common reporting standard (CRS) filings.	\$719.00	0.5	\$359.50
08/19/2020				
Mamdani, Anisha	Call with S. Bhatia, V. Sagun, K. Zhao (Deloitte), R. Swadley, T. Thottichira, H. Rios (HCM) regarding status of Automatic Exchange of Information (AEOI) reporting process.	\$534.00	0.5	\$267.00
Schultz, Sue	Provide support for Foreign Account Tax Compliance Act (FATCA) / common reporting standard (CRS) filings.	\$719.00	1.0	\$719.00
Zhao, Anghua	Call with S. Bhatia, V. Sagun, A. Mamdani (Deloitte), R. Swadley, T. Thottichira, H. Rios (HCM) regarding status of Automatic Exchange of Information (AEOI) reporting process.	\$429.00	0.5	\$214.50
08/20/2020				
Bhatia, Simar	Call (weekly) with client on FATCA and CRS filings and Highland Foreign Account Tax Compliance Act (FATCA) common reporting standards (CRS) tracker updates.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with K. Zhao (Deloitte) regarding upcoming Canada Automatic Exchange of Information (AEOI) reporting.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Draft email to S. Bhatia (Deloitte) regarding Canada AEOI reporting.	\$534.00	0.3	\$160.20

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
08/20/2020				
Mamdani, Anisha	Review Cayman Foreign Account Tax Compliance Act (FATCA) / common Reporting Standard (CRS), update the template with the changes.	\$534.00	1.5	\$801.00
Mamdani, Anisha	Draft email to S. Bhatia, K. Zhao (Deloitte) regarding Cayman Foreign Account Tax Compliance Act (FATCA) / common Reporting Standard (CRS) templates.	\$534.00	0.2	\$106.80
Vijayananda, Sagun	Biweekly Client Call and multiple email communication with clients on reporting obligation of Canada entities and the reporting account holder detail.	\$719.00	2.0	\$1,438.00
Vijayananda, Sagun	Call with Highland on Next Point Hospitality trust	\$719.00	0.5	\$359.50
Zhao, Anghua	Call with A. Mamdani (Deloitte) regarding upcoming Canada Automatic Exchange of Information (AEOI) reporting.	\$429.00	0.5	\$214.50
08/21/2020				
Bhatia, Simar	Call with A. Mamdani (Deloitte) to discuss list of open items of FATCA and common reporting standards (CRS) reporting.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Call with S. Bhatia (Deloitte) regarding list of open items of FATCA and common reporting standards (CRS) reporting.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Update billing.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Internal call for list of open items.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Sort the Foreign Account Tax Compliance Act (FATCA) reportable and non-reportable list and add the data for future reference.	\$534.00	0.5	\$267.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
08/23/2020				
Mamdani, Anisha	Review Cayman entities and complete comparison with prior year filing for Foreign Account Tax Compliance Act (FATCA) and email S. Bhatia and K. Zhao (Deloitte) regarding same to replicate the detail for common reporting standards (CRS).	\$534.00	0.8	\$427.20
08/24/2020				
Mamdani, Anisha	Update the tracker for Cayman filing and review the Addendum and discover the missing Cayman entities.	\$534.00	1.5	\$801.00
Mamdani, Anisha	Draft email to S. Bhatia (Deloitte) regarding the Cayman entities' missing detail.	\$534.00	0.5	\$267.00
Zhao, Anghua	Prepare Canada Automatic Exchange of Information (AEOI) filing templates.	\$429.00	2.0	\$858.00
08/25/2020				
Bhatia, Simar	Call with A. Mamdani (Deloitte) for Cayman Templates.	\$534.00	4.0	\$2,136.00
Kumar, Varun	Find the administrator for each financial institution from the calendar file in Deloitte Tax insight (Dti).	\$315.00	0.5	\$157.50
Mamdani, Anisha	Call with S. Bhatia (Deloitte) regarding Cayman entities.	\$534.00	0.7	\$373.80
Mamdani, Anisha	Work on Cayman entities and on entities with missing jurisdiction detail.	\$534.00	2.5	\$1,335.00
Mamdani, Anisha	Draft email to S. Vijayananda (Deloitte) and client.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Call with K. Zhao (Deloitte) regarding Canada and BVI reporting.	\$534.00	0.5	\$267.00
Zhao, Anghua	Call with A. Mamdani (Deloitte) regarding Canada and BVI reporting.	\$429.00	0.5	\$214.50
Zhao, Anghua	Update the AEOI reporting tracker in Deloitte Tax insight (Dti).	\$429.00	0.7	\$300.30
Zhao, Anghua	Prepare Canada Automatic Exchange of Information (AEOI) filing templates.	\$429.00	0.8	\$343.20

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
08/26/2020				
Bhatia, Simar	Call with K. Zhao and A. Mamdani (Deloitte) to discuss Canada FATCA and CRS reporting.	\$534.00	3.0	\$1,602.00
Mamdani, Anisha	Call with K. Zhao and S. Bhatia (Deloitte) regarding Canada FATCA and CRS reporting.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Draft response email to S. Vijayananda (Deloitte) for Cayman entities.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Draft email to S. Vijayananda (Deloitte) regarding detail of the tracker for Cayman entities.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review Deloitte P&P for Highland.	\$534.00	0.5	\$267.00
Schultz, Sue	Provide support for Foreign Account Tax Compliance Act (FATCA) / common reporting standard (CRS) filings.	\$719.00	1.0	\$719.00
Zhao, Anghua	Call with S. Bhatia and A. Mamdani (Deloitte) regarding Canada FATCA and CRS reporting.	\$429.00	1.0	\$429.00
Zhao, Anghua	Update the Automatic Exchange of Information (AEOI) reporting tracker in Dti.	\$429.00	0.5	\$214.50
Zhao, Anghua	Prepare Canada AEOI filing templates and packages.	\$429.00	0.5	\$214.50
08/27/2020				
Bhatia, Simar	Call (bi-weekly) with R. Swadley (HCM) regarding FATCA and CRS filings.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with K. Zhao (Deloitte) regarding the Cayman declaration addendum including draft email response to J. Murphy (Deloitte) for Cayman declaration detail.	\$534.00	1.0	\$534.00
Vijayananda, Sagun	Biweekly Call with client, Call with Deloitte legal team Bob Siegel for the execution of the Cayamn CRS Compliance Addendum.	\$719.00	2.0	\$1,438.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
08/27/2020				
Zhao, Anghua	Call with A. Mamdani (Deloitte) regarding the Cayman declaration addendum including email response to J. Murphy (Deloitte) for Cayman declaration detail.	\$429.00	1.0	\$429.00
Zhao, Anghua	Update Canada AEOI filing templates and packages.	\$429.00	1.5	\$643.50
08/28/2020				
Mamdani, Anisha	Update the client tracker with the new CLO entities.	\$534.00	1.0	\$534.00
Zhao, Anghua	Continue to update Canada AEOI filing templates and packages.	\$429.00	1.0	\$429.00
08/31/2020				
Mamdani, Anisha	Call with Highland on Next Point Hospitality trust	\$534.00	0.5	\$267.00
Zhao, Anghua	Prepare Canada AEOI reporting	\$429.00	1.5	\$643.50
09/01/2020				
Bhatia, Simar	Review Highland filings for Canada.	\$534.00	5.0	\$2,670.00
Kumar, Varun	Prepare foreign account tax compliance act (FATCA) Canada import template.	\$315.00	2.0	\$630.00
Kumar, Varun	Review Canada FATCA package for NexPoint Hospitality Trust Financial Institution.	\$315.00	1.2	\$378.00
Kumar, Varun	Prepare Canada FATCA package for NexPoint Hospitality Trust Financial Institution which contains country specific submission xml.	\$315.00	2.5	\$787.50
Kumar, Varun	Review submission package for NexPoint Hospitality Trust Financial Institution.	\$315.00	0.2	\$63.00
Mamdani, Anisha	Respond to S. Vijayananda (Deloitte) regarding engagement status.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Draft emails S. Vijayananda (Deloitte) regarding NSOF W-9.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Draft email to V. Kumar (Deloitte) regarding CA submission.	\$534.00	0.9	\$480.60

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
09/01/2020				
Mamdani, Anisha	Call with S. Vijayananda (Deloitte) regarding quarterly vs account balance issue.	\$534.00	1.0	\$534.00
Vijayananda, Sagun	Call with A. Mamdani (Deloitte) regarding quarterly vs account balance issue.	\$719.00	1.0	\$719.00
Zhao, Anghua	Prepare Canada automatic exchange of information (AEOI) reporting.	\$429.00	2.0	\$858.00
09/02/2020				
Zhao, Anghua	Prepare Canada automatic exchange of information (AEOI) reporting.	\$429.00	2.0	\$858.00
09/03/2020				
Bhatia, Simar	Call with client and A. Mamdani (Deloitte) regarding billing and tracker updates.	\$534.00	2.5	\$1,335.00
Mamdani, Anisha	Call with client and S. Bhatia (Deloitte) regarding billing and tracker updates.	\$534.00	2.5	\$1,335.00
Zhao, Anghua	Call with the client.	\$429.00	1.0	\$429.00
09/04/2020				
Mamdani, Anisha	Call with S. Vijayananda (Deloitte) to regarding billing worksheet received from C. Abrom (Deloitte).	\$534.00	1.0	\$534.00
09/07/2020				
Bhatia, Simar	Send emails to Rick for Cayman.	\$534.00	5.0	\$2,670.00
09/08/2020				
Bhatia, Simar	Draft email to A. Mamdani (Deloitte) regarding invoicing and billing.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Update the Cayman common reporting standard (CRS) compliance addendum, Highland P&P.	\$534.00	2.0	\$1,068.00
Mamdani, Anisha	Reconcile detail for Cayman entities.	\$534.00	2.0	\$1,068.00
Zhao, Anghua	Review and update the tracker.	\$429.00	3.0	\$1,287.00
09/09/2020				
Mamdani, Anisha	Email communication with regards to Cayman automatic exchange of information (AEOI) reporting.	\$534.00	0.5	\$267.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
09/09/2020				
Schultz, Sue	Manage project automatic exchange of information (AEOI) reporting.	\$719.00	2.0	\$1,438.00
Vijayananda, Sagun	Call with A. Mamdani (Deloitte) to regarding billing worksheet received from C. Abrom (Deloitte).	\$719.00	1.0	\$719.00
09/10/2020				
Bhatia, Simar	Calls with A. Mamdani (Deloitte) regarding Cayman templates.	\$534.00	3.0	\$1,602.00
Mamdani, Anisha	Calls with S. Bhatia (Deloitte) regarding Cayman templates.	\$534.00	3.0	\$1,602.00
Zhao, Anghua	Review Cayman automatic exchange of information (AEOI) templates.	\$429.00	0.5	\$214.50
09/11/2020				
Bhatia, Simar	Send emails to client.	\$534.00	0.7	\$373.80
Mamdani, Anisha	Update Highland billing work-in-progress (WIP) detail per C. Abrom (Deloitte).	\$534.00	0.9	\$480.60
09/14/2020				
Mamdani, Anisha	Follow-up via email with S. Yvee (HCM) regarding BVI.	\$534.00	0.3	\$160.20
09/15/2020				
Mamdani, Anisha	Call with S. Vijayananda (Deloitte) to assess the updated billing detail received from C. Abrom (Deloitte).	\$534.00	1.2	\$640.80
Vijayananda, Sagun	Call with A. Mamdani (Deloitte) to assess the updated billing detail received from C. Abrom (Deloitte).	\$719.00	1.2	\$862.80
09/16/2020				
Bhatia, Simar	Call with A. Zhao (Deloitte) regarding quarterly analytical review (QAR).	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Call with S. Robert for CRS Compliance Form addendum.	\$719.00	1.0	\$719.00
09/17/2020				
Mamdani, Anisha	Review 1065 upload in Deloitte Tax Insight (Dti) by client.	\$534.00	1.5	\$801.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
09/17/2020				
Vijayananda, Sagun	QRM Call, Internal Deloitte team call to discuss on the BVI reporting obligation and Authorized Person signature for BVI entity registration.	\$719.00	1.5	\$1,078.50
Zhao, Anghua	Call with S. Bhatia (Deloitte) regarding quarterly analytical review (QAR).	\$429.00	0.5	\$214.50
09/18/2020				
Bhatia, Simar	Call on quarterly analytical review (QAR).	\$534.00	1.0	\$534.00
Mamdani, Anisha	Review Cayman declaration and Cayman automatic exchange of information (AEOL) reporting.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Review list of Cayman entities that were reportable previous year (PY) but not current year (CY).	\$534.00	1.0	\$534.00
Mamdani, Anisha	Review common reporting standard (CRS) compliance forms addendum.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Prepare engagement letter for Cayman compliance.	\$534.00	1.0	\$534.00
Zhao, Anghua	Prepare British Virgin Island (BVI) automatic exchange of information (AEOL) import templates.	\$429.00	3.0	\$1,287.00
09/21/2020				
Mamdani, Anisha	Update the addendum for common reporting standard (CRS) Cayman compliance.	\$534.00	1.5	\$801.00
09/22/2020				
Bhatia, Simar	Work on SEI Cayman reporting data and BVI reporting data.	\$534.00	5.0	\$2,670.00
Mamdani, Anisha	Respond to email from S. Bhatia (Deloitte) regarding the account balance and income detail for the BVI entity.	\$534.00	0.4	\$213.60
Mamdani, Anisha	Review Form 1065, U.S. return of partnership income.	\$534.00	0.4	\$213.60
Mamdani, Anisha	Email communication with K. Zhao (Deloitte) for serv. des.	\$534.00	0.4	\$213.60
Zhao, Anghua	Discuss billing hours.	\$429.00	0.5	\$214.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
09/23/2020				
Bhatia, Simar	Work on Deloitte time and expense (DTE) detailed comments and send emails to SEI for Cayman reporting data collection.	\$534.00	2.0	\$1,068.00
Mamdani, Anisha	Draft email to K. Zhao and S. Vijayananda (Deloitte) regarding BVI entity income detail and account balance.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review the BVI template for foreign account tax compliance act (FATCA) and common reporting standard (CRS).	\$534.00	1.0	\$534.00
Mamdani, Anisha	Upload Cayman addendum to CP3, a Tax portal where engagement letters (EL) or statement of works (SOW) are uploaded for Tax QRM and/or Tax PPMD approval.	\$534.00	0.5	\$267.00
Zhao, Anghua	Draft email to S. Vijayananda and A. Mamdani (Deloitte) regarding British Virgin Island (BVI) reporting and KY addendum.	\$429.00	0.5	\$214.50
Zhao, Anghua	Update BVI templates.	\$429.00	1.0	\$429.00
09/24/2020				
Bhatia, Simar	Work on registration for BVI Entity for Foreign account tax compliance act (FATCA) and Common reporting standard (CRS) reporting.	\$534.00	3.5	\$1,869.00
Kumar, Varun	Understand the process of registration for financial institution (FI) in British Virgin Island (BVI).	\$315.00	1.0	\$315.00
Kumar, Varun	Prepare registration files for BVI registration for FI- Highland CLO Assets Holdings Limited.	\$315.00	2.0	\$630.00
Mamdani, Anisha	Review the Cayman addendum.	\$534.00	0.6	\$320.40
Mamdani, Anisha	Call with S. Vijayananda (Deloitte) regarding Cayman addendum.	\$534.00	0.7	\$373.80
Mamdani, Anisha	Draft email Highland the BVI registration template and authorization form.	\$534.00	0.5	\$267.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
09/24/2020				
Mamdani, Anisha	Draft email to internal team regarding Highland the BVI registration template and authorization form.	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Call with A. Mamdani (Deloitte) regarding Cayman addendum.	\$719.00	0.7	\$503.30
09/25/2020				
Bhatia, Simar	Work on registration for BVI entity for foreign account tax compliance act (FATCA) and common reporting standard (CRS) reporting.	\$534.00	2.0	\$1,068.00
Mamdani, Anisha	Call with S. Yvee (Maples for edits on the authorized form).	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with client for BVI entity registration.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Update the authorization form for BVI registration.	\$534.00	2.0	\$1,068.00
Zhao, Anghua	Review Highland CLO Assets Holding Limited - British Virgin Island (BVI) registration and foreign account tax compliance act (FATCA)/ common reporting standard (CRS) reporting.	\$429.00	1.0	\$429.00
09/28/2020				
Bhatia, Simar	Prepare BVI Registrations.	\$534.00	2.0	\$1,068.00
Mamdani, Anisha	Draft email to Maples to get the authorized letter signed for the British Virgin Island registration.	\$534.00	1.3	\$694.20
Mamdani, Anisha	Draft email to S. Bhatia (Deloitte) regarding BVI entity.	\$534.00	1.4	\$747.60
Mamdani, Anisha	Draft email to Cilli R. regarding Cayman entities.	\$534.00	1.3	\$694.20
Schultz, Sue	Manage project automatic exchange of information (AEOI) reporting.	\$719.00	2.0	\$1,438.00
Zhao, Anghua	Prepare BVI entity registration.	\$429.00	2.0	\$858.00
09/29/2020				
Bhatia, Simar	Review package for FATCA and common reporting standard (CRS) for BVI reporting.	\$534.00	2.0	\$1,068.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
09/29/2020				
Kumar, Varun	Create VG_foreign account tax compliance act (FATCA) import template and review package for FI-Highland CLO Assets Holdings Limited.	\$315.00	2.0	\$630.00
Kumar, Varun	Understand BVI nil submissions and xml submissions.	\$315.00	0.8	\$252.00
Mamdani, Anisha	Call with S. Vijayananda (Deloitte) regarding Cayman addendum and number of Cayman entities.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with M. Rothchild (Deloitte) regarding Cayman addendum.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Update Cayman addendum.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Email communication with R. Swadley (HCM) regarding approval of BVI foreign account tax compliance act (FATCA) and common reporting standard (CRS) template.	\$534.00	0.7	\$373.80
Vijayananda, Sagun	Call with A. Mamdani (Deloitte) regarding Cayman addendum and number of Cayman entities.	\$719.00	0.6	\$431.40
Zhao, Anghua	Update Cayman foreign account tax compliance act (FATCA) and common reporting standard (CRS) templates.	\$429.00	2.0	\$858.00
09/30/2020				
Bhatia, Simar	Prepare BVI Foreign Account Tax Compliance Act (FATCA) and common reporting standard (CRS) submissions.	\$534.00	1.0	\$534.00
Bhatia, Simar	Work on BVI Foreign Account Tax Compliance Act (FATCA) portal fees query of client and discuss with A. Mamdani (Deloitte).	\$534.00	1.5	\$801.00
Kumar, Varun	Extract submission package for FI-Highland CLO Assets Holdings Limited from Thomson Reuters Software (TR).	\$315.00	0.3	\$94.50

Highland Capital Management, L.P.

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
09/30/2020				
Kumar, Varun	British Virgin Island foreign account tax compliance act (FATCA) (non nil)- Non nils are FIs having a/c holders with income and common reporting standard (CRS) (nil) submissions on bvifars portal.	\$315.00	0.7	\$220.50
Mamdani, Anisha	Review annual fee communication issues for British Virgin Island.	\$534.00	0.8	\$427.20
Zhao, Anghua	Call British Virgin Island ITA on annual filing fee associated with BVI entity registration.	\$429.00	0.5	\$214.50
Zhao, Anghua	Update Cayman templates to be confirmed by Highland/Rick.	\$429.00	1.5	\$643.50
10/01/2020				
Bhatia, Simar	Call with R. Swadley (HCM) regarding Cayman FATCA/CRS reporting.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with Rick Swadley, Sagun Vijayananda, Simar Bhatia, Krystal Zhao regarding British Virgin Island issues after filing and Cayman entities template discussion for FATCA (Foreign Account Tax Compliance Act) and CRS (Common Reporting Standard).	\$534.00	2.0	\$1,068.00
Zhao, Anghua	Call with R. Swadley (HCM) regarding BVI entity classification.	\$429.00	0.5	\$214.50
Zhao, Anghua	Update KY FATCA template with SEI updates. (SEI: 3rd party consulting firm; website: www.seic.com)	\$429.00	0.5	\$214.50
Zhao, Anghua	Call with the R. Swadley (HCM) regarding KY FATCA templates.	\$429.00	1.0	\$429.00
10/02/2020				
Mamdani, Anisha	Draft email to Sagun Vijayananda (Deloitte) regarding Highland policy and procedures for AEOI reporting for Brazil jurisdiction.	\$534.00	0.3	\$160.20
10/05/2020				
Schultz, Sue	Review Cayman Islands FATCA submission package.	\$719.00	1.5	\$1,078.50

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
10/05/2020				
Schultz, Sue	Review Cayman Islands CRS submission package.	\$719.00	2.0	\$1,438.00
Vijayananda, Sagun	Call with R. Swadley and T. Thottichira (HCM) regarding policy and procedure set up by Highland on FATCA/CRS compliance.	\$719.00	1.0	\$719.00
Zhao, Anghua	Update Cayman FATCA/CRS templates.	\$429.00	0.5	\$214.50
10/06/2020				
Mamdani, Anisha	Review Cayman entities FATCA import template.	\$534.00	1.3	\$694.20
10/07/2020				
Mamdani, Anisha	Draft email to A. Zhao (Deloitte) regarding updated Cayman entities template for FATCA.	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Call with SEI team with regards to the Cayman CRS Compliance Form overview (SEI: 3rd party consulting firm; website: www.seic.com)	\$719.00	1.0	\$719.00
Zhao, Anghua	Update Cayman FATCA/CRS templates.	\$429.00	0.5	\$214.50
10/08/2020				
Kumar, Varun	Review prior year FATCA and CRS filing.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Call with SEI (SEI: 3rd party consulting firm; website: www.seic.com) who is administering the Highland entities to review the CAP(Capital detail of the investors) Zip file provided and the account holder file.	\$534.00	1.0	\$534.00
Zhao, Anghua	Update KY AEOI (Automatic Exchange of Information; including FATCA/CRS) templates for SEI entities only and populated FATCA template for Highland entities.	\$429.00	0.5	\$214.50
10/09/2020				
Bhatia, Simar	Call with A. Mamdani (Deloitte) regarding Cayman FATCA/CRS and review Cayman import template.	\$534.00	1.0	\$534.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
10/09/2020				
Mamdani, Anisha	Call with Simar Bhatia (Deloitte) regarding Cayman FATCA/CRS and review Cayman import template.	\$534.00	1.0	\$534.00
10/13/2020				
Bhatia, Simar	Perform analysis of Cayman FATCA and CRS reporting requirement for SEI (SEI: 3rd party consulting firm; website: www.seic.com) administered entities.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Draft email to Simar Bhatia (Deloitte) regarding the account holder detail for the Japan trustee for CRS reporting.	\$534.00	0.5	\$267.00
10/14/2020				
Mamdani, Anisha	Review Cayman CRS import template.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Review Cayman entities issues for CRS reporting.	\$534.00	1.0	\$534.00
10/15/2020				
Mamdani, Anisha	Review of Highland jurisdictions reporting assigned work of the team and allocating accordingly.	\$534.00	1.0	\$534.00
10/16/2020				
Mamdani, Anisha	Update Highland jurisdictional allocation tracker detail.	\$534.00	1.2	\$640.80
Vijayananda, Sagun	Biweekly call with R. Swadley (HCM) regarding the Canada reporting requirement and account holder tax residency, business number requirement	\$719.00	2.0	\$1,438.00
10/19/2020				
Mamdani, Anisha	Review Cayman entities FATCA import template.	\$534.00	1.0	\$534.00
Zhao, Anghua	Update KY AEOI (Automatic Exchange of Information; including FATCA/CRS) templates for SEI (SEI: 3rd party consulting firm; website: www.seic.com) entities only - 1hr; Populate FATCA template for Highland entities - 1hr	\$429.00	2.0	\$858.00

Highland Capital Management, L.P.

