

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

RM Holdco LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 18-11795 (MFW)

(Jointly Administered)

SUMMARY OF SECOND MONTHLY AND FINAL FEE APPLICATION OF GRANT THORNTON LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED FOR TAX COMPLIANCE AND ADVISORY SERVICES FOR THE DEBTORS INCURRED FOR THE PERIOD FROM NOVEMBER 1, 2018 THROUGH AND INCLUDING MAY 10, 2019 AND THE FINAL PERIOD FROM AUGUST 5, 2019 THROUGH AND INCLUDING MAY 10, 2019

Name of Applicant: Grant Thornton LLP

Authorized to Provide Professional Services to: Debtors

Date of Retention: October 12, 2018, *nunc pro tunc* to August 5, 2018

Consolidated monthly period for which compensation and reimbursement is sought: November 1, 2018 to May 10, 2019

Total compensation sought during the Application Period: \$73,948.00

Total expenses sought during the Application Period: N/A

Final Period for which compensation and reimbursement is sought: August 5, 2018 to May 10, 2019

Total compensation sought during the Application Period: \$98,615.50

¹ The Debtors in these chapter 11 cases, along with the last four digits of each of the Debtors' respective federal tax identification numbers, are as follows: RM Holdco LLC (6847); RM Opco LLC (7122); RM HQ LLC (8615); RM Chevys LLC (N/A); RM Acapulco LLC (N/A); and RM El Torito LLC (N/A). The Debtors' headquarters and mailing address is 5660 Katella Avenue, Suite 200, Cypress, CA 90630. The Debtors operate restaurants under the following names: (1) El Torito Cantina Autentica; (2) Chevys Fresh Mex; (3) Acapulco Restaurant y Cantina; (4) El Torito Grill Mexican Revolution; (5) Sinigual Contemporary Mexican Cuisine; (6) Las Brisas; and (7) Who Song and Larry's.



Total expenses sought during the Application Period: N/A

This application includes \$0.00 in expenses incurred in connection with the preparation of this Fee Application.

This is a: monthly final application.

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
2/6/2019	8/5/2018-10/31/18	\$24,667.50	\$0.00	\$24,667.50	N/A

COMPENSATION BY TIMEKEEPER FOR CURRENT APPLICATION

Professional	Rate Per Hour	Total Hours	Total Fees
Hewko, Neil J.	\$ 715	11.00	\$ 7,865
Gutierrez, Richard A	\$ 610	18.50	\$ 11,285
Putzier, Robert A	\$ 610	1.00	\$ 610
Kayton, Gilbert S	\$ 610	28.00	\$ 17,080
Caruso, Michael R	\$ 530	8.00	\$ 4,240
Lebs, Matthew Jordan	\$ 430	33.50	\$ 14,405
Mendoza, Jose Manuel	\$ 430	1.50	\$ 645
Crowe-Canter, Elizabeth Marie	\$ 265	10.50	\$ 2,783
Nestegard, Tyler	\$ 265	10.50	\$ 2,783
Huynh, Nijelle	\$ 265	6.50	\$ 1,723
Patel, Nisarg J	\$ 265	10.00	\$ 2,650
Grant Thornton Shared Services Center	\$ 155	15.50	\$ 2,403
Total		154.50	\$ 68,470
Administrative Fees			\$ 5,478
Total to Bill			\$ 73,948

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

In re:

RM Holdco LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 18-11795 (MFW)

(Jointly Administered)

Objection Deadline: June 5, 2019 at 4:00 p.m. (ET)

**SECOND MONTHLY AND FINAL FEE APPLICATION OF GRANT THORNTON LLP
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
FOR TAX COMPLIANCE AND ADVISORY SERVICES FOR THE DEBTORS
INCURRED FOR THE PERIOD FROM NOVEMBER 1, 2018 THROUGH AND
INCLUDING MAY 10, 2019 AND THE FINAL PERIOD FROM AUGUST 5, 2019
THROUGH AND INCLUDING MAY 10, 2019**