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
10/20/2020				
Mamdani, Anisha	Review of the Cayman import template.	\$534.00	3.0	\$1,602.00
10/21/2020				
Mamdani, Anisha	Chat and Email communication with Sagun Vijayananda (Deloitte) regards to the weekly call and for call schedule for CRS Cayman compliance form training for the Highland team.	\$534.00	0.5	\$267.00
10/23/2020				
Vijayananda, Sagun	Call with R. Swadley and P. Barbados (HCM) regarding the business number issue for Canada.	\$719.00	1.0	\$719.00
10/27/2020				
Bhatia, Simar	Call with R. Swadley (HCM) regarding Cayman FATCA and CRS filings and CRS declaration work.	\$534.00	1.5	\$801.00
Mamdani, Anisha	Review of FATCA reportable Cayman Island entities import template for Client's review (Highland)	\$534.00	2.0	\$1,068.00
Zhao, Anghua	Call with R. Swadley (HCM) regarding Cayman compliance declaration and AEOI reporting information gathering.	\$429.00	0.5	\$214.50
Zhao, Anghua	Update KY AEOI (Automatic Exchange of Information; including FATCA/CRS) templates for SEI (SEI: 3rd party consulting firm; website: www.seic.com) entities.	\$429.00	1.5	\$643.50
Zhao, Anghua	Populate FATCA template for Highland entities.	\$429.00	1.5	\$643.50
10/28/2020				
Bhatia, Simar	Draft email to S. Vijayananda (Deloitte) regarding Cayman CRS declaration work/	\$534.00	0.5	\$267.00
Kumar, Varun	Prepare the Cayman CRS Compliance Form_Offline Template for Highland Capital management.	\$315.00	1.0	\$315.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
10/28/2020				
Mamdani, Anisha	Prepare the Power point slide for the Cayman CRS Compliance Form training and listed the items for discussion.	\$534.00	0.8	\$427.20
Zhao, Anghua	Prepare agenda on upcoming client's call regarding entities with FATCA/CRS and/or Cayman CRS compliance reporting requirements	\$429.00	0.5	\$214.50
Zhao, Anghua	Research CIMA (Cayman Islands Monetary Authority) registration for Highland entities under CRS reporting scope.	\$429.00	2.0	\$858.00
Zhao, Anghua	Draft email to V. Kumar (Deloitte) regarding KY compliance template.	\$429.00	0.5	\$214.50
10/29/2020				
Bhatia, Simar	Call with R. Swadley (HCM) regarding compliance declaration. Changed total hours to 0.5 hour	\$534.00	3.0	\$1,602.00
Kumar, Varun	Prepare Cayman Islands FATCA review package.	\$315.00	1.0	\$315.00
Kumar, Varun	Prepare Cayman Islands CRS review package - 1.5hr	\$315.00	1.5	\$472.50
Mamdani, Anisha	Chat Communication with Sagun Vijayananda (Deloitte) with regards to CRS Cayman call, review of the SEI determination workbook, and liquidated entites.	\$534.00	4.0	\$2,136.00
Zhao, Anghua	Call with R. Swadley (HCM) regarding Cayman compliance declaration form.	\$429.00	1.0	\$429.00
10/30/2020				
Bhatia, Simar	Prepare FATCA tax reporting package.	\$534.00	1.5	\$801.00
Kumar, Varun	Enter a US TIN in one of the account holders in the FATCA import template and then creating a new review package from tax reporting tool.	\$315.00	1.3	\$409.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
10/30/2020				
Mamdani, Anisha	Review of the SEI administered entities AEOI reporting review packages, Emailed Simar Bhatia (Deloitte) to move the review packages link to Client Library from Deloitte Library.	\$534.00	1.5	\$801.00
Zhao, Anghua	Update CRS template for Highland administered entities - 1hr; Update FATCA template for Highland administered entities - 0.5hr	\$429.00	1.5	\$643.50
Zhao, Anghua	Review KY CRS compliance template.	\$429.00	1.5	\$643.50
Zhao, Anghua	Compiled questions on Highland FATCA information file.	\$429.00	1.0	\$429.00
11/02/2020				
Mamdani, Anisha	Review of the Highland FATCA Account holders information review comments provided by Krystal Zaho and emailed the detail to the client to confirm.	\$534.00	1.0	\$534.00
Zhao, Anghua	Draft emails to the R. Swadley (HCM) regarding financial data in foreign account tax compliance act (FATCA) template for Highland administered entities.	\$429.00	1.0	\$429.00
11/03/2020				
Mamdani, Anisha	Draft email to M. Rothchild (Deloitte) regarding the Cayman CRS Compliance Form service Addendum process.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Printed the work in progress (WIP) report for billing and emailed the detail Sagun Vijayananda (Deloitte) for his review and comments, Emailed the ownership detail on the Highland CLO Management Ltd from tax yer 2018 and tax year 2019 tracker.	\$534.00	1.5	\$801.00
Vijayananda, Sagun	Call with B. Seigle (HCM) regarding the CRS compliance addendum.	\$719.00	1.5	\$1,078.50
Vijayananda, Sagun	Draft email to A. Mamdani, M. Rothchild (Deloitte) regarding the CRS compliance addendum.	\$719.00	0.5	\$359.50

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/03/2020				
Zhao, Anghua	Update common reporting standard (CRS) compliance template based on the updated SEI (a third party administrator of Client) file.	\$429.00	2.0	\$858.00
11/04/2020				
Bhatia, Simar	Review foreign account tax compliance act (FATCA) import template for Cayman.	\$534.00	3.0	\$1,602.00
Mamdani, Anisha	Call with A. Zhao (Deloitte) regarding Highland Cayman foreign account tax compliance act (FATCA) template and out of scope entities.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with K. Zhao (Deloitte) with regards the common reporting standard (CRS) compliance template overview.	\$534.00	2.5	\$1,335.00
Zhao, Anghua	Call with A. Mamdani (Deloitte) with regards the common reporting standard (CRS) compliance template overview.	\$429.00	2.5	\$1,072.50
Zhao, Anghua	Update "Foreign Entities - TY2019 comparison to GIR tracker updated".	\$429.00	0.5	\$214.50
Zhao, Anghua	Call with A. Mamdani (Deloitte) regarding Highland Cayman foreign account tax compliance act (FATCA) template and out of scope entities.	\$429.00	1.0	\$429.00
11/06/2020				
Bhatia, Simar	Check previous year's filings for Cayman Foreign account tax compliance act (FATCA) and common reporting standard (CRS).	\$534.00	1.0	\$534.00
Kumar, Varun	Create tracker containing data of Cayman Island submissions for tax year 2018.	\$315.00	2.0	\$630.00
Mamdani, Anisha	Draft email to S. Bhatia (Deloitte) regarding the 13 Cayman entities that are considered to be out of scope based upon the reserch done via client email communication and notes in the tracker.	\$534.00	0.3	\$160.20

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/06/2020				
Mamdani, Anisha	Call with Z. Zhao (Deloitte) to discuss client's responses on FATCA templates questions.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Review the foreign entity tracker provided by Highland.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Emailed Krystal Zhao (Deloitte) regarding the foreign entity tracker updates and requested to makes the updates in the Deloitte tracker.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Emailed Krystal Zhao (Deloitte) my comments on the review of the FATCA reportable entities and emailed Sagun Vijayananda and Krystal Zaho on 13 Cayman entities that are considered to be out of scope based upon the research.	\$534.00	0.2	\$106.80
Zhao, Anghua	Call with A. Mamdani (Deloitte) to discuss client's responses on FATCA templates questions.	\$429.00	1.0	\$429.00
Zhao, Anghua	Clear notes to foreign entities - TY2019 comparison to GIR (Deloitte Global Information Reporting) tracker.	\$429.00	2.0	\$858.00
11/09/2020				
Mamdani, Anisha	Updated the Highland Jurisdiction tracker and assigned work to each team member	\$534.00	1.5	\$801.00
Zhao, Anghua	Update Cayman FATCA template for Highland administered entities based on client's responses; Set up internal call.	\$429.00	1.5	\$643.50
11/10/2020				
Mamdani, Anisha	Emailed Krystal Zhao (Deloitte) regarding account holder (AH) verification.	\$534.00	0.8	\$427.20

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/11/2020				
Mamdani, Anisha	Review common reporting standard (CRS) compliance form for SEI (a third party administrator of Client) administered entity, update service description for the period until October.	\$534.00	4.0	\$2,136.00
Zhao, Anghua	Research questions regarding AH (account holders) in FATCA/CRS templates.	\$429.00	0.5	\$214.50
Zhao, Anghua	Reconcile out of scope entities in Deloitte FATCA/CRS reporting tracker for Highland entities.	\$429.00	2.0	\$858.00
11/12/2020				
Bhatia, Simar	Call with A. Zhao, A. Mamdani (Deloitte) regarding Highland Cayman FATCA/CRS status on SEI (a third party administrator of Client) /Highland entities.	\$534.00	0.5	\$267.00
Bhatia, Simar	Call with A. Zhao, A. Mamdani (Deloitte) regarding common reporting standard (CRS) compliance in-scope entities, Cayman automatic exchange of information (AEOI) templates.	\$534.00	0.5	\$267.00
Bhatia, Simar	Call with R. Swadley (HCM) regarding FATCA and CRS reporting for Cayman Islands.	\$534.00	2.0	\$1,068.00
Kumar, Varun	Prepare import template for foreign account tax compliance act (FATCA) submissions in Cayman Island.	\$315.00	1.0	\$315.00
Kumar, Varun	Create review package for the financial information (FIs) to be submitted for FATCA in Cayman Island.	\$315.00	0.8	\$252.00
Kumar, Varun	Review Cayman FATCA package in Deloitte Tax insight (DTi).	\$315.00	0.2	\$63.00
Mamdani, Anisha	Update the CRS compliance form template.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with A. Zhao, S. Bhatia (Deloitte) regarding Highland Cayman FATCA/CRS status on SEI (a third party administrator of Client) /Highland entities.	\$534.00	0.5	\$267.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/12/2020				
Mamdani, Anisha	Call with A. Zhao, S. Bhatia (Deloitte) regarding common reporting standard (CRS) compliance in-scope entities, Cayman automatic exchange of information (AEOI) templates.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review of NIL filling and Non-NIL filling of the Cayman entities for FATCA reporting.	\$534.00	0.5	\$267.00
Zhao, Anghua	Reconcile entities with nil and non-nil reporting requirements for FATCA purpose.	\$429.00	1.5	\$643.50
Zhao, Anghua	Call with A. Mamdani, S. Bhatia (Deloitte) regarding Highland Cayman FATCA/CRS status on SEI (a third party administrator of Client) /Highland entities.	\$429.00	0.5	\$214.50
Zhao, Anghua	Call with A. Mamdani, S. Bhatia (Deloitte) regarding common reporting standard (CRS) compliance in-scope entities, Cayman automatic exchange of information (AEOI) templates.	\$429.00	0.5	\$214.50
11/13/2020				
Bhatia, Simar	Review FATCA package for SEI (a third party administrator of Client) administered entities.	\$534.00	2.0	\$1,068.00
Bhatia, Simar	Call with V. Kumar (Deloitte) on tracker of entities listed on Cayman Islands portal.	\$534.00	1.0	\$534.00
Kumar, Varun	Prepare list containing names of financial institutions (FIs) to be submitted for Cayman Island jurisdiction.	\$315.00	0.5	\$157.50
Kumar, Varun	Update the review package for FATCA SEI (a third party administrator of client) administered entities in Deloitte Tax insight (DTI).	\$315.00	0.5	\$157.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/13/2020				
Mamdani, Anisha	Call with Sagun Vijayananda (Deloitte) regarding the COPA and Periodic review certification requirements on Model 2 IGA (inter Governmental Agreement) which is Bermuda and Guernsey jurisdiction.	\$534.00	1.5	\$801.00
Vijayananda, Sagun	Prepare for upcoming call with A. Mamdani (Deloitte) regarding the certification requirements on Model 2 IGA jurisdiction. (IGA: Intergovernmental Agreements)	\$719.00	0.5	\$359.50
Vijayananda, Sagun	Call with A. Mamdani (Deloitte) regarding the certification requirements on Model 2 IGA jurisdiction.	\$719.00	1.5	\$1,078.50
Zhao, Anghua	Call with the S. Swadley (HCM) regarding FATCA periodic certifications.	\$429.00	1.0	\$429.00
11/16/2020				
Bhatia, Simar	Call with A. Mamdani, A. Zhao (Deloitte) regarding Cayman FATCA and CRS reporting.	\$534.00	1.0	\$534.00
Bhatia, Simar	Prepare summary of FATCA reporting for Cayman Islands - 1.5hr; Prepare summary of CRS reporting for Cayman Islands - 2hrs	\$534.00	3.5	\$1,869.00
Mamdani, Anisha	Call with S. Bhatia, A. Zhao (Deloitte) regarding Cayman FATCA and CRS reporting.	\$534.00	1.0	\$534.00
Zhao, Anghua	Call (partial) with S. Bhatia, A. Mamdani (Deloitte) regarding Cayman FATCA and CRS reporting.	\$429.00	0.5	\$214.50
Zhao, Anghua	Update FATCA template for Highland administered entities.	\$429.00	1.0	\$429.00
11/17/2020				
Kumar, Varun	Update FATCA review package including import template for SEI (a third party administrator of Client) administered entities.	\$315.00	1.2	\$378.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/17/2020				
Kumar, Varun	Update CRS review package including import template for SEI (a third party administrator of Client) administered entities.	\$315.00	1.3	\$409.50
Kumar, Varun	Prepare FATCA review package including import template for Highland administered entities.	\$315.00	1.5	\$472.50
Mamdani, Anisha	Review the common reporting standard (CRS) compliance form.	\$534.00	1.0	\$534.00
Zhao, Anghua	Review CRS compliance template for SEI (a third party administrator of Client) entities - 1.5hr; Review CRS compliance template for Highland administered entities - 1hr	\$429.00	2.5	\$1,072.50
11/18/2020				
Bhatia, Simar	Call with A. Mamdani and K. Zhao (Deloitte) regarding Cayman FATCA and CRS reporting.	\$534.00	1.0	\$534.00
Kumar, Varun	Add financial institution (FI) ID from Cayman Island portal to Cayman CRS compliance form offline template.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Update the list for the COPA (Certification of Pre-Existing Accounts) certification.	\$534.00	1.5	\$801.00
Mamdani, Anisha	Call with K. Zhao and S. Bhatia (Deloitte) regarding Cayman FATCA and CRS reporting.	\$534.00	1.0	\$534.00
Zhao, Anghua	Call (partial) with A. Mamdani and K. Zhao (Deloitte) regarding Cayman FATCA and CRS reporting.	\$429.00	0.5	\$214.50
Zhao, Anghua	Compare FIs in Cayman portal with FIs in foreign entities tracker and GIR tracker for TY19.	\$429.00	3.5	\$1,501.50
11/19/2020				
Bhatia, Simar	Call with A. Mamdani and K. Zhao (Deloitte) on Cayman FATCA and CRS reporting.	\$534.00	0.5	\$267.00
Bhatia, Simar	Review FATCA review package for Cayman Islands.	\$534.00	2.5	\$1,335.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/19/2020				
Mamdani, Anisha	Call with S. Bhatia and K. Zhao (Deloitte) on Cayman FATCA and CRS reporting.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review of total population of Cayman entities and reconciled with the foreign entities tracker provided by client to confirm none of the entities is missed out on reporting for FATCA and CRS	\$534.00	4.0	\$2,136.00
Vijayananda, Sagun	Call with A. Zhao (Deloitte) to discuss list of questions on Cayman Automatic Exchange of Information (AEOI) reporting.	\$719.00	0.5	\$359.50
Vijayananda, Sagun	Review BVI FATCA/CRS reporting requirements	\$719.00	1.5	\$1,078.50
Zhao, Anghua	Call with S. Bhatia and A. Mamdani (Deloitte) on Cayman FATCA and CRS reporting.	\$429.00	0.5	\$214.50
Zhao, Anghua	Call with S. Vijayananda (Deloitte) to discuss list of questions on Cayman Automatic Exchange of Information (AEOI) reporting.	\$429.00	0.5	\$214.50
Zhao, Anghua	Prepare principal point of contact (PPOC) letter - 1hr; Prepare Cayman registration template - 1hr	\$429.00	2.0	\$858.00
11/20/2020				
Bhatia, Simar	Discuss with A. Mamdani (Deloitte) on Cayman Islands FATCA and CRS reporting.	\$534.00	1.0	\$534.00
Bhatia, Simar	Answer queries of V. Kumar (Deloitte) on entities listed on Cayman portal for FATCA and CRS reporting.	\$534.00	1.0	\$534.00
Kumar, Varun	Create principal point of contact (PPOC) letter for Cayman Island submissions.	\$315.00	2.5	\$787.50
Mamdani, Anisha	Call with K. Zhao (Deloitte) regarding SEI (a third party administrator of Client) administered Cayman entities.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Draft email to R. Swadley's (HCM) regarding reconciliation of CRS NI.	\$534.00	0.5	\$267.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/20/2020				
Mamdani, Anisha	Review of Cayman entity Prometheus Fund LP account holder detail and investment detail provided by SEI (3rd party investment fund which Highland uses to administer few of the Cayman, Bermuda and US entities)	\$534.00	3.0	\$1,602.00
Zhao, Anghua	Update principal point of contact (PPOC) letter and Cayman registration template.	\$429.00	0.5	\$214.50
Zhao, Anghua	Call with A. Mamdani (Deloitte) regarding SEI (a third party administrator of Client) administered Cayman entities.	\$429.00	0.5	\$214.50
Zhao, Anghua	Research and prepare list of entities with CRS nil reporting requirement for Highland.	\$429.00	1.0	\$429.00
11/23/2020				
Mamdani, Anisha	Draft email to R. Swadley (HCM) regarding list of request for Cayman automatic exchange of information (AEOI) reporting.	\$534.00	1.2	\$640.80
Zhao, Anghua	Summarize open items on Highland entities for automatic exchange of information (AEOI) reporting.	\$429.00	0.5	\$214.50
11/24/2020				
Bhatia, Simar	Update FATCA/CRS reporting tracker maintained by Deloitte in Deloitte Tax insight (DTi).	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with S. Vijayananda, A. Zhao (Deloitte) regarding the Cayman 4 trust entities FATCA/CRS classification and automatic exchange of information (AEOI) reporting.	\$534.00	1.5	\$801.00
Vijayananda, Sagun	Call (partial) with A. Mamdani, A. Zhao (Deloitte) regarding the Cayman 4 trust entities FATCA/CRS classification and automatic exchange of information (AEOI) reporting.	\$719.00	1.0	\$719.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
11/24/2020				
Zhao, Anghua	Call (partial) with A. Mamdani, S. Vijayananda (Deloitte) regarding the Cayman 4 trust entities FATCA/CRS classification and automatic exchange of information (AEOI) reporting.	\$429.00	0.5	\$214.50
11/25/2020				
Mamdani, Anisha	Various email communication with R. Swadley (HCM) regarding PPOC and signature to upload on the Cayman Portal.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Update the principal point of contact (PPOC) letter.	\$534.00	0.1	\$53.40
Zhao, Anghua	Prepare common reporting standard (CRS) list for Highland administered entities with nil reporting requirement.	\$429.00	1.5	\$643.50
Zhao, Anghua	Update PPOC and the new entity registration template for Cayman portal.	\$429.00	0.5	\$214.50
11/30/2020				
Bhatia, Simar	Call with A. Mamdani, K. Zhao (Deloitte) regarding Cayman FATCA/CRS filings.	\$534.00	2.5	\$1,335.00
Mamdani, Anisha	Prepared the call detail and point of discussion for the Cayman filings for the call scheduled with Deloitte team.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with Simar Bhatia and Krystal Zhao (Deloitte) regarding Cayman filings FATCA/CRS reporting and Cayman CRS Complaint Form filing requirement.	\$534.00	2.5	\$1,335.00
Zhao, Anghua	Prepare 2nd batch of SEI (a third party administrator of client) foreign account tax compliance act (FATCA) template.	\$429.00	1.0	\$429.00
Zhao, Anghua	Call (partial) with A. Mamdani, S. Bhatia (Deloitte) regarding Cayman FATCA/CRS filings.	\$429.00	2.0	\$858.00
Zhao, Anghua	Summarize common reporting standard (CRS) nils for Highland and SEI (a third party administrator of Client) entities.	\$429.00	0.5	\$214.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
12/01/2020				
Bhatia, Simar	File Cayman Islands FATCA - 3hrs; File Cayman Islands CRS - 3hrs	\$534.00	6.0	\$3,204.00
Mamdani, Anisha	Discuss common reporting standard (CRS) reporting obligation with Krystal Zhao (Deloitte).	\$534.00	0.5	\$267.00
Mamdani, Anisha	Research the professionally managed trustee filing requirements.	\$534.00	0.5	\$267.00
Zhao, Anghua	Prepare agenda for upcoming call regarding reporting standard (CRS) reporting obligation.	\$429.00	1.5	\$643.50
Zhao, Anghua	Create FATCA template for Highland CDO holding company.	\$429.00	0.5	\$214.50
Zhao, Anghua	Discuss common reporting standard (CRS) reporting obligation with A. Mamdani (Deloitte).	\$429.00	0.5	\$214.50
Zhao, Anghua	Update principal point of contact (PPOC).	\$429.00	0.5	\$214.50
12/02/2020				
Bhatia, Simar	Call with R. Swadley (Highland) for Cayman FATCA and CRS reporting - 1hr; email to R. Swadley (Highland) for Cayman reporting - 1hr	\$534.00	2.0	\$1,068.00
Kumar, Varun	Draft a summary email for FATCA/CRS submissions of entities performed by Deloitte on Cayman portal to S. Bhatia (Deloitte).	\$315.00	0.6	\$189.00
Kumar, Varun	Update Deloitte Tax insight (DTi) showing the status of financial institutions submitted on Cayman portal.	\$315.00	0.4	\$126.00
Mamdani, Anisha	Update the principal point of contact (PPOC).	\$534.00	0.6	\$320.40
Mamdani, Anisha	Draft email to R. Swadley (HCM) regarding updated PPOC letter.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Update TY19 tracker with updated client confirmation.	\$534.00	1.7	\$907.80
Mamdani, Anisha	Draft email to V. Kumar (Deloitte), R. Swadley's (HCM) Deloitte tax insight (DTI) link issue for PPOC.	\$534.00	0.7	\$373.80