Grant Thornton LLP (“Grant Thornton”), tax compliance and advisory services provider to the Debtors, 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 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), for the consolidated monthly period from November 1, 2018 through and including May 10, 2019, and for the final period from August 5, 2019 through and including May 10, 2019 (collectively, the “Application Period”). The Court authorized Grant Thornton’s retention on October 12, 2018, *nunc pro tunc* to August 5, 2018. Grant Thornton seeks allowance of compensation equal to \$98,615.50 for the Application Period. In

¹ The Debtors in these chapter 11 cases, along with the last four digits of each of the Debtors’ respective federal tax identification numbers, are as follows: RM Holdco LLC (6847); RM Opco LLC (7122); RM HQ LLC (8615); RM Chevys LLC (N/A); RM Acapulco LLC (N/A); and RM El Torito LLC (N/A). The Debtors’ headquarters and mailing address is 5660 Katella Avenue, Suite 200, Cypress, CA 90630. The Debtors operate restaurants under the following names: (1) El Torito Cantina Autentica; (2) Chevys Fresh Mex; (3) Acapulco Restaurant y Cantina; (4) El Torito Grill Mexican Revolution; (5) Sinigual Contemporary Mexican Cuisine; (6) Las Brisas; and (7) Who Song and Larry’s.

support of this application (the “Application”), Grant Thornton submits the Declaration of Neil Hewko, attached hereto as **Exhibit B**, and respectfully represents as follows:

BACKGROUND

1. On August 5, 2018 (the “Petition Date”), each of the Debtors filed a petition with the Court under chapter 11 of the Bankruptcy Code.

2. On September 21, 2018, the Debtors filed the *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Grant Thornton LLP to Provide Tax Compliance and Advisory Services to the Debtors, Nunc Pro Tunc to the Petition Date, and (II) Waiving Certain Information Requirements Pursuant to Local Rule 2016-2* [Docket No. 253] (the “Retention Application”).

3. On October 12, 2018, the Court entered its order authorizing Grant Thornton’s retention, *nunc pro tunc* to August 5, 2018 [Docket No. 320] (the “Retention Order”), pursuant to the terms of the engagement agreement and SOWs (as defined in the Retention Application) by and between the Debtors and Grant Thornton (collectively, the “Engagement Agreement”). A copy of the Engagement Agreement was attached to the Retention Application as Exhibit B.

4. Pursuant to the Retention Order, Grant Thornton was retained to provide Debtors with tax compliance and advisory services. The Retention Order authorizes Grant Thornton to be compensated on an hourly basis.

5. All services for which Grant Thornton requests compensation herein were performed for or on behalf of the Debtors.

PRIOR FEE APPLICATIONS

6. Grant Thornton filed a monthly fee application on February 6, 2019 for the period August 5, 2018 through October 31, 2018 (the “First Fee Application”). There were no objections to the First Fee Application.

AMOUNTS PAID

7. Grant Thornton has been paid \$24,667.50 by the Debtors for fees incurred during the period covered by the First Fee Application, but has not been paid any amount for the fees requested for this Application Period, bringing the unpaid balance to \$73,948.00 for the Application.

COMPENSATION REQUEST

8. This is the second monthly fee application filed by Grant Thornton in these cases. In connection with professional services rendered, by this Application, Grant Thornton seeks compensation in the amount of \$73,948.00.² Grant Thornton maintains computerized records of the time expended rendering services to the Debtors. These records are maintained in the ordinary course of Grant Thornton’s business. In support of Grant Thornton’s request for compensation for fees incurred during the Application Period, a detailed statement of hours spent rendering professional services to the Debtors is attached hereto as **Exhibit A**.

9. Grant Thornton also maintains computerized records of all expenses incurred in connection with the performance of professional services. No expenses are requested in connection with this Application.

DESCRIPTION OF SERVICES

² The amounts herein reflect final fees and expenses through and including May 10, 2019. Grant Thornton intends to supplement the Application to include any additional fees and expenses incurred from May 11, 2019 through and including the Dismissal Effective Date.