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
12/02/2020				
Mamdani, Anisha	Call with A. Zhao (Deloitte) regarding automatic exchange of information (AEOI) reporting status and questions, FATCA certification extensions.	\$534.00	1.0	\$534.00
Zhao, Anghua	Save provided by client (PBC) files in GILN deregistration in Deloitte Tax insight (DTi).	\$429.00	0.5	\$214.50
Zhao, Anghua	Update 2nd batch of SEI (a third party administrator of Client) FATCA template.	\$429.00	0.5	\$214.50
Zhao, Anghua	Call with A. Mamdani (Deloitte) regarding automatic exchange of information (AEOI) reporting status and questions, FATCA certification extensions.	\$429.00	1.0	\$429.00
12/03/2020				
Bhatia, Simar	Complete Cayman CRS filings for entities with nil reporting requirement with V. Kumar (Deloitte).	\$534.00	2.0	\$1,068.00
Kumar, Varun	Submit entities with common reporting standard (CRS) nil reporting requirement and entities with CRS non-nil reporting requirement for 40 FIs (financial institutions) on Cayman portal.	\$315.00	4.0	\$1,260.00
Mamdani, Anisha	Update the advisory service tracker for the month of November and emailed it Sagun Vijaynanda (Deloitte) for his review.	\$534.00	1.7	\$907.80
Mamdani, Anisha	Review of Cayman entities FATCA /CRS review package from SEI (a third party administrator of Client) and self-administered entities.	\$534.00	1.8	\$961.20
Mamdani, Anisha	Draft email to R. Swadley (HCM) with the Deloitte Tax insight (DTi) link and written authorization email.	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Reconcile the filing and outstanding Cayman entities reporting requirements.	\$719.00	2.0	\$1,438.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
12/04/2020				
Kumar, Varun	Call with A. Mamdani (Deloitte) to update Deloitte Tax insight (DTi) status for the financial institutions (FIs).	\$315.00	2.0	\$630.00
Mamdani, Anisha	Call with V. Kumar (Deloitte) to update Deloitte Tax insight (DTi) status for the financial institutions (FIs).	\$534.00	2.0	\$1,068.00
Mamdani, Anisha	Updated the advisory service tracker per jurisdiction and emailed it Sagun Vijayananda (Deloitte) for his review.	\$534.00	1.5	\$801.00
12/07/2020				
Bhatia, Simar	Prepare Cayman Islands FATCA and CRS review package.	\$534.00	2.0	\$1,068.00
Bhatia, Simar	Call with A. Mamdani (Deloitte) regarding Cayman FATCA/CRS reporting	\$534.00	1.0	\$534.00
Kumar, Varun	Create FATCA import template.	\$315.00	1.5	\$472.50
Mamdani, Anisha	Call with Simar Bhatia (Deloitte) regarding Cayman entites FATCA and CRS filings.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Draft email to S. Swadley (HCM) regarding updating the accounts payables (AP) on new and old entities.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Update the accounts payable (AP) and COPA (Certification of Pre-Exidtieng accounts) certification issue.	\$534.00	1.5	\$801.00
12/08/2020				
Killimangalam, Paddy	Research errors from Cayman portal - 0.5hr; Submit FATCA/CRS reporting through Cayman portal.	\$635.00	1.5	\$952.50
Kumar, Varun	Review package for SEI (a third party administrator of Client) administered entities - HCOF Preferred Holdings, LTD. ,Highland Prometheus Feeder Fund I, LP ,Highland Prometheus Feeder Fund II, L.P. ,Highland Prometheus Master Fund, LP.	\$315.00	3.0	\$945.00
Mamdani, Anisha	Review SEI (a third party administrator of Client) entities review package.	\$534.00	2.0	\$1,068.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
12/08/2020				
Zhao, Anghua	Assess 4 Acis CLO trusts entities and determine Cayman portal deregistration for 4 Acis CLO entities.	\$429.00	0.5	\$214.50
12/09/2020				
Bhatia, Simar	Review FATCA/CRS packages for Cayman filings - 2hrs; register Highland entities on Cayman portal - 2hrs	\$534.00	4.0	\$2,136.00
Kumar, Varun	Continue to review package for SEI (a third party administrator of Client) administered entities - HCOF Preferred Holdings, LTD. ,Highland Prometheus Feeder Fund I, LP ,Highland Prometheus Feeder Fund II, L.P. ,Highland Prometheus Master Fund, LP.	\$315.00	1.2	\$378.00
Kumar, Varun	Register Liberty sub financial institution on Cayman portal.	\$315.00	0.8	\$252.00
Mamdani, Anisha	Review common reporting standard (CRS) compliance Form template.	\$534.00	1.8	\$961.20
12/10/2020				
Bhatia, Simar	Review power of attorney (POA's).	\$534.00	1.5	\$801.00
Bhatia, Simar	Review Form 2848 (power of attorney and declaration of representative).	\$534.00	1.5	\$801.00
Hintzke, Denise	Call (partial) with S. Vijayananda and A. Mamdani (Deloitte) regarding COPA certification.	\$719.00	1.0	\$719.00
Killimangalam, Paddy	Submit FATCA/CRS reporting through Cayman portal.	\$635.00	0.2	\$127.00
Killimangalam, Paddy	Research errors from Cayman portal.	\$635.00	0.5	\$317.50
Kumar, Varun	Upload principal point of contact (PPOC) letter and liberty sub financial institution registration confirmation file on Deloitte Tax insight (DTi).	\$315.00	0.5	\$157.50
Mamdani, Anisha	Call with D. Hintzke and S. Vijayananda (Deloitte) regarding COPA certification.	\$534.00	2.0	\$1,068.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
12/10/2020				
Mamdani, Anisha	Updated obligation review for the Cayman, Canada (CA) and British Virgin Island (BVI) entities.	\$534.00	1.5	\$801.00
Sutar, Ankita Uttam	Draft power of attorney (POA) for COPA certification.	\$315.00	3.0	\$945.00
Vijayananda, Sagun	Call with D. Hintzke and A. Mamdani (Deloitte) regarding COPA certification.	\$719.00	2.0	\$1,438.00
Zhao, Anghua	Call with S. Swadley (HCM) to discuss FATCA certification and update status on Automatic Exchange of Information (AEOI) reporting for Cayman.	\$429.00	0.5	\$214.50
12/11/2020				
Bhatia, Simar	Call with A. Mamdani (Deloitte) regarding Cayman filings and for the registration and SEI (a third party administrator of Client) administered entities for account holder updates.	\$534.00	2.5	\$1,335.00
Bhatia, Simar	Draft emails to be sent to Highland for Cayman Islands FATCA and CRS filings	\$534.00	1.5	\$801.00
Bhatia, Simar	File FATCA and CRS of Cayman Islands - 0.5hr; Walk through filings to A. Sutar (Deloitte) - 0.5hr	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with S. Bhatia (Deloitte) regarding Cayman filings and for the registration and SEI (a third party administrator of Client) administered entities for account holder updates.	\$534.00	2.5	\$1,335.00
Mamdani, Anisha	Reconciled and updated the entity obligations for the remaining Cayman entities.	\$534.00	1.5	\$801.00
Mittal, Astha	Update the billing worksheet for Highland.	\$315.00	0.5	\$157.50
Sutar, Ankita Uttam	Continue to prepare POA for COPA certification.	\$315.00	3.5	\$1,102.50
12/14/2020				
Bhatia, Simar	Update Deloitte Tax insight (DTI) for Cayman FATCA and CRS Submissions.	\$534.00	1.0	\$534.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
12/14/2020				
Mamdani, Anisha	Review of the advisory service tracker for each jurisdiction and emailed to Sagun for his review.	\$534.00	1.0	\$534.00
Vijayananda, Sagun	Call with R. Swadley (HCM) regarding the COPA certification renewal and extension requirements.	\$719.00	2.0	\$1,438.00
12/15/2020				
Kumar, Varun	Draft email to S. Bhatia (Deloitte) regarding archiving work.	\$315.00	0.2	\$63.00
Mamdani, Anisha	Updated the advisory service detail for Canada, BVI and Cayman entities	\$534.00	1.0	\$534.00
Mamdani, Anisha	Emailed F. Karimpour (MUFG) regarding Highland Argentina regional opp. Master fund LP responsible party confirmation for FATCA CRS reporting.	\$534.00	0.4	\$213.60
Mamdani, Anisha	Emailed Sagun Vijayananda (Deloitte) regarding Oldenburg, Ltd. not showing on the Cayman Portal as the deadline for filing is soon approaching	\$534.00	0.3	\$160.20
Vijayananda, Sagun	Review COPA certifications draft - 1.5hrs; Email the response to R. Swadley (HCM) - 0.5hr (COPA: Certification of Preexisting Accounts)	\$719.00	2.0	\$1,438.00
12/16/2020				
Chowdhury, Koyel	Assist V. Kumar (Deloitte) to understand the archiving process and the steps to be followed for archiving for Highland Capital Management LP.	\$315.00	0.5	\$157.50
Kumar, Varun	Call with A. Mamdani (Deloitte) regarding archiving work done throughout the season, requesting for access to archive it.	\$315.00	1.2	\$378.00
Mamdani, Anisha	Call with Varun Kumar (Deloitte) for archiving all the FATCA CRS report for each jurisdiction, and providing access to archive the work as requested.	\$534.00	1.2	\$640.80
Mamdani, Anisha	Update the advisory service tracker by jurisdiction and by each team member.	\$534.00	0.3	\$160.20

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
12/17/2020				
Kumar, Varun	Archive the work performed for tax year (TY) 2019 for Highland to 'Archive it' web application provided by Deloitte.	\$315.00	4.0	\$1,260.00
Mamdani, Anisha	Update the financial institution (FI) tracker with regards to the automatic exchange of information (AEOI) services and common reporting standard (CRS) compliance Form.	\$534.00	1.0	\$534.00
12/18/2020				
Bhatia, Simar	Archive tax year (TY)19 Deloitte tax insight (DTI) site for FATCA and CRS regimes.	\$534.00	2.0	\$1,068.00
Mamdani, Anisha	Draft email to K. Zhao (Deloitte) with reference to BVI email from R. Swadley (HCM) and Oldenburg, Ltd the Cayman entity.	\$534.00	0.5	\$267.00
12/21/2020				
Mamdani, Anisha	Call with Sagun Vijayananda (Deloitte) regarding the BVI email concern from Rick Swadley (HCM).	\$534.00	0.5	\$267.00
Mamdani, Anisha	Completed the closing of the Highland AEOI reporting with respect to archiving of the AEOI work and documented all the challenges and additional filing requirement that was not part of the Deloitte scope.	\$534.00	1.5	\$801.00
Vijayananda, Sagun	Call with A. Mamdani (Deloitte) regarding the FATCA/CRS reporting requirements for BVI entities listed on R. Swadley's email (HCM).	\$719.00	0.5	\$359.50
12/22/2020				
Mamdani, Anisha	Call with Sagun Vijayananda (Deloitte) with regards to Highland Cayman CRS Compliance Form.	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Call with A. Mamdani (Deloitte) regarding the FATCA/CRS reporting requirements for BVI entities listed on R. Swadley's email (HCM).	\$719.00	0.5	\$359.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
01/04/2021				
Vijayananda, Sagun	Call with R. Swadley and T. Thottichira (HCM) to discuss TY19 Cayman compliance declaration.	\$719.00	0.7	\$503.30
Vijayananda, Sagun	Draft email to A. Mamdani and K. Zhao (Deloitte) regarding TY19 Cayman compliance declaration.	\$719.00	0.3	\$215.70
01/06/2021				
Mamdani, Anisha	Email R. Swadley (HCM) regarding common reporting standard (CRS) compliance form service addendum.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Call with K. Zhao (Deloitte) to discuss the CRS compliance form template.	\$534.00	0.7	\$373.80
Mamdani, Anisha	Send the common reporting standard (CRS) compliance form service addendum to C. Caskey (Deloitte) to fully execute the addendum.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Call with K. Zhao (Deloitte) regarding CRS compliance template.	\$534.00	0.2	\$106.80
01/07/2021				
Mamdani, Anisha	Call with R. Swadley and T. Thottichira (HCM) on CRS compliance Form.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call and email with S. Vijayananda (Deloitte) and send meeting invite to client for going over the CRS compliance form template.	\$534.00	0.3	\$160.20
Zhao, Anghua	Call with R. Swadley and T. Thottichira (HCM) regarding Highland CRS compliance template status, explain filing process and open items required from the client.	\$429.00	1.0	\$429.00
01/11/2021				
Vijayananda, Sagun	Draft email to A. Mamdani and K. Zhao (Deloitte) regarding TY19 Cayman compliance declaration.	\$719.00	0.3	\$215.70
Vijayananda, Sagun	Call with R. Swadley and T. Thottichira (HCM) to discuss TY19 Cayman compliance declaration.	\$719.00	0.7	\$503.30
Zhao, Anghua	Review Highland global information reporting (GIR) tracker.	\$429.00	1.0	\$429.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
01/14/2021				
Mamdani, Anisha	Call with S. Vijayananda (Deloitte) to discuss on the fully executed addendum for CP3 closeout.	\$534.00	0.5	\$267.00
01/19/2021				
Mamdani, Anisha	Draft email to K. Zhao (Deloitte) regarding review of the financial Institution tracker and reconciliation of TY20 with the client list.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email S. Vijayananda (Deloitte) regarding addendum and proceeding with upcoming deadline and request for the services on the addendum.	\$534.00	0.3	\$160.20
Zhao, Anghua	Prepare report with foreign account tax compliance act/CRS due dates in different jurisdictions for TY20.	\$429.00	1.0	\$429.00
01/20/2021				
Mamdani, Anisha	Update the Cayman reporting detail per the comments from S. Vijayananda (Deloitte).	\$534.00	0.5	\$267.00
Zhao, Anghua	Compare Foreign Account Tax Compliance Act (FATCA)/Common Reporting Standards (CRS) entity list between the provided by client (PBC) file and global information reporting (GIR) tracker.	\$429.00	1.0	\$429.00
Zhao, Anghua	Update TY2020 global information reporting (GIR) tracker.	\$429.00	1.0	\$429.00
01/21/2021				
Bhatia, Simar	Bi-weekly call with R. Swadley (Highland), A. Mamdani, A. Zhao (Deloitte) regarding Cayman common reporting standards (CRS) compliance form reporting.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Update advisory worksheet pertaining to the automatic exchange of information (AEOI) reporting for jurisdictions filings.	\$534.00	1.3	\$694.20

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
01/21/2021				
Mamdani, Anisha	Bi-weekly call with R. Swadley (Highland), S. Bhatia, A. Zhao (Deloitte) regarding Cayman common reporting standards (CRS) compliance form reporting.	\$534.00	0.5	\$267.00
Zhao, Anghua	Bi-weekly call with R. Swadley (Highland), S. Bhatia, A. Mamdani (Deloitte) regarding Cayman common reporting standards (CRS) compliance form reporting.	\$429.00	0.5	\$214.50
02/03/2021				
Zhao, Anghua	Update FATCA/CRS reporting tracker for TY20 to reflect in-scope entities.	\$429.00	1.5	\$643.50
02/04/2021				
Bhatia, Simar	Call with R. Swadley (Highland), A. Mamdani (Deloitte) regarding Cayman common reporting standard (CRS) compliance form reporting.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Call with R. Swadley (Highland), S. Bhatia (Deloitte) regarding Cayman common reporting standard (CRS) compliance form reporting.	\$534.00	0.8	\$427.20
Zhao, Anghua	Call with R. Swadley and T. Thottichira (HCM) regarding TY19 Cayman CRS compliance form reporting.	\$429.00	0.5	\$214.50
02/05/2021				
Zhao, Anghua	Update FATCA/CRS reporting tracker for TY20 to reflect entities with FATCA/CRS filing requirements.	\$429.00	1.5	\$643.50
02/10/2021				
Mamdani, Anisha	Work on allocation detail for the Cayman entities that request the CRS compliance form filings for TY19.	\$534.00	2.0	\$1,068.00
Zhao, Anghua	Reconcile TY20 Foreign account tax compliance act (FATCA)/ common reporting standards (CRS) reporting list for SEI administered entities.	\$429.00	1.5	\$643.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
02/11/2021				
Mamdani, Anisha	Provided fee analysis detail per client's request	\$534.00	0.5	\$267.00
Mamdani, Anisha	Respond to multiple client emails for common reporting standard (CRS) compliance form and SEI administered entities filing requirements.	\$534.00	0.7	\$373.80
02/18/2021				
Kumar, Varun	Update the common reporting standard (CRS) declaration tracker with the details of Highland.	\$315.00	0.5	\$157.50
02/23/2021				
Kumar, Varun	Upload 10 documents - 5 Certificate of dissolution and 4 Structure charts with 1 email to DTi	\$315.00	0.5	\$157.50
Zhao, Krystal	Review of self certificates for Prometheus Fund I and Prometheus Fund II	\$429.00	0.5	\$214.50
02/25/2021				
Bhatia, Simar	Call with R. Swadley, K. Zhao, and S. Vijayananda (Deloitte) to discuss Cayman CRS Forms	\$534.00	0.8	\$427.20
Mamdani, Anisha	Update of the advisory service worksheet by each jurisdiction for the team.(.7) Call with R. Swadley, K. Zhao, B. Simar, and S. Vijayananda to discuss Cayman CRS Forms (.6)	\$534.00	1.3	\$694.20
Zhao, Krystal	Call with Rick S., Tina T., Sagun V., Bhatia Simar and Anisha M. to discuss Cayman CRS forms - 0.5hr; update of TY20 FATCA/CRS reporting entity list - 1hr	\$429.00	1.5	\$643.50
02/26/2021				
Bhatia, Simar	Review of list of reportable financial institutions from DITC portal.	\$534.00	1.0	\$534.00
Kumar, Varun	Update password on DITC portal for the client login. Extracting list of reportable financial institutions from DITC portal.	\$315.00	0.5	\$157.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
02/26/2021				
Mamdani, Anisha	Updated the advisory services worksheet for the month of January, email communication with R. Swadley or the outstanding items related to Cayman CRS and emailed K. Robins for the Guernse	\$534.00	2.3	\$1,228.20
03/04/2021				
Kumar, Varun	Prepare action items for the CRS compliance form to be discussed with the R. Swadley (Highland).	\$315.00	1.0	\$315.00
Kumar, Varun	Prepare common reporting standard (CRS) compliance form and compare the number of financial institution on department of international tax cooperation (DITC) portal and common reporting standard compliance template.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Review common reporting standard compliance form outstanding data provided by T. Thottichira (Highland)	\$534.00	1.0	\$534.00
Zhao, Krystal	Prepare open items on Cayman common reporting standard (CRS) compliance form.	\$429.00	0.8	\$343.20
03/05/2021				
Bhatia, Simar	Call with V. Kumar, A. Mamdani, K. Zhao (Deloitte) to discuss Cayman Island common reporting standard (CRS) compliance form outstanding items and approach on multiple issues with missing information on the template.	\$534.00	1.0	\$534.00
Kumar, Varun	Call with S. Bhatia, A. Mamdani, K. Zhao (Deloitte) to discuss Cayman Island common reporting standard (CRS) compliance form outstanding items and approach on multiple issues with missing information on the template.	\$315.00	1.0	\$315.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
03/05/2021				
Mamdani, Anisha	Call with S. Bhatia, V. Kumar, K. Zhao (Deloitte) to discuss Cayman Island common reporting standard (CRS) compliance form outstanding items and approach on multiple issues with missing information on the template.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Email K. Zhao and V. Kumar (Deloitte) task to be completed for Cayman common reporting standard compliance form.	\$534.00	0.3	\$160.20
Zhao, Krystal	Call with S. Bhatia, V. Kumar, A. Mamdani (Deloitte) to discuss Cayman Island common reporting standard (CRS) compliance form outstanding items and approach on multiple issues with missing information on the template.	\$429.00	1.0	\$429.00
03/06/2021				
Rajput, Ashi	Set up archive it.	\$315.00	0.4	\$126.00
03/12/2021				
Mamdani, Anisha	Archive the automatic exchange of information (AEOI) filing for TY19 and close the engagement, respond to V. Kumar's (Deloitte) email for archiving.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Email K. Zhao, V. Kumar and S. Bhatia (Deloitte) the billing discussions and allocation details.	\$534.00	0.3	\$160.20
03/17/2021				
Zhao, Krystal	Update the common reporting standard classifications in the common reporting standard compliance template.	\$429.00	2.0	\$858.00
03/18/2021				
Bhatia, Simar	Call with S. Vijayananda (Deloitte) regarding foreign account tax compliance act (FATCA) and common reporting standard reporting for Cayman Islands and FATCA filing for Cayman Islands entity - Oldenburg.	\$534.00	1.0	\$534.00

Highland Capital Management, L.P.