10. Below, Grant Thornton provides an overview of the tax compliance and advisory services it rendered to the Debtors during the Application Period, as well as time spent preparing for the fee application filings. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application Period are also provided in Exhibit A.

Tax Compliance and Advisory Services

- (a) Assisting management with income tax accounting and reporting matters in accordance with Generally Accepted Accounting Principles in the United States;
- (b) Preliminarily calculating a current income tax liability or asset for the estimated income taxes payable or refundable at the end of the reporting year;
- (c) Assisting management in documenting the sources of future taxable income necessary to evaluate future realization of the deferred tax asset;
- (d) Assisting management with uncertain tax position reporting;
- (e) Assisting in preparing federal and state tax returns;
- (f) Assisting in preparing federal and state extension calculations and applicable forms; and
- (g) Providing general tax consulting.

ALLOWANCE OF COMPENSATION

11. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Grant Thornton requests that it be allowed compensation for the professional services rendered during the Application Period in the sum of \$73,948.00, and for \$98,615.50 for the period between August 5, 2018 and May 10, 2019.

12. Grant Thornton respectfully submits that the professional services rendered to the Debtors during this Application Period were reasonable, necessary, and appropriate to the administration of these cases and related matters.

**GRANT THORNTON'S REQUESTED FEES
SHOULD BE ALLOWED BY THIS COURT**

13. 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;
- (B) the rates charged for such services;
- (C) 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;
- (D) 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;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) 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).

14. Here, Grant Thornton respectfully submits that the services for which it seeks compensation in this Application Period were necessary for, and beneficial to, the Debtors

and were performed economically, effectively, and efficiently. Grant Thornton further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. 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 these cases, (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, approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

15. The undersigned representative of Grant Thornton certifies that Grant Thornton has reviewed the requirements of Local Rule 2016-2 and that the Application substantially complies with that Local Rule as modified by the Retention Order. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-2, Grant Thornton believes that such deviations are not material and respectfully requests that any such requirement be waived.

May 16, 2019

/s/ Neil Hewko
Neil Hewko
Managing Director
Grant Thornton LLP

EXHIBIT A

Professional	Rate Per Hour	Total Hours	Total Fees
Hewko, Neil J.	\$ 715	11.00	\$ 7,865
Gutierrez, Richard A	\$ 610	18.50	\$ 11,285
Putzier, Robert A	\$ 610	1.00	\$ 610
Kayton, Gilbert S	\$ 610	28.00	\$ 17,080
Caruso, Michael R	\$ 530	8.00	\$ 4,240
Lebs, Matthew Jordan	\$ 430	33.50	\$ 14,405
Mendoza, Jose Manuel	\$ 430	1.50	\$ 645
Crowe-Canter, Elizabeth Marie	\$ 265	10.50	\$ 2,783
Nestegard, Tyler	\$ 265	10.50	\$ 2,783
Huynh, Nijelle	\$ 265	6.50	\$ 1,723
Patel, Nisarg J	\$ 265	10.00	\$ 2,650
Grant Thornton Shared Services Center	\$ 155	15.50	\$ 2,403
Total		154.50	\$ 68,470
Administrative Fees			\$ 5,478
Total to Bill			\$ 73,948

Date	Tmkpr	Time Name	ToBill Hours	Std Rate	Narrative
11/13/2018	23248	Gutierrez, Richard A	1.00	\$610.00	Correpondence with the State of NJ regarding notice
11/14/2018	23248	Gutierrez, Richard A	0.50	\$305.00	Internal calls on transfer tax and required work needed to be performed as part of the bankru
11/15/2018	43609	Lebs, Matthew Jordan	0.50	\$215.00	Discussions with the Company regarding the transaction and potential transfer tax / sales and
11/16/2018	43609	Lebs, Matthew Jordan	0.50	\$215.00	Preparation of fee applications and statements of work.
11/19/2018	51846	Nestegard, Tyler	3.50	927.50	Correspondence with the Company regarding RM Dixon and CA filing status
11/26/2018	43609	Lebs, Matthew Jordan	1.00	\$430.00	Drafting responses to client questions on entity registrations.
11/27/2018	43609	Lebs, Matthew Jordan	1.50	\$645.00	External calls with Sidley Austin and client on statements of work.
12/04/2018	43609	Lebs, Matthew Jordan	2.50	\$1075.00	External call with the Company to discuss jeopardy assessment
12/07/2018	29713	Caruso, Michael R	0.50	\$265.00	Drafting responses to state notices.
12/07/2018	43609	Lebs, Matthew Jordan	1.00	\$430.00	Preparation of fee applications and statements of work.
12/10/2018	23248	Gutierrez, Richard A	2.00	\$1220.00	Discussions with attorneys on purchase price allocation and Statements of Work
12/10/2018	16029	Hewko, Neil J.	1.00	\$715.00	Discussions with the Company regarding the transaction and potential transfer tax / sales and
12/10/2018	43609	Lebs, Matthew Jordan	1.00	\$430.00	Preparation of fee applications and statements of work.
12/12/2018	47219	Mendoza, Jose Manuel	0.50	215.00	Preparation of fee applications and statements of work.
12/12/2018	51846	Nestegard, Tyler	0.50	132.50	Discussions with the Company and legal team to discuss purchas eprice allocation and potenti
01/07/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Discussions with the Company regarding RM Dixon and filing status
01/09/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Discussions with the Company regarding 2018 income tax filings
01/11/2019	23248	Gutierrez, Richard A	1.50	\$915.00	Preparation of fee applications and statements of work.
01/11/2019	16029	Hewko, Neil J.	1.00	\$715.00	Internal calls on transfer tax and required work needed to be performed as part of the bankru
01/11/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	Preparation of fee applications and statements of work.
01/14/2019	16029	Hewko, Neil J.	0.50	\$357.50	Correpondence with the State of NJ regarding notice
01/15/2019	43609	Lebs, Matthew Jordan	1.50	\$645.00	Discussion with the Company regarding RM Dixon and Califirnia filing requirements
01/18/2019	23248	Gutierrez, Richard A	1.00	\$610.00	Read NJ state notice and provide the Company with information on how to resolve
01/18/2019	40111	Putzier, Robert A	1.00	610.00	External call with the Company to discuss jeopardy assessment
01/25/2019	57109	Grant Thornton Shared Services C	2.50	\$387.50	2018 Tax return preparation
01/25/2019	51846	Nestegard, Tyler	2.50	662.50	2018 Compliance work planning and information gathering.
01/29/2019	47219	Mendoza, Jose Manuel	0.50	215.00	2018 Compliance work planning and information gathering.
01/30/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	Preparation of fee applications and statements of work.
01/31/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Preparation of fee applications and statements of work.
02/05/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Preparation of fee applications and statements of work.
02/05/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Compliance work planning and information gathering.
02/06/2019	43609	Lebs, Matthew Jordan	1.00	\$430.00	External calls with Sidley Austin and client on statements of work.
02/06/2019	23248	Gutierrez, Richard A	0.50	\$305.00	External calls with Sidley Austin and client on statements of work.