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
03/18/2021				
Kumar, Varun	Submit foreign account tax compliance act (FATCA) for financial institution - Oldenburg on DITC portal.	\$315.00	0.5	\$157.50
Mamdani, Anisha	Call with Z. Krystal, S. Bhatia, S. Vijayananda (Deloitte) on TY20 automatic exchange of information (AEOI) and Cayman common reporting standard (CRS) compliance reporting planning.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email S. Bhatia (Deloitte) for Oldenburg entity submission on Cayman Portal outstanding.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Email S. Vijayananda (Deloitte) with emails from R. Swadley (Highland) regarding, Skyview will be handling the Highland tax work and to communicate if we should start the work until the engagement letter is executed.	\$534.00	0.4	\$213.60
Zhao, Krystal	Call with A. Mamdani, S. Bhatia, S. Vijayananda (Deloitte) on TY20 automatic exchange of information (AEOI) and Cayman common reporting standard compliance reporting planning.	\$429.00	0.5	\$214.50
03/19/2021				
Mamdani, Anisha	Review the Cayman common reporting standard compliance form, send it back to K. Zhao (Deloitte) to fix the issue.	\$534.00	0.5	\$267.00
Zhao, Krystal	Review Highland TY19 Cayman common reporting standard (CRS) compliance form.	\$429.00	1.9	\$815.10
Zhao, Krystal	Review Highland TY19 Cayman common reporting standard (CRS) compliance form.	\$429.00	2.1	\$900.90
03/25/2021				
Bhatia, Simar	Provide Deloitte Tax insight (DTi) access to V. Kumar (Deloitte).	\$534.00	0.5	\$267.00
Kumar, Varun	Analyze DTi access to client site, send the analysis to S. Bhatia (Deloitte).	\$315.00	0.5	\$157.50

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
03/26/2021				
Kumar, Varun	Remove access of certain names as per the file sent by T. Marathe (Deloitte) and the latest staffing file.	\$315.00	0.4	\$126.00
03/31/2021				
Mamdani, Anisha	Prepare the tracker for the Highland entities in scope foreign account tax compliance act/common reporting standard (CRS) reporting by jurisdiction for TY19	\$534.00	1.0	\$534.00
04/07/2021				
Mamdani, Anisha	Setup the meeting invite with R. Swadley (HCMLP) and S. Vijayananda (Deloitte) to discuss on the entities in scope under Skyview.	\$534.00	0.1	\$53.40
Mamdani, Anisha	Email S. Vijayananda (Deloitte) with the list of remaining entities that might fall under the Skyview responsibility.	\$534.00	0.1	\$53.40
Mamdani, Anisha	Review and reconcile the list of entities in scope provided by V. Patel (HCMLP).	\$534.00	0.8	\$427.20
04/08/2021				
Mamdani, Anisha	Call with S. Talukdar (Deloitte) with the SWIFT issue.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Prepare for and call with S. Vijayananda (Deloitte) to discuss the TY20 in-scope entities and extension for the upcoming deadlines for the Bermuda, British Virgin Island (BVI) and Guernsey.	\$534.00	0.7	\$373.80
Vijayananda, Sagun	Correspond with V. Patel (HCMLP) and R. Swadley (NewCo) regarding the TY20 entities in-scope and who will be responsible contact person from Highland.	\$719.00	0.3	\$215.70
Vijayananda, Sagun	Prepare for and call with A. Mamdani (Deloitte) to discuss the TY20 in-scope entities and extension for the upcoming deadlines for the Bermuda, British Virgin Island (BVI) and Guernsey.	\$719.00	0.5	\$359.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
04/12/2021				
Mamdani, Anisha	Call with V. Patel (HCMLP) and S. Vijayananda (Deloitte) to discuss on who will be the main contact person for the TY20 filing request, when shall we expect the data to be received, will it be taken care from the Skyview side or from Highland side.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Update the allocation detail and email V. Sagun (Deloitte) and J. Donohue (HCM) as requested.	\$534.00	1.0	\$534.00
Vijayananda, Sagun	Call with V. Patel (HCMLP) and A. Mamdani (Deloitte) to discuss on who will be the main contact person for the TY20 filing request, when shall we expect the data to be received, will it be taken care from the Skyview side or from Highland side.	\$719.00	0.5	\$359.50
04/19/2021				
Mamdani, Anisha	Call with K. Zhao (Deloitte) to review issues on the template and resolved it together.	\$534.00	1.5	\$801.00
Mamdani, Anisha	Review the Cayman common reporting standard compliance form.	\$534.00	1.0	\$534.00
Zhao, Krystal	Review Cayman common reporting standard compliance template.	\$429.00	1.5	\$643.50
Zhao, Krystal	Update Cayman common reporting standard compliance template.	\$429.00	1.0	\$429.00
04/20/2021				
Mamdani, Anisha	Review the revised template of the SEI administered Cayman common reporting standard (CRS) compliance form and provide additional comment to K. Zhao (Deloitte) to make the updates on the 3 Cayman prometheus entities.	\$534.00	1.0	\$534.00
Zhao, Krystal	Update Cayman common reporting standard compliance template.	\$429.00	2.0	\$858.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Foreign Account Tax Compliance Services</i>				
04/21/2021				
Zhao, Krystal	Update Cayman common reporting standard compliance template.	\$429.00	0.5	\$214.50
04/23/2021				
Mamdani, Anisha	Email the tracker to the S. Jimenez (Skyview) with entity list edited by V. Patel (Highland) and provide the email communication for next point hospitality trust that can help Client for Canada filings.	\$534.00	0.3	\$160.20
04/28/2021				
Mamdani, Anisha	Call with R. Swadley (NewCo) and S. Vijayananda (Deloitte) to share the list of entities that falls under the Highland responsibility and the remaining that should fall under the Skyview responsibility	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email S. Jimenez (Skyview) with the entity name being incorrect for Canada and provide the missing global intermediary identification number (GIIN) for the entity	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Call with R. Swadley (NewCo) and A. Mamdani (partial) (Deloitte) to share the list of entities that falls under the Highland responsibility and the remaining that should fall under the Skyview responsibility.	\$719.00	1.0	\$719.00
04/29/2021				
Mamdani, Anisha	Review entity tracker provided by Client to understand the scope of entities for Highland vs Skyview.	\$534.00	0.5	\$267.00
Subtotal for Foreign Account Tax Compliance Services:			671.1	\$333,922.60

GIR Services TY19/20

05/06/2021				
Mamdani, Anisha	Create the word document for the client onboarding information request list.	\$534.00	0.5	\$267.00

Highland Capital Management, L.P.

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
05/07/2021				
Mamdani, Anisha	Update scope of automatic exchange of information (AEOI) reporting of Highland Capital Management in CP3.	\$534.00	0.5	\$267.00
05/11/2021				
Mamdani, Anisha	Complete the process in CP3 and upload the draft engagement letter for L. Philips (Deloitte) review.	\$534.00	0.8	\$427.20
05/14/2021				
Mamdani, Anisha	Prepare for upcoming call with K. Zhao (Deloitte) for upcoming jurisdictional deadlines and TY20 engagement letter.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with K. Zhao (Deloitte) for upcoming jurisdictional deadlines and TY20 engagement letter.	\$534.00	0.5	\$267.00
Zhao, Anghua	Call with A. Mamdani (Deloitte) for upcoming jurisdictional deadlines and TY20 engagement letter.	\$429.00	0.5	\$214.50
05/17/2021				
Mamdani, Anisha	Email S. Vijayananda (Deloitte) regarding the scope.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Email L. Philips (Deloitte) regarding review of the scope.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Email S. Jimenez (HCM) providing the upcoming deadline tracker for jurisdictions where Highland Capital Management entities are located.	\$534.00	0.5	\$267.00
05/18/2021				
Mamdani, Anisha	Email S. Vijayananda (Deloitte) regarding HCMLP engagement with regards to W-8 for the foreign partner with US disregarded entities (DRE).	\$534.00	0.2	\$106.80
05/19/2021				
Mamdani, Anisha	Respond to S. Jimenez, R. Swadley (HCM) email regarding the onboarding process and the engagement letter.	\$534.00	0.3	\$160.20

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
05/21/2021				
Mamdani, Anisha	Email S. Vijayananda (Deloitte) regarding review of SCF.	\$534.00	0.2	\$106.80
05/25/2021				
Mamdani, Anisha	Review TY19 Cayman common reporting standards compliance form offline template.	\$534.00	2.3	\$1,228.20
Mamdani, Anisha	Email R. Cilli (Fund Administrator) regarding comments to the Highland CDO Opportunity Fund Ltd.	\$534.00	0.5	\$267.00
05/26/2021				
Mamdani, Anisha	Email R. Cilli (Fund Administrator) regarding CIMA registration number for 4 financial institutions under their administration and with regards to updated version of determination file provided for Highland CDO Opportunity fund Ltd.	\$534.00	0.7	\$373.80
Mamdani, Anisha	Email M. Throckmorton (HCM) with regards to the missing CIMA registration number.	\$534.00	0.3	\$160.20
05/27/2021				
Mamdani, Anisha	Email R. Swadley (HCM) to provide prior email communication chain from the Highland legal team with regards to the missing CIMA number.	\$534.00	0.2	\$106.80
06/11/2021				
Mamdani, Anisha	Perform advisory services related task for the upcoming Automatic Exchange of Information (AEOI) reporting for Multiple jurisdictions (Cayman Islands, Canada, British Virgin Islands)	\$534.00	0.7	\$373.80
06/14/2021				
Mamdani, Anisha	Call with M. Good and S. Vijayananda (Deloitte) on the consolidated Statement of work	\$534.00	0.5	\$267.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/14/2021				
Mamdani, Anisha	Call with Sagun Vijayananda (Deloitte) to discuss with regards to stand alone statement of work for the AEOI reporting services and Cayman CRS Compliance Form submission scope of service	\$534.00	0.7	\$373.80
Mamdani, Anisha	Email communication with Sagun V. and M. Good (BTS Deloitte) with regards to the deadline approaching for the AEOI reporting and the EL not in place will not allow to submit any filing on behalf of the client.	\$534.00	0.7	\$373.80
06/15/2021				
Mamdani, Anisha	Call with M. Rothchild and S. Vijayananda (Deloitte) to confirm on the requirements if the stand alone Statement of Work for the AEOI reporting services can be executed as the deadline for the multiple jurisdictions (Bermuda, Guernsey, British Virgin Isla	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with L. Philips (QRM), M. Rothchild and S. Vijayananda (Deloitte) to give the overview of the Highland Capital Management history of Bankruptcy as Lisa Philips was new to the Highland Capital Management engagement.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Drafted the engagement letter for the AEOI reporting Scope of Services for QRM and M. Rothchild's approval	\$534.00	1.0	\$534.00
Mamdani, Anisha	Multiple email communications with S. Vijayananda (Deloitte) with regards to engagement letter and bankruptcy terms.	\$534.00	0.5	\$267.00
06/16/2021				
Mamdani, Anisha	Email to V. Kumar (Deloitte) regarding rollover of templates for the filing of Bermuda, Cayman Islands and British Virgin Islands AEOI reports	\$534.00	0.3	\$160.20

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/16/2021				
Mamdani, Anisha	Prepare the application for DTI for Skyview.	\$534.00	0.7	\$373.80
Mamdani, Anisha	Email entity list to client (Rick Swadley and Vishal Patel).	\$534.00	0.5	\$267.00
Mamdani, Anisha	Updated the coments form S.Vijayananda on the engagement letter with due date for Cayman and British Virgin Islands (BVI) jurisdiction.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with R. Swadley and S. Vijayananda (Deloitte) to discuss on the execution of the Enagement letter and the information request list as the deadline for Bermuda, Gurnsey and British Virgin Islands reporting deadline was 15 days away	\$534.00	0.5	\$267.00
06/17/2021				
Bhatia, Simar	Call with A. Mamdani (Deloitte) to confirm if we will be filing the AEOI reports for the Highland Capital Mangement and when the executed EL will be provided to proceed with the preparation and filings.	\$534.00	0.5	\$267.00
Kumar, Varun	Roll over data from prior year import templates for foreign account tax compliance act (FATCA) and common reporting standard (CRS) reporting to current year import template for current year filing for Bermuda, Switzerland and Guernsey submissions.	\$315.00	2.0	\$630.00
Mamdani, Anisha	Update the final engagement letter and send it to client (Vishal Patel)for the execution.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Upload the final version and the fully executed Engagment Letter on CP3 as part of the scope of service requirements.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Email communication with V. Kumar (Deloitte) and provided the proper guidelines with regards to the Templates to be uploaded on DTi for the clients to avoid PI related issues.	\$534.00	0.3	\$160.20

Highland Capital Management, L.P.

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/17/2021				
Mamdani, Anisha	Respond to L. Philips (QRM) comments on the engagement letter that needed her approval to moved forward with the scope of service.	\$534.00	0.9	\$480.60
Mamdani, Anisha	Multiple email communication with L. Philips and M. Rothchild (Deloitte) providing the clarification on the scope of services and bankruptcy realted concerns.	\$534.00	0.5	\$267.00
06/18/2021				
Kumar, Varun	Roll over data from prior year import templates for foreign account tax compliance act (FATCA) and common reporting standard (CRS) reporting to current year import template for current year filing for British Virgin Island (BVI) submissions.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Call with Simar Bhatia to inform that the team can start the preparation of the Bermuda and Guernsey filings as the engagment letter is in the hands of Highland Capital Management and will be executed soon.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with S. Vijayananda (Deloitte) regarding status update of the reports for Bermuda and Gurensey being preppedared and reviewed and needed further clarification on the entity classification.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Multiple email communication with S. Schultz.	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Call with A. Mamdani (Deloitte) regarding status update of the reports for Bermuda and Gurensey being preppedared and reviewed and needed further clarification on the entity classification.	\$719.00	1.0	\$719.00

Highland Capital Management, L.P.

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/21/2021				
Mamdani, Anisha	Call with K. Robins (Guernsey Fund Administrator) for Guernsey jurisdiction TY20 automatic exchange of information reporting.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with S. Vijayananda (Deloitte) discussing the scope of the Automatic Exchange of Information (AEOI) reporting.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Draft the engagement letter by each jurisdiction separately per client's (Rick Swadley) requirements.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Use Deloitte entity search to check the Company independence requirements before executing the statement of work by each jurisdiction.	\$534.00	0.5	\$267.00
06/22/2021				
Bhatia, Simar	Prepare Guernsey template for foreign account tax compliance act (FATCA) and common reporting standard (CRS) reporting.	\$534.00	1.0	\$534.00
Kumar, Varun	Call with S. Bhatia (Deloitte) regarding preparing Guernsey common reporting standard (CRS) import template by reviewing previous year template of Guernsey common reporting standard (CRS) for the a/c holders and a/c details.	\$315.00	0.5	\$157.50
Mamdani, Anisha	Call with Simar Bhatia, Pavni velicheti and Avinash Kasat on DTI workspace for HCMLP and Skyview.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Prepare client access detail for DTI access for A. Kasat.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Multiple emails to R Swadley and S. Jimenez with the list of entities in scope for the Bermuda and Switzerland Jurisdiction filings by entity.	\$534.00	0.5	\$267.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/22/2021				
Mamdani, Anisha	Review of import templates for the Common reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA) for Bermuda and Swtizerland entities	\$534.00	0.5	\$267.00
Zhao, Krystal	Set up and organize files in DTi site for client (Rick Swadley and Sarah jimenez) in order to exchange the files and update the files as requested.	\$429.00	1.5	\$643.50
06/23/2021				
Bhatia, Simar	Continue to prepare Guernsey templates for foreign account tax compliance act (FATCA) and common reporting standard (CRS) reporting.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Draft 5 separate Jurisdictions engagement letter for Skyview and email to S. Vijayananda (Deloitte) for his review.	\$534.00	2.0	\$1,068.00
Mamdani, Anisha	Clear notes to engagement letter per S. Vijayananda (Deloitte) comments and email the final version to S. Vijayananda (Deloitte) for his review.	\$534.00	1.3	\$694.20
Mamdani, Anisha	Call with skyview team(Rick Swadley and Sarah Jimenez) and provide the overview of the DTi Site and how to upload and download the documents instead emailing which causes PI issue.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with K. Zhao (Deloitte) to go over the import templates review comments and explained the improtant point that cannot be disregarded when doing the first level review.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with Skyview team(Rick Swadly and Sarah Jimenez) and S. Vijayananda (Deloitte) to discuss on the account balance discrepancies.	\$534.00	0.5	\$267.00
Zhao, Krystal	Review of the Bermuda jurisdiction entities that were included on the prior year import templates and not reproted on the current year import templates.	\$429.00	2.0	\$858.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/24/2021				
Bhatia, Simar	Prepare Bermuda templates for foreign account tax compliance act (FATCA) and common reporting standard (CRS) reporting.	\$534.00	1.0	\$534.00
Chowdhury, Koyel	Roll over of import template for current year reporting of Canada jurisdiction Foreign Account Tax Compliance Act (FATCA) filings	\$315.00	0.5	\$157.50
Mamdani, Anisha	Multiple email communication to K. Robins for Guernsey Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) account balance discrepancies.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Review of Guernsey Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) import templates and the Guernsey Compliance Assurance Statement	\$534.00	0.5	\$267.00
Mamdani, Anisha	Multiple email communication with S. Jimenez (client) for Bermuda and Switzerland jurisdictions file provided by client(PBC).	\$534.00	0.5	\$267.00
Mamdani, Anisha	Transfer the PBC file from Client document library to Deloitte Document library.	\$534.00	0.5	\$267.00
06/25/2021				
Chowdhury, Koyel	Review the Bermuda import template from the financial received from Highland Capital Management LP and Highgate Management Capital LP.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Call with R. Swadley and S. Jimenez (client) and S. Vijayananda (Deloitte) for Bermuda, Switzerland entities.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email communication with Client (Rick Swadley and S.Jimenez) on Switzerland financials to be provided in English instead local language.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Review swiss financials and assigned the task to team.	\$534.00	0.5	\$267.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
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GIR Services TY19/20

06/25/2021

Mamdani, Anisha	Respond to the questions from USI team (V.Kuimar and K.Chowdhary) with regards to the concern for the Switzerland filings since the financials provided were in Swiss language and needed further clarifications to the Bermuda and Switzerland templates.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Grant access to client and 3rd party DTi access for HCMLP and Highgate Consulting Group inc.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Weekly status update call with D. Kloss, V. Patel, S. Jimenez and R. Swadley (client) and S. Vijayananda (Deloitte) discussing on the pending review of the review packages that need to filed.	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Call with D. Kloss, S. Jimenez and R. Swadley (client) and A. Mamdani (Deloitte) for the information request still pending and the dealdine to file is just 4 days left.	\$719.00	1.0	\$719.00
Zhao, Krystal	Review Bermuda foreign account tax compliance act (FATCA) import templates.	\$429.00	1.0	\$429.00