02/08/2019	43609	Lebs, Matthew Jordan	1.50	\$645.00	External calls with Sidley Austin and client on statements of work.
02/08/2019	23248	Gutierrez, Richard A	1.00	\$610.00	Updating statements of work to file with the retention application.
02/11/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	Updating statements of work to file with the retention application.
02/14/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	Updating statements of work to file with the retention application.
02/15/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Compliance work planning and information gathering.
02/18/2019	49804	Crowe-Canter, Elizabeth Marie	1.00	\$265.00	2018 Extension work
02/18/2019	55431	Huynh, Nijelle	1.50	\$397.50	2018 Extension work
02/18/2019	55465	Patel, Nisarg J	1.00	\$265.00	2018 Extension work
02/18/2019	47219	Mendoza, Jose Manuel	0.50	215.00	Updating statements of work to file with the retention application.
02/18/2019	51846	Nestegard, Tyler	1.00	265.00	Updating statements of work to file with the retention application.
02/18/2019	51846	Nestegard, Tyler	1.00	265.00	2018 Compliance work planning and information gathering.
02/18/2019	51846	Nestegard, Tyler	1.50	397.50	2018 Compliance work planning and information gathering.
02/22/2019	43609	Lebs, Matthew Jordan	1.00	\$430.00	2018 Compliance work planning and information gathering.
02/22/2019	16029	Hewko, Neil J.	1.00	\$715.00	External calls with Sidley Austin and client on statements of work.
02/25/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Compliance work planning and information gathering.
02/26/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Compliance work planning and information gathering.
02/27/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Compliance work planning and information gathering.
02/28/2019	55465	Patel, Nisarg J	0.50	\$132.50	2018 Tax Compliance work planning and information gathering.
02/28/2019	51846	Nestegard, Tyler	0.50	132.50	2018 Compliance work planning and information gathering.
03/04/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Compliance work planning and information gathering.
03/11/2019	16029	Hewko, Neil J.	0.50	\$357.50	Correspondance surrounding retention and fee applications.
03/13/2019	55465	Patel, Nisarg J	0.50	\$132.50	2018 Extension work
03/14/2019	49804	Crowe-Canter, Elizabeth Marie	2.50	\$662.50	2018 Extension work
03/14/2019	55465	Patel, Nisarg J	0.50	\$132.50	2018 Extension work
03/15/2019	29713	Caruso, Michael R	1.00	\$530.00	2018 Extension work
03/15/2019	55465	Patel, Nisarg J	1.00	\$265.00	2018 Extension work
03/18/2019	49804	Crowe-Canter, Elizabeth Marie	0.50	\$132.50	2018 Extension work
03/18/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Transfer Tax Project
03/18/2019	55431	Huynh, Nijelle	2.00	\$530.00	2018 Extension work
03/18/2019	43609	Lebs, Matthew Jordan	1.00	\$430.00	2018 Extension work
03/18/2019	43609	Lebs, Matthew Jordan	1.00	\$430.00	2018 Extension work
03/19/2019	29713	Caruso, Michael R	1.00	\$530.00	2018 Extension work
03/19/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Extension work
03/19/2019	16029	Hewko, Neil J.	1.00	\$715.00	2018 Tax Compliance work planning and information gathering.