06/28/2021

Bhatia, Simar	reconciled the completion of Automatic Exchange of Information filings by entities and by jurisdiction for clients(Rick Swadley and Vishal Patel's) reference.	\$534.00	3.0	\$1,602.00
Chowdhury, Koyel	Review of Guernsey import template and the review package prepared and called S. Vijayananda (Deloitte) to discuss on open items and concerns.	\$315.00	1.0	\$315.00
Kumar, Varun	Call with S. Vijayananda, A. Mamdani and S. Bhatia (Deloitte) to discuss the reportable account balances for Bermuda and Switzerland jurisdiction import templates.	\$315.00	1.0	\$315.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/28/2021				
Kumar, Varun	Prepare import template & review package for Guernsey jurisdiction's Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) filings.	\$315.00	3.0	\$945.00
Mamdani, Anisha	Provide PY confirmation from SEI (Fund Administrator) for the 3 entites that were questioned by cleint (Sarah Jiminez and Rick Swadley) and what obligation were filed on behalf of them in prior year.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Pulled the entity status from the Master tracker and email to client showing the 3 FIs are still active and has not been fully liquidated even though SEI(fund administrator) confirmed they were liquidated.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review the import templates for the Bermuda and Switzerland entities for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS)	\$534.00	0.5	\$267.00
Mamdani, Anisha	Moving the provided by client (PBC) files to the correct Deloitte site as it was uploaded incorrectly by the client (Sarah Jimenez)	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review the Switzerland financials for Highgate	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review Bermuda Financials from Highgate.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review of import template for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) for Bermuda Jurisdiction.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Provide detail instruction to the process of de-registering from the IRS portal and then provide the certificate of dissolution for Deloitte tax to de-register from the local portal.	\$534.00	0.5	\$267.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/28/2021				
Mamdani, Anisha	Emailed S. Jimenez and R. Swadley to confirm the account balance discrepancies with Bermuda entities fund administrator (SEI) as the balance provided seems to be way off from prior year reporting.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with S. Jimenez (client) to resolve the issues faced by her the Dti	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email S. Jimenez the encrypted file for review of the Bermuda entities review packages and provide the Email confirmation written authorization approval for Deloitte tax to move forward with the filings.	\$534.00	0.5	\$267.00
Zhao, Krystal	Update review packages of Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) for Bermuda and Switzerland jurisdiction.	\$429.00	3.0	\$1,287.00
Zhao, Krystal	Call with A. Mamdani, S. Bhatia and V. Kumar (Deloitte) discussing the financials received from the client and the pending financial data for Bermuda and Switzerland filings.	\$429.00	0.5	\$214.50
06/29/2021				
Bhatia, Simar	Complete filing of Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) reports for Bermuda, Guernsey and British virgin Islands jurisdiction.	\$534.00	2.0	\$1,068.00
Chowdhury, Koyel	Review of review package for Bermuda and Switzerland common reporting standard (CRS) submission.	\$315.00	3.5	\$1,102.50
Kumar, Varun	Call with A. Mamdani and K. Chaudhary (Deloitte) to understand the reportable accounts for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS).	\$315.00	1.0	\$315.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/29/2021				
Kumar, Varun	Prepare import templates for Switzerland and Bermuda for the foreign account tax compliance act (FATCA) and common reporting standard (CRS) filings.	\$315.00	3.0	\$945.00
Kumar, Varun	Prepare the review packages upon the approval of foreign account tax compliance act (FATCA) and common reporting standard (CRS) for Bermuda and Switzerland filing jurisdiction.	\$315.00	3.0	\$945.00
Kumar, Varun	Submit Bermuda and Switzerland foreign account tax compliance act (FATCA) reports to each local jurisdiction.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Completed the review of the review package for BVI Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) reports and emailed the written authorization text to D. Kloss (Client) for his final sign off and approval.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email communication with R. Swadley to provide the final sing off approval for BVI entity filing of Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) reports	\$534.00	0.3	\$160.20
Mamdani, Anisha	Email the final sign off to USI team (V.Kumar, K.Chowdhary and S.Bhatia) to complete the filing for BVI Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reports.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Multiple email communications with S. Jimenez and R. Swadley for the Import templates comments and updates for the Bermuda and Switzerland entities and check the account balance for the Highland Select Equity Master Fund LP.	\$534.00	0.8	\$427.20

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/29/2021				
Mamdani, Anisha	Email communication with D. Kloss (client) to confirm on the BVI review package and final signoff language for the filing of BVI entity for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reporting.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Update the import template with updated address and send task to team to create the review package, multiple email communications on filing requirements for Highland Capital Management, LTD and Highland Offshore Partners LP.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email Sign off language to R. Swadley (client) for the approval of the Bermuda entity.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Email S. Schultz (Deloitte) the Engagement letter for Highland Capital Management LP to complete the filling of the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) as per the requirement for completing the submission.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Status update call with R. Swadley, S. Jimenez and S. Vijananda with regards to the Bermuda, Canada and Switzerland filings of Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) report filings.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Review of BVI Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) import template and emailed the team (V.Kumar and K.chowdhary) to create the review package based upon the full review.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review the review package and email the written authorization approval text to M. Throckmorton	\$534.00	1.0	\$534.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/29/2021				
Mamdani, Anisha	Update the account balance on the import template for the Highland Select Equity Master fund and send to team to create the review package.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email communication with M. Throckmorton and R. Swadley to confirm the account balance for British Virgin islands (BVI) Financials to complete the filing of the Foreign Account Tax Compliance Act (FATCA) reporting .	\$534.00	0.3	\$160.20
Mamdani, Anisha	Update the comments provided by client on the 2 account holders(AH) addresses for the BVI entity on the import template.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Request the USI team (V. Kumar) to re-create the review package based upon the updated template for the BVI Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) reports and emailed the client for their final review and approval	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email M. Throckmorton (client) for the final signoff for the British Virgin Island filings (Highland Capital Management LTD's) for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS).	\$534.00	0.2	\$106.80
Vijayananda, Sagun	Call with R. Swadley, S. Jimenez and A. Mamdani.with regards to the upcoming deadlines for Cayman Islands Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) filings due 7/31.	\$719.00	1.0	\$719.00
Zhao, Krystal	Prepare British Virgin Islands (BVI) foreign account tax compliance act (FATCA) import template.	\$429.00	1.0	\$429.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/30/2021				
Bhatia, Simar	Automatic Exchange of Information (AEOI) filings for foreign account tax compliance act (FATCA)/common reporting standard (CRS) reporting.	\$534.00	4.0	\$2,136.00
Chowdhury, Koyel	Prepare HCMLP Bermuda foreign account tax compliance act (FATCA) review package update.	\$315.00	0.5	\$157.50
Kumar, Varun	Upload filing confirmation for each jurisdiction in Deloitte document library.	\$315.00	0.5	\$157.50
Kumar, Varun	Submit returns for British Virgin Islands (BVI) foreign account tax compliance act (FATCA), Guernsey common reporting standard (CRS), Guernsey foreign account tax compliance act (FATCA), Bermuda common reporting standard (CRS) and British Virgin Islands (\$315.00	4.0	\$1,260.00
Kumar, Varun	Create review package for British Virgin Islands (BVI) foreign account tax compliance act (FATCA).	\$315.00	2.0	\$630.00
Kumar, Varun	Call with the team (K.Chowdhary and Simar Bhatia) to understand filing process for each jurisdiction.	\$315.00	0.5	\$157.50
Mamdani, Anisha	Review the final review package, email the review package and sign off email for AEOI and Assurance statement to K. Robins (Client fund Administrator).	\$534.00	1.0	\$534.00
Mamdani, Anisha	Upload the submission confirmation of Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) for Bermuda jurisdiction in DTI and emailed the link to client(Rick Swadley and V. Patel) for their record.	\$534.00	0.3	\$160.20

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
06/30/2021				
Mamdani, Anisha	Email the signoff email and the written authorization approval email to USI team (Varun Kumar and K. Chowdhary) to proceed with the submission of the the Guernsey filings of Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS)	\$534.00	0.2	\$106.80
Mamdani, Anisha	Email communication with Simar Bhatia Simar and Padmanabhan Killimangalam for review package approval.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Email the submission confirmation of the filing of Guernsy Foreign Account Tax Compliance Act (FATCA) , Common Reporting Standards(CRS) and compliance Assurance statement to K. Robins(the fund administrator)and uploaded the sumission confirmation to DTi f	\$534.00	0.5	\$267.00
Mamdani, Anisha	Upload the submission confirmation of Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) reports for BVI jurisdiction and emailed link to DTI to Client (R. Swadley and V. Patel) for their record.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Call with V. Kumar regarding Bermuda submission confirmation and the following the email chain communication with P. Killimangalam.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Review the Import template.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email team to re-create the review package for Highland CLO funding Ltd.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Review of review package for Foreign Account Tax Compliance Act (FATCA) report, Common Reporting Standards (CRS) report and Assurance statement for the Guernsey filing.	\$534.00	0.5	\$267.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/02/2021				
Kumar, Varun	Pull submission confirmation file from Thompson Reuters for British Virgin Island foreign account tax compliance act submissions, upload same to Deloitte Tax insight.	\$315.00	1.0	\$315.00
07/06/2021				
Mamdani, Anisha	Emailed client (Rick Swadley) for Cayman Islands engagement letter (EL) for their signature.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Email S. Vijayananda (Deloitte) the detail and the prior email communication in response to client request related to British Virgin Island fees.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email executed Cayman Islands engagement letter to the USI team (S.Bhatia and K.Chowdhary) and provide detail instruction to proceed with the rollover of Import template for TY20 filings for Foreign Account Tax Compliance Act (FATCA) and Common Reporting	\$534.00	0.5	\$267.00
Mamdani, Anisha	Research the British Virgin Island portal regarding filing fees.	\$534.00	0.5	\$267.00
07/07/2021				
Kumar, Varun	Prepare the rollover import templates for Cayman Islands foreign account tax compliance act and common reporting standard reporting for tax year 2020.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Multiple email communication with Highland team (R. Swadley, S. Jimenez, V. Patel and D. Klos) with regards to the information request and financials for all the Cayman Island entites as we were only 23 days away from the deadline.	\$534.00	0.2	\$106.80

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/08/2021				
Chowdhury, Koyel	Prepare the import templates for all the Cayman FIs and post the same on Deloitte document library (DDL) and client document library (CDL)	\$315.00	2.0	\$630.00
Chowdhury, Koyel	Prepare Cayman financial information (FI) tracker with reporting obligation to reconcile with TY2019 filing tracker and review the roll over templates.	\$315.00	2.0	\$630.00
Kumar, Varun	Rollover of import templates for Cayman Islands foreign account tax compliance act and common reporting standard reporting for tax year 2020.	\$315.00	2.5	\$787.50
Mamdani, Anisha	Call with Koyel Chowdhury (Deloitte) to review rollover templates and the Global Information Reporting tracker determining the prior year filing.	\$534.00	1.0	\$534.00
07/09/2021				
Chowdhury, Koyel	reconciliation of each entities filing obligation of NIL and Non-NIL for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) reporting by each jurisdiction.	\$315.00	0.5	\$157.50
Mamdani, Anisha	Respond to the multiple email communication with Highland Team (R. Swadley and S. Jimenez) and Deloitte Internal team (K. Chowdhury) regarding the entity tracker with filing obligation.	\$534.00	0.4	\$213.60
Mamdani, Anisha	Call with R. Swadley (HCM), S. Jimenez and K. Zhao (Deloitte) to review the entity tracker with filing obligation.	\$534.00	1.0	\$534.00
Zhao, Krystal	Call with A. Mamdani (Deloitte), S. Jimenez and R. Swadley (HCM) regarding Cayman automatic exchange of information (AEOI) reporting.	\$429.00	1.0	\$429.00

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October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/12/2021				
Chowdhury, Koyel	Call with Mamdani, Anisha (amamdani@deloitte.com), Bhatia Simarpreet Singh (sibhatia@deloitte.com), Zhao, Krystal (krzhao@deloitte.com), Kumar, Varun (varunkumar64@deloitte.com) to discuss on the status and updates to complete 2020 Cayman Islands FATCA[fo	\$315.00	0.5	\$157.50
Kumar, Varun	Remove Governance Ltd. and Highland Capital Management AG from the automatic exchange of information internal view Deloitte tax insight (DTi) site of Highland and add them to the same DTi site of Highgate.	\$315.00	0.5	\$157.50
Mamdani, Anisha	Internal team weekly status call with K. Zhao, K. Varun, K. Chowdhary and B. Simar (Deloitte).	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email S. Jimenez with the information request list with regards to Cayman Island Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS).	\$534.00	0.5	\$267.00
Mamdani, Anisha	Provide the data received from prior year as a reference guide for TY20 filing request list .	\$534.00	0.5	\$267.00
07/13/2021				
Mamdani, Anisha	Provide prior year workpapers and financial data for Canada and Cayman filings to R. Swadley, S. Jimenez, provides email communication chain with regards to missing CIMA registration number required for Cayman CRS Compliance Form.	\$534.00	3.0	\$1,602.00
Vijayananda, Sagun	Review Cayman CRS Compliance Form.	\$719.00	1.0	\$719.00
07/14/2021				
Mamdani, Anisha	Multiple communication with R. Swadley, S. Jimenez, D. Klos (Highland team) email information request list in order of priority.	\$534.00	2.0	\$1,068.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/15/2021				
Mamdani, Anisha	Client status update call with R. Swadley, S. Jimenez, V. Patel and D. Klos for Cayman Islands Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) entities filing obligation.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Call with R. Swadley and S. Jimenez for the financials of the cayman entities that will have Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS) filing obligations.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review determination file provided by SEI (3rd Party Fund administrator) with the financials for the Cayman Islands entities that has reporting obligation for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards(CRS).	\$534.00	0.8	\$427.20
Mamdani, Anisha	Multiple email communication with S. Jimenez regarding the Bermuda account balance provided by SEI and amendment.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email communication with K. Chowdhury to refer to version 3 of the Highland 2020 FATCA reportable accounts templates.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Pull prior year information request list provided for filing of the Canada jurisdiction and email to S. Vijayananda (Deloitte) for his review.	\$534.00	0.5	\$267.00
Zhao, Krystal	Weekly Client call with Rick Swadley, Sarah jimenez, Vishal Patel, A. Mamdani and S. Vijayananda (Deloitte), with reference to the Cayman Islands filings for TY20.	\$429.00	1.0	\$429.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/16/2021				
Bhatia, Simar	Email A. Mamdani (Deloitte) regarding foreign account tax compliance act (FATCA) and common reporting standard (CRS) reporting for Cayman Islands.	\$534.00	0.5	\$267.00
Chowdhury, Koyel	Search for TY2019 obligation for Highland and Highgate KY financial information (FI).	\$315.00	0.5	\$157.50
Mamdani, Anisha	Email written authorization approval Inaguage to D.Klos (Client) for the submission of Common Reporting Standard (CRS) NIL filing for 13 Cayman Islands entities.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Email D. Klos (client) the email chain with regards to missing CIMA registration number for Cayman CRS Compliance Form.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Email S. Jimenez the list of information request in the order of priority for the remaining 3 entites that has Non-NIL obligation for Foreign Account Tax Compliance Act (FATCA).	\$534.00	0.3	\$160.20
Mamdani, Anisha	Provided client meeting updates to Simar Bhatia with regards to information request list in the order of priority.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email S. Vijayananda for approval of Canada Jurisdiction engagement letter.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Email R. Cilli (SEI fund Administrator) with screen shot of account balance in discrepancies.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email the response from SEI fund administrator to team on the updates for the SEI entities.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Email R. Swadley with the text for the written authorization approval of Common Reporting Standards (CRS) NIL filings for 9 Cayman entities.	\$534.00	0.2	\$106.80

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/19/2021				
Chowdhury, Koyel	Review the Cayman Islands (KY) foreign account tax compliance act (FATCA) non-nil import templates that falls under SEI Fund administration.	\$315.00	1.0	\$315.00
Kumar, Varun	Upload the import templates for the Foreign Account Tax Compliance Act (FATCA) reporting and upload the submission confirmation of common reporting standard (CRS) Nils reports on Client document library for the client's record	\$315.00	0.8	\$252.00
Kumar, Varun	Prepare Cayman FATCA import template, file Cayman common reporting standard Nils for 10 FIs.	\$315.00	2.5	\$787.50
Kumar, Varun	Call with A. Mamdani, S. Bhatia, K. Chowdhary and K. Zhao (Deloitte) regarding preparation of Cayman foreign account tax compliance act template.	\$315.00	1.0	\$315.00
Mamdani, Anisha	Review the SEI foreign account tax compliance act /common reporting standard reports.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Upload the import template for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) to client document library and email import template link to client (S. Jimenez and R. Swadley) for their review.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with S. Vijayananda, K. Zhao (Deloitte) discussing the discrepancies with regards to the account balance on the Cayman entities that are administered by SEI fund administration.	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Email communication with V. Patel and D. Klos to provide the written authorization approval of the review package for the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reports.	\$719.00	0.5	\$359.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/19/2021				
Vijayananda, Sagun	Call with A. Mamdani, K. Zhao (Deloitte) discussing the discrepancy on the SEI fund administered entities.	\$719.00	0.5	\$359.50
07/21/2021				
Kumar, Varun	Prepare Cayman island foreign account tax compliance act import template for FI- Charitable DAF Fund, L.P. , Charitable DAF HoldCo, Ltd.	\$315.00	2.0	\$630.00
Mamdani, Anisha	Email reply to R. Swadley's with regards to financials request for the Charitable DAF Fund LP and Charitable DAF Holdco LTD.	\$534.00	0.5	\$267.00
07/22/2021				
Bhatia, Simar	Update Deloitte Tax insight (DTI) automatic exchange of information (AEOI) tracker and call with V. Kumar, K. Chowdhary (Deloitte).	\$534.00	2.0	\$1,068.00
Chowdhury, Koyel	Deloitte Tax insight (DTI) automatic exchange of information (AEOI) tracker reconciliation for Highland and Highgate for KY foreign account tax compliance act (FATCA) and common reporting standard (CRS)filing.	\$315.00	0.5	\$157.50
Kumar, Varun	Requested the login credentials for the Cayman Portal and updated the password to complete the submission of the FATCA (Foreign account tax compliance act) and CRS (Common Reporting Standard) reporting.	\$315.00	0.5	\$157.50
Kumar, Varun	downlaod of Cayman entities list from the Cayman portal and reconciled the filing obligation to confirm the missing entity list for client record.	\$315.00	3.0	\$945.00
Kumar, Varun	Call with A. Mamdani (Deloitte) and provided the reconciliation of the filing obligation per entities registered on the Cayman Portal and gave the count for the missing entities that requires financial detail for completing the filings.	\$315.00	0.5	\$157.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/22/2021				
Mamdani, Anisha	Reconciliation of entities on portal for reporting and filing of TY2020 FATCA/CRS reports.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with V. Kumar (Deloitte) with regards to reconcile the obligation.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Call with S. Bhatia, K. Chowdhury and V. Kumar (Deloitte) with regards to the discrepancy on obligation outstanding.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with client (R. Swadley and S. Jimenez) with regards to the account balance discrepancies and filing obligation.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Review of Cayman entities import templates for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reporting.	\$534.00	1.0	\$534.00
Mamdani, Anisha	Multiple email communication with client requesting the financials for the Rothko limited as the submission deadline was just 5 days away.	\$534.00	1.0	\$534.00
Zhao, Krystal	Update Cayman automatic exchange of information import template.	\$429.00	0.5	\$214.50
Zhao, Krystal	Call with client (R. Swadley and S. Jimenez) with regards to the account balance discrepancies and filing obligation.	\$429.00	0.5	\$214.50
07/23/2021				
Kumar, Varun	Submitted Common Reporting standard (CRS) NIL returns for 23 Cayman entities that is due 7/31/2021	\$315.00	0.5	\$157.50
Kumar, Varun	Create review packages for foreign account tax compliance act Highland (9 FIs) and Highgate (3 FIs).	\$315.00	2.0	\$630.00
Kumar, Varun	Create a tracker comparing the FIs listed on portal and on EL, then update the Deloitte Tax insight automatic exchange of information internal tracker.	\$315.00	1.5	\$472.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/23/2021				
Mamdani, Anisha	Email D. Klos(client) the information request list in the order of priority to expedite the filing of the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reports.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email written authorization approval language form David Klos to the USI team (S. Bhatia)for the submission of the CRS NIL filing returns.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Multiple email communication with S. Vijayananda for outstanding information request list for the Cayman Entities Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reporting and timelines.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Review of import template for the remaining 9 Caymna entities Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reports. Reply to the review comments provided by client (S. Jimenez) and provided the clarification on reporitn	\$534.00	0.8	\$427.20
Mamdani, Anisha	Email response to V. Kumar's on reconciliation of filling obligation for the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reporting of the Cayman entities per filing obligation tracker.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Call with S. Vijayananda to clarify reporing of the account holder - Dugaboy Investment Trust and Foreign Account Tax Compliance Act (FATCA) classification detail.	\$534.00	0.5	\$267.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/23/2021				
Vijayananda, Sagun	Multiple email communication with A. Mamdani with regards to information request list and timelines for the outstanding Cayman entities filing obligation for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reporting.	\$719.00	0.5	\$359.50
Vijayananda, Sagun	Call with A. Mamdani for Dugoboy Investment Trust account holder reporting obligation.	\$719.00	0.5	\$359.50
07/25/2021				
Kumar, Varun	Update review package for Cayman foreign account tax compliance act SEI for address change.	\$315.00	0.5	\$157.50
Kumar, Varun	Prepare common reporting standard review package for Highland administered entities.	\$315.00	0.5	\$157.50
Kumar, Varun	Prepare the Cayman foreign account tax compliance act import template and review package for 7 FIs of Highland administered entities.	\$315.00	0.5	\$157.50
07/26/2021				
Bhatia, Simar	Track filing submission of Cayman entities for Foreign account tax compliance act (FATCA) and common reporting standard (CRS) reporting.	\$534.00	2.0	\$1,068.00
Chowdhury, Koyel	Call with S. Bhatia, V.Kumar and K. Zhao (Deloitte) to discuss on the status of the reamining Cayman Islands reporting of FATCA[foreign account tax compliance act] /CRS (Common Reporting Standard).	\$315.00	0.5	\$157.50
Kumar, Varun	Call with S. Bhatia, K. Chowdhary and K. Zhao (Deloitte) o discuss on the status of the reamining Cayman Islands reporting of FATCA[foreign account tax compliance act] /CRS (Common Reporting Standard).	\$315.00	0.5	\$157.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/26/2021				
Kumar, Varun	Reconcile list of entites pending client approval or import templates that has Non-NIL obligation for FATCA[foreign account tax compliance act] /CRS (Common Reporting Standard) reporting.	\$315.00	0.5	\$157.50
Mamdani, Anisha	Email review packages for the filing of 16 Cayman entities along with the language of written authorization approval email to D. Klos for review.	\$534.00	0.7	\$373.80
Mamdani, Anisha	Sent follow up email to S. Jimenez on the outstanding financial detail for the 4 cayman entities.	\$534.00	0.2	\$106.80
Vijayananda, Sagun	Call with V. Patel to discuss on the delay in receiving the financial detail for the Cayman entities that is due in 1 day.	\$719.00	1.0	\$719.00
07/27/2021				
Mamdani, Anisha	Provide the status update on the outstanding filings for Cayman to Sagun Vijayananda.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Sent follow up email to R. Swadley for the pending signoff approval of Foreign Account Tax Compliance Act (FATCA) Non-NIL filing obligation.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Email reply to team with regards to the outstanding signoffs not received yet and attach email communication as a reference.	\$534.00	0.2	\$106.80
Mamdani, Anisha	Sent follow up email to D. Klos for pending signoff approval for the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reporting submission.	\$534.00	0.2	\$106.80
07/28/2021				
Bhatia, Simar	Cayman filings for foreign account tax compliance act (FATCA) and common reporting standard (CRS).	\$534.00	2.0	\$1,068.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/28/2021				
Kumar, Varun	Prepare import templates and review packages for 4 CRS Highland Capital management FIs.	\$315.00	1.5	\$472.50
Kumar, Varun	File for Cayman Island foreign account tax compliance act (FATCA) non-Nils for 3 Highgate Consulting Group FIs.	\$315.00	1.2	\$378.00
Mamdani, Anisha	Multiple email communication with D. Klos on pending final signoff for the Cayman entites Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reporting.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Multiple email communication with USI team (K.Chowdhary) to updat the review package for Highland CDO Holding Company per David Klos comments. Emailed the approval language to D. Klos for final sign off for the submission.	\$534.00	0.5	\$267.00
Mamdani, Anisha	Email D. Klos to check the account balance for Highland CDO Holding Company and request sign off on the review package emailed last week.	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Call with R. Swadley and D. Klos with regards to the filing obligation of Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) reports for the Hihgland CDO Holdings Company.	\$719.00	1.0	\$719.00
07/29/2021				
Bhatia, Simar	Review packages for Cayman foreign account tax compliance act (FATCA) and common reporting standard (CRS) reporting and update Deloitte Tax Insight (DTI) and track Cayman filings.	\$534.00	3.0	\$1,602.00
Chowdhury, Koyel	Review KY foreign account tax compliance act and common reporting standard package for SEI entities financial information (FI) and Highland administered FIs for Cayman reporting before submission.	\$315.00	2.5	\$787.50

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
07/29/2021				
Kumar, Varun	Update import template and review package change in account balance for FI - Highland CDO.	\$315.00	2.0	\$630.00
Kumar, Varun	Completer the submission of the remaining 7 Cayman entities CRS (common reporting standard) and FATCA (foreign account tax compliance act) filings.	\$315.00	1.0	\$315.00
Kumar, Varun	Prepare 4 different submitters on Thompson Reuters (TR) login credentials.	\$315.00	2.0	\$630.00
Mamdani, Anisha	Upload the review package on client document library and send it David Klos for his signoff.	\$534.00	0.8	\$427.20
Mamdani, Anisha	Sent the written authorization approval language to D.Klos for the submission of CRS NIL filing of the Cayman entities that are under SEI fund administration.	\$534.00	0.3	\$160.20
07/30/2021				
Vijayananda, Sagun	Multiple email communication with R. Swadley, D. Klos and S. Jimenez and A. Mamdani (Deloitte).	\$719.00	1.0	\$719.00
08/03/2021				
Vijayananda, Sagun	Call with V. Patel, R. Swadley and S. Jimenez (HCM) providing the overview of the Cayman CRS Compliance Form submission detail especially when there are non-reportable account holders in the reportable Cayman entities.	\$719.00	1.0	\$719.00
08/04/2021				
Mamdani, Anisha	Email V. Kumar, K. Chowdhary and S. Bhatia (Deloitte) with plan for the next upcoming deadline for Cayman common reporting standards compliance form, including providing the link from prior year to be rolled over for the TY20.	\$534.00	0.8	\$427.20

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>GIR Services TY19/20</i>				
08/05/2021				
Mamdani, Anisha	Weekly status update call with V. Patel, R. Swadley and S. Jimenez (HCM) and S. Vijayananda (Deloitte).	\$534.00	1.0	\$534.00
Vijayananda, Sagun	Weekly status update call with V. Patel, R. Swadley and S. Jimenez (HCM) and A. Mamdani (Deloitte).	\$719.00	1.0	\$719.00
08/06/2021				
Mamdani, Anisha	Email R. Swadley, S. Jimenez and V. Patel (HCM) with list of information request for the Cayman CRS (Common reporting standards) compliance form and notify with the list of entities that are pending CIMA detail.	\$534.00	0.7	\$373.80
Mamdani, Anisha	Call with K. Zhao (Deloitte) discussing on the preparation process for the Cayman CRS compliance Form Submission due 9/15	\$534.00	0.2	\$106.80
Mamdani, Anisha	Compile the outstanding list of items required for the Cayman CRS Compliance form for TY19 and added additional detail for the TY20 Cayman CRS compliance Form reporting.	\$534.00	1.8	\$961.20
08/09/2021				
Kumar, Varun	Prepare Cayman Island common reporting standards compliance offline template for TY 2020.	\$315.00	2.5	\$787.50
08/10/2021				
Mamdani, Anisha	Assign task for preparation to V. Kumar and for review to K. Zhao for the Cayman CRS Compliance Form submission scope.	\$534.00	0.3	\$160.20
Vijayananda, Sagun	Review of Cayman CRS Compliance Form offline template TY19 and TY20.	\$719.00	1.0	\$719.00
Subtotal for GIR Services TY19/20:			209.2	\$97,071.30

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
07/08/2020				
Blumer, Jennifer	Review exhibits to be included in monthly fee application.	\$205.00	0.5	\$102.50
08/18/2020				
Abrom, Carisa	Revise July 2020 fee exhibit for monthly fee statement.	\$250.00	2.3	\$575.00
08/25/2020				
Abrom, Carisa	Prepare combined monthly July 2020 fee statement.	\$250.00	0.7	\$175.00
Abrom, Carisa	Prepare combined July 2020 monthly fee statement.	\$250.00	1.1	\$275.00
08/26/2020				
Mamdani, Anisha	Call with A. Carisa (Deloitte) regarding billing.	\$250.00	0.2	\$50.00
09/02/2020				
Gutierrez, Dalia	Pull August 2020 fee detail in preparation for the monthly fee application.	\$250.00	1.0	\$250.00
09/09/2020				
Bhandari, Karan	Review fees for August 2020 for fee application preparation.	\$225.00	3.0	\$675.00
09/16/2020				
Veerabomma, Chandra	Review fees for August 2020 for fee application preparation.	\$225.00	3.0	\$675.00
09/17/2020				
Gutierrez, Dalia	Review August 2020 fee detail in preparation for the monthly fee application.	\$250.00	1.5	\$375.00
09/18/2020				
Abrom, Carisa	Review revised fee report pertaining to the first monthly fee application.	\$250.00	0.6	\$150.00
09/30/2020				
Veerabomma, Chandra	Finalize fees for August 2020 and forward to team for fee application preparation.	\$225.00	1.0	\$225.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/01/2020				
Gutierrez, Dalia	Prepare exhibits and charts for the August monthly fee application.	\$250.00	2.5	\$625.00
10/04/2020				
Gutierrez, Dalia	Pull September data in preparation for the monthly fee application.	\$250.00	0.6	\$150.00
10/07/2020				
Bhandari, Karan	Review fees for September fee application preparation.	\$225.00	3.0	\$675.00
10/15/2020				
Tomar, Arzoo	Review fees for September fee application preparation.	\$225.00	2.0	\$450.00
10/16/2020				
Gutierrez, Dalia	Review September fee detail in preparation for the monthly fee application.	\$250.00	1.2	\$300.00
Veerabomma, Chandra	Review fees for September fee application preparation.	\$225.00	2.5	\$562.50
10/19/2020				
Abrom, Carisa	Prepare combined fee statement through July 31, 2020.	\$250.00	2.2	\$550.00
10/20/2020				
Abrom, Carisa	Revise July monthly fee application.	\$250.00	0.4	\$100.00
10/30/2020				
Tomar, Arzoo	Review fees for September fee application preparation.	\$225.00	2.0	\$450.00
11/02/2020				
Gutierrez, Dalia	Review October 2020 fee detail in preparation for the monthly fee application.	\$250.00	1.7	\$425.00
11/03/2020				
Abrom, Carisa	Call with A. Mamdani (Deloitte) regarding July 2020 fee application.	\$250.00	1.3	\$325.00
11/04/2020				
Veerabomma, Chandra	Review the fee for September 2020 fee application.	\$225.00	1.0	\$225.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
11/05/2020				
Gutierrez, Dalia	Prepare exhibits and charts for the September 2020 monthly fee application.	\$250.00	2.5	\$625.00
11/10/2020				
Bhandari, Karan	Review fees for combined November and December 2020 fee application preparation.	\$225.00	2.0	\$450.00
11/13/2020				
Jain, Ashima	Review fees for October, 2020 for fee application preparation.	\$225.00	1.0	\$225.00
11/19/2020				
Veerabomma, Chandra	Review fees for October 2020 for fee application preparation.	\$225.00	1.0	\$225.00
11/23/2020				
Tomar, Arzoo	Consolidate responses from the engagement team on their time descriptions for Oct 2020.	\$225.00	1.0	\$225.00
12/10/2020				
Abrom, Carisa	Prepare August and September 2020 monthly fee statement.	\$250.00	1.6	\$400.00
01/04/2021				
Gutierrez, Dalia	Pull combined November/December 2020 data in preparation for the monthly fee application.	\$250.00	0.2	\$50.00
01/08/2021				
Abrom, Carisa	Revise August and September 2020 monthly fee applications.	\$250.00	0.6	\$150.00
01/11/2021				
Abrom, Carisa	Update November December 2020 monthly fee statement.	\$250.00	0.2	\$50.00
Bhandari, Karan	Review fees and expense for November and December 2020 for fee application preparation.	\$225.00	3.0	\$675.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/18/2021				
Tomar, Arzoo	Review fees for November and December 2020 for fee application preparation.	\$225.00	1.0	\$225.00
Veerabomma, Chandra	Review combined November and December 2020 fee detail.	\$225.00	2.5	\$562.50
01/22/2021				
Veerabomma, Chandra	Finalize November and December 2020 fee application.	\$225.00	2.0	\$450.00
02/05/2021				
Gutierrez, Dalia	Pull January 2021 in preparation for the monthly fee application.	\$250.00	0.4	\$100.00
02/08/2021				
Gutierrez, Dalia	Review January 2021 fee detail in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
03/04/2021				
Mamdani, Anisha	Review December 2020 fee statement.	\$534.00	0.5	\$267.00
03/05/2021				
Mamdani, Anisha	Call with S. Vijayananda and M. Rothchild (Deloitte) to discuss on fee application process.	\$534.00	0.5	\$267.00
Vijayananda, Sagun	Call with A. Mamdani and M. Rothchild (Deloitte) to discuss on fee application process.	\$719.00	0.5	\$359.50
04/05/2021				
Gutierrez, Dalia	Pull March 2021 data in preparation for the monthly fee application. Prepare exhibits and charts.	\$250.00	0.5	\$125.00
04/08/2021				
Mamdani, Anisha	Provide the comments to C. Abrom (Deloitte) on December 2020 monthly fee statement.	\$534.00	0.3	\$160.20
Mamdani, Anisha	Review January and February 2021 monthly fee statements provided by C. Abrom (Deloitte).	\$534.00	0.5	\$267.00

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Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/23/2021				
McDonald, Carisa	Update January and February 2021 fee statements.	\$250.00	1.0	\$250.00
05/09/2021				
Gutierrez, Dalia	Pull April 2021 data in preparation for the monthly fee application - only minimal fee app prep data, send email to C. Abrom (Deloitte).	\$250.00	0.1	\$25.00
05/13/2021				
Abrom, Carisa	Update January 2021 monthly fee statement.	\$250.00	0.3	\$75.00
05/19/2021				
Veerabomma, Chandra	Review fee for March and April 2021 fee application.	\$225.00	1.0	\$225.00
05/26/2021				
Veerabomma, Chandra	Finalize combined March and April 2021 fees for fee application preparation.	\$225.00	1.5	\$337.50
06/09/2021				
Mamdani, Anisha	Call with C. Veerabomma (Deloitte) regarding the month of April.	\$250.00	0.5	\$125.00
Mamdani, Anisha	Complete the fee statement for the month of April.	\$250.00	0.5	\$125.00
06/10/2021				
Mamdani, Anisha	Call with C. Veerabomma (Deloitte) to update the billing allocation, the requested jurisdictional detail from client.	\$250.00	1.7	\$425.00
Veerabomma, Chandra	Review February 2021 for fee application.	\$225.00	0.5	\$112.50
06/15/2021				
Gutierrez, Dalia	Pull May 2021 data in preparation for the monthly fee application.	\$250.00	0.3	\$75.00
06/16/2021				
McDonald, Carisa	Prepare combined March - April 2021 fee statement.	\$250.00	0.8	\$200.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
06/16/2021				
Veerabomma, Chandra	Review fee detail for May 2021 fee application.	\$225.00	1.0	\$225.00
06/17/2021				
McDonald, Carisa	Prepare combined March - April 2021 fee statement.	\$250.00	1.9	\$475.00
07/08/2021				
Gutierrez, Dalia	Pull June 2021 data in preparation for the monthly fee application.	\$250.00	0.3	\$75.00
07/12/2021				
Trivedi, Sanyam	Review fees for June, 2021 for fee application preparation.	\$225.00	1.0	\$225.00
Veerabomma, Chandra	Review June 2021 for fee application.	\$225.00	1.5	\$337.50
08/03/2021				
Gutierrez, Dalia	Pull data for July 2021 in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
08/05/2021				
Veerabomma, Chandra	Review July 2021 fee for fee application preparation.	\$225.00	2.5	\$562.50
Subtotal for Preparation of Fee Applications:			74.5	\$18,348.20

Tax Compliance Services

06/04/2020				
Blumer, Jennifer	Draft timeline for client related to tax compliance internal and PBC deadlines.	\$205.00	0.4	\$82.00
06/08/2020				
Blumer, Jennifer	Call with J. Welch (Deloitte) regarding timeline for tax return preparation.	\$205.00	0.5	\$102.50
Hood, Emily	Call with N. Salazar (Deloitte) regarding timeline for tax return preparation.	\$205.00	0.5	\$102.50
Salazar, Nathalie	Call with E. Hood (Deloitte) regarding timeline for tax return preparation.	\$205.00	1.3	\$266.50
Welch, Justin	Call with J. Blumer (Deloitte) regarding timeline for tax return preparation.	\$205.00	0.5	\$102.50

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/15/2020				
Blumer, Jennifer	Review initial tax return information request.	\$205.00	0.3	\$61.50
Blumer, Jennifer	Call with T. Simpson (Deloitte) regarding timeline for 2019 tax return compliance.	\$205.00	0.5	\$102.50
Simpson, Tim	Call with J. Blumer (Deloitte) regarding timeline for 2019 tax return compliance.	\$205.00	0.5	\$102.50
06/19/2020				
Hood, Emily	Setup the 2019 Highland Capital Management LP (HCMLP) tax return compliance workpaper.	\$205.00	1.3	\$266.50
06/22/2020				
Hood, Emily	Analyze the provided by client requests and incorporate it into the 2019 Taxable Income (TI) workbook.	\$205.00	3.4	\$697.00
Hood, Emily	Continue analyzing the information received from the client and incorporate into the 2019 taxable income workbook.	\$205.00	1.2	\$246.00
Hood, Emily	Call with J. Welch (Deloitte) to walk through the Highland Capital Management LP (HCMLP) tax return compliance workpapers and discuss the process and client data involved with the workbook preparation.	\$205.00	0.5	\$102.50
Hood, Emily	Prepare the 2019 Highland Capital Management LP (HCMLP) taxable income workpapers.	\$205.00	1.7	\$348.50
Welch, Justin	Call with E. Hood (Deloitte) to walk through the Highland Capital Management LP (HCMLP) tax return compliance workpapers and discuss the process and client data involved with the workbook preparation.	\$205.00	0.5	\$102.50
Welch, Justin	Review of HCMLP tax return compliance workpapers.	\$205.00	0.5	\$102.50

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/23/2020				
Hood, Emily	Prepare the tax depreciation workpaper for 2019.	\$205.00	3.8	\$779.00
Hood, Emily	Prepare the Highland Capital Management LP (HCMLP) taxable income workpaper.	\$205.00	1.3	\$266.50
06/24/2020				
Blumer, Jennifer	Call with J. Welch and E. Hood (Deloitte) regarding 2019 tax return preparation and workpaper breakout.	\$205.00	0.7	\$143.50
Hood, Emily	Incorporate the FAS tax report into the tax depreciation workbook.	\$205.00	0.2	\$41.00
Hood, Emily	Call with J. Welch and J. Blumer (Deloitte) regarding 2019 tax return preparation and workpaper breakout.	\$205.00	0.7	\$143.50
Hood, Emily	Create Fixed Asset Software (FAS) import and run FAS report for 2019.	\$205.00	2.3	\$471.50
Hood, Emily	Prepare the 2019 tax depreciation workpaper.	\$205.00	2.5	\$512.50
Hood, Emily	Prepare the taxable income workpaper for 2019.	\$205.00	1.3	\$266.50
Welch, Justin	Call with J. Blumer and E. Hood (Deloitte) regarding 2019 tax return preparation and workpaper breakout.	\$205.00	0.7	\$143.50
Welch, Justin	Review HCMLP tax return compliance workpapers.	\$205.00	2.0	\$410.00
06/25/2020				
Hood, Emily	Update the partnership grid for the 2018 K-1.	\$205.00	3.6	\$738.00
Hood, Emily	Continue updating the partnership grid for 2018 K-1 amounts.	\$205.00	1.1	\$225.50
Hood, Emily	Prepare the Highland Capital Management LP (HCMLP) taxable income workbook.	\$205.00	2.2	\$451.00
06/26/2020				
Hood, Emily	Update taxable income workbook by populating the line item breakout of page 1 and 4 of the consolidated financial statement.	\$205.00	3.3	\$676.50