03/19/2019	55431	Huynh, Nijelle	0.50	\$132.50	2018 Extension work
03/20/2019	29713	Caruso, Michael R	2.00	\$1060.00	2018 Extension work
03/20/2019	49804	Crowe-Canter, Elizabeth Marie	1.50	\$397.50	2018 Extension work
03/20/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Extension work
03/20/2019	16029	Hewko, Neil J.	1.00	\$715.00	Transfer Tax Project
03/20/2019	55431	Huynh, Nijelle	1.50	\$397.50	2018 Extension work
03/20/2019	43609	Lebs, Matthew Jordan	1.50	\$645.00	2018 Tax Compliance work planning and information gathering.
03/21/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Extension work
03/21/2019	16029	Hewko, Neil J.	1.50	\$1072.50	2018 Tax Compliance work planning and information gathering.
03/21/2019	43609	Lebs, Matthew Jordan	1.00	\$430.00	2018 Tax Compliance work planning and information gathering.
03/21/2019	55465	Patel, Nisarg J	0.50	\$132.50	2018 Tax Compliance work planning and information gathering.
03/24/2019	55284	Grant Thornton Shared Services C	2.00	\$310.00	2018 Extension work
03/25/2019	55284	Grant Thornton Shared Services C	1.00	\$155.00	2018 Extension work
03/25/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Correspondance surrounding retention and fee applications.
03/25/2019	61286	Grant Thornton Shared Services C	2.00	\$310.00	2018 Tax return preparation
03/26/2019	49804	Crowe-Canter, Elizabeth Marie	2.00	\$530.00	2018 Extension work
03/26/2019	55431	Huynh, Nijelle	1.00	\$265.00	2018 Extension work
03/26/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Tax Compliance work planning and information gathering.
03/27/2019	49804	Crowe-Canter, Elizabeth Marie	1.50	\$397.50	2018 Extension work
03/27/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Correspondance surrounding retention and fee applications.
03/27/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Extension work
03/29/2019	29713	Caruso, Michael R	1.50	\$795.00	2018 Extension work
03/29/2019	16029	Hewko, Neil J.	1.00	\$715.00	Transfer Tax Project
04/01/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Extension work
04/01/2019	55465	Patel, Nisarg J	1.50	\$397.50	2018 Tax Compliance work planning and information gathering.
04/02/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Correspondance surrounding retention and fee applications.
04/02/2019	43609	Lebs, Matthew Jordan	1.50	\$645.00	2018 Tax Compliance work planning and information gathering.
04/02/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Extension work
04/02/2019	55465	Patel, Nisarg J	1.00	\$265.00	2018 Extension work
04/03/2019	29713	Caruso, Michael R	1.00	\$530.00	2018 Extension work
04/03/2019	55465	Patel, Nisarg J	0.50	\$132.50	2018 Tax return preparation
04/04/2019	55284	Grant Thornton Shared Services C	5.50	\$852.50	2018 Extension work
04/04/2019	16029	Hewko, Neil J.	1.00	\$715.00	2018 Extension work
04/04/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Extension work

04/04/2019	61286	Grant Thornton Shared Services C	2.50	\$387.50	2018 Tax return preparation
04/08/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
04/09/2019	29713	Caruso, Michael R	1.00	\$530.00	2018 Extension work
04/09/2019	49804	Crowe-Canter, Elizabeth Marie	0.50	\$132.50	2018 Extension work
04/09/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Extension work
04/09/2019	16029	Hewko, Neil J.	1.00	\$715.00	2018 Extension work
04/09/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
04/09/2019	43609	Lebs, Matthew Jordan	1.00	\$430.00	2018 Tax Compliance work planning and information gathering.
04/09/2019	43609	Lebs, Matthew Jordan	2.00	\$860.00	2018 Extension work
04/10/2019	49804	Crowe-Canter, Elizabeth Marie	0.50	\$132.50	2018 Extension work
04/10/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Extension work
04/11/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
04/12/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
04/12/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Extension work
04/13/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Extension work
04/15/2019	49804	Crowe-Canter, Elizabeth Marie	0.50	\$132.50	2018 Extension work
04/15/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Extension work
04/15/2019	55465	Patel, Nisarg J	0.50	\$132.50	2018 Tax return preparation
04/17/2019	16029	Hewko, Neil J.	0.50	\$357.50	2018 Tax Compliance work planning and information gathering.
04/17/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	Transfer Tax Project
04/17/2019	55465	Patel, Nisarg J	1.50	\$397.50	2018 Tax return preparation
04/18/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	Correspondance surrounding retention and fee applications.
04/22/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
04/23/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Correspondance surrounding retention and fee applications.
04/23/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
04/24/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
04/25/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
04/25/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Extension work
04/26/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
04/29/2019	43609	Lebs, Matthew Jordan	2.00	\$860.00	2018 Tax return preparation
04/29/2019	55465	Patel, Nisarg J	0.50	\$132.50	Correspondance surrounding retention and fee applications.
04/30/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Tax return preparation
05/01/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
05/02/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Tax return preparation

05/02/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Tax return preparation
05/02/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
05/03/2019	43609	Lebs, Matthew Jordan	0.50	\$215.00	2018 Tax return preparation
05/03/2019	23248	Gutierrez, Richard A	0.50	\$305.00	2018 Tax return preparation
05/06/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
05/08/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project
05/08/2019	55465	Patel, Nisarg J	0.50	\$132.50	Correspondance surrounding retention and fee applications.
05/08/2019	23248	Gutierrez, Richard A	0.50	\$305.00	Correspondance surrounding retention and fee applications.
05/09/2019	15505	Kayton, Gilbert S	2.00	\$1220.00	Transfer Tax Project