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/29/2020				
Hood, Emily	Prepare the HCMLP taxable income workbook with the consolidated financials.	\$205.00	3.1	\$635.50
Hood, Emily	Analyze journal entries to tie out the book balance.	\$205.00	1.6	\$328.00
07/06/2020				
Simpson, Tim	Review data request of provided by company information against information received to date.	\$205.00	0.6	\$123.00
07/07/2020				
Simpson, Tim	Review prior year return workpapers to refamiliarize on material tax considerations.	\$205.00	1.2	\$246.00
07/08/2020				
Blumer, Jennifer	Review open items request including first pass at provided by client items.	\$205.00	0.8	\$164.00
Hood, Emily	Continue to update the workbook for the tax return breakout tabs.	\$205.00	2.8	\$574.00
Hood, Emily	Create a partner reconciliation to keep track of the 2018 K-1s that are still outstanding.	\$205.00	0.5	\$102.50
Hood, Emily	Call with J. Welch (Deloitte) to discuss the tax return compliance workpaper preparation and the timeline of items that need to be completed this week.	\$205.00	0.3	\$61.50
Hood, Emily	Update the Highland Capital Management LP (HCMLP) taxable income workbook.	\$205.00	3.0	\$615.00
Welch, Justin	Prepare Highland Capital Management LP (HCMLP) tax compliance workpaper.	\$205.00	1.7	\$348.50
Welch, Justin	Call with E. Hood (Deloitte) to discuss the tax return compliance workpaper preparation and the timeline of items that need to be completed this week.	\$205.00	0.3	\$61.50
07/09/2020				
Hood, Emily	Continue to update the taxable income workbook for 2019 data.	\$205.00	2.0	\$410.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/10/2020				
Hood, Emily	Analyze gain/loss by investment to compare the amounts to the cost roll tab.	\$205.00	0.7	\$143.50
07/13/2020				
Domadia, Prarthana	Complete archive procedures for engagement workpapers.	\$205.00	0.4	\$82.00
Hood, Emily	Compare cost roll against the general ledger received from the client.	\$205.00	2.0	\$410.00
07/14/2020				
Hood, Emily	Compose email to J. Welch (Deloitte) regarding missing provided by company items.	\$205.00	0.3	\$61.50
Hood, Emily	Review taxable income workbook and prepare review notes.	\$205.00	1.7	\$348.50
Hood, Emily	Update the K-1 partnership grid tab.	\$205.00	0.6	\$123.00
Simpson, Tim	Review outstanding items on data request and agenda for future discussion with Highland tax team.	\$205.00	0.8	\$164.00
07/15/2020				
Blumer, Jennifer	Review current and prior year tax compliance information, including tax returns to prepare for meeting with Highland.	\$205.00	1.3	\$266.50
Hood, Emily	Update partnership tax basis in workbook.	\$205.00	3.2	\$656.00
Hood, Emily	Update the partnership grid tab for the 2019 K-1 line items and check against the K-1s received.	\$205.00	1.2	\$246.00
Simpson, Tim	Update agenda for tax return meeting along with review of methodologies used in prior year calculations.	\$205.00	1.2	\$246.00
07/16/2020				
Blumer, Jennifer	Call T. Simpson, N. Salazar, J. Welch (all Deloitte), and Highland tax team to review the 2019 tax year and any transactions of note.	\$205.00	1.1	\$225.50

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/16/2020				
Blumer, Jennifer	Call N. Salazar, J. Welch, E. Hood (all Deloitte) to discuss timeline of tax workpaper preparation.	\$205.00	0.9	\$184.50
Hood, Emily	Update the taxable income workbook with new trial balance.	\$205.00	1.1	\$225.50
Hood, Emily	Update taxable income workbook for review comments.	\$205.00	3.5	\$717.50
Hood, Emily	Call with J. Blumer, N. Salazar, J. Welch (all Deloitte) to discuss timeline of tax workpaper preparation.	\$205.00	0.9	\$184.50
Salazar, Nathalie	Call with J. Blumer, J. Welch, E. Hood (all Deloitte) to discuss timeline of tax workpaper preparation.	\$205.00	0.5	\$102.50
Salazar, Nathalie	Call with T. Simpson, J. Blumer, J. Welch (all Deloitte), and Highland tax team to review the 2019 tax year and any transactions of note.	\$205.00	1.1	\$225.50
Simpson, Tim	Call with J. Blumer, N. Salazar, J. Welch (all Deloitte), and Highland tax team to review the 2019 tax year and any transactions of note.	\$205.00	1.1	\$225.50
Simpson, Tim	Review K-1 population of investments in partnership interests and book-tax adjustments.	\$205.00	0.3	\$61.50
Welch, Justin	Prepare tax return workpaper with additional information received from client.	\$205.00	2.8	\$574.00
Welch, Justin	Call with J. Blumer, N. Salazar, E. Hood (all Deloitte) to discuss timeline of tax workpaper preparation.	\$205.00	0.9	\$184.50
Welch, Justin	Call with T. Simpson, J. Blumer, N. Salazar (all Deloitte), and Highland tax team to review the 2019 tax year and any transactions of note.	\$205.00	1.1	\$225.50
07/17/2020				
Hood, Emily	Update the realized tab in taxable income workbook.	\$205.00	1.5	\$307.50
Hood, Emily	Research bankruptcy expenses in Bloomberg fixed asset management system (BNA).	\$205.00	1.4	\$287.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/17/2020				
Welch, Justin	Continue to prepare tax return workpaper using additional provided by client information.	\$205.00	3.2	\$656.00
Welch, Justin	Prepare tax return workpaper using additional provided by client information.	\$205.00	5.0	\$1,025.00
07/20/2020				
Blumer, Jennifer	Call J. Welch, E. Hood (all Deloitte) to discuss timeline of tax workpaper preparation and client information to request.	\$205.00	0.7	\$143.50
Hood, Emily	Update dividends tab for 1099s consolidated statement.	\$205.00	2.5	\$512.50
Hood, Emily	Call with J. Blumer, J. Welch (all Deloitte) to discuss timeline of tax workpaper preparation and client information to request.	\$205.00	0.7	\$143.50
Welch, Justin	Call with J. Blumer, E. Hood (all Deloitte) to discuss timeline of tax workpaper preparation and client information to request.	\$205.00	0.7	\$143.50
07/21/2020				
Hood, Emily	Update tax workbook for general ledger data received from client.	\$205.00	2.5	\$512.50
Simpson, Tim	Review outstanding items list of PBC data and client responses.	\$205.00	0.4	\$82.00
07/23/2020				
Hood, Emily	Email to J. Welch (Deloitte) regarding workbook progress, open items and questions to be answered.	\$205.00	0.2	\$41.00
Hood, Emily	Update table related to consolidated 1099s.	\$205.00	2.3	\$471.50
Hood, Emily	Update the M-3 summary.	\$205.00	2.6	\$533.00
08/03/2020				
Hood, Emily	Continue to update federal footnotes for Schedule K-1 Partner's share of income and deductions (K-1s).	\$205.00	0.4	\$82.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/03/2020				
Salazar, Nathalie	Review Form 1065 tax return workpaper for fixed asset depreciation.	\$205.00	0.5	\$102.50
Salazar, Nathalie	Review Form 1065 tax return workpaper's taxable income.	\$205.00	1.0	\$205.00
Simpson, Tim	Continue to research treatment of bankruptcy costs analysis of client general ledger accounts and applicable regulations.	\$205.00	1.3	\$266.50
08/04/2020				
Salazar, Nathalie	Review Form 1065 tax return workpaper's taxable income.	\$205.00	2.0	\$410.00
Simpson, Tim	Review partnership investment K-1s received and summary of outstanding data related to Highland Capital Management LP tax return	\$205.00	0.4	\$82.00
08/05/2020				
Hood, Emily	Update the partnership grid tab for (SE) multifamily and turtle bay holdings.	\$205.00	0.7	\$143.50
Hood, Emily	Populate pass-through information in the tax return preparation software (GoSystems) using the partnership grid tab in the Form 1065 tax return workpapers.	\$205.00	1.0	\$205.00
Hood, Emily	Populate Schedule M-3 Net income (loss) reconciliation in GoSystems.	\$205.00	1.4	\$287.00
Hood, Emily	Prepare Form 8990 limitation on business interest expense under IRC section 163(j), interest expense limitation, in GoSystems.	\$205.00	0.3	\$61.50
Hood, Emily	Continue to prepare 8082s Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR) in GoSystems.	\$205.00	2.3	\$471.50
Salazar, Nathalie	Review Form 1065 tax return workpaper's taxable income.	\$205.00	1.0	\$205.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/06/2020				
Chen, Jesse	Answer J. Beacham (Deloitte) question on 5471, information return of U.S. persons with respect to certain foreign corporations.	\$205.00	0.3	\$61.50
Hood, Emily	Clear notes to Form 1065 tax return workbook.	\$205.00	3.3	\$676.50
Hood, Emily	Incorporate the 2019 (SE) multifamily draft Schedule K-1 Partner's share of income and deductions (K-1s) amounts and create a Form 8082.	\$205.00	0.6	\$123.00
Hood, Emily	Continue to update the Form 1065 Partnership Tax Return in GoSystems tax return preparation software.	\$205.00	2.2	\$451.00
Hood, Emily	Reconcile the Form 1065 Partnership tax return against the prior year Form 1065 for completeness.	\$205.00	0.9	\$184.50
Hood, Emily	Continue to input pass-through Schedule K-1 partner's share of income and deduction information in the Form 1065 Partnership tax return.	\$205.00	1.2	\$246.00
Hood, Emily	Update schedule K Partners' distributive share items amounts.	\$205.00	1.1	\$225.50
Salazar, Nathalie	Review Form 1065 tax return workpaper's taxable income.	\$205.00	2.0	\$410.00
Simpson, Tim	Review special basis adjustments for Highland Capital Management LP tax return	\$205.00	0.7	\$143.50
Welch, Justin	Review taxable income (TI) calculation for 2019.	\$205.00	4.0	\$820.00
Welch, Justin	Review short-term/ long-term (ST/LT) transactions on Schedule D (Capital Gains and Losses) and Form 8949 (Sales and Other Dispositions of Capital Assets).	\$205.00	2.5	\$512.50
08/07/2020				
Blumer, Jennifer	Review research regarding bankruptcy expense guidelines and communicate the findings to the client.	\$205.00	0.6	\$123.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/07/2020				
Hood, Emily	Update partnership Grid for Highland Select and (HE) Sugarland's Schedule K-1 partner's share of income and deductions (K-1s).	\$205.00	1.4	\$287.00
Hood, Emily	Update the realized tab in the Form 1065 tax return workpapers related to various entity transactions throughout 2019.	\$205.00	0.4	\$82.00
Hood, Emily	Clear notes to Form 1065 tax return workbook.	\$205.00	2.7	\$553.50
Hood, Emily	Update Form 1065 tax return workpapers amounts for Highland select numbers.	\$205.00	0.3	\$61.50
Hood, Emily	Import Federal Import into K-1G (Schedule K-1 partner's share of income and deductions software) and print Schedule K-1 partner's share of income and deductions and totals report in the K-1G software.	\$205.00	0.5	\$102.50
Hood, Emily	Update the Schedule K-1 partner's share of income and deductions software (K-1G) for the Federal Import.	\$205.00	0.5	\$102.50
Hood, Emily	Continue to prepare the Form 1065 Partnership tax return in tax return preparation software (GoSystems).	\$205.00	2.6	\$533.00
Hood, Emily	Continue to update the Form 1065 Partnership Tax Return in the tax return preparation software (GoSystems) with updated numbers.	\$205.00	3.6	\$738.00
Hood, Emily	Draft email to J. Welch (Deloitte) regarding list of Form 1065 Partnership tax return, Schedule K-1 partner's share of income and deductions (K-1s) and Form 1065 tax return workpaper updates.	\$205.00	0.3	\$61.50
Salazar, Nathalie	Review Form 1065 tax return workpaper's taxable income.	\$205.00	1.0	\$205.00
Salazar, Nathalie	Review Form 1065 tax return workpaper's taxable income.	\$205.00	6.0	\$1,230.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/07/2020				
Salazar, Nathalie	Review Form 1065 tax return workpaper's Form 8990 limitation on business interest expense under IRC section 163(j).	\$205.00	0.5	\$102.50
Simpson, Tim	Review professional fees expenses for applicability of recapitalization treatment.	\$205.00	0.8	\$164.00
Welch, Justin	Update K1-G system for Schedule K-1 partner's share of income and deduction statements.	\$205.00	3.2	\$656.00
Welch, Justin	Review short-term/ long-term (ST/LT) transactions on Schedule D (Capital Gains and Losses) and Form 8949 (Sales and Other Dispositions of Capital Assets).	\$205.00	4.0	\$820.00
08/08/2020				
Hood, Emily	Update the Form 1065 Partnership tax return in GoSystems.	\$205.00	3.3	\$676.50
Hood, Emily	Continue to update the Form 1065 Partnership tax return in GoSystems.	\$205.00	2.1	\$430.50
Hood, Emily	Review email with Form 1065 Partnership tax return comments from J. Welch (Deloitte).	\$205.00	0.2	\$41.00
Welch, Justin	Review taxable income (TI) calculation for 2019.	\$205.00	2.8	\$574.00
08/10/2020				
Blumer, Jennifer	Review tax compliance specifically Form K-1 Partner's share of income and deductions received and realized.	\$205.00	3.4	\$697.00
Chen, Jesse	Review 5471s (information return of U.S. persons with respect to certain foreign corporations) for dynamic, Highland CDO Opportunity Fund Ltd, Argentina.	\$205.00	1.0	\$205.00
Hood, Emily	Update Form 1065 tax return workpapers for Stonebridge schedule K equivalent amounts.	\$205.00	1.1	\$225.50