Total 154.50 68,470.00

EXHIBIT B

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

In re:

RM Holdco LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 18-11795 (MFW)

(Jointly Administered)

Objection Deadline: June 5, 2019

DECLARATION OF NEIL HEWKO

I, Neil Hewko, state the following under penalty of perjury:

1. I am a Managing Director of the firm of Grant Thornton LLP (“Grant Thornton”).

I am duly authorized to execute this Declaration on behalf of Grant Thornton.

2. On October 12, 2018, the Court entered its order authorizing Grant Thornton’s retention. Grant Thornton was retained as tax compliance and advisory services consultants to the above-captioned debtors (the “Debtors”). I submit this declaration in conjunction with the *Second Monthly and Final Fee Application of Grant Thornton LLP for Allowance of Compensation for Services Rendered for Tax Compliance and Advisory Services for the Debtors Incurred for the Period from November 1, 2018 through and including May 10, 2019 and Final Period from August 5, 2019 through and including May 10, 2019* (the “Application”) filed concurrently herewith.

3. I have reviewed the Application, and the facts set forth therein are true and correct to the best of my knowledge, information and belief.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each of the Debtors’ respective federal tax identification numbers, are as follows: RM Holdco LLC (6847); RM Opco LLC (7122); RM HQ LLC (8615); RM Chevys LLC (N/A); RM Acapulco LLC (N/A); and RM El Torito LLC (N/A). The Debtors’ headquarters and mailing address is 5660 Katella Avenue, Suite 200, Cypress, CA 90630. The Debtors operate restaurants under the following names: (1) El Torito Cantina Autentica; (2) Chevys Fresh Mex; (3) Acapulco Restaurant y Cantina; (4) El Torito Grill Mexican Revolution; (5) Sinigual Contemporary Mexican Cuisine; (6) Las Brisas; and (7) Who Song and Larry’s.

4. The fees and disbursements sought are billed at rates, and in accordance with practices, customarily employed by Grant Thornton and generally accepted by Grant Thornton's clients.

5. I have reviewed the requirements of Local Rule 2016-2 and believe the Application complies therewith.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: May 16, 2019

/s/ Neil Hewko
Neil Hewko
Managing Director
Grant Thornton LLP

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

In re:

RM Holdco LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 18-11795 (MFW)

(Jointly Administered)

Objection Deadline: June 5, 2019 at 4:00 p.m. (ET)

NOTICE OF SECOND MONTHLY AND FINAL FEE APPLICATIONS

TO: (I) THE DEBTORS; (II) COUNSEL FOR THE DIP LENDERS AND PREPETITION SECURED LENDERS; (III) COUNSEL FOR Z CAPITAL GROUP, LLC; (IV) COUNSEL FOR TENNENBAUM CAPITAL PARTNERS, LLC, AND (V) THE OFFICE OF THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE

PLEASE TAKE NOTICE that Grant Thornton LLP, as tax compliance and advisory services provider to the above-captioned debtors and debtors in possession (the “Debtors”), hereby submits the attached **Second Monthly and Final Fee Application of Grant Thornton LLP for Allowance of Compensation for Services Rendered for Tax Compliance and Advisory Services for the Debtors Incurred from November 1, 2018 through and including May 10, 2019, and for the Final Period from August 5, 2018 through and including May 10, 2019** (the “Application”). The Application seeks interim allowance of consolidated monthly fees in the amount of \$73,948.00 and final allowance of fees in the amount of \$98,615.50.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, are required to be filed on or before **June 5, 2019 at 4:00 p.m. (ET)** (the “Objection Deadline”) with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 N. Market Street, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that you must also serve any such objection so as to be received by the following on or before the Objection Deadline: (i) the Debtors, 5660 Katella Avenue, Suite 200, Cypress, California 90630, Attn: Jonathan Tibus; (ii) co-counsel for the Debtors, (a) co-counsel for the Debtors, (a) Sidley Austin LLP, One South Dearborn, Chicago, Illinois, 60603, Attn: Kenneth P. Kansa and (b) Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, Attn: Robert S. Brady and Edmon L. Morton; (iii) counsel for Wells Fargo Bank, National Association

¹ The Debtors in these chapter 11 cases, along with the last four digits of each of the Debtors’ respective federal tax identification numbers, are as follows: RM Holdco LLC (6847); RM Opco LLC (7122); RM HQ LLC (8615); RM Chevys LLC (N/A); RM Acapulco LLC (N/A); and RM El Torito LLC (N/A). The Debtors’ headquarters and mailing address is 5660 Katella Avenue, Suite 200, Cypress, CA 90630. The Debtors operate restaurants under the following names: (1) El Torito Cantina Autentica; (2) Chevys Fresh Mex; (3) Acapulco Restaurant y Cantina; (4) El Torito Grill Mexican Revolution; (5) Sinigual Contemporary Mexican Cuisine; (6) Las Brisas; and (7) Who Song and Larry’s.

as agent to the DIP Lenders and Prepetition Secured Lenders, Thompson Hine LLP, 335 Madison Avenue, 12th Floor, New York, New York 10017-4611, Attn: Yesenia D. Batista and Curtis L. Tuggle; (iv) co-counsel for Z Capital Group, LLC, (a) Cleary Gottlieb Steen & Hamilton LLP, One Liberty Plaza, New York, New York 10006, Attn: James L. Bromley and Kara A. Hailey and (b) Morris, Nichols, Arsht & Tunnell LLP, 1201 N. Market St., Wilmington, Delaware 19801, Attn: Derek C. Abbott; (v) co-counsel to Tennenbaum Capital Partners, LLC, (a) Schulte Roth & Zabel LLP, 919 Third Avenue, New York, New York 10022, Attn: David M. Hillman and Kelly V. Knight, and (b) Landis, Roth & Cobb, LLP, 919 Market Street, Wilmington, Delaware 19801, Attn: Adam G. Landis and Kerri K. Mumford; (vi) counsel to any Committee appointed in the Chapter 11 Cases; and (vii) the United States Trustee for the District of Delaware, J. Caleb Boggs Federal Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn: Benjamin Hackman, Esq.

PLEASE TAKE FURTHER NOTICE THAT PURSUANT TO THE ORDER ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT EXPENSES FOR PROFESSIONALS [DOCKET NO. 156], IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURE, THEN THE DEBTORS WILL BE AUTHORIZED TO PAY 80% OF REQUESTED INTERIM FEES AND 100% OF REQUESTED INTERIM EXPENSES WITHOUT FURTHER ORDER OF THE COURT.

PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER FINAL APPROVAL OF THE APPLICATION WILL BE HELD BEFORE THE HONORABLE MARY F. WALRATH IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 4, WILMINGTON, DE 19801 ON JUNE 12, 2019 AT 10:30 A.M. (ET).

PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS OR RESPONSES TO THE APPLICATION ARE TIMELY FILED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED THEREIN WITHOUT FURTHER NOTICE OR A HEARING.

[Remainder of Page Intentionally Left Blank]

Dated: May 16, 2019
Wilmington, Delaware

SIDLEY AUSTIN LLP
Kenneth P. Kansa
Alyssa Russell
One South Dearborn
Chicago, Illinois 60603
Telephone: (312) 853-7000
Facsimile: (312) 853-7036

-and-

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Betsy L. Feldman

Robert S. Brady (No. 2847)
Edmon L. Morton (No. 3856)
Andrew L. Magaziner (No. 5426)
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Betsy L. Feldman (No. 6410)
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Wilmington, Delaware 19801
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Facsimile: (302) 571-1253

ATTORNEYS FOR THE DEBTORS AND DEBTORS
IN POSSESSION