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/10/2020				
Hood, Emily	Update Federal Import in Schedule K-1 partner's share of income and deductions software (K-1G).	\$205.00	0.6	\$123.00
Hood, Emily	Update footnote for IRC section 743(b) adjustments, re-import the deferral Import and print K-1s.	\$205.00	0.4	\$82.00
Hood, Emily	Continue to update the capital gains, schedule D and net income (loss) reconciliation for Partnerships (Schedule M-3) in GoSystems.	\$205.00	0.8	\$164.00
Hood, Emily	Continue to update the Form 1065 Partnership tax return in GoSystems.	\$205.00	3.6	\$738.00
Salazar, Nathalie	Review Form 1065 tax return workpaper's taxable income.	\$205.00	0.5	\$102.50
Simpson, Tim	Review Highland capital management tax basis rollforward and footnote disclosure.	\$205.00	1.7	\$348.50
Welch, Justin	Review taxable income (TI) calculation for 2019.	\$205.00	1.8	\$369.00
Welch, Justin	Review short-term/long-term (ST/LT) transactions on Schedule D (Capital Gains and Losses) and Form 8949 (Sales and Other Dispositions of Capital Assets).	\$205.00	3.0	\$615.00
08/11/2020				
Beacham, Julia	Discuss the calculations with J. Chen (Deloitte) for Multi-Strategy Ltd's income statement (IS) and balance sheet (BS) amounts vs the master fund.	\$205.00	0.5	\$102.50
Beacham, Julia	Meet with J. Chen (Deloitte) to discuss Highland CDO Opportunity Fund, Ltd's end of year equity and balance sheet calculation method for Ltd vs the master fund L.P.	\$205.00	1.0	\$205.00
Blumer, Jennifer	Review tax compliance workpapers.	\$205.00	4.0	\$820.00
Blumer, Jennifer	Review tax issues related to 2019 tax return compliance.	\$205.00	1.4	\$287.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/11/2020				
Chen, Jesse	Review 5471s, information return of U.S. persons with respect to certain foreign corporations, for Argentina, dynamic.	\$205.00	0.5	\$102.50
Chen, Jesse	Discuss the calculations with J. Beacham (Deloitte) for Multi-Strategy Ltd's income statement (IS) and balance sheet (BS) amounts vs the master fund.	\$205.00	0.5	\$102.50
08/12/2020				
Blumer, Jennifer	Review tax return workpapers.	\$205.00	3.0	\$615.00
Blumer, Jennifer	Review draft Form 1065 Partnership tax return.	\$205.00	3.0	\$615.00
Hood, Emily	Update partnership grid for Highland capital loan fund Schedule K-1s partner's share of income and deductions (K-1s).	\$205.00	1.3	\$266.50
Hood, Emily	Update Form 1065 tax return workbook for new updated final financials received from client.	\$205.00	1.3	\$266.50
Hood, Emily	Update the Form 1065 Partnership tax return in GoSystems for updated information received from the client.	\$205.00	3.5	\$717.50
Hood, Emily	Continue to update the Form 1065 Partnership tax return in GoSystems.	\$205.00	1.1	\$225.50
Simpson, Tim	Review Highland Capital Management LP tax workpapers.	\$205.00	2.4	\$492.00
Welch, Justin	Finalize the preparation of draft tax return for Highland Capital Management LP (HCMLP).	\$205.00	4.0	\$820.00
Welch, Justin	Review short-term/ long-term (ST/LT) transactions on Schedule D (Capital Gains and Losses) and Form 8949 (Sales and Other Dispositions of Capital Assets).	\$205.00	2.2	\$451.00
08/13/2020				
Blumer, Jennifer	Call with T. Simpson, J. Welch (Deloitte) to review taxable income (TI) calculation in tax return workpapers.	\$205.00	1.6	\$328.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/13/2020				
Blumer, Jennifer	Review Schedule K-1 partner's share of income and deductions.	\$205.00	4.0	\$820.00
Blumer, Jennifer	Review notes related to Form 1065 and Schedule K-1 partner's share of income and deductions.	\$205.00	1.5	\$307.50
Hood, Emily	Update the Schedule K-1 partner's share of income and deductions software (K-1G) footnotes for negative tax basis and IRC section 743(b) adjustment footnotes.	\$205.00	1.3	\$266.50
Hood, Emily	Continue to update the Form 1065 Partnership tax return in GoSystems.	\$205.00	3.9	\$799.50
Hood, Emily	Update Federal Import in the Schedule K-1 partner's share of income and deductions software (K-1G), update federal footnotes.	\$205.00	0.7	\$143.50
Simpson, Tim	Call with J. Blumer, J. Welch (Deloitte) to review taxable income (TI) calculation in tax return workpapers.	\$205.00	1.6	\$328.00
Welch, Justin	Prepare draft tax return for Highland Capital Management LP (HCMLP).	\$205.00	3.9	\$799.50
Welch, Justin	Call with T. Simpson, J. Blumer (Deloitte) to review taxable income (TI) calculation in tax return workpapers.	\$205.00	1.6	\$328.00
Welch, Justin	Finalize the preparation of draft tax return for Highland Capital Management LP (HCMLP).	\$205.00	4.0	\$820.00
08/14/2020				
Blumer, Jennifer	Review updated Form 1065 Partnership tax return.	\$205.00	4.0	\$820.00
Blumer, Jennifer	Assist team with updating and clarification of review comments.	\$205.00	3.3	\$676.50
Hood, Emily	Update the Federal Import mapping in the Schedule K-1 partner's share of income and deductions software (K-1G).	\$205.00	1.6	\$328.00
Hood, Emily	Update the footnotes related to IRC section 163j interest expense limitation and re-print the Partner Schedule K-1's income and deductions.	\$205.00	0.8	\$164.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/14/2020				
Hood, Emily	Clear notes for Form 1065 Partnership tax return in GoSystems.	\$205.00	3.0	\$615.00
Hood, Emily	Review J. Blumer's email (Deloitte) regarding Form 1065 Partnership tax return and K-1 updates and reviewed items.	\$205.00	0.4	\$82.00
Simpson, Tim	Review draft tax return for Highland Capital Management LP entity.	\$205.00	0.8	\$164.00
Welch, Justin	Continue to prepare draft tax return for Highland Capital Management LP (HCMLP).	\$205.00	3.0	\$615.00
Welch, Justin	Finalize the preparation of draft tax return for Highland Capital Management LP (HCMLP).	\$205.00	4.0	\$820.00
08/17/2020				
Beacham, Julia	Discuss a book to tax adjustment with J. Chen (Deloitte).	\$250.00	0.5	\$125.00
Chen, Jesse	Update the 5471, information return of U.S. persons with respect to certain foreign corporations, for Highland CDO Opportunity Fund Ltd and Argentina.	\$250.00	0.6	\$150.00
Chen, Jesse	Discuss a book to tax adjustment with J. Beacham (Deloitte).	\$250.00	0.5	\$125.00
Hood, Emily	Clear notes to Form 1065 tax return workbook.	\$250.00	3.4	\$850.00
Hood, Emily	Update return in GoSystem for distribution and partner ratios, re-bridge line items from K-1G.	\$250.00	0.7	\$175.00
Hood, Emily	Compare Dividend Reinvestment Plan (DRIP) vesting schedule against prior year Form 1065 tax return workbook.	\$250.00	0.3	\$75.00
Simpson, Tim	Review updated workpapers for Highland Capital Management LP tax return	\$250.00	1.2	\$300.00
08/18/2020				
Guarisco, Shawn	Review Highland foreign reporting tax forms.	\$250.00	4.0	\$1,000.00
Hood, Emily	Update Tim Grant Simpson (TGS) comments tab in the workbook.	\$250.00	1.5	\$375.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/18/2020				
Hood, Emily	Update Form 1065 tax return workbook for Dividend Reinvestment Plan (DRIP) vesting information received from client.	\$250.00	0.8	\$200.00
08/19/2020				
Beacham, Julia	Clear points pertaining to the end of year preference share redemption and the balance sheet presentation for Argentina.	\$250.00	1.0	\$250.00
Blumer, Jennifer	Communicate Form 1065 Partnership tax return status of delivery and timing to staff.	\$250.00	0.3	\$75.00
Blumer, Jennifer	Update tax compliance workpapers.	\$250.00	0.8	\$200.00
Guarisco, Shawn	Continue to review Highland foreign reporting tax forms.	\$250.00	3.0	\$750.00
Hood, Emily	Update the Highland Capital pass-through entity, Prometheus 2019 K-1s.	\$250.00	0.6	\$150.00
Hood, Emily	Clear notes to Form 1065 Partnership tax return.	\$250.00	1.0	\$250.00
Hood, Emily	Update K-1 footnotes for IRC section 743(b) adjustments.	\$250.00	0.8	\$200.00
Hood, Emily	Call with J. Welch (Deloitte) regarding incomplete items and timeline of items that need to be completed this week.	\$250.00	0.3	\$75.00
Simpson, Tim	Review Highland Capital Management tax return.	\$250.00	2.2	\$550.00
Welch, Justin	Call with E. Hood (Deloitte) regarding incomplete items and timeline of items that need to be completed this week.	\$250.00	0.3	\$75.00
Welch, Justin	Update workpapers for provided by client (PBC) received from client.	\$250.00	1.7	\$425.00
08/20/2020				
Blumer, Jennifer	Call with T. Simpson (Deloitte) regarding additional tax return compliance information received.	\$250.00	0.6	\$150.00
Blumer, Jennifer	Analyze information received from client and communicate to team their implications.	\$250.00	2.5	\$625.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/20/2020				
Blumer, Jennifer	Call with J. Welch (Deloitte) to update tax compliance workpapers.	\$250.00	1.5	\$375.00
Chen, Jesse	Meet with J. Beacham (Deloitte) regarding Highland CDO Opportunity Fund, Ltd's end of year equity and balance sheet calculation method for Ltd vs the master fund L.P.	\$250.00	1.0	\$250.00
Hood, Emily	Continue to clear notes to Form 1065 Partnership tax return workbook.	\$250.00	1.7	\$425.00
Hood, Emily	Update the Form 1065 tax return workbook for responses received from Highland.	\$250.00	3.6	\$900.00
Hood, Emily	Update the partnership grid tab for the Highland multi-start 2019 Schedule K-1 partner's share of income and deductions.	\$250.00	1.8	\$450.00
Hood, Emily	Update the Form 1065 Partnership tax return in GoSystems for Form 8082's "Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)".	\$250.00	0.6	\$150.00
Hood, Emily	Draft email to J. welch (Deloitte) regarding Form 1065 tax return workbook updates and questions for review.	\$250.00	0.2	\$50.00
Simpson, Tim	Call with J. Blumer (Deloitte) regarding additional tax return compliance information received.	\$250.00	0.6	\$150.00
Welch, Justin	Call with J. Blumer (Deloitte) to update tax compliance workpapers.	\$250.00	1.5	\$375.00
Welch, Justin	Update workpapers for provided by client (PBC) received from client.	\$250.00	4.0	\$1,000.00
Welch, Justin	Update realized schedule for gain/loss on liquidations.	\$250.00	2.5	\$625.00
08/21/2020				
Blumer, Jennifer	Review tax compliance workpapers for additional information received.	\$250.00	4.0	\$1,000.00
Blumer, Jennifer	Analyze foreign taxable income requirements.	\$250.00	0.3	\$75.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/21/2020				
Hood, Emily	Update Form 1065 Partnership tax return in GoSystems.	\$250.00	3.9	\$975.00
Hood, Emily	Continue to update the Form 1065 Partnership tax return for changes in information.	\$250.00	2.1	\$525.00
Hood, Emily	Continue to update the Form 1065 Partnership tax return in GoSystems for new amounts.	\$250.00	2.0	\$500.00
Hood, Emily	Update Schedule K-1 partner's share of income and deductions software (K-1G) footnotes, federal Import and Partner import.	\$250.00	1.4	\$350.00
Hood, Emily	Update Schedule K-1 partner's share of income and deductions software (K-1G) printing options.	\$250.00	0.7	\$175.00
Simpson, Tim	Review Passive Foreign Investment Company/Form 8621 details for Highland Capital Management LP tax return	\$250.00	0.8	\$200.00
Welch, Justin	Continue to update Form 1065 tax return workpapers for provided by client (PBC) received from client.	\$250.00	2.5	\$625.00
Welch, Justin	Update Form 1065 tax return workpapers for provided by client (PBC) received from client.	\$250.00	3.5	\$875.00
08/24/2020				
Blumer, Jennifer	Prepare foreign tax forms to confirm pick up and report from 2018 tax compliance.	\$250.00	0.4	\$100.00
Blumer, Jennifer	Review updated tax compliance workpapers.	\$250.00	1.3	\$325.00
Hood, Emily	Review the Schedule K-1 partner's share of income and deductions (K-1) for the current year net income formulas.	\$250.00	0.7	\$175.00
Hood, Emily	Review updated Form 1065 tax return workbook.	\$250.00	2.1	\$525.00
Hood, Emily	Update the Form 1065 Partnership tax return in GoSystems for updated values and presentational changes.	\$250.00	3.1	\$775.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/24/2020				
Simpson, Tim	Analyze Form 5471 analysis for Highland Capital Management LP.	\$250.00	0.6	\$150.00
08/25/2020				
Beacham, Julia	Calculate new adjustment amount from the updated k-1 information and book financials.	\$250.00	0.5	\$125.00
Beacham, Julia	Update Schedules C (income statement), F (balance sheet), I (summary of shareholder's income from foreign corporation), and I-1 (global intangible low-taxed income) in GoSystems.	\$250.00	1.0	\$250.00
Beacham, Julia	Check for schedule C (income statement) or schedule F (balance sheet) changes as a result.	\$250.00	0.5	\$125.00
Blumer, Jennifer	Review Form 1065 Partnership tax return with updated information received from client.	\$250.00	3.0	\$750.00
Chen, Jesse	Update 5471, information return of U.S. persons with respect to certain foreign corporations, for dynamic and multi strategy.	\$250.00	0.6	\$150.00
Hood, Emily	Continue to update Form 1065 Partnership tax return in GoSystems for updated amounts.	\$250.00	2.1	\$525.00
Hood, Emily	Clear notes to Form 1065 Partnership tax return regarding Schedule M-3 "Net income (loss) reconciliation for Partnerships" and pass-through information updates.	\$250.00	2.6	\$650.00
Hood, Emily	Update the Form 1065 Partnership tax return in GoSystems for updated amounts.	\$250.00	3.6	\$900.00
Simpson, Tim	Review updated Highland Capital Management workpapers.	\$250.00	1.2	\$300.00
Welch, Justin	Prepare taxable income (TI) calculation.	\$250.00	4.0	\$1,000.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/26/2020				
Blumer, Jennifer	Review Schedule K-1 partner's share of income and deductions.	\$250.00	0.7	\$175.00
Blumer, Jennifer	Review Form 1065 Partnership tax return and related tax compliance workpapers.	\$250.00	1.3	\$325.00
Hood, Emily	Update the Analysis of partner's Capital Accounts (Schedule M-2) and build a reconciliation of book income to taxable income (Schedule M-1) table in the Form 1065 tax return workbook.	\$250.00	0.3	\$75.00
Hood, Emily	Update the Form 1065 Partnership tax return for review comments and current numbers.	\$250.00	1.4	\$350.00
Hood, Emily	Update the Schedule K-1 partner's share of income and deductions software (K-1G) federal and partner imports.	\$250.00	0.4	\$100.00
Hood, Emily	Update the Schedule K-1 partner's share of income and deductions software (K-1G) footnotes .	\$250.00	2.1	\$525.00
Simpson, Tim	Review K-1 footnotes of lower-tier partnerships.	\$250.00	0.8	\$200.00
Welch, Justin	Continue to prepare taxable income (TI) calculation.	\$250.00	3.5	\$875.00
08/27/2020				
Blumer, Jennifer	Call with T. Simpson (Deloitte) to review draft Form 1065 Partnership tax return and tax compliance workpapers.	\$250.00	0.5	\$125.00
Blumer, Jennifer	Review Schedule K-1 partner's share of income and deductions.	\$250.00	0.5	\$125.00
Hood, Emily	Create 2019 transmittal letter pertaining to the 2019 compliance engagement performed.	\$250.00	0.7	\$175.00
Simpson, Tim	Call with J. Blumer (Deloitte) to review draft tax return and tax compliance workpapers.	\$250.00	0.5	\$125.00
Welch, Justin	Finalize taxable income (TI) calculation.	\$250.00	1.0	\$250.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/27/2020				
Welch, Justin	Prepare Form 1065 Partnership tax return updates.	\$250.00	4.0	\$1,000.00
08/28/2020				
Blumer, Jennifer	Clear notes to Form 1065 Partnership tax return.	\$250.00	2.2	\$550.00
Simpson, Tim	Review updated tax workpapers and return for Highland Capital Management LP.	\$250.00	2.3	\$575.00
Welch, Justin	Finalize Form 1065 Partnership tax return updates.	\$250.00	2.0	\$500.00
09/01/2020				
Simpson, Tim	Review tax return and workpaper updates for Highland Capital Management, LP.	\$250.00	1.3	\$325.00
09/02/2020				
Guarisco, Shawn	Review foreign reporting for Highland Capital Management LP (HCMLP).	\$250.00	0.4	\$100.00
09/03/2020				
Beacham, Julia	Perform multi strategy financial updates.	\$250.00	2.0	\$500.00
Guarisco, Shawn	Review foreign reporting for Highland Capital Management LP (HCMLP).	\$250.00	2.0	\$500.00
Hood, Emily	Prepare the Arizona Form 165 state tax return in GoSystems.	\$250.00	2.4	\$600.00
Hood, Emily	Continue to prepare the North Dakota state income tax tab in the Form 1065 tax return workpapers.	\$250.00	1.2	\$300.00
Hood, Emily	Continue to prepare the Colorado state income tax tab in the Form 1065 tax return workpapers.	\$250.00	0.9	\$225.00
09/04/2020				
Blumer, Jennifer	Analyze state taxable income information to assess state filing requirements with the Deloitte team.	\$250.00	0.4	\$100.00
Chen, Jesse	Review Form 5471, information return of U.S. persons with respect to certain foreign corporations, for multi strategy.	\$250.00	1.0	\$250.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/04/2020				
Hood, Emily	Prepare the Colorado Schedule K-1 Partner's share of income and deductions (K-1s) in the Schedule K-1 Partner's share of income and deductions software (K-1G).	\$250.00	1.3	\$325.00
Hood, Emily	Prepare the Arizona Form 165 state tax return in GoSystems.	\$250.00	0.3	\$75.00
Hood, Emily	Prepare the Colorado Form 106 state tax return in GoSystems.	\$250.00	0.4	\$100.00
Hood, Emily	Prepare the Colorado state income tax tab in the Form 1065 tax return workpapers to update for the Schedule K-1 Partner's share of income and deductions (K-1s).	\$250.00	2.4	\$600.00
Hood, Emily	Prepare the Arizona state income tax tab in the Form 1065 tax return workpapers to update for the Schedule K-1 Partner's share of income and deductions (K-1s).	\$250.00	3.6	\$900.00
Hood, Emily	Prepare the Arizona Schedule K-1 Partner's share of income and deductions (K-1s) in the Schedule K-1 Partner's share of income and deductions software (K-1G).	\$250.00	1.1	\$275.00
Welch, Justin	Prepare Highland Capital Management LP (HCMLP) Colorado return.	\$250.00	1.2	\$300.00
Welch, Justin	Prepare Highland Capital Management LP (HCMLP) North Dakota return.	\$250.00	1.4	\$350.00
Welch, Justin	Prepare Highland Capital Management LP (HCMLP) Arizona return.	\$250.00	1.4	\$350.00
09/08/2020				
Blumer, Jennifer	Prepare federal tax return including compiling foreign filings and signature for R. Swadley (HCM).	\$250.00	0.6	\$150.00
Hood, Emily	Update the Arizona Form 165 state tax return in GoSystems.	\$250.00	0.7	\$175.00
Hood, Emily	Update the North Dakota Form 58 state tax return in GoSystems.	\$250.00	0.4	\$100.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/08/2020				
Hood, Emily	Update the Form 1065 tax return workbook for the Arizona state tax return and incorporate the K-1G software standard Arizona partner import into the Form 1065 tax return workpaper.	\$250.00	2.7	\$675.00
Hood, Emily	Create state standard imports for Arizona in Schedule K-1 Partner's share of income and deductions software (K-1G).	\$250.00	1.2	\$300.00
Hood, Emily	Create state standard imports for North Dakota in Schedule K-1 Partner's share of income and deductions software (K-1G).	\$250.00	1.2	\$300.00
Hood, Emily	Review the Schedule K-1 Partner's share of income and deductions (K-1s +F51).	\$250.00	0.8	\$200.00
Simpson, Tim	Review state tax return allocations for Highland Capital Management.	\$250.00	1.1	\$275.00
09/09/2020				
Hood, Emily	Update the Arizona standard partner import for Schedule K-1 Partner's share of income and deductions software (K-1G).	\$250.00	1.3	\$325.00
Hood, Emily	Update the Colorado standard partner import for Schedule K-1 Partner's share of income and deductions software (K-1G).	\$250.00	1.2	\$300.00
Hood, Emily	Update the North Dakota standard partner import for Schedule K-1 Partner's share of income and deductions software (K-1G).	\$250.00	0.9	\$225.00
Hood, Emily	Update the North Dakota state income tax tab in the Form 1065 tax return workpapers for depletion amounts.	\$250.00	1.4	\$350.00
Hood, Emily	Review the North Dakota Schedule K-1 Partner's share of income and deductions (K-1s).	\$250.00	0.2	\$50.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/11/2020				
Blumer, Jennifer	Review Arizona income tax return for Highland Capital Management.	\$250.00	0.4	\$100.00
Blumer, Jennifer	Review Colorado income tax return for Highland Capital Management.	\$250.00	0.4	\$100.00
Blumer, Jennifer	Review North Dakota income tax return for Highland Capital Management.	\$250.00	0.4	\$100.00
Hood, Emily	Clear notes within the North Dakota Form 58 state tax return in GoSystems.	\$250.00	0.9	\$225.00
Hood, Emily	Clear notes within the North Dakota Form 58 state tax return in GoSystems.	\$250.00	1.3	\$325.00
Hood, Emily	Update the Arizona Schedule K-1 Partner's share of income and deductions (K-1s) within Schedule K-1 Partner's share of income and deductions software (K-1G).	\$250.00	0.6	\$150.00
Hood, Emily	Update the Colorado Form 106 state tax return and attach the Schedule K-1 Partner's share of income and deductions (K-1s) to the Form 106 state tax return in GoSystems.	\$250.00	0.2	\$50.00
Hood, Emily	Update the Colorado Schedule K-1 Partner's share of income and deductions (K-1s) within Schedule K-1 Partner's share of income and deductions software (K-1G).	\$250.00	0.4	\$100.00
Hood, Emily	Update the Form 1065 tax return workpapers.	\$250.00	0.6	\$150.00
Hood, Emily	Create a depletion table in the North Dakota state income tax tab within the Form 1065 tax return workpapers.	\$250.00	0.6	\$150.00
Simpson, Tim	Review state tax returns (CO, AZ, ND) for Highland Capital Management LP.	\$250.00	0.8	\$200.00
Welch, Justin	Prepare Highland Capital Management LP (HCMLP) state return.	\$250.00	4.0	\$1,000.00
09/14/2020				
Beacham, Julia	Receive new ownership information (Schedule I updates).	\$250.00	1.0	\$250.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/14/2020				
Blumer, Jennifer	Draft email to R. Swadley (HCM) regarding Arizona, Colorado and North Dakota income tax returns.	\$250.00	0.3	\$75.00
Hood, Emily	Create Form LD-2e to clear the Deloitte Tax Insight (Dti) obligations for the engagement.	\$250.00	0.4	\$100.00
Simpson, Tim	Review Highland Capital Management state returns (ND, AZ, CO) and Form 5471, information return of U.S. persons with respect to certain foreign corporations, updates.	\$250.00	1.8	\$450.00
09/15/2020				
Little, Denise	Update obligations in Deloitte Tax insight (DTi) site.	\$250.00	0.2	\$50.00
09/25/2020				
Blumer, Jennifer	Review time related to tax compliance charges.	\$250.00	0.5	\$125.00
11/05/2020				
Kumar, Varun	Call with A. Mamdani (Deloitte) regarding create common reporting standard (CRS) compliance template for the Highland financial information (Fis).	\$250.00	1.0	\$250.00
Mamdani, Anisha	Call with V. Kumar (Deloitte) regarding create common reporting standard (CRS) compliance template for the Highland financial Investment entities (FIs).	\$250.00	1.0	\$250.00
11/09/2020				
Hood, Emily	Review prior years Archivelt files and update to include any missing files.	\$250.00	1.3	\$325.00
11/10/2020				
Hood, Emily	Compile files provided by client (PBC) during the 2019 compliance engagement to be imported into the Highland Capital Management LP (HCMLP) 2019 archive site.	\$250.00	0.8	\$200.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
11/12/2020				
Hood, Emily	Update the 2019 Highland Capital Management LP (HCMLP) tax archive in archive it.	\$250.00	2.2	\$550.00
Hood, Emily	Create a 2018 tax docket to describe the procedures performed during the tax compliance engagement.	\$250.00	0.6	\$150.00
Hood, Emily	Create a 2019 tax docket to describe the procedures performed during the tax compliance engagement.	\$250.00	0.7	\$175.00
11/13/2020				
Hood, Emily	Update the 2019 Highland Capital Management LP (HCMLP) tax archive in archive it.	\$250.00	2.8	\$700.00
11/20/2020				
Blumer, Jennifer	Review and update bankruptcy time entries and sign off tax compliance invoice.	\$250.00	0.3	\$75.00
01/06/2021				
Zhao, Anghua	Check open items on Highland common reporting standards (CRS) compliance template.	\$250.00	1.5	\$375.00
01/07/2021				
Kumar, Varun	Update the common reporting standard (CRS) compliance template for Highland Cayman financial information (FIs).	\$250.00	0.5	\$125.00
01/08/2021				
Zhao, Anghua	Reconcile financial information in Highland CRS compliance template with those in foreign account tax compliance act/CRS reporting.	\$250.00	2.0	\$500.00
01/11/2021				
Kumar, Varun	Prepare Highland_TY2019 Calendar workbook which contains the financial information (FI) list.	\$250.00	2.0	\$500.00
Mamdani, Anisha	Email C. Caskey (Deloitte) regarding updated service addendum for CRS compliance form.	\$250.00	0.2	\$50.00

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
01/11/2021				
Mamdani, Anisha	Email K. Zhao (Deloitte) regarding uploading the signed addendum to Deloitte Tax insight (DTi).	\$250.00	0.2	\$50.00
Zhao, Anghua	Review Cayman CRS compliance template.	\$250.00	2.0	\$500.00
01/12/2021				
Mamdani, Anisha	Complete the service addendum acceptance on CP3.	\$250.00	0.5	\$125.00
05/21/2021				
Mamdani, Anisha	Review Cayman compliance form template.	\$250.00	0.7	\$175.00
05/26/2021				
Zhao, Anghua	Update TY20 Cayman common reporting standard (CRS) compliance form.	\$250.00	1.0	\$250.00
Subtotal for Tax Compliance Services:			464.9	\$104,070.50
Total			1,419.7	\$553,412.60

Recapitulation

Name	Rate	Hours	Fees
Hintzke, Denise	\$719.00	1.0	\$719.00
Schultz, Sue	\$719.00	10.0	\$7,190.00
Vijayananda, Sagun	\$719.00	66.8	\$48,029.20
Killimangalam, Paddy	\$635.00	2.2	\$1,397.00
Pierce, Lauren	\$635.00	12.5	\$7,937.50
Bhatia, Simar	\$534.00	138.4	\$73,905.60
Mamdani, Anisha	\$534.00	301.2	\$160,840.80
Bhatia, Simarpreet Singh	\$429.00	49.8	\$21,364.20
Zhao, Anghua	\$429.00	114.9	\$49,292.10
Zhao, Krystal	\$429.00	27.3	\$11,711.70

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Recapitulation

Name	Rate	Hours	Fees
Babu, Karthik	\$315.00	0.5	\$157.50
Chowdhury, Koyel	\$315.00	17.0	\$5,355.00
Kumar Patro, Pranith	\$315.00	0.5	\$157.50
Kumar, Varun	\$315.00	133.1	\$41,926.50
Mittal, Astha	\$315.00	0.5	\$157.50
Rajput, Ashi	\$315.00	0.4	\$126.00
Sutar, Ankita Uttam	\$315.00	6.5	\$2,047.50
Abrom, Carisa	\$250.00	11.3	\$2,825.00
Beacham, Julia	\$250.00	6.5	\$1,625.00
Blumer, Jennifer	\$250.00	23.2	\$5,800.00
Chen, Jesse	\$250.00	3.7	\$925.00
Guarisco, Shawn	\$250.00	9.4	\$2,350.00
Gutierrez, Dalia	\$250.00	13.8	\$3,450.00
Hood, Emily	\$250.00	85.5	\$21,375.00
Kumar, Varun	\$250.00	3.5	\$875.00
Little, Denise	\$250.00	0.2	\$50.00
Mamdani, Anisha	\$250.00	5.5	\$1,375.00
McDonald, Carisa	\$250.00	3.7	\$925.00
Simpson, Tim	\$250.00	15.2	\$3,800.00
Welch, Justin	\$250.00	38.5	\$9,625.00
Zhao, Anghua	\$250.00	6.5	\$1,625.00
Bhandari, Karan	\$225.00	11.0	\$2,475.00
Jain, Ashima	\$225.00	1.0	\$225.00
Tomar, Arzoo	\$225.00	6.0	\$1,350.00
Trivedi, Sanyam	\$225.00	1.0	\$225.00
Veerabomma, Chandra	\$225.00	21.0	\$4,725.00
Beacham, Julia	\$205.00	1.5	\$307.50
Blumer, Jennifer	\$205.00	37.5	\$7,687.50
Chen, Jesse	\$205.00	2.3	\$471.50

Highland Capital Management, L.P.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

October 16, 2019 - August 11, 2021

Recapitulation

Name	Rate	Hours	Fees
Domadia, Prarthana	\$205.00	0.4	\$82.00
Hood, Emily	\$205.00	131.8	\$27,019.00
Salazar, Nathalie	\$205.00	17.4	\$3,567.00
Simpson, Tim	\$205.00	15.8	\$3,239.00
Welch, Justin	\$205.00	63.9	\$13,099.